

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 # 42 HARLAN								
Base school name		Class	Basesch	Unif/LC	U/L			
FRANKLIN R6		3	31-0506					
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 ==>	974,373	1,765	6,812	2,208,277	169,152	617,517	13,854,560	0
Level of Value ==>			95.04	93.00	98.00		71.00	
Factor			0.01010101	0.03225806	-0.02040816		0.01408451	
Adjustment Amount ==>			69	71,235	-3,452		195,135	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	974,373	1,765	6,881	2,279,512	165,700	617,517	14,049,695	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
17,832,456								
18,095,443								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTHERN VALLEY 540		3	33-0540					
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 ==>	29,581,742	3,918,098	9,645,866	63,287,282	13,710,919	21,388,268	430,112,611	157,580
Level of Value ==>			95.04	93.00	98.00		71.00	
Factor			0.01010101	0.03225806	-0.02040816		0.01408451	
Adjustment Amount ==>			97,433	2,041,525	-279,815		6,057,925	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	29,581,742	3,918,098	9,743,299	65,328,807	13,431,104	21,388,268	436,170,536	157,580
2026 Totals								
UNADJUSTED								
ADJUSTED								
571,802,366								
579,719,434								
Base school name		Class	Basesch	Unif/LC	U/L			
ALMA 2		3	42-0002					
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 ==>	12,748,219	3,513,186	783,634	228,622,599	38,207,336	10,129,865	265,342,746	1,840,410
Level of Value ==>			95.04	93.00	98.00		71.00	
Factor			0.01010101	0.03225806	-0.02040816		0.01408451	
Adjustment Amount ==>			7,915	7,358,936	-766,583		3,737,223	
* TIF Base Value				495,539	644,781		0	
Basesch adjusted in this County ==>	12,748,219	3,513,186	791,549	235,981,535	37,440,753	10,129,865	269,079,969	1,840,410
2026 Totals								
UNADJUSTED								
ADJUSTED								
561,187,995								
571,525,486								

*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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WILCOX-HILDRETH 1		3	50-0001					
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 ==>	8,318,783	1,527,606	167,464	13,087,888	4,710,847	6,726,019	240,916,763	409,080
Level of Value ==>			95.04	93.00	98.00		71.00	
Factor			0.01010101	0.03225806	-0.02040816		0.01408451	
Adjustment Amount ==>			1,692	422,190	-96,140		3,393,195	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	8,318,783	1,527,606	169,156	13,510,078	4,614,707	6,726,019	244,309,958	409,080
2026 Totals								
UNADJUSTED								
275,864,450								
ADJUSTED								
279,585,387								
Base school name		Class	Basesch	Unif/LC	U/L			
HOLDREGE 44		3	69-0044					
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 ==>	3,542,711	304,361	307,196	8,393,742	2,259	3,226,640	76,160,930	0
Level of Value ==>			95.04	93.00	98.00		71.00	
Factor			0.01010101	0.03225806	-0.02040816		0.01408451	
Adjustment Amount ==>			3,103	270,766	-46		1,072,689	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	3,542,711	304,361	310,299	8,664,508	2,213	3,226,640	77,233,619	0
2026 Totals								
UNADJUSTED								
91,937,839								
ADJUSTED								
93,284,351								
Base school name		Class	Basesch	Unif/LC	U/L			
LOOMIS 55		3	69-0055					
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 ==>	49,014	5,326	973	992,030	0	346,123	25,800,428	0
Level of Value ==>			95.04	93.00	0.00		71.00	
Factor			0.01010101	0.03225806			0.01408451	
Adjustment Amount ==>			10	32,001	0		363,386	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	49,014	5,326	983	1,024,031	0	346,123	26,163,814	0
2026 Totals								
UNADJUSTED								
27,193,894								
ADJUSTED								
27,589,291								

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County UNadjusted total	55,214,842	9,270,342	10,911,945	316,591,818	56,800,513	42,434,432	1,052,188,038	2,407,070	1,545,819,000
County Adjustment Amnts			110,222	10,196,653	-1,146,036		14,819,553		23,980,392
County ADJUSTED total	55,214,842	9,270,342	11,022,167	326,788,471	55,654,477	42,434,432	1,067,007,591	2,407,070	1,569,799,392
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								6 Records for HARLAN County	

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