

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 # 82 SHERMAN									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
RAVENNA 69		3	10-0069						
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 ==>	5,723,623	2,031,862	8,464,150	25,490,895	376,280	7,506,355	177,324,215	0	226,917,380
Level of Value ==>			95.04	95.00	96.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			85,496	268,325	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,723,623	2,031,862	8,549,646	25,759,220	376,280	7,506,355	177,324,215	0	227,271,201
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
PLEASANTON 105		3	10-0105						
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 ==>	105,177	2,968	781	214,015	0	197,715	8,002,670	0	8,523,326
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			8	2,253	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	105,177	2,968	789	216,268	0	197,715	8,002,670	0	8,525,587
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
CENTRAL VALLEY 60		3	39-0060						
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 ==>	1,049,818	20,305	593	812,055	0	354,630	20,433,170	0	22,670,571
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			6	8,548	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	1,049,818	20,305	599	820,603	0	354,630	20,433,170	0	22,679,125

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Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals			
CENTURA 100		3	47-0100						
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	UNADJUSTED
Unadjusted Value ==>	562,681	83,989	2,767	1,915,380	0	1,186,750	12,424,135	0	16,175,702
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			28	20,162	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	562,681	83,989	2,795	1,935,542	0	1,186,750	12,424,135	0	16,195,892
Base school name									2026 Totals
ELBA 103		Class	Basesch	Unif/LC	U/L				
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 ==>	35,302	0	0	124,560	0	116,120	0	0	275,982
Level of Value ==>			0.00	95.00	0.00		0.00		
Factor				0.01052632					
Adjustment Amount ==>			0	1,311	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	35,302	0	0	125,871	0	116,120	0	0	277,293
Base school name									2026 Totals
LOUP CITY 1		Class	Basesch	Unif/LC	U/L				
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 ==>	28,559,997	2,829,236	206,576	170,870,975	23,786,410	24,088,925	634,071,170	0	884,413,289
Level of Value ==>			95.04	95.00	96.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			2,087	1,798,643	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	28,559,997	2,829,236	208,663	172,669,618	23,786,410	24,088,925	634,071,170	0	886,214,019

*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				
LITCHFIELD 15		3	82-0015						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	8,471,765	3,453,215	10,173,355	30,499,730	4,934,845	6,969,840	168,140,005	0	232,642,755
Level of Value ==>			95.04	95.00	96.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			102,761	321,050	0		0		
* TIF Base Value				0	372,730		0		ADJUSTED
Basesch adjusted in this County ==>	8,471,765	3,453,215	10,276,116	30,820,780	4,934,845	6,969,840	168,140,005	0	233,066,566
Base school name		Class	Basesch	Unif/LC	U/L				
ARCADIA 21		3	88-0021						
2026	Personal Property	Centrally Assessed		Residential	Comm. & Indust.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	2026 Totals
		Pers. Prop.	Real	Real Prop.	Real Prop.				UNADJUSTED
Unadjusted Value ==>	955,445	49,291	1,670	2,459,040	0	951,420	33,157,060	0	37,573,926
Level of Value ==>			95.04	95.00	0.00		72.00		
Factor			0.01010101	0.01052632					
Adjustment Amount ==>			17	25,885	0		0		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	955,445	49,291	1,687	2,484,925	0	951,420	33,157,060	0	37,599,828
County UNadjusted total	45,463,808	8,470,866	18,849,892	232,386,650	29,097,535	41,371,755	1,053,552,425	0	1,429,192,931
County Adjustment Amnts			190,403	2,446,177	0		0		2,636,580
County ADJUSTED total	45,463,808	8,470,866	19,040,295	234,832,827	29,097,535	41,371,755	1,053,552,425	0	1,431,829,511
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 SHERMAN Coun	

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