

## 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 : # 32-0095 EUSTIS-FARNAM 95

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
24	DAWSON	EUSTIS-FARNAM 95	3	32-0095						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 ==>	6,463,236	4,274,034	616,507	47,224,307	1,795,538	8,882,850	96,600,183	0	165,856,655	
Level of Value ==>			94.92	95.00	95.00		73.00			
Factor			0.01137800	0.01052632	0.01052632		-0.01369863			
Adjustment Amount ==>			7,015	497,098	13,608		-1,323,290			
* TIF Base Value				0	502,800		0		ADJUSTED	
24 Cnty's adjust. value==> in this base school	6,463,236	4,274,034	623,522	47,721,405	1,809,146	8,882,850	95,276,893	0	165,051,086	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
32	FRONTIER	EUSTIS-FARNAM 95	3	32-0095						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 ==>	14,239,602	7,998,623	1,367,014	52,100,864	9,575,706	18,546,144	218,819,212	0	322,647,165	
Level of Value ==>			94.92	97.00	98.00		71.00			
Factor			0.01137800	-0.01030928	-0.02040816		0.01408451			
Adjustment Amount ==>			15,554	-536,667	-195,423		3,081,961			
* TIF Base Value				44,144	0		0		ADJUSTED	
32 Cnty's adjust. value==> in this base school	14,239,602	7,998,623	1,382,568	51,564,197	9,380,283	18,546,144	221,901,173	0	325,012,590	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
37	GOSPER	EUSTIS-FARNAM 95	3	32-0095						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 ==>	1,925,605	1,398,412	259,789	4,380,717	0	1,107,760	24,865,440	0	33,937,723	
Level of Value ==>			94.92	94.00	0.00		73.00			
Factor			0.01137800	0.02127660			-0.01369863			
Adjustment Amount ==>			2,956	93,207	0		-340,622			
* TIF Base Value				0	0		0		ADJUSTED	
37 Cnty's adjust. value==> in this base school	1,925,605	1,398,412	262,745	4,473,924	0	1,107,760	24,524,818	0	33,693,264	

\*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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56	LINCOLN	EUSTIS-FARNAM 95	3	32-0095			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 ==>	835,350	4,292,197	735,452	3,117,863	0	931,105	49,722,439	0	59,634,406
Level of Value ==>			94.92	96.00	0.00		72.00		
Factor			0.01137800						
Adjustment Amount ==>			8,368	0	0		0		
* TIF Base Value				0	0		0		ADJUSTED
56 Cnty's adjust. value==> in this base school	835,350	4,292,197	743,820	3,117,863	0	931,105	49,722,439	0	59,642,774
System UNadjusted total==>	23,463,793	17,963,266	2,978,762	106,823,751	11,371,244	29,467,859	390,007,274	0	582,075,949
System Adjustment Amnts=>			33,893	53,638	-181,815		1,418,049		1,323,765
System ADJUSTED total==>	23,463,793	17,963,266	3,012,655	106,877,389	11,189,429	29,467,859	391,425,323	0	583,399,714

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