

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 # 49 JOHNSON								
Base school name		Class	Basesch	Unif/LC	U/L			
FREEMAN 34		3	34-0034					
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 ==>	393,309	260,550	505,681	6,619,351	0	1,403,119	31,635,302	0
Level of Value ==>			95.04	93.00	0.00		70.00	
Factor			0.01010101	0.03225806			0.02857143	
Adjustment Amount ==>			5,108	213,527	0		903,866	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	393,309	260,550	510,789	6,832,878	0	1,403,119	32,539,168	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
40,817,312								
Base school name		Class	Basesch	Unif/LC	U/L			
STERLING 33		3	49-0033					
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 ==>	7,529,448	5,583,210	12,681,678	111,565,583	7,935,700	16,531,981	274,658,345	0
Level of Value ==>			95.04	93.00	96.00		70.00	
Factor			0.01010101	0.03225806			0.02857143	
Adjustment Amount ==>			128,098	3,598,889	0		7,847,382	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	7,529,448	5,583,210	12,809,776	115,164,472	7,935,700	16,531,981	282,505,727	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
436,485,945								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON CO CENTRAL 50		3	49-0050					
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 ==>	20,632,895	11,168,715	15,412,473	214,352,105	47,130,183	37,923,937	496,864,255	0
Level of Value ==>			95.04	93.00	96.00		70.00	
Factor			0.01010101	0.03225806			0.02857143	
Adjustment Amount ==>			155,682	6,912,260	0		14,196,122	
* TIF Base Value				72,000	39,638		0	
Basesch adjusted in this County ==>	20,632,895	11,168,715	15,568,155	221,264,365	47,130,183	37,923,937	511,060,377	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
864,748,627								

*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	
JOHNSON-BROCK 23		3	64-0023						
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 ==>	1,619,711	885,540	165,740	12,528,847	18,403	4,557,656	71,941,461	0	91,717,358
Level of Value ==>			95.04	93.00	96.00		70.00		
Factor			0.01010101	0.03225806			0.02857143		
Adjustment Amount ==>			1,674	404,156	0		2,055,470		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,619,711	885,540	167,414	12,933,003	18,403	4,557,656	73,996,931	0	94,178,658
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
SYRACUSE-DUNBAR-AVOCA 27		3	66-0027						
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 ==>	3,291	0	0	0	0	75,796	2,431,421	0	2,510,508
Level of Value ==>			0.00	0.00	0.00		70.00		
Factor							0.02857143		
Adjustment Amount ==>			0	0	0		69,469		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	3,291	0	0	0	0	75,796	2,500,890	0	2,579,977
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
LEWISTON 69		3	67-0069						
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 ==>	1,209,473	613,209	170,758	19,121,706	72,736	4,571,727	108,092,552	0	133,852,161
Level of Value ==>			95.04	93.00	96.00		70.00		
Factor			0.01010101	0.03225806			0.02857143		
Adjustment Amount ==>			1,725	616,829	0		3,088,359		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,209,473	613,209	172,483	19,738,535	72,736	4,571,727	111,180,911	0	137,559,074

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HUMBOLDT TABLE RK STEINAUER 70 3 74-0070									
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	138,974	476,793	2,986,011	3,111,386	282,036	1,265,438	20,187,562	0	28,448,200
Level of Value ==>			95.04	93.00	96.00		70.00		
Factor			0.01010101	0.03225806			0.02857143		
Adjustment Amount ==>			30,162	100,367	0		576,788		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	138,974	476,793	3,016,173	3,211,753	282,036	1,265,438	20,764,350	0	29,155,517
County UNadjusted total	31,527,101	18,988,017	31,922,341	367,298,978	55,439,058	66,329,654	1,005,810,898	0	1,577,316,047
County Adjustment Amnts			322,449	11,846,028	0		28,737,456		40,905,933
County ADJUSTED total	31,527,101	18,988,017	32,244,790	379,145,006	55,439,058	66,329,654	1,034,548,354	0	1,618,221,980
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 JOHNSON Count	

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