

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 # 61 MERRICK									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
GRAND ISLAND 2		3	40-0002						
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 ==>	0	0	0	536,345	0	0	0	0	536,345
Level of Value ==>			0.00	95.00	0.00		0.00		
Factor				0.01052632					
Adjustment Amount ==>			0	5,646	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	0	0	0	541,991	0	0	0	0	541,991
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
NORTHWEST HIGH 82		3	40-0082						
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 ==>	6,945,896	7,198,352	23,203,988	115,510,325	16,305,605	10,143,575	157,598,775	0	336,906,516
Level of Value ==>			95.04	95.00	98.00		73.00		
Factor			0.01010101	0.01052632	-0.02040816		-0.01369863		
Adjustment Amount ==>			234,384	1,215,899	-332,767		-2,158,887		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	6,945,896	7,198,352	23,438,372	116,726,224	15,972,838	10,143,575	155,439,888	0	335,865,145
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
CENTRAL CITY 4		3	61-0004						
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 ==>	112,276,557	16,925,990	59,455,097	391,646,770	79,487,495	22,314,980	628,996,730	585	1,311,104,204
Level of Value ==>			95.04	95.00	98.00		73.00		
Factor			0.01010101	0.01052632	-0.02040816		-0.01369863		
Adjustment Amount ==>			600,557	4,119,926	-1,614,378		-8,611,722		
* TIF Base Value				253,920	382,950		340,995		ADJUSTED
Basesch adjusted in this County ==>	112,276,557	16,925,990	60,055,654	395,766,696	77,873,117	22,314,980	620,385,008	585	1,305,598,587

*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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PALMER 49		3	61-0049						
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 ==>	8,286,852	910,786	656,512	79,368,900	7,244,140	8,112,685	156,367,910	0	260,947,785
Level of Value ==>			95.04	95.00	98.00		73.00		
Factor			0.01010101	0.01052632	-0.02040816		-0.01369863		
Adjustment Amount ==>			6,631	834,463	-147,840		-2,142,026		
* TIF Base Value				94,980	0		0		ADJUSTED
Basesch adjusted in this County ==>	8,286,852	910,786	663,143	80,203,363	7,096,300	8,112,685	154,225,884	0	259,499,013
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
FULLERTON 1		3	63-0001						
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 ==>	537,260	9,445	2,732	2,317,345	0	1,009,505	14,822,545	0	18,698,832
Level of Value ==>			95.04	95.00	0.00		73.00		
Factor			0.01010101	0.01052632			-0.01369863		
Adjustment Amount ==>			28	24,393	0		-203,049		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	537,260	9,445	2,760	2,341,738	0	1,009,505	14,619,496	0	18,520,204
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
TWIN RIVER 30		3	63-0030						
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 ==>	5,587,376	3,767,936	27,260,836	51,590,835	18,385,284	3,803,775	93,201,565	0	203,597,607
Level of Value ==>			95.04	95.00	98.00		73.00		
Factor			0.01010101	0.01052632	-0.02040816		-0.01369863		
Adjustment Amount ==>			275,362	543,062	-375,210		-1,276,734		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,587,376	3,767,936	27,536,198	52,133,897	18,010,074	3,803,775	91,924,831	0	202,764,087

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Base school name		Class	Basesch	Unif/LC	U/L				
HIGH PLAINS COMMUNITY 75		3	72-0075						
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real						UNADJUSTED
Unadjusted Value ==>	12,818,612	4,470,928	33,076,066	133,654,990	13,304,345	12,908,920	236,176,475	0	446,410,336
Level of Value ==>			95.04	95.00	98.00		73.00		
Factor			0.01010101	0.01052632	-0.02040816		-0.01369863		
Adjustment Amount ==>			334,102	1,406,895	-271,517		-3,235,294		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	12,818,612	4,470,928	33,410,168	135,061,885	13,032,828	12,908,920	232,941,181	0	444,644,522
County UNadjusted total	146,452,553	33,283,437	143,655,231	774,625,510	134,726,869	58,293,440	1,287,164,000	585	2,578,201,625
County Adjustment Amnts			1,451,064	8,150,284	-2,741,712		-17,627,712		-10,768,076
County ADJUSTED total	146,452,553	33,283,437	145,106,295	782,775,794	131,985,157	58,293,440	1,269,536,288	585	2,567,433,549
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 MERRICK Count	

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