

## 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 : # 64-0023

JOHNSON-BROCK 23

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
49	JOHNSON	JOHNSON-BROCK 23	3	64-0023						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 ==>	1,989,739	788,580	175,024	10,936,068	26,191	3,593,722	65,209,110	0		82,718,434
Level of Value ==>			94.92	97.00	96.00		71.00			
Factor			0.01137800	-0.01030928			0.01408451			
Adjustment Amount ==>			1,991	-112,743	0		918,438			
* TIF Base Value				0	0		0			ADJUSTED
49 Cnty's adjust. value==> in this base school	1,989,739	788,580	177,015	10,823,325	26,191	3,593,722	66,127,548	0		83,526,120
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
64	NEMAHA	JOHNSON-BROCK 23	3	64-0023						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 ==>	24,834,596	5,594,326	2,324,120	108,492,396	4,048,286	19,697,533	419,887,975	0		584,879,232
Level of Value ==>			94.92	97.00	96.00		72.00			
Factor			0.01137800	-0.01030928						
Adjustment Amount ==>			26,444	-1,118,478	0		0			
* TIF Base Value				0	0		0			ADJUSTED
64 Cnty's adjust. value==> in this base school	24,834,596	5,594,326	2,350,564	107,373,918	4,048,286	19,697,533	419,887,975	0		583,787,198
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
66	OTOE	JOHNSON-BROCK 23	3	64-0023						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 ==>	56,213	83,873	19,253	346,808	0	211,132	9,730,127	0		10,447,406
Level of Value ==>			94.92	92.00	0.00		71.00			
Factor			0.01137800	0.04347826			0.01408451			
Adjustment Amount ==>			219	15,079	0		137,044			
* TIF Base Value				0	0		0			ADJUSTED
66 Cnty's adjust. value==> in this base school	56,213	83,873	19,472	361,887	0	211,132	9,867,171	0		10,599,748

\*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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67	PAWNEE	JOHNSON-BROCK 23	3	64-0023			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	0	0	0	0	0	578,735	0	578,735
Level of Value ==>			0.00	0.00	0.00		70.00		
Factor							0.02857143		
Adjustment Amount ==>			0	0	0		16,535		
* TIF Base Value				0	0		0		ADJUSTED
67 Cnty's adjust. value==> in this base school	0	0	0	0	0	0	595,270	0	595,270
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L	2025 Totals		
74	RICHARDSON	JOHNSON-BROCK 23	3	64-0023			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	0	0	0	0	45,600	952,313	0	997,913
Level of Value ==>			0.00	0.00	0.00		75.00		
Factor							-0.04000000		
Adjustment Amount ==>			0	0	0		-38,093		
* TIF Base Value				0	0		0		ADJUSTED
74 Cnty's adjust. value==> in this base school	0	0	0	0	0	45,600	914,220	0	959,820
System UNadjusted total==>	26,880,548	6,466,779	2,518,397	119,775,272	4,074,477	23,547,987	496,358,260	0	679,621,720
System Adjustment Amnts==>			28,654	-1,216,142	0		1,033,924		-153,564
System ADJUSTED total==>	26,880,548	6,466,779	2,547,051	118,559,130	4,074,477	23,547,987	497,392,184	0	679,468,156

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