

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 # 48 JEFFERSON									
Base school name		Class	Basesch	Unif/LC	U/L				
DILLER-ODELL 100		3	34-0100						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.							UNADJUSTED
Unadjusted Value ==>	11,939,213	25,662,184	24,268,152	49,023,365	14,633,104	14,268,711	203,467,878	0	343,262,607
Level of Value ==>			95.04	96.00	97.00		72.00		
Factor			0.01010101		-0.01030928				
Adjustment Amount ==>			245,133	0	-150,857		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,939,213	25,662,184	24,513,285	49,023,365	14,482,247	14,268,711	203,467,878	0	343,356,883
Base school name		Class	Basesch	Unif/LC	U/L				
FAIRBURY 8		3	48-0008						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.							UNADJUSTED
Unadjusted Value ==>	78,465,648	34,048,638	84,341,916	345,655,320	100,107,305	84,919,061	875,833,374	0	1,603,371,262
Level of Value ==>			95.04	96.00	97.00		72.00		
Factor			0.01010101		-0.01030928				
Adjustment Amount ==>			851,939	0	-1,028,401		0		
* TIF Base Value				50,452	352,440		0		ADJUSTED
Basesch adjusted in this County ==>	78,465,648	34,048,638	85,193,855	345,655,320	99,078,904	84,919,061	875,833,374	0	1,603,194,800
Base school name		Class	Basesch	Unif/LC	U/L				
TRI COUNTY 300		3	48-0300						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.							UNADJUSTED
Unadjusted Value ==>	24,111,761	13,607,702	9,897,605	70,652,742	16,365,733	22,314,474	351,496,898	0	508,446,915
Level of Value ==>			95.04	96.00	97.00		72.00		
Factor			0.01010101		-0.01030928				
Adjustment Amount ==>			99,976	0	-168,719		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	24,111,761	13,607,702	9,997,581	70,652,742	16,197,014	22,314,474	351,496,898	0	508,378,172

*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				
MERIDIAN 303		3	48-0303						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.							UNADJUSTED
Unadjusted Value ==>	5,506,808	2,104,389	11,189,635	18,995,586	7,176,700	4,211,010	154,945,105	0	204,129,233
Level of Value ==>			95.04	96.00	97.00		72.00		
Factor			0.01010101		-0.01030928				
Adjustment Amount ==>			113,027	0	-73,987		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,506,808	2,104,389	11,302,662	18,995,586	7,102,713	4,211,010	154,945,105	0	204,168,273
County UNadjusted total	120,023,430	75,422,913	129,697,308	484,327,013	138,282,842	125,713,256	1,585,743,255	0	2,659,210,017
County Adjustment Amnts			1,310,075	0	-1,421,964		0		-111,889
County ADJUSTED total	120,023,430	75,422,913	131,007,383	484,327,013	136,860,878	125,713,256	1,585,743,255	0	2,659,098,128
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 JEFFERSON Co	

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