

## 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 : # 55-0001 LINCOLN 1

System Class : 4

Cnty #	County Name	Base school name			Class	Basesch	Unif/LC	U/L	2025 Totals
55	LANCASTER	LINCOLN 1			4	55-0001			
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 ==>	943,437,748	487,889,182	193,464,549	27,375,811,167	10,565,886,274	4,784,400	81,063,300	0	39,652,336,620
Level of Value ==>			94.92	97.00	95.00		75.00		
Factor			0.01137800	-0.01030928	0.01052632		-0.04000000		
Adjustment Amount ==>			2,201,240	-280,692,000	106,056,290		-3,231,648		
* TIF Base Value				148,691,567	490,542,774		272,100		ADJUSTED
55 Cnty's adjust. value==> in this base school	943,437,748	487,889,182	195,665,789	27,095,119,167	10,671,942,564	4,784,400	77,831,652	0	39,476,670,502
System UNadjusted total==>	943,437,748	487,889,182	193,464,549	27,375,811,167	10,565,886,274	4,784,400	81,063,300	0	39,652,336,620
System Adjustment Amnts=>			2,201,240	-280,692,000	106,056,290		-3,231,648		-175,666,118
System ADJUSTED total==>	943,437,748	487,889,182	195,665,789	27,095,119,167	10,671,942,564	4,784,400	77,831,652	0	39,476,670,502

\*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