

## 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 : # 35-0001 GARDEN CO HIGH 1

System Class : 3

Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals  UNADJUSTED	
35	GARDEN	GARDEN CO HIGH 1		3	35-0001				
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	ADJUSTED
Unadjusted Value ==>	27,706,875	14,966,504	90,056,427	107,057,255	19,686,830	20,651,294	600,819,791	1,031,839	
Level of Value ==>			94.92	94.00	99.00		70.00		
Factor			0.01137800	0.02127660	-0.03030303		0.02857143		
Adjustment Amount ==>			1,024,662	2,277,814	-596,571		17,166,281		
* TIF Base Value				0	0		0		ADJUSTED
35 Cnty's adjust. value==> in this base school	27,706,875	14,966,504	91,081,089	109,335,069	19,090,259	20,651,294	617,986,072	1,031,839	901,849,001
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals  UNADJUSTED	
51	KEITH	GARDEN CO HIGH 1		3	35-0001				
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	ADJUSTED
Unadjusted Value ==>	105,115	27,516	1,961	6,856,410	1,147,180	217,195	3,449,760	0	
Level of Value ==>			94.92	93.00	98.00		72.00		
Factor			0.01137800	0.03225806	-0.02040816				
Adjustment Amount ==>			22	221,174	-23,412		0		
* TIF Base Value				0	0		0		ADJUSTED
51 Cnty's adjust. value==> in this base school	105,115	27,516	1,983	7,077,584	1,123,768	217,195	3,449,760	0	12,002,921
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2025 Totals  UNADJUSTED	
62	MORRILL	GARDEN CO HIGH 1		3	35-0001				
2025	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral	ADJUSTED
Unadjusted Value ==>	10,619,451	3,435,928	25,181,980	4,298,075	6,047,295	2,386,505	69,082,905	0	
Level of Value ==>			94.92	98.00	96.00		71.00		
Factor			0.01137800	-0.02040816			0.01408451		
Adjustment Amount ==>			286,521	-87,716	0		972,999		
* TIF Base Value				0	0		0		ADJUSTED
62 Cnty's adjust. value==> in this base school	10,619,451	3,435,928	25,468,501	4,210,359	6,047,295	2,386,505	70,055,904	0	122,223,943

\*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==>	38,431,441	18,429,948	115,240,368	118,211,740	26,881,305	23,254,994	673,352,456	1,031,839	1,014,834,091
System Adjustment Amnts=>			1,311,205	2,411,272	-619,983		18,139,280		21,241,774
System ADJUSTED total==>	38,431,441	18,429,948	116,551,573	120,623,012	26,261,322	23,254,994	691,491,736	1,031,839	1,036,075,865

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

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