

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 # 67 PAWNEE								
Base school name		Class	Basesch	Unif/LC	U/L			
SOUTHERN 1		3	34-0001					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	0	0	0	0	0	13,065	1,768,475	0
Level of Value ==>			0.00	0.00	0.00		69.00	
Factor							0.04347826	
Adjustment Amount ==>			0	0	0		76,890	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	0	0	13,065	1,845,365	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
DILLER-ODELL 100		3	34-0100					
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	0	0	0	0	0	734,540	0
Level of Value ==>			0.00	0.00	0.00		69.00	
Factor							0.04347826	
Adjustment Amount ==>			0	0	0		31,937	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	0	0	0	766,477	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 ==>	108,430	136,600	16,334	2,638,290	10,680	996,070	19,678,165	0
Level of Value ==>			95.04	94.00	96.00		69.00	
Factor			0.01010101	0.02127660			0.04347826	
Adjustment Amount ==>			165	56,134	0		855,572	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	108,430	136,600	16,499	2,694,424	10,680	996,070	20,533,737	0
2026 Totals								

*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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Base school name		Class	Basesch	Unif/LC	U/L			
JOHNSON-BROCK 23		3	64-0023					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	0	0	0	0	0	0	588,650	0
Level of Value ==>			0.00	0.00	0.00		69.00	
Factor							0.04347826	
Adjustment Amount ==>			0	0	0		25,593	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	0	0	0	614,243	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
614,243								
Base school name		Class	Basesch	Unif/LC	U/L			
PAWNEE CITY 1		3	67-0001					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	12,733,780	3,304,429	2,868,157	97,198,955	57,005,235	15,606,650	309,064,060	0
Level of Value ==>			95.04	94.00	96.00		69.00	
Factor			0.01010101	0.02127660			0.04347826	
Adjustment Amount ==>			28,971	2,068,063	0		13,437,568	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	12,733,780	3,304,429	2,897,128	99,267,018	57,005,235	15,606,650	322,501,628	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
513,315,868								
Base school name		Class	Basesch	Unif/LC	U/L			
LEWISTON 69		3	67-0069					
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
		Pers. Prop.	Real	Real Prop.	Real Prop.			
Unadjusted Value ==>	8,196,195	1,166,185	154,409	33,791,025	5,211,440	10,010,205	274,174,050	1,225
Level of Value ==>			95.04	94.00	96.00		69.00	
Factor			0.01010101	0.02127660			0.04347826	
Adjustment Amount ==>			1,560	718,958	0		11,920,611	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	8,196,195	1,166,185	155,969	34,509,983	5,211,440	10,010,205	286,094,661	1,225
2026 Totals								
UNADJUSTED								
ADJUSTED								
345,345,863								

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Base school name Class Basesch Unif/LC U/L HUMBOLDT TABLE RK STEINAUER 70 3 74-0070									2026 Totals
2026	Personal Property	Centrally Assessed Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	3,750,525	5,284,590	15,077,136	46,512,535	3,630,080	9,387,945	167,397,740	0	251,040,551
Level of Value ==>			95.04	94.00	96.00		69.00		
Factor			0.01010101	0.02127660			0.04347826		
Adjustment Amount ==>			152,294	989,629	0		7,278,162		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	3,750,525	5,284,590	15,229,430	47,502,164	3,630,080	9,387,945	174,675,902	0	259,460,636
County UNadjusted total	24,788,930	9,891,804	18,116,036	180,140,805	65,857,435	36,013,935	773,405,680	1,225	1,108,215,850
County Adjustment Amnts			182,990	3,832,784	0		33,626,333		37,642,107
County ADJUSTED total	24,788,930	9,891,804	18,299,026	183,973,589	65,857,435	36,013,935	807,032,013	1,225	1,145,857,957
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 PAWNEE County	

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