

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 # 36 GARFIELD  |                   |                                |            |                        |                            |                                 |             |         |
|-------------------------------------|-------------------|--------------------------------|------------|------------------------|----------------------------|---------------------------------|-------------|---------|
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| BURWELL HIGH 100                    |                   | 3                              | 36-0100    |                        |                            |                                 |             |         |
| 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 ==>                | 17,713,320        | 5,205,158                      | 224,438    | 164,929,424            | 34,566,115                 | 11,719,886                      | 384,723,315 | 0       |
| Level of Value ==>                  |                   |                                | 95.04      | 96.00                  | 96.00                      |                                 | 73.00       |         |
| Factor                              |                   |                                | 0.01010101 |                        |                            |                                 | -0.01369863 |         |
| Adjustment Amount ==>               |                   |                                | 2,267      | 0                      | 0                          |                                 | -5,270,182  |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 40,465                     |                                 | 0           |         |
| Basesch adjusted in this County ==> | 17,713,320        | 5,205,158                      | 226,705    | 164,929,424            | 34,566,115                 | 11,719,886                      | 379,453,133 | 0       |
| 2026 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 619,081,656                         |                   |                                |            |                        |                            |                                 |             |         |
| 613,813,741                         |                   |                                |            |                        |                            |                                 |             |         |
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| CHAMBERS 137                        |                   | 3                              | 45-0137    |                        |                            |                                 |             |         |
| 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 ==>                | 595,448           | 2,755                          | 70         | 813,522                | 0                          | 708,253                         | 29,059,166  | 0       |
| Level of Value ==>                  |                   |                                | 95.04      | 96.00                  | 0.00                       |                                 | 73.00       |         |
| Factor                              |                   |                                | 0.01010101 |                        |                            |                                 | -0.01369863 |         |
| Adjustment Amount ==>               |                   |                                | 1          | 0                      | 0                          |                                 | -398,071    |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 0                          |                                 | 0           |         |
| Basesch adjusted in this County ==> | 595,448           | 2,755                          | 71         | 813,522                | 0                          | 708,253                         | 28,661,095  | 0       |
| 2026 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 31,179,214                          |                   |                                |            |                        |                            |                                 |             |         |
| 30,781,144                          |                   |                                |            |                        |                            |                                 |             |         |
| Base school name                    |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |         |
| ORD 5                               |                   | 3                              | 88-0005    |                        |                            |                                 |             |         |
| 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 ==>                | 1,873,979         | 129,236                        | 3,773      | 3,964,003              | 253,424                    | 1,309,121                       | 31,540,669  | 0       |
| Level of Value ==>                  |                   |                                | 95.04      | 96.00                  | 96.00                      |                                 | 73.00       |         |
| Factor                              |                   |                                | 0.01010101 |                        |                            |                                 | -0.01369863 |         |
| Adjustment Amount ==>               |                   |                                | 38         | 0                      | 0                          |                                 | -432,064    |         |
| * TIF Base Value                    |                   |                                |            | 0                      | 0                          |                                 | 0           |         |
| Basesch adjusted in this County ==> | 1,873,979         | 129,236                        | 3,811      | 3,964,003              | 253,424                    | 1,309,121                       | 31,108,605  | 0       |
| 2026 Totals                         |                   |                                |            |                        |                            |                                 |             |         |
| UNADJUSTED                          |                   |                                |            |                        |                            |                                 |             |         |
| ADJUSTED                            |                   |                                |            |                        |                            |                                 |             |         |
| 39,074,205                          |                   |                                |            |                        |                            |                                 |             |         |
| 38,642,179                          |                   |                                |            |                        |                            |                                 |             |         |

\*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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| BY COUNTY REPORT FOR # 36 GARFIELD                                                                                                     |                   |                                |            |                        |                            |                                 |             |                             |             |
|----------------------------------------------------------------------------------------------------------------------------------------|-------------------|--------------------------------|------------|------------------------|----------------------------|---------------------------------|-------------|-----------------------------|-------------|
| Base school name                                                                                                                       |                   | Class                          | Basesch    | Unif/LC                | U/L                        |                                 |             |                             | 2026 Totals |
| WHEELER CENTRAL 45                                                                                                                     |                   | 3                              | 92-0045    |                        |                            |                                 |             |                             |             |
| 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 ==>                                                                                                                   | 72,046            | 61,931                         | 1,820      | 241,698                | 0                          | 204,910                         | 23,703,218  | 0                           | 24,285,623  |
| Level of Value ==>                                                                                                                     |                   |                                | 95.04      | 96.00                  | 0.00                       |                                 | 73.00       |                             |             |
| Factor                                                                                                                                 |                   |                                | 0.01010101 |                        |                            |                                 | -0.01369863 |                             |             |
| Adjustment Amount ==>                                                                                                                  |                   |                                | 18         | 0                      | 0                          |                                 | -324,702    |                             |             |
| * TIF Base Value                                                                                                                       |                   |                                |            | 0                      | 0                          |                                 | 0           |                             | ADJUSTED    |
| Basesch adjusted in this County ==>                                                                                                    | 72,046            | 61,931                         | 1,838      | 241,698                | 0                          | 204,910                         | 23,378,516  | 0                           | 23,960,939  |
| County UNadjusted total                                                                                                                | 20,254,793        | 5,399,080                      | 230,101    | 169,948,647            | 34,819,539                 | 13,942,170                      | 469,026,368 | 0                           | 713,620,698 |
| County Adjustment Amnts                                                                                                                |                   |                                | 2,324      | 0                      | 0                          |                                 | -6,425,019  |                             | -6,422,695  |
| County ADJUSTED total                                                                                                                  | 20,254,793        | 5,399,080                      | 232,425    | 169,948,647            | 34,819,539                 | 13,942,170                      | 462,601,349 | 0                           | 707,198,003 |
| Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district. |                   |                                |            |                        |                            |                                 |             | 4 Records for GARFIELD Coun |             |

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