

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 # 66 OTOE									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
CONESTOGA 56		3	13-0056						
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 ==>	251,642	62,347	17,323	2,701,225	0	320,604	18,649,955	0	22,003,096
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			175	28,434	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	251,642	62,347	17,498	2,729,659	0	320,604	18,649,955	0	22,031,705
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ELMWOOD-MURDOCK 97		3	13-0097						
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 ==>	178,807	238,284	43,026	3,250,912	0	259,498	15,386,903	0	19,357,430
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			435	34,220	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	178,807	238,284	43,461	3,285,132	0	259,498	15,386,903	0	19,392,085
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 ==>	747,968	170,491	40,125	1,114,055	0	5,000	4,492,725	0	6,570,364
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			405	11,727	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	747,968	170,491	40,530	1,125,782	0	5,000	4,492,725	0	6,582,496

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

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STERLING 33		3	49-0033					
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 ==>	1,009,016	2,030,582	860,739	33,668,923	423,578	1,028,367	48,976,386	0
Level of Value ==>			95.04	95.00	96.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			8,694	354,410	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,009,016	2,030,582	869,433	34,023,333	423,578	1,028,367	48,976,386	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON CO CENTRAL 50		3	49-0050					
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 ==>	7,306,628	1,789,351	101,306	55,267,582	5,630,679	7,093,371	231,175,980	0
Level of Value ==>			95.04	95.00	96.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			1,023	581,764	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	7,306,628	1,789,351	102,329	55,849,346	5,630,679	7,093,371	231,175,980	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
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 Value ==>	1,036,698	1,697,031	333,067	97,828,103	164,740	2,248,082	28,840,188	0
Level of Value ==>			95.04	95.00	96.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			3,364	1,029,770	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,036,698	1,697,031	336,431	98,857,873	164,740	2,248,082	28,840,188	0
2026 Totals								

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Base school name		Class	Basesch	Unif/LC	U/L			
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 Value ==>	0	91,785	15,011	3,047,579	0	182,056	8,234,731	0
Level of Value ==>			95.04	95.00	0.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			152	32,080	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	91,785	15,163	3,079,659	0	182,056	8,234,731	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON-BROCK 23		3	64-0023					
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 ==>	15,867	83,424	19,076	441,290	0	206,076	10,340,778	0
Level of Value ==>			95.04	95.00	0.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			193	4,645	0		0	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	15,867	83,424	19,269	445,935	0	206,076	10,340,778	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
SYRACUSE-DUNBAR-AVOCA 27		3	66-0027					
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 ==>	27,680,747	13,657,962	11,992,149	449,112,806	53,338,075	14,756,757	717,483,106	0
Level of Value ==>			95.04	95.00	96.00		72.00	
Factor			0.01010101	0.01052632				
Adjustment Amount ==>			121,133	4,727,505	0		0	
* TIF Base Value				0	443,070		0	
Basesch adjusted in this County ==>	27,680,747	13,657,962	12,113,282	453,840,311	53,338,075	14,756,757	717,483,106	0
2026 Totals								

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Base school name		Class	Basesch	Unif/LC	U/L				
NEBRASKA CITY 111		3	66-0111						
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.							UNADJUSTED
Unadjusted Value ==>	78,400,087	16,350,889	29,948,482	659,420,523	166,226,228	13,902,288	456,655,438	0	1,420,903,935
Level of Value ==>			95.04	95.00	96.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			302,510	6,941,271	0		0		
* TIF Base Value				0	1,178,710		0		ADJUSTED
Basesch adjusted in this County ==>	78,400,087	16,350,889	30,250,992	666,361,794	166,226,228	13,902,288	456,655,438	0	1,428,147,716
Base school name		Class	Basesch	Unif/LC	U/L				
PALMYRA OR1		3	66-0501						
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.							UNADJUSTED
Unadjusted Value ==>	9,346,895	33,581,933	9,741,138	230,874,375	25,604,020	7,518,486	239,360,227	0	556,027,074
Level of Value ==>			95.04	95.00	96.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			98,395	2,430,258	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,346,895	33,581,933	9,839,533	233,304,633	25,604,020	7,518,486	239,360,227	0	558,555,727
County UNadjusted total	125,974,355	69,754,079	53,111,442	1,536,727,373	251,387,320	47,520,585	1,779,596,417	0	3,864,071,571
County Adjustment Amnts			536,479	16,176,084	0		0		16,712,563
County ADJUSTED total	125,974,355	69,754,079	53,647,921	1,552,903,457	251,387,320	47,520,585	1,779,596,417	0	3,880,784,134
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								11 Records for OTOE County	

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