

## 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 : # 24-0101 SUMNER-EDDYVILLE-MILLER 101 System Class : 3

| Cnty #   | County Name       | Base school name               | Class   | Basesch                | Unif/LC                    | U/L                             |             |         |  | 2025 Totals |
|--|-------------------|--------------------------------|---------|------------------------|----------------------------|---------------------------------|-------------|---------|--|-------------|
| 10   | BUFFALO           | SUMNER-EDDYVILLE-MILLER 101    | 3       | 24-0101                |                            |                                 |             |         |  | 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 Value ==>                           | 6,119,541         | 118,411                        | 8,002   | 16,369,060             | 750,310                    | 5,476,005                       | 80,298,380  | 5,495   |  | 109,145,204 |
| Level of Value ==>                             |                   |                                | 94.92   | 92.00                  | 97.00                      |                                 | 75.00       |         |  |             |
| Factor   |                   | 0.01137800                     |         | 0.04347826             | -0.01030928                |                                 | -0.04000000 |         |  |             |
| Adjustment Amount ==>                          |                   | 91                             |         | 711,698                | -7,735                     |                                 | -3,211,935  |         |  |             |
| * TIF Base Value                               |                   |                                |         | 0                      | 0                          |                                 | 0           |         |  | ADJUSTED    |
| 10 Cnty's adjust. value==> in this base school | 6,119,541         | 118,411                        | 8,093   | 17,080,758             | 742,575                    | 5,476,005                       | 77,086,445  | 5,495   |  | 106,637,323 |
| Cnty #   | County Name       | Base school name               | Class   | Basesch                | Unif/LC                    | U/L                             |             |         |  | 2025 Totals |
| 21   | CUSTER            | SUMNER-EDDYVILLE-MILLER 101    | 3       | 24-0101                |                            |                                 |             |         |  | 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 Value ==>                           | 1,475,939         | 642,183                        | 157,128 | 6,058,818              | 3,045,790                  | 2,201,137                       | 52,714,082  | 0       |  | 66,295,077  |
| Level of Value ==>                             |                   |                                | 94.92   | 94.00                  | 96.00                      |                                 | 70.00       |         |  |             |
| Factor   |                   | 0.01137800                     |         | 0.02127660             |                            |                                 | 0.02857143  |         |  |             |
| Adjustment Amount ==>                          |                   | 1,788                          |         | 128,911                | 0                          |                                 | 1,506,117   |         |  |             |
| * TIF Base Value                               |                   |                                |         | 0                      | 0                          |                                 | 0           |         |  | ADJUSTED    |
| 21 Cnty's adjust. value==> in this base school | 1,475,939         | 642,183                        | 158,916 | 6,187,729              | 3,045,790                  | 2,201,137                       | 54,220,199  | 0       |  | 67,931,893  |
| Cnty #   | County Name       | Base school name               | Class   | Basesch                | Unif/LC                    | U/L                             |             |         |  | 2025 Totals |
| 24   | DAWSON            | SUMNER-EDDYVILLE-MILLER 101    | 3       | 24-0101                |                            |                                 |             |         |  | 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 Value ==>                           | 6,691,592         | 2,113,913                      | 306,155 | 35,472,999             | 1,496,275                  | 26,758,520                      | 253,057,736 | 4,257   |  | 325,901,447 |
| Level of Value ==>                             |                   |                                | 94.92   | 95.00                  | 95.00                      |                                 | 73.00       |         |  |             |
| Factor   |                   | 0.01137800                     |         | 0.01052632             | 0.01052632                 |                                 | -0.01369863 |         |  |             |
| Adjustment Amount ==>                          |                   | 3,483                          |         | 373,400                | 15,750                     |                                 | -3,466,544  |         |  |             |
| * TIF Base Value                               |                   |                                |         | 0                      | 0                          |                                 | 0           |         |  | ADJUSTED    |
| 24 Cnty's adjust. value==> in this base school | 6,691,592         | 2,113,913                      | 309,638 | 35,846,399             | 1,512,025                  | 26,758,520                      | 249,591,192 | 4,257   |  | 322,827,536 |

\*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==> | 14,287,072 | 2,874,507 | 471,285 | 57,900,877 | 5,292,375 | 34,435,662 | 386,070,198 | 9,752 | 501,341,728 |
| System Adjustment Amnts=>  |            |           | 5,362   | 1,214,009  | 8,015     |            | -5,172,362  |       | -3,944,976  |
| System ADJUSTED total==>   | 14,287,072 | 2,874,507 | 476,647 | 59,114,886 | 5,300,390 | 34,435,662 | 380,897,836 | 9,752 | 497,396,752 |

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

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