

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 # 35 GARDEN								
Base school name		Class	Basesch	Unif/LC	U/L			
CREEK VALLEY 25		3	25-0025					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	1,173,897	938,115	98,059	4,147,420	40,700	829,866	36,090,348	4,740
Level of Value ==>			95.04	93.00	100.00		70.00	
Factor			0.01010101	0.03225806	-0.04000000		0.02857143	
Adjustment Amount ==>			990	133,788	-1,628		1,031,153	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,173,897	938,115	99,049	4,281,208	39,072	829,866	37,121,501	4,740
2026 Totals								
UNADJUSTED								
ADJUSTED								
44,487,448								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTH PLATTE 95		3	25-0095					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	147,410	452	125	172,662	0	51,301	1,859,122	0
Level of Value ==>			95.04	93.00	0.00		70.00	
Factor			0.01010101	0.03225806			0.02857143	
Adjustment Amount ==>			1	5,570	0		53,118	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	147,410	452	126	178,232	0	51,301	1,912,240	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
2,289,761								
Base school name		Class	Basesch	Unif/LC	U/L			
GARDEN CO HIGH 1		3	35-0001					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	28,244,877	15,058,223	93,558,246	113,743,008	20,355,690	21,092,640	600,902,083	324,609
Level of Value ==>			95.04	93.00	100.00		70.00	
Factor			0.01010101	0.03225806	-0.04000000		0.02857143	
Adjustment Amount ==>			945,033	3,669,129	-814,228		17,168,632	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	28,244,877	15,058,223	94,503,279	117,412,137	19,541,462	21,092,640	618,070,715	324,609
2026 Totals								
UNADJUSTED								
ADJUSTED								
914,247,942								

*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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County UNadjusted total	29,566,184	15,996,790	93,656,430	118,063,090	20,396,390	21,973,807	638,851,553	329,349	938,833,593
County Adjustment Amnts			946,024	3,808,487	-815,856		18,252,903		22,191,558
County ADJUSTED total	29,566,184	15,996,790	94,602,454	121,871,577	19,580,534	21,973,807	657,104,456	329,349	961,025,151
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for GARDEN County	

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