

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 # 91 WEBSTER								
Base school name		Class	Basesch	Unif/LC	U/L			
ADAMS CENTRAL HIGH 90		3	01-0090					
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 ==>	1,289	0	0	0	104,940	6,165	1,436,850	0
Level of Value ==>			0.00	0.00	96.00		70.00	
Factor							0.02857143	
Adjustment Amount ==>			0	0	0		41,053	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	1,289	0	0	0	104,940	6,165	1,477,903	0
2026 Totals								
UNADJUSTED								
1,549,244								
ADJUSTED								
1,590,297								
Base school name		Class	Basesch	Unif/LC	U/L			
SILVER LAKE 123		3	01-0123					
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 ==>	15,009,512	6,265,701	942,545	33,866,705	18,996,715	10,423,725	307,513,710	0
Level of Value ==>			95.04	97.00	96.00		70.00	
Factor			0.01010101	-0.01030928			0.02857143	
Adjustment Amount ==>			9,521	-349,141	0		8,786,106	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	15,009,512	6,265,701	952,066	33,517,564	18,996,715	10,423,725	316,299,816	0
2026 Totals								
UNADJUSTED								
393,018,613								
ADJUSTED								
401,465,099								
Base school name		Class	Basesch	Unif/LC	U/L			
LAWRENCE/NELSON 5		3	65-0005					
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	3,423,474	1,565,177	248,361	8,607,235	228,600	4,349,745	41,041,940	0
Level of Value ==>			95.04	97.00	96.00		70.00	
Factor			0.01010101	-0.01030928			0.02857143	
Adjustment Amount ==>			2,509	-88,734	0		1,172,627	
* TIF Base Value				0	0		0	
Basesch adjusted in this County ==>	3,423,474	1,565,177	250,870	8,518,501	228,600	4,349,745	42,214,567	0
2026 Totals								
UNADJUSTED								
59,464,532								
ADJUSTED								
60,550,934								

*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	
SUPERIOR 11		3	65-0011					UNADJUSTED	
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 ==>	4,598,380	1,240,119	1,974,151	25,991,645	1,358,415	10,357,570	168,676,195	0	214,196,475
Level of Value ==>			95.04	97.00	96.00		70.00		
Factor			0.01010101	-0.01030928			0.02857143		
Adjustment Amount ==>			19,941	-267,955	0		4,819,320		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	4,598,380	1,240,119	1,994,092	25,723,690	1,358,415	10,357,570	173,495,515	0	218,767,781
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
RED CLOUD 2		3	91-0002					UNADJUSTED	
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 ==>	14,188,173	6,180,670	8,558,577	89,603,985	29,674,435	13,830,685	371,585,325	0	533,621,850
Level of Value ==>			95.04	97.00	96.00		70.00		
Factor			0.01010101	-0.01030928			0.02857143		
Adjustment Amount ==>			86,450	-923,753	0		10,616,724		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	14,188,173	6,180,670	8,645,027	88,680,232	29,674,435	13,830,685	382,202,049	0	543,401,271
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
BLUE HILL 74		3	91-0074					UNADJUSTED	
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 ==>	9,670,778	6,103,899	6,806,749	86,462,635	8,433,310	14,393,805	174,760,450	0	306,631,626
Level of Value ==>			95.04	97.00	96.00		70.00		
Factor			0.01010101	-0.01030928			0.02857143		
Adjustment Amount ==>			68,755	-891,313	0		4,993,156		
* TIF Base Value				5,240	0		0		ADJUSTED
Basesch adjusted in this County ==>	9,670,778	6,103,899	6,875,504	85,571,322	8,433,310	14,393,805	179,753,606	0	310,802,224

BY COUNTY REPORT FOR # 91 WEBSTER

County UNadjusted total	46,891,606	21,355,566	18,530,383	244,532,205	58,796,415	53,361,695	1,065,014,470	0	1,508,482,340
County Adjustment Amnts			187,176	-2,520,896	0		30,428,986		28,095,266
County ADJUSTED total	46,891,606	21,355,566	18,717,559	242,011,309	58,796,415	53,361,695	1,095,443,456	0	1,536,577,606
Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district.								6 Records for WEBSTER Coun	

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