

NE Dept. of Revenue Property Assessment Division -- 2026 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016
2026 Adjusted value "BY COUNTY BY BASE SCHOOL DISTRICT", for use in 2027-2028 state aid calculations
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT
OCTOBER 9, 2026

BY COUNTY REPORT FOR # 34 GAGE									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
SOUTHERN 1		3	34-0001						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	14,935,273	7,086,859	1,349,587	141,114,075	13,741,705	16,733,180	450,290,600	0	645,251,279
Level of Value ==>			95.04	96.00	96.00		72.00		
Factor			0.01010101						
Adjustment Amount ==>			13,632	0	0		0		
* TIF Base Value				0	23,020		0		ADJUSTED
Basesch adjusted in this County ==>	14,935,273	7,086,859	1,363,219	141,114,075	13,741,705	16,733,180	450,290,600	0	645,264,911
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
BEATRICE 15		3	34-0015						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	75,364,620	72,642,345	16,321,746	1,093,387,750	310,152,000	27,779,220	544,873,800	0	2,140,521,481
Level of Value ==>			95.04	96.00	96.00		72.00		
Factor			0.01010101						
Adjustment Amount ==>			164,866	0	0		0		
* TIF Base Value				1,694,210	10,646,555		0		ADJUSTED
Basesch adjusted in this County ==>	75,364,620	72,642,345	16,486,612	1,093,387,750	310,152,000	27,779,220	544,873,800	0	2,140,686,347
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
FREEMAN 34		3	34-0034						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	41,821,576	11,703,840	10,346,491	235,065,715	50,214,600	22,095,535	478,640,155	0	849,887,912
Level of Value ==>			95.04	96.00	96.00		72.00		
Factor			0.01010101						
Adjustment Amount ==>			104,510	0	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	41,821,576	11,703,840	10,451,001	235,065,715	50,214,600	22,095,535	478,640,155	0	849,992,422

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Base school name		Class	Basesch	Unif/LC	U/L			
DILLER-ODELL 100		3	34-0100					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	7,659,549	21,276,884	3,795,414	75,346,530	4,976,115	11,586,080	373,386,415	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			38,338	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	7,659,549	21,276,884	3,833,752	75,346,530	4,976,115	11,586,080	373,386,415	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
498,026,987								
498,065,325								
Base school name		Class	Basesch	Unif/LC	U/L			
TRI COUNTY 300		3	48-0300					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	37,552,950	5,159,437	7,004,171	58,176,440	24,054,330	11,719,595	285,028,795	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			70,749	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	37,552,950	5,159,437	7,074,920	58,176,440	24,054,330	11,719,595	285,028,795	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
428,695,718								
428,766,467								
Base school name		Class	Basesch	Unif/LC	U/L			
NORRIS 160		3	55-0160					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	11,398,678	2,535,491	3,843,458	168,343,825	22,524,935	5,499,935	124,568,915	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			38,823	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	11,398,678	2,535,491	3,882,281	168,343,825	22,524,935	5,499,935	124,568,915	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
338,715,237								
338,754,060								

*TIF = Tax Increment Financing; TIF Base value is included in the taxable value, however it must remain unadjusted, therefore it is backed out prior to calculating the adjustment amount & then added back to the total adjusted school value. TIF Excess Value is never included in the taxable value for schools.
Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.

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Base school name		Class	Basesch	Unif/LC	U/L			
LEWISTON 69		3	67-0069					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	3,241,396	772,346	52,259	24,167,855	3,806,765	3,233,250	153,139,010	0
Level of Value ==>>>>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			528	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	3,241,396	772,346	52,787	24,167,855	3,806,765	3,233,250	153,139,010	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
188,412,881								
188,413,409								
Base school name		Class	Basesch	Unif/LC	U/L			
CRETE 2		3	76-0002					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	16,554	0	0	251,270	0	6,700	996,405	0
Level of Value ==>>>>			0.00	96.00	0.00		72.00	
Factor								
Adjustment Amount ==>			0	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	16,554	0	0	251,270	0	6,700	996,405	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
1,270,929								
1,270,929								
Base school name		Class	Basesch	Unif/LC	U/L			
WILBER-CLATONIA 82		3	76-0082					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>>>>	1,909,690	2,765,149	4,536,120	50,389,000	2,211,255	4,349,790	120,031,415	0
Level of Value ==>>>>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			45,819	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>>	1,909,690	2,765,149	4,581,939	50,389,000	2,211,255	4,349,790	120,031,415	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
186,192,419								
186,238,238								

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County UNadjusted total	193,900,286	123,942,351	47,249,246	1,846,242,460	431,681,705	103,003,285	2,530,955,510	0	5,276,974,843
County Adjustment Amnts			477,265	0	0		0		477,265
County ADJUSTED total	193,900,286	123,942,351	47,726,511	1,846,242,460	431,681,705	103,003,285	2,530,955,510	0	5,277,452,108
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								9 Records for GAGE County	

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