

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 # 37 GOSPER								
Base school name		Class	Basesch	Unif/LC	U/L			
LEXINGTON 1		3	24-0001					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	2,677,136	1,593,816	318,336	10,523,011	874,400	977,685	50,557,505	0
Level of Value ==>			95.04	93.00	96.00		73.00	
Factor			0.01010101	0.03225806			-0.01369863	
Adjustment Amount ==>			3,216	339,452	0		-692,569	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	2,677,136	1,593,816	321,552	10,862,463	874,400	977,685	49,864,936	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
67,521,889								
67,171,988								
Base school name		Class	Basesch	Unif/LC	U/L			
EUSTIS-FARNAM 95		3	32-0095					
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 ==>	1,810,941	3,900,954	791,816	4,519,939	0	1,152,390	28,180,999	0
Level of Value ==>			95.04	93.00	0.00		73.00	
Factor			0.01010101	0.03225806			-0.01369863	
Adjustment Amount ==>			7,998	145,804	0		-386,041	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,810,941	3,900,954	799,814	4,665,743	0	1,152,390	27,794,958	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
40,357,039								
40,124,800								
Base school name		Class	Basesch	Unif/LC	U/L			
ARAPAHOE 18		3	33-0018					
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 ==>	8,274,259	472,159	20,243	11,628,586	610	2,739,559	228,482,169	11,921
Level of Value ==>			95.04	93.00	96.00		73.00	
Factor			0.01010101	0.03225806			-0.01369863	
Adjustment Amount ==>			204	375,116	0		-3,129,893	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	8,274,259	472,159	20,447	12,003,702	610	2,739,559	225,352,276	11,921
2026 Totals								
UNADJUSTED								
ADJUSTED								
251,629,506								
248,874,933								

*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			
CAMBRIDGE 21		3	33-0021					
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 ==>	0	0	0	115,020	0	232,345	3,242,590	0
Level of Value ==>			0.00	93.00	0.00		73.00	
Factor				0.03225806			-0.01369863	
Adjustment Amount ==>			0	3,710	0		-44,419	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	118,730	0	232,345	3,198,171	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
3,589,955								
3,549,246								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTHERN VALLEY 540		3	33-0540					
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 ==>	0	6,824	822	144,559	0	10,410	16,711,505	0
Level of Value ==>			95.04	93.00	0.00		73.00	
Factor			0.01010101	0.03225806			-0.01369863	
Adjustment Amount ==>			8	4,663	0		-228,925	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	6,824	830	149,222	0	10,410	16,482,580	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
16,874,120								
16,649,866								
Base school name		Class	Basesch	Unif/LC	U/L			
ELWOOD 30		3	37-0030					
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 ==>	10,271,266	14,537,586	2,884,811	301,653,616	15,903,184	4,445,052	260,908,811	8,478
Level of Value ==>			95.04	93.00	96.00		73.00	
Factor			0.01010101	0.03225806			-0.01369863	
Adjustment Amount ==>			29,140	9,729,911	0		-3,574,093	
* TIF Base Value				26,320	0		0	
Basesch adjusted in this County ==>	10,271,266	14,537,586	2,913,951	311,383,527	15,903,184	4,445,052	257,334,718	8,478
2026 Totals								
UNADJUSTED								
ADJUSTED								
610,612,804								
616,797,762								

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BERTRAND 54		3	69-0054							
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 ==>	13,842,200	9,903,352	2,024,532	33,107,977	2,547,591	4,081,765	371,476,605	4,194	436,988,216	
Level of Value ==>			95.04	93.00	96.00		73.00			
Factor			0.01010101	0.03225806			-0.01369863			
Adjustment Amount ==>			20,450	1,067,999	0		-5,088,721			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County ==>	13,842,200	9,903,352	2,044,982	34,175,976	2,547,591	4,081,765	366,387,884	4,194	432,987,944	
County UNadjusted total	36,875,802	30,414,691	6,040,560	361,692,708	19,325,785	13,639,206	959,560,184	24,593	1,427,573,529	
County Adjustment Amnts			61,016	11,666,655	0		-13,144,661		-1,416,990	
County ADJUSTED total	36,875,802	30,414,691	6,101,576	373,359,363	19,325,785	13,639,206	946,415,523	24,593	1,426,156,539	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								7 Records for GOSPER County		

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