

## NE Dept. of Revenue Property Assessment Division -- 2025 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016

2025 Adjusted value by "SCHOOL SYSTEM", for use in 2026-2027 state aid calculations  
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSESBY SCHOOL SYSTEM  
OCTOBER 10, 2025

SCHOOL SYSTEM : # 08-0051 BOYD COUNTY SCH 51 System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
8	BOYD	BOYD COUNTY SCH 51	3	08-0051						UNADJUSTED
2025	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 ==>	31,695,948	460,269	67,637	76,307,290	12,149,005	21,789,700	640,649,790	0		783,119,639
Level of Value ==>			94.92	95.00	96.00		70.00			
Factor		0.01137800		0.01052632			0.02857143			
Adjustment Amount ==>		770		803,235	0		18,304,281			
* TIF Base Value				0	0		0			ADJUSTED
8 Cnty's adjust. value==> in this base school	31,695,948	460,269	68,407	77,110,525	12,149,005	21,789,700	658,954,071	0		802,227,925
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
45	HOLT	BOYD COUNTY SCH 51	3	08-0051						UNADJUSTED
2025	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 ==>	2,100,821	23,924	6,725	3,066,308	422,448	1,046,463	76,239,614	0		82,906,303
Level of Value ==>			94.92	95.00	94.00		69.00			
Factor		0.01137800		0.01052632	0.02127660		0.04347826			
Adjustment Amount ==>		77		32,277	8,988		3,314,766			
* TIF Base Value				0	0		0			ADJUSTED
45 Cnty's adjust. value==> in this base school	2,100,821	23,924	6,802	3,098,585	431,436	1,046,463	79,554,380	0		86,262,411
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
54	KNOX	BOYD COUNTY SCH 51	3	08-0051						UNADJUSTED
2025	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 ==>	973,071	0	0	9,601,705	92,700	413,825	24,119,150	0		35,200,451
Level of Value ==>			0.00	93.00	93.00		72.00			
Factor				0.03225806	0.03225806					
Adjustment Amount ==>			0	309,732	2,990		0			
* TIF Base Value				0	0		0			ADJUSTED
54 Cnty's adjust. value==> in this base school	973,071	0	0	9,911,437	95,690	413,825	24,119,150	0		35,513,173

\*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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System UNadjusted total==>	34,769,840	484,193	74,362	88,975,303	12,664,153	23,249,988	741,008,554	0	901,226,393
System Adjustment Amnts=>			847	1,145,244	11,978		21,619,047		22,777,116
System ADJUSTED total==>	34,769,840	484,193	75,209	90,120,547	12,676,131	23,249,988	762,627,601	0	924,003,509

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Factors rounded for display. Aground adjusted to 72%, other real property adjusted to 96%.

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