

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 # 47 HOWARD									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
CENTRAL VALLEY 60		3	39-0060						
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 ==>	2,295,780	503,506	1,333,903	10,343,745	0	2,333,093	53,933,564	0	70,743,591
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			13,474	108,882	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,295,780	503,506	1,347,377	10,452,627	0	2,333,093	53,933,564	0	70,865,947
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
NORTHWEST HIGH 82		3	40-0082						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	6,266,002	765,086	5,215,759	96,452,842	5,233,145	8,008,578	127,731,766	0	249,673,178
Level of Value ==>			95.04	95.00	99.00		72.00		
Factor			0.01010101	0.01052632	-0.03030303				
Adjustment Amount ==>			52,684	1,015,293	-158,580		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,266,002	765,086	5,268,443	97,468,135	5,074,565	8,008,578	127,731,766	0	250,582,575
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ST PAUL 1		3	47-0001						
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 ==>	29,360,601	4,335,640	12,123,212	334,681,856	54,736,882	28,002,312	456,362,986	0	919,603,489
Level of Value ==>			95.04	95.00	99.00		72.00		
Factor			0.01010101	0.01052632	-0.03030303				
Adjustment Amount ==>			122,457	3,519,356	-1,654,830		0		
* TIF Base Value				343,162	127,504		0		ADJUSTED
Basesch adjusted in this County ==>	29,360,601	4,335,640	12,245,669	338,201,212	53,082,052	28,002,312	456,362,986	0	921,590,472

*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		2026 Totals	
CENTURA 100		3	47-0100						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	13,147,913	2,437,892	98,510	131,911,490	4,750,413	16,829,671	255,871,874	0	425,047,763
Level of Value ==>			95.04	95.00	99.00		72.00		
Factor			0.01010101	0.01052632	-0.03030303				
Adjustment Amount ==>			995	1,388,543	-143,952		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	13,147,913	2,437,892	99,505	133,300,033	4,606,461	16,829,671	255,871,874	0	426,293,349
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ELBA 103		3	47-0103						
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 ==>	6,169,365	2,442,929	7,496,787	32,436,963	3,101,159	8,581,759	163,067,469	0	223,296,431
Level of Value ==>			95.04	95.00	99.00		72.00		
Factor			0.01010101	0.01052632	-0.03030303				
Adjustment Amount ==>			75,725	341,442	-93,975		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,169,365	2,442,929	7,572,512	32,778,405	3,007,184	8,581,759	163,067,469	0	223,619,623
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
PALMER 49		3	61-0049						
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 ==>	2,291,389	18,210	3,658	12,133,332	0	3,286,374	47,952,184	0	65,685,147
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			37	127,719	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	2,291,389	18,210	3,695	12,261,051	0	3,286,374	47,952,184	0	65,812,903

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Base school name		Class	Basesch	Unif/LC	U/L				2026 Totals
LOUP CITY 1		3	82-0001						
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 ==>>>>	1,119,834	43,464	1,850	1,259,866	0	1,108,484	26,621,930	0	30,155,428
Level of Value ==>>>>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			19	13,262	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	1,119,834	43,464	1,869	1,273,128	0	1,108,484	26,621,930	0	30,168,709
County UNadjusted total	60,650,884	10,546,727	26,273,679	619,220,094	67,821,599	68,150,271	1,131,541,773	0	1,984,205,027
County Adjustment Amnts			265,391	6,514,497	-2,051,337		0		4,728,551
County ADJUSTED total	60,650,884	10,546,727	26,539,070	625,734,591	65,770,262	68,150,271	1,131,541,773	0	1,988,933,578
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 HOWARD Count	

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