

## 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 : # 61-0049 PALMER 49

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
47	HOWARD	PALMER 49	3	61-0049						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 ==>	2,218,659	18,375	3,620	11,095,696	0	3,283,749	41,693,810	0	58,313,909	
Level of Value ==>			94.92	95.00	0.00		74.00			
Factor			0.01137800	0.01052632			-0.02702703			
Adjustment Amount ==>			41	116,797	0		-1,126,860			
* TIF Base Value				0	0		0		ADJUSTED	
47 Cnty's adjust. value==> in this base school	2,218,659	18,375	3,661	11,212,493	0	3,283,749	40,566,950	0	57,303,887	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
61	MERRICK	PALMER 49	3	61-0049						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 ==>	8,302,163	925,504	501,383	69,959,270	6,899,640	6,897,360	144,304,200	0	237,789,520	
Level of Value ==>			94.92	94.00	98.00		73.00			
Factor			0.01137800	0.02127660	-0.02040816		-0.01369863			
Adjustment Amount ==>			5,705	1,487,115	-140,809		-1,976,770			
* TIF Base Value				64,885	0		0		ADJUSTED	
61 Cnty's adjust. value==> in this base school	8,302,163	925,504	507,088	71,446,385	6,758,831	6,897,360	142,327,430	0	237,164,761	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
63	NANCE	PALMER 49	3	61-0049						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 ==>	3,885,404	45,135	5,637	4,084,755	0	4,833,485	84,288,155	0	97,142,571	
Level of Value ==>			94.92	92.00	0.00		74.00			
Factor			0.01137800	0.04347826			-0.02702703			
Adjustment Amount ==>			64	177,598	0		-2,278,058			
* TIF Base Value				0	0		0		ADJUSTED	
63 Cnty's adjust. value==> in this base school	3,885,404	45,135	5,701	4,262,353	0	4,833,485	82,010,097	0	95,042,175	

\*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%.

SCHOOL SYSTEM: 61-0049 PALMER 49

BY SCHOOL SYSTEM  
OCTOBER 10, 2025

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 PURPOSES

BY SCHOOL SYSTEM  
OCTOBER 10, 2025

System UNadjusted total==>	14,406,226	989,014	510,640	85,139,721	6,899,640	15,014,594	270,286,165	0	393,246,000
System Adjustment Amnts=>			5,810	1,781,510	-140,809		-5,381,688		-3,735,177
System ADJUSTED total==>	14,406,226	989,014	516,450	86,921,231	6,758,831	15,014,594	264,904,477	0	389,510,823

\*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%.

SCHOOL SYSTEM: 61-0049 PALMER 49

BY SCHOOL SYSTEM  
OCTOBER 10, 2025