

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 # 55 LANCASTER									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
FREEMAN 34		3	34-0034						
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 ==>	8,040	83,225	27,737	1,986,000	0	85,800	2,460,900	0	4,651,702
Level of Value ==>			95.04	97.00	0.00		72.00		
Factor			0.01010101	-0.01030928					
Adjustment Amount ==>			280	-20,474	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	8,040	83,225	28,017	1,965,526	0	85,800	2,460,900	0	4,631,508
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
LINCOLN 1		4	55-0001						
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 ==>	1,073,924,635	601,493,292	188,746,131	28,702,182,466	11,219,220,799	5,431,400	80,601,600	0	41,871,600,323
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			1,906,527	-291,588,919	-108,858,395		0		
* TIF Base Value				418,061,866	659,958,199		531,100		ADJUSTED
Basesch adjusted in this County ==>	1,073,924,635	601,493,292	190,652,658	28,410,593,547	11,110,362,404	5,431,400	80,601,600	0	41,473,059,536
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
WAVERLY 145		3	55-0145						
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 ==>	105,251,174	40,101,609	14,615,891	1,489,474,300	160,350,700	28,407,044	560,497,956	0	2,398,698,674
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			147,635	-15,269,692	-1,007,156		0		
* TIF Base Value				8,314,400	62,656,600		15,800		ADJUSTED
Basesch adjusted in this County ==>	105,251,174	40,101,609	14,763,526	1,474,204,608	159,343,544	28,407,044	560,497,956	0	2,382,569,461

*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%.

BY COUNTY : 55 LANCASTER

BY COUNTY REPORT
OCTOBER 9, 2026

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 # 55 LANCASTER									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
MALCOLM 148		3	55-0148						
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 ==>	7,643,813	7,935,214	8,002,381	439,758,200	23,036,300	12,219,600	177,821,200	0	676,416,708
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			80,832	-4,533,590	-237,106		0		
* TIF Base Value				0	37,000		0		ADJUSTED
Basesch adjusted in this County ==>	7,643,813	7,935,214	8,083,213	435,224,610	22,799,194	12,219,600	177,821,200	0	671,726,844
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
NORRIS 160		3	55-0160						
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 ==>	35,347,737	32,589,566	26,744,063	1,835,315,000	122,113,700	25,165,459	485,954,741	0	2,563,230,266
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			270,142	-18,915,487	-1,258,834		0		
* TIF Base Value				513,100	6,800		0		ADJUSTED
Basesch adjusted in this County ==>	35,347,737	32,589,566	27,014,205	1,816,399,513	120,854,866	25,165,459	485,954,741	0	2,543,326,087
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
RAYMOND CENTRAL 161		3	55-0161						
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 ==>	11,611,714	6,546,042	6,303,674	441,428,300	12,007,600	14,100,293	233,890,607	0	725,888,230
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			63,673	-4,550,808	-123,790		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,611,714	6,546,042	6,367,347	436,877,492	11,883,810	14,100,293	233,890,607	0	721,277,305

*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%.

BY COUNTY : 55 LANCASTER

BY COUNTY REPORT
OCTOBER 9, 2026

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 # 55 LANCASTER									
Base school name		Class	Basesch	Unif/LC	U/L				
PALMYRA OR1		3	66-0501						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>	9,061,615	5,185,675	3,650,945	316,896,900	13,882,900	5,254,600	100,861,900	0	UNADJUSTED
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			36,878	-3,266,979	-143,123		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,061,615	5,185,675	3,687,823	313,629,921	13,739,777	5,254,600	100,861,900	0	451,421,311
Base school name		Class	Basesch	Unif/LC	U/L				
CRETE 2		3	76-0002						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>	18,389,047	13,817,213	7,881,616	521,786,000	19,193,100	15,694,610	322,676,690	0	UNADJUSTED
Level of Value ==>			95.04	97.00	97.00		72.00		
Factor			0.01010101	-0.01030928	-0.01030928				
Adjustment Amount ==>			79,612	-5,368,872	-197,867		0		
* TIF Base Value				1,005,500	0		0		ADJUSTED
Basesch adjusted in this County ==>	18,389,047	13,817,213	7,961,228	516,417,128	18,995,233	15,694,610	322,676,690	0	913,951,149
Base school name		Class	Basesch	Unif/LC	U/L				
WILBER-CLATONIA 82		3	76-0082						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>	11,133	384,497	26,339	3,959,700	0	375,900	21,840,300	0	UNADJUSTED
Level of Value ==>			95.04	97.00	0.00		72.00		
Factor			0.01010101	-0.01030928					
Adjustment Amount ==>			266	-40,822	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	11,133	384,497	26,605	3,918,878	0	375,900	21,840,300	0	26,557,313

*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%.

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 # 55 LANCASTER									
Base school name		Class	Basesch	Unif/LC	U/L				
MILFORD 5		3	80-0005						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals UNADJUSTED
Unadjusted Value ==>	558,635	1,713,577	6,243,509	79,631,700	0	2,657,000	28,754,500	0	119,558,921
Level of Value ==>			95.04	97.00	0.00		72.00		
Factor			0.01010101	-0.01030928					
Adjustment Amount ==>			63,066	-820,945	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	558,635	1,713,577	6,306,575	78,810,755	0	2,657,000	28,754,500	0	118,801,042
County UNadjusted total	1,261,807,543	709,849,910	262,242,286	33,832,418,566	11,569,805,099	109,391,706	2,015,360,394	0	49,760,875,504
County Adjustment Amnts			2,648,911	-344,376,588	-111,826,271		0		-453,553,948
County ADJUSTED total	1,261,807,543	709,849,910	264,891,197	33,488,041,978	11,457,978,828	109,391,706	2,015,360,394	0	49,307,321,556
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								10 Records for LANCASTER Co	

*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%.

BY COUNTY : 55 LANCASTER

BY COUNTY REPORT
OCTOBER 9, 2026