

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 : # 47-0103 ELBA 103

System Class : 3

| Cnty # | County Name | Base school name | Class | Basesch | Unif/LC | U/L | | | | 2025 Totals |
|---------------------------------------------------|----------------------|-----------------------------------|------------|---------------------------|-------------------------------|------------------------------------|----------------|---------|--|----------------|
| 47 | HOWARD | ELBA 103 | 3 | 47-0103 | | | | | | 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 ==> | 6,812,046 | 2,481,023 | 6,914,921 | 32,049,805 | 2,768,333 | 8,263,592 | 141,046,867 | 0 | | 200,336,587 |
| Level of Value ==> | | | 94.92 | 95.00 | 94.00 | | 74.00 | | | |
| Factor | | | 0.01137800 | 0.01052632 | 0.02127660 | | -0.02702703 | | | |
| Adjustment Amount ==> | | | 78,678 | 337,367 | 58,901 | | -3,812,078 | | | |
| * TIF Base Value | | | | 0 | 0 | | 0 | | | ADJUSTED |
| 47 Cnty's adjust. value==> in this base school | 6,812,046 | 2,481,023 | 6,993,599 | 32,387,172 | 2,827,234 | 8,263,592 | 137,234,789 | 0 | | 196,999,455 |
| Cnty # | County Name | Base school name | Class | Basesch | Unif/LC | U/L | | | | 2025 Totals |
| 82 | SHERMAN | ELBA 103 | 3 | 47-0103 | | | | | | 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 ==> | 49,817 | 0 | 0 | 124,560 | 0 | 116,730 | 0 | 0 | | 291,107 |
| Level of Value ==> | | | 0.00 | 99.00 | 0.00 | | 0.00 | | | |
| Factor | | | | -0.03030303 | | | | | | |
| Adjustment Amount ==> | | | 0 | -3,775 | 0 | | 0 | | | |
| * TIF Base Value | | | | 0 | 0 | | 0 | | | ADJUSTED |
| 82 Cnty's adjust. value==> in this base school | 49,817 | 0 | 0 | 120,785 | 0 | 116,730 | 0 | 0 | | 287,332 |
| System UNadjusted total==> | 6,861,863 | 2,481,023 | 6,914,921 | 32,174,365 | 2,768,333 | 8,380,322 | 141,046,867 | 0 | | 200,627,694 |
| System Adjustment Amnts==> | | | 78,678 | 333,592 | 58,901 | | -3,812,078 | | | -3,340,907 |
| System ADJUSTED total==> | 6,861,863 | 2,481,023 | 6,993,599 | 32,507,957 | 2,827,234 | 8,380,322 | 137,234,789 | 0 | | 197,286,787 |

*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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BY SCHOOL SYSTEM
OCTOBER 10, 2025