

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 # 59 MADISON									
Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
MADISON 1		3	59-0001						
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 ==>	47,562,884	4,215,586	13,355,344	200,843,059	35,570,892	32,149,736	711,110,511	0	1,044,808,012
Level of Value ==>			95.04	96.00	93.00		71.00		
Factor			0.01010101		0.03225806		0.01408451		
Adjustment Amount ==>			134,902	0	1,147,448		10,015,643		
* TIF Base Value				29,101	0		0		ADJUSTED
Basesch adjusted in this County ==>	47,562,884	4,215,586	13,490,246	200,843,059	36,718,340	32,149,736	721,126,154	0	1,056,106,005
Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
NORFOLK 2		3	59-0002						
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 ==>	273,569,929	43,204,367	18,682,558	2,215,657,158	1,008,321,156	10,593,319	92,800,038	0	3,662,828,525
Level of Value ==>			95.04	96.00	93.00		71.00		
Factor			0.01010101		0.03225806		0.01408451		
Adjustment Amount ==>			188,713	0	31,965,366		1,307,043		
* TIF Base Value				5,975,916	17,394,666		0		ADJUSTED
Basesch adjusted in this County ==>	273,569,929	43,204,367	18,871,271	2,215,657,158	1,040,286,522	10,593,319	94,107,081	0	3,696,289,647
Base school name		Class	Basesch		Unif/LC	U/L			2026 Totals
BATTLE CREEK 5		3	59-0005						
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 ==>	29,781,651	2,622,198	2,956,237	288,391,807	40,972,194	20,987,613	536,254,407	0	921,966,107
Level of Value ==>			95.04	96.00	93.00		71.00		
Factor			0.01010101		0.03225806		0.01408451		
Adjustment Amount ==>			29,861	0	1,321,683		7,552,881		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	29,781,651	2,622,198	2,986,098	288,391,807	42,293,877	20,987,613	543,807,288	0	930,870,532

*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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NEWMAN GROVE 13		3	59-0013						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	10,582,707	981,355	93,085	64,243,526	6,580,561	10,522,558	315,779,934	0	
Level of Value ==>			95.04	96.00	93.00		71.00		
Factor			0.01010101		0.03225806		0.01408451		
Adjustment Amount ==>			940	0	195,157		4,447,606		
* TIF Base Value				0	530,693		0		ADJUSTED
Basesch adjusted in this County ==>	10,582,707	981,355	94,025	64,243,526	6,775,718	10,522,558	320,227,540	0	413,427,429
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ELKHORN VALLEY 80		3	59-0080						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	9,267,825	1,309,695	87,313	111,195,015	5,547,781	10,065,840	330,956,855	0	
Level of Value ==>			95.04	96.00	93.00		71.00		
Factor			0.01010101		0.03225806		0.01408451		
Adjustment Amount ==>			882	0	178,961		4,661,365		
* TIF Base Value				28,169	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,267,825	1,309,695	88,195	111,195,015	5,726,742	10,065,840	335,618,220	0	473,271,532
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
HUMPHREY 67		3	71-0067						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.				
Unadjusted Value ==>	315,985	544	150	2,386,956	0	3,126,832	20,531,277	0	
Level of Value ==>			95.04	96.00	0.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			2	0	0		289,173		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	315,985	544	152	2,386,956	0	3,126,832	20,820,450	0	26,650,919

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County UNadjusted total	371,080,981	52,333,745	35,174,687	2,882,717,521	1,096,992,584	87,445,898	2,007,433,022	0	6,533,178,438
County Adjustment Amnts			355,300	0	34,808,615		28,273,711		63,437,626
County ADJUSTED total	371,080,981	52,333,745	35,529,987	2,882,717,521	1,131,801,199	87,445,898	2,035,706,733	0	6,596,616,064
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 MADISON Count	

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