

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 # 92 WHEELER									
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
ELGIN 18		3	02-0018						
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 ==>>>>	625,602	142,149	14,401	975,190	2,600,000	660,110	27,348,425	0	32,365,877
Level of Value ==>>>>			95.04	95.00	96.00		74.00		
Factor			0.01010101	0.01052632			-0.02702703		
Adjustment Amount ==>			145	10,265	0		-739,147		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	625,602	142,149	14,546	985,455	2,600,000	660,110	26,609,278	0	31,637,140
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
SUMMERLAND 115		3	02-0115						
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 ==>>>>	2,821,897	21,869	2,216	1,860,745	2,800,000	1,757,090	41,190,055	0	50,453,872
Level of Value ==>>>>			95.04	95.00	96.00		74.00		
Factor			0.01010101	0.01052632			-0.02702703		
Adjustment Amount ==>			22	19,587	0		-1,113,245		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	2,821,897	21,869	2,238	1,880,332	2,800,000	1,757,090	40,076,810	0	49,360,236
Base school name		Class	Basesch		Unif/LC	U/L		2026 Totals	
RIVERSIDE 75		3	06-0075						
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 ==>>>>	0	0	0	0	0	0	974,465	0	974,465
Level of Value ==>>>>			0.00	0.00	0.00		74.00		
Factor							-0.02702703		
Adjustment Amount ==>			0	0	0		-26,337		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>>	0	0	0	0	0	0	948,128	0	948,128

*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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OCTOBER 9, 2026

BY COUNTY REPORT FOR # 92 WHEELER									
Base school name		Class	Basesch	Unif/LC	U/L				
CHAMBERS 137		3	45-0137						
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 ==>	320,246	0	0	206,580	0	130,415	3,977,635	0	4,634,876
Level of Value ==>			0.00	95.00	0.00		74.00		
Factor				0.01052632			-0.02702703		
Adjustment Amount ==>			0	2,175	0		-107,504		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	320,246	0	0	208,755	0	130,415	3,870,131	0	4,529,547
Base school name		Class	Basesch	Unif/LC	U/L				
WHEELER CENTRAL 45		3	92-0045						
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 ==>	26,687,678	1,393,399	148,746	64,653,880	5,088,395	24,293,555	646,332,180	0	768,597,833
Level of Value ==>			95.04	95.00	96.00		74.00		
Factor			0.01010101	0.01052632			-0.02702703		
Adjustment Amount ==>			1,502	680,567	0		-17,468,439		
* TIF Base Value				0	0		0		ADJUSTED
Basesch adjusted in this County ==>	26,687,678	1,393,399	150,248	65,334,447	5,088,395	24,293,555	628,863,741	0	751,811,463
County UNadjusted total	30,455,423	1,557,417	165,363	67,696,395	10,488,395	26,841,170	719,822,760	0	857,026,923
County Adjustment Amnts			1,669	712,594	0		-19,454,672		-18,740,409
County ADJUSTED total	30,455,423	1,557,417	167,032	68,408,989	10,488,395	26,841,170	700,368,088	0	838,286,514
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 WHEELER Coun	