

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 # 69 PHELPS								
Base school name		Class	Basesch	Unif/LC	U/L			
KEARNEY 7		3	10-0007					
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 ==>	113,645	36	10	3,666,215	0	204,650	34,627,805	0
Level of Value ==>			95.04	95.00	0.00		70.00	
Factor			0.01010101	0.01052632			0.02857143	
Adjustment Amount ==>			0	38,592	0		989,366	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	113,645	36	10	3,704,807	0	204,650	35,617,171	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
38,612,361								
Base school name		Class	Basesch	Unif/LC	U/L			
ELM CREEK 9		3	10-0009					
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 ==>	4,382,929	1,778,971	352,710	16,978,865	2,260,540	3,054,105	130,665,845	0
Level of Value ==>			95.04	95.00	95.00		70.00	
Factor			0.01010101	0.01052632	0.01052632		0.02857143	
Adjustment Amount ==>			3,563	178,725	23,795		3,733,310	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,382,929	1,778,971	356,273	17,157,590	2,284,335	3,054,105	134,399,155	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
159,473,965								
Base school name		Class	Basesch	Unif/LC	U/L			
OVERTON 4		3	24-0004					
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 ==>	3,965,838	5,045	1,391	7,673,150	0	1,360,030	41,814,260	0
Level of Value ==>			95.04	95.00	0.00		70.00	
Factor			0.01010101	0.01052632			0.02857143	
Adjustment Amount ==>			14	80,770	0		1,194,693	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	3,965,838	5,045	1,405	7,753,920	0	1,360,030	43,008,953	0
2026 Totals								
UNADJUSTED								
ADJUSTED								
54,819,714								
56,095,191								

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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				
WILCOX-HILDRETH 1		3	50-0001						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>>>>	5,665,309	6,519,274	1,012,026	13,454,935	169,725	2,674,339	128,376,170	4,831,220	162,702,998
Level of Value ==>>>>			95.04	95.00	95.00		70.00		
Factor			0.01010101	0.01052632	0.01052632		0.02857143		
Adjustment Amount ==>			10,222	141,631	1,787		3,667,891		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	5,665,309	6,519,274	1,022,248	13,596,566	171,512	2,674,339	132,044,061	4,831,220	166,524,529
Base school name		Class	Basesch	Unif/LC	U/L				
AXTELL R1		3	50-0501						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>>>>	7,477,210	3,125,410	2,468,151	25,163,700	1,706,409	2,726,655	196,549,925	0	239,217,460
Level of Value ==>>>>			95.04	95.00	95.00		70.00		
Factor			0.01010101	0.01052632	0.01052632		0.02857143		
Adjustment Amount ==>			24,931	264,881	17,962		5,615,712		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	7,477,210	3,125,410	2,493,082	25,428,581	1,724,371	2,726,655	202,165,637	0	245,140,946
Base school name		Class	Basesch	Unif/LC	U/L				
HOLDREGE 44		3	69-0044						
2026	Personal Property	Centrally Assessed Pers. Prop. Real		Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
Unadjusted Value ==>>>>	71,106,501	31,707,459	17,204,824	544,673,677	155,824,157	21,433,255	787,879,455	0	1,629,829,328
Level of Value ==>>>>			95.04	95.00	95.00		70.00		
Factor			0.01010101	0.01052632	0.01052632		0.02857143		
Adjustment Amount ==>			173,786	5,721,245	1,626,107		22,510,843		
* TIF Base Value				1,155,597	1,344,028		0		ADJUSTED
Basesch adjusted in this County ==>>	71,106,501	31,707,459	17,378,610	550,394,922	157,450,264	21,433,255	810,390,298	0	1,659,861,309

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Base school name		Class	Basesch	Unif/LC	U/L				2026 Totals	
BERTRAND 54		3	69-0054							
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 =====>	30,767,841	10,187,846	1,938,874	81,907,225	7,282,540	8,664,245	337,243,295	0		477,991,866
Level of Value =====>			95.04	95.00	95.00		70.00			
Factor			0.01010101	0.01052632	0.01052632		0.02857143			
Adjustment Amount ==>			19,585	862,182	76,658		9,635,523			
* TIF Base Value				0	0		0		ADJUSTED	
Basesch adjusted in this County =====>	30,767,841	10,187,846	1,958,459	82,769,407	7,359,198	8,664,245	346,878,818	0	488,585,814	
Base school name		Class	Basesch	Unif/LC	U/L				2026 Totals	
LOOMIS 55		3	69-0055							
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 =====>	26,233,756	14,335,675	3,148,906	78,774,540	17,884,257	8,433,745	577,610,505	0		726,421,384
Level of Value =====>			95.04	95.00	95.00		70.00			
Factor			0.01010101	0.01052632	0.01052632		0.02857143			
Adjustment Amount ==>			31,807	829,206	187,231		16,503,158			
* TIF Base Value				0	97,287		0		ADJUSTED	
Basesch adjusted in this County =====>	26,233,756	14,335,675	3,180,713	79,603,746	18,071,488	8,433,745	594,113,663	0	743,972,786	
County UNadjusted total	149,713,029	67,659,716	26,126,892	772,292,307	185,127,628	48,551,024	2,234,767,260	4,831,220	3,489,069,076	
County Adjustment Amnts			263,908	8,117,232	1,933,540		63,850,496		74,165,176	
County ADJUSTED total	149,713,029	67,659,716	26,390,800	780,409,539	187,061,168	48,551,024	2,298,617,756	4,831,220	3,563,234,252	
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								8 Records for PHELPS County		

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