

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 # 51 KEITH								
Base school name		Class	Basesch	Unif/LC	U/L			
ARTHUR CO HIGH 500		3	03-0500					
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 ==>	0	23,606	1,554	0	0	0	1,821,265	0
Level of Value ==>			95.04	0.00	0.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			16	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	23,606	1,570	0	0	0	1,821,265	0
2026 Totals								
UNADJUSTED								
1,846,425								
ADJUSTED								
1,846,441								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTH PLATTE 95		3	25-0095					
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 ==>	14,702,005	8,385,237	35,561,519	90,622,350	12,900,090	14,503,765	206,670,180	1,890
Level of Value ==>			95.04	92.00	98.00		72.00	
Factor			0.01010101	0.04347826	-0.02040816			
Adjustment Amount ==>			359,207	3,940,102	-263,267		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	14,702,005	8,385,237	35,920,726	94,562,452	12,636,823	14,503,765	206,670,180	1,890
2026 Totals								
UNADJUSTED								
383,347,036								
ADJUSTED								
387,383,078								
Base school name		Class	Basesch	Unif/LC	U/L			
GARDEN CO HIGH 1		3	35-0001					
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 ==>	103,760	24,781	1,640	7,006,290	1,103,385	217,285	3,449,760	0
Level of Value ==>			95.04	92.00	98.00		72.00	
Factor			0.01010101	0.04347826	-0.02040816			
Adjustment Amount ==>			17	304,621	-22,518		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	103,760	24,781	1,657	7,310,911	1,080,867	217,285	3,449,760	0
2026 Totals								
UNADJUSTED								
11,906,901								
ADJUSTED								
12,189,021								

*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			
OGALLALA 1		3	51-0001					
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	48,480,054	33,214,353	137,406,791	986,274,670	168,256,720	33,083,685	434,538,190	133,120
Level of Value ==>			95.04	92.00	98.00		72.00	
Factor			0.01010101	0.04347826	-0.02040816			
Adjustment Amount ==>			1,387,947	42,873,630	-3,336,789		0	
* TIF Base Value				181,165	4,754,025		0	
Basesch adjusted in this County ==>	48,480,054	33,214,353	138,794,738	1,029,148,300	164,919,931	33,083,685	434,538,190	133,120
2026 Totals								
UNADJUSTED								
1,841,387,583								
ADJUSTED								
1,882,312,371								
Base school name		Class	Basesch	Unif/LC	U/L			
PAXTON 6		3	51-0006					
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	24,251,330	12,420,038	73,558,089	86,777,640	16,481,395	32,020,840	362,891,080	1,920
Level of Value ==>			95.04	92.00	98.00		72.00	
Factor			0.01010101	0.04347826	-0.02040816			
Adjustment Amount ==>			743,011	3,765,735	-335,323		0	
* TIF Base Value				165,735	50,575		0	
Basesch adjusted in this County ==>	24,251,330	12,420,038	74,301,100	90,543,375	16,146,072	32,020,840	362,891,080	1,920
2026 Totals								
UNADJUSTED								
608,402,332								
ADJUSTED								
612,575,755								
Base school name		Class	Basesch	Unif/LC	U/L			
PERKINS COUNTY SCHOOLS 20		3	68-0020					
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	348,155	61,463	6,841	1,292,205	0	135,620	6,579,055	0
Level of Value ==>			95.04	92.00	0.00		72.00	
Factor			0.01010101	0.04347826				
Adjustment Amount ==>			69	56,183	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	348,155	61,463	6,910	1,348,388	0	135,620	6,579,055	0
2026 Totals								
UNADJUSTED								
8,423,339								
ADJUSTED								
8,479,591								

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County UNadjusted total	87,885,304	54,129,478	246,536,434	1,171,973,155	198,741,590	79,961,195	1,015,949,530	136,930	2,855,313,616
County Adjustment Amnts			2,490,267	50,940,271	-3,957,897		0		49,472,641
County ADJUSTED total	87,885,304	54,129,478	249,026,701	1,222,913,426	194,783,693	79,961,195	1,015,949,530	136,930	2,904,786,257
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 KEITH County	

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