

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 # 60 MCPHERSON								
Base school name		Class	Basesch	Unif/LC	U/L			
ARTHUR CO HIGH 500		3	03-0500					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	469,770	64,509	957	531,150	30,375	175,635	9,651,190	0
Level of Value ==>			95.04	96.00	100.00		72.00	
Factor			0.01010101		-0.04000000			
Adjustment Amount ==>			10	0	-1,215		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	469,770	64,509	967	531,150	29,160	175,635	9,651,190	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
10,923,586								
10,922,381								
Base school name		Class	Basesch	Unif/LC	U/L			
STAPLETON R1		3	57-0501					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	217,727	179,346	18,169	695,000	0	235,645	7,651,348	0
Level of Value ==>			95.04	96.00	0.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			184	0	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	217,727	179,346	18,353	695,000	0	235,645	7,651,348	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
8,997,235								
8,997,419								
Base school name		Class	Basesch	Unif/LC	U/L			
MCPHERSON CO HIGH 90		3	60-0090					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	4,707,585	3,082,156	341,130	18,451,484	586,407	4,259,102	373,787,488	0
Level of Value ==>			95.04	96.00	100.00		72.00	
Factor			0.01010101		-0.04000000			
Adjustment Amount ==>			3,446	0	-23,456		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,707,585	3,082,156	344,576	18,451,484	562,951	4,259,102	373,787,488	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
405,215,352								
405,195,342								

*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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County UNadjusted total	5,395,082	3,326,011	360,256	19,677,634	616,782	4,670,382	391,090,026	0	425,136,173
County Adjustment Amnts			3,640	0	-24,671		0		-21,031
County ADJUSTED total	5,395,082	3,326,011	363,896	19,677,634	592,111	4,670,382	391,090,026	0	425,115,142
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								3 Records for MCPHERSON C	

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 Factors rounded for display. Agland adjusted to 72%, other real property adjusted to 96%.