

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 # 72 POLK								
Base school name		Class	Basesch	Unif/LC	U/L			
TWIN RIVER 30		3	63-0030					
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 ==>	2,044,308	15,805	2,552	10,138,015	56,975	4,260,990	83,300,575	0
Level of Value ==>			95.04	96.00	96.00		71.00	
Factor			0.01010101				0.01408451	
Adjustment Amount ==>			26	0	0		1,173,248	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	2,044,308	15,805	2,578	10,138,015	56,975	4,260,990	84,473,823	0
								99,819,220
								ADJUSTED
Base school name		Class	Basesch	Unif/LC	U/L			
COLUMBUS 1		3	71-0001					
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 ==>	0	0	0	642,260	0	41,775	1,032,605	0
Level of Value ==>			0.00	96.00	0.00		71.00	
Factor							0.01408451	
Adjustment Amount ==>			0	0	0		14,544	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	0	0	0	642,260	0	41,775	1,047,149	0
								1,716,640
								ADJUSTED
Base school name		Class	Basesch	Unif/LC	U/L			
CROSS COUNTY 15		3	72-0015					
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 ==>	22,217,858	3,798,345	9,253,394	139,714,416	7,067,654	15,389,755	507,976,100	0
Level of Value ==>			95.04	96.00	96.00		71.00	
Factor			0.01010101				0.01408451	
Adjustment Amount ==>			93,469	0	0		7,154,594	
* TIF Base Value				8,678,631	4,053,904		0	
Basesch adjusted in this County ==>	22,217,858	3,798,345	9,346,863	139,714,416	7,067,654	15,389,755	515,130,694	0
								705,417,522
								ADJUSTED
								712,665,585

*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		2026 Totals
OSCEOLA 19		3	72-0019						
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 ==>	20,910,732	3,565,713	5,964,795	170,140,417	11,633,563	23,623,440	493,969,460	0	729,808,120
Level of Value ==>			95.04	96.00	96.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			60,250	0	0		6,957,318		
* TIF Base Value				0	481,355		0		ADJUSTED
Basesch adjusted in this County ==>	20,910,732	3,565,713	6,025,045	170,140,417	11,633,563	23,623,440	500,926,778	0	736,825,688
Base school name		Class	Basesch		Unif/LC		U/L		2026 Totals
SHELBY-RISING CITY 32		3	72-0032						
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 ==>	30,048,536	5,506,401	5,645,097	148,923,030	28,204,280	18,216,775	417,855,320	0	654,399,439
Level of Value ==>			95.04	96.00	96.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			57,021	0	0		5,885,287		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	30,048,536	5,506,401	5,702,118	148,923,030	28,204,280	18,216,775	423,740,607	0	660,341,747
Base school name		Class	Basesch		Unif/LC		U/L		2026 Totals
HIGH PLAINS COMMUNITY 75		3	72-0075						
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 ==>	9,693,305	1,617,929	5,598,538	58,551,990	5,624,170	9,400,195	227,987,480	0	318,473,607
Level of Value ==>			95.04	96.00	96.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			56,551	0	0		3,211,092		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,693,305	1,617,929	5,655,089	58,551,990	5,624,170	9,400,195	231,198,572	0	321,741,250

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Base school name		Class	Basesch	Unif/LC	U/L				2026 Totals
CENTENNIAL 67R		3	80-0567						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite,	Agric.	Mineral	UNADJUSTED
		Pers. Prop.	Real	Real Prop.	Real Prop.	& Non-AgLand	Land		
Unadjusted Value ==>	3,504,680	626,739	117,503	3,140,485	0	2,508,100	56,768,620	0	66,666,127
Level of Value ==>			95.04	96.00	0.00		71.00		
Factor			0.01010101				0.01408451		
Adjustment Amount ==>			1,187	0	0		799,558		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	3,504,680	626,739	118,690	3,140,485	0	2,508,100	57,568,178	0	67,466,872
County UNadjusted total	88,419,419	15,130,932	26,581,879	531,250,613	52,586,642	73,441,030	1,788,890,160	0	2,576,300,675
County Adjustment Amnts			268,504	0	0		25,195,641		25,464,145
County ADJUSTED total	88,419,419	15,130,932	26,850,383	531,250,613	52,586,642	73,441,030	1,814,085,801	0	2,601,764,820
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 POLK County	

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