

## 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 : # 42-0002 ALMA 2

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
31	FRANKLIN	ALMA 2	3	42-0002						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	1,512	99	49,225	0	0	2,025	0	52,861	
Level of Value ==>			94.92	92.00	0.00		73.00			
Factor			0.01137800	0.04347826			-0.01369863			
Adjustment Amount ==>			1	2,140	0		-28			
* TIF Base Value				0	0		0		ADJUSTED	
31 Cnty's adjust. value==> in this base school	0	1,512	100	51,365	0	0	1,997	0	54,974	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
33	FURNAS	ALMA 2	3	42-0002						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 ==>	84,784	3,913	454	2,529,730	0	698,995	11,249,120	0	14,566,996	
Level of Value ==>			94.92	94.00	0.00		72.00			
Factor			0.01137800	0.02127660						
Adjustment Amount ==>			5	53,824	0		0			
* TIF Base Value				0	0		0		ADJUSTED	
33 Cnty's adjust. value==> in this base school	84,784	3,913	459	2,583,554	0	698,995	11,249,120	0	14,620,825	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
42	HARLAN	ALMA 2	3	42-0002						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 ==>	13,863,262	3,463,176	770,698	228,494,159	37,876,925	10,121,824	247,624,539	2,918,260	545,132,843	
Level of Value ==>			94.92	94.00	99.00		69.00			
Factor			0.01137800	0.02127660	-0.03030303		0.04347826			
Adjustment Amount ==>			8,769	4,854,885	-1,128,247		10,766,284			
* TIF Base Value				314,627	644,781		0		ADJUSTED	
42 Cnty's adjust. value==> in this base school	13,863,262	3,463,176	779,467	233,349,044	36,748,678	10,121,824	258,390,823	2,918,260	559,634,534	

\*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==>	13,948,046	3,468,601	771,251	231,073,114	37,876,925	10,820,819	258,875,684	2,918,260	559,752,700
System Adjustment Amnts=>			8,775	4,910,849	-1,128,247		10,766,256		14,557,633
System ADJUSTED total==>	13,948,046	3,468,601	780,026	235,983,963	36,748,678	10,820,819	269,641,940	2,918,260	574,310,333

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