

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 : # 34-0034 FREEMAN 34

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
34	GAGE	FREEMAN 34	3	34-0034						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 ==>	40,826,100	10,810,116	10,834,811	222,109,900	44,542,490	21,858,195	458,168,390	0	809,150,002	
Level of Value ==>			94.92	94.00	99.00		71.00			
Factor			0.01137800	0.02127660	-0.03030303		0.01408451			
Adjustment Amount ==>			123,279	4,725,743	-1,349,772		6,453,077			
* TIF Base Value				0	0		0		ADJUSTED	
34 Cnty's adjust. value==> in this base school	40,826,100	10,810,116	10,958,090	226,835,643	43,192,718	21,858,195	464,621,467	0	819,102,329	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
49	JOHNSON	FREEMAN 34	3	34-0034						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 ==>	555,763	257,203	535,265	5,743,113	0	1,095,965	28,844,984	0	37,032,293	
Level of Value ==>			94.92	97.00	0.00		71.00			
Factor			0.01137800	-0.01030928			0.01408451			
Adjustment Amount ==>			6,090	-59,207	0		406,267			
* TIF Base Value				0	0		0		ADJUSTED	
49 Cnty's adjust. value==> in this base school	555,763	257,203	541,355	5,683,906	0	1,095,965	29,251,251	0	37,385,443	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
55	LANCASTER	FREEMAN 34	3	34-0034						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 ==>	0	74,046	24,094	1,444,200	0	16,100	2,478,900	0	4,037,340	
Level of Value ==>			94.92	97.00	0.00		75.00			
Factor			0.01137800	-0.01030928			-0.04000000			
Adjustment Amount ==>			274	-14,889	0		-99,156			
* TIF Base Value				0	0		0		ADJUSTED	
55 Cnty's adjust. value==> in this base school	0	74,046	24,368	1,429,311	0	16,100	2,379,744	0	3,923,569	

*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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66	OTOE	FREEMAN 34			3	34-0034			
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 ==>	455,197	155,229	39,776	1,021,510	0	5,000	4,224,641	0	5,901,353
Level of Value ==>			94.92	92.00	0.00		71.00		
Factor			0.01137800	0.04347826			0.01408451		
Adjustment Amount ==>			453	44,413	0		59,502		
* TIF Base Value				0	0		0		ADJUSTED
66 Cnty's adjust. value==> in this base school	455,197	155,229	40,229	1,065,923	0	5,000	4,284,143	0	6,005,721
System UNadjusted total==>	41,837,060	11,296,594	11,433,946	230,318,723	44,542,490	22,975,260	493,716,915	0	856,120,988
System Adjustment Amnts=>			130,096	4,696,060	-1,349,772		6,819,690		10,296,074
System ADJUSTED total==>	41,837,060	11,296,594	11,564,042	235,014,783	43,192,718	22,975,260	500,536,605	0	866,417,062

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