

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 : # 26-0561 EMERSON-HUBBARD 561

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
22	DAKOTA	EMERSON-HUBBARD 561	3	26-0561						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 ==>	7,381,230	205,440	469,762	69,832,865	5,031,570	9,968,075	279,161,217	0	372,050,159	
Level of Value ==>			94.92	97.00	97.00		69.00			
Factor			0.01137800	-0.01030928	-0.01030928		0.04347826			
Adjustment Amount ==>			5,345	-719,927	-51,872		12,137,444			
* TIF Base Value				0	0		0		ADJUSTED	
22 Cnty's adjust. value==> in this base school	7,381,230	205,440	475,107	69,112,938	4,979,698	9,968,075	291,298,661	0	383,421,149	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
26	DIXON	EMERSON-HUBBARD 561	3	26-0561						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 ==>	3,577,528	245,490	32,960	27,080,545	5,284,725	7,145,150	134,210,775	0	177,577,173	
Level of Value ==>			94.92	96.00	96.00		73.00			
Factor			0.01137800				-0.01369863			
Adjustment Amount ==>			375	0	0		-1,838,504			
* TIF Base Value				0	0		0		ADJUSTED	
26 Cnty's adjust. value==> in this base school	3,577,528	245,490	33,335	27,080,545	5,284,725	7,145,150	132,372,271	0	175,739,044	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
87	THURSTON	EMERSON-HUBBARD 561	3	26-0561						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 ==>	13,546,349	1,599,261	478,454	14,860,560	1,101,280	5,478,445	113,508,825	0	150,573,174	
Level of Value ==>			94.92	96.00	96.00		73.00			
Factor			0.01137800				-0.01369863			
Adjustment Amount ==>			5,444	0	0		-1,554,915			
* TIF Base Value				0	0		0		ADJUSTED	
87 Cnty's adjust. value==> in this base school	13,546,349	1,599,261	483,898	14,860,560	1,101,280	5,478,445	111,953,910	0	149,023,703	

*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==>	24,505,107	2,050,191	981,176	111,773,970	11,417,575	22,591,670	526,880,817	0	700,200,506
System Adjustment Amnts=>			11,164	-719,927	-51,872		8,744,025		7,983,390
System ADJUSTED total==>	24,505,107	2,050,191	992,340	111,054,043	11,365,703	22,591,670	535,624,842	0	708,183,896

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