

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 # 88 VALLEY								
Base school name		Class	Basesch	Unif/LC	U/L			
BURWELL HIGH 100		3	36-0100					
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 ==>	1,062,895	122,767	4,574	5,372,560	0	746,780	50,390,820	0
Level of Value ==>			95.04	97.00	0.00		71.00	
Factor			0.01010101	-0.01030928			0.01408451	
Adjustment Amount ==>			46	-55,387	0		709,730	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,062,895	122,767	4,620	5,317,173	0	746,780	51,100,550	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
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 Value ==>	7,299,296	2,003,733	2,122,405	19,378,885	9,027,530	1,821,150	81,380,915	0
Level of Value ==>			95.04	97.00	96.00		71.00	
Factor			0.01010101	-0.01030928			0.01408451	
Adjustment Amount ==>			21,438	-175,314	0		1,146,210	
* TIF Base Value				2,373,415	3,226,520		0	
Basesch adjusted in this County ==>	7,299,296	2,003,733	2,143,843	19,203,571	9,027,530	1,821,150	82,527,125	0
2026 Totals								
Base school name		Class	Basesch	Unif/LC	U/L			
LOUP CITY 1		3	82-0001					
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 ==>	4,572,940	235,837	7,070	3,054,030	0	1,465,750	33,040,480	0
Level of Value ==>			95.04	97.00	0.00		71.00	
Factor			0.01010101	-0.01030928			0.01408451	
Adjustment Amount ==>			71	-31,485	0		465,359	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	4,572,940	235,837	7,141	3,022,545	0	1,465,750	33,505,839	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				2026 Totals
ORD 5		3	88-0005						
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 =====>	52,991,349	5,708,225	10,558,688	253,988,118	94,036,005	21,214,340	675,291,530	0	1,113,788,255
Level of Value =====>			95.04	97.00	96.00		71.00		
Factor			0.01010101	-0.01030928			0.01408451		
Adjustment Amount ==>			106,653	-2,618,435	0		9,511,150		
* TIF Base Value				0	58,335		0		ADJUSTED
Basesch adjusted in this County ==>	52,991,349	5,708,225	10,665,341	251,369,683	94,036,005	21,214,340	684,802,680	0	1,120,787,623
Base school name		Class	Basesch	Unif/LC	U/L				2026 Totals
ARCADIA 21		3	88-0021						
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 =====>	5,384,062	1,335,884	60,246	32,233,805	3,774,820	3,637,085	116,909,435	0	163,335,337
Level of Value =====>			95.04	97.00	96.00		71.00		
Factor			0.01010101	-0.01030928			0.01408451		
Adjustment Amount ==>			609	-332,307	0		1,646,612		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	5,384,062	1,335,884	60,855	31,901,498	3,774,820	3,637,085	118,556,047	0	164,650,251
County UNadjusted total	71,310,542	9,406,446	12,752,983	314,027,398	106,838,355	28,885,105	957,013,180	0	1,500,234,009
County Adjustment Amnts			128,817	-3,212,928	0		13,479,061		10,394,950
County ADJUSTED total	71,310,542	9,406,446	12,881,800	310,814,470	106,838,355	28,885,105	970,492,241	0	1,510,628,959
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								5 Records for VALLEY County	

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