

## 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 : # 65-0005 LAWRENCE/NELSON 5

System Class : 3

| Cnty #  | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2025<br>Totals |             |
|---|----------------------|-----------------------------------|------------|---------------------------|-------------------------------|------------------------------------|----------------|----------------|-------------|
| 1   | ADAMS                | LAWRENCE/NELSON 5                 |            | 3                         | 65-0005                       |                                    |                | UNADJUSTED     |             |
| 2025  | Personal<br>Property | Centrally Assessed<br>Pers. Prop. | Real       | Residential<br>Real Prop. | Comm. & Indust.<br>Real Prop. | Ag-Bldgs,Farmsite,<br>& Non-AgLand | Agric.<br>Land | Mineral        |             |
| Unadjusted Value ==>                              | 26,317               | 0                                 | 0          | 89,532                    | 0                             | 26,163                             | 1,861,883      | 0              | 2,003,895   |
| Level of Value ==>                                |                      |                                   | 0.00       | 93.00                     | 0.00                          |                                    | 71.00          |                |             |
| Factor  |                      |                                   |            | 0.03225806                |                               |                                    | 0.01408451     |                |             |
| Adjustment Amount ==>                             |                      |                                   | 0          | 2,888                     | 0                             |                                    | 26,224         |                |             |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              |                | ADJUSTED    |
| 1 Cnty's adjust. value==><br>in this base school  | 26,317               | 0                                 | 0          | 92,420                    | 0                             | 26,163                             | 1,888,107      | 0              | 2,033,007   |
| Cnty #  | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2025<br>Totals |             |
| 18  | CLAY                 | LAWRENCE/NELSON 5                 |            | 3                         | 65-0005                       |                                    |                | UNADJUSTED     |             |
| 2025  | Personal<br>Property | Centrally Assessed<br>Pers. Prop. | Real       | Residential<br>Real Prop. | Comm. & Indust.<br>Real Prop. | Ag-Bldgs,Farmsite,<br>& Non-AgLand | Agric.<br>Land | Mineral        |             |
| Unadjusted Value ==>                              | 2,252,432            | 1,461                             | 46         | 934,880                   | 0                             | 646,585                            | 8,560,230      | 0              | 12,395,634  |
| Level of Value ==>                                |                      |                                   | 94.92      | 96.00                     | 0.00                          |                                    | 70.00          |                |             |
| Factor  |                      |                                   | 0.01137800 |                           |                               |                                    | 0.02857143     |                |             |
| Adjustment Amount ==>                             |                      |                                   | 1          | 0                         | 0                             |                                    | 244,578        |                |             |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              |                | ADJUSTED    |
| 18 Cnty's adjust. value==><br>in this base school | 2,252,432            | 1,461                             | 47         | 934,880                   | 0                             | 646,585                            | 8,804,808      | 0              | 12,640,213  |
| Cnty #  | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2025<br>Totals |             |
| 65  | NUCKOLLS             | LAWRENCE/NELSON 5                 |            | 3                         | 65-0005                       |                                    |                | UNADJUSTED     |             |
| 2025  | Personal<br>Property | Centrally Assessed<br>Pers. Prop. | Real       | Residential<br>Real Prop. | Comm. & Indust.<br>Real Prop. | Ag-Bldgs,Farmsite,<br>& Non-AgLand | Agric.<br>Land | Mineral        |             |
| Unadjusted Value ==>                              | 15,494,460           | 12,076,842                        | 1,472,955  | 56,170,130                | 6,057,650                     | 15,591,755                         | 400,490,945    | 0              | 507,354,737 |
| Level of Value ==>                                |                      |                                   | 94.92      | 98.00                     | 97.00                         |                                    | 71.00          |                |             |
| Factor  |                      |                                   | 0.01137800 | -0.02040816               | -0.01030928                   |                                    | 0.01408451     |                |             |
| Adjustment Amount ==>                             |                      |                                   | 16,759     | -1,146,329                | -62,450                       |                                    | 5,640,719      |                |             |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              |                | ADJUSTED    |
| 65 Cnty's adjust. value==><br>in this base school | 15,494,460           | 12,076,842                        | 1,489,714  | 55,023,801                | 5,995,200                     | 15,591,755                         | 406,131,664    | 0              | 511,803,436 |

\*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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| Cnty #  | County Name          | Base school name                  |            |                           | Class                         | Basesch                             | Unif/LC        | U/L     | 2025<br>Totals |
|---|----------------------|-----------------------------------|------------|---------------------------|-------------------------------|-------------------------------------|----------------|---------|----------------|
| 91  | WEBSTER              | LAWRENCE/NELSON 5                 |            |                           | 3                             | 65-0005                             |                |         |                |
| 2025  | Personal<br>Property | Centrally Assessed<br>Pers. Prop. | Real       | Residential<br>Real Prop. | Comm. & Indust.<br>Real Prop. | Ag-Bldgs, Farmsite,<br>& Non-AgLand | Agric.<br>Land | Mineral | UNADJUSTED     |
| Unadjusted Value ==>                              | 2,386,038            | 1,917,216                         | 251,141    | 6,586,485                 | 156,275                       | 3,644,070                           | 40,577,660     | 0       | 55,518,885     |
| Level of Value ==>                                |                      |                                   | 94.92      | 95.00                     | 97.00                         |                                     | 73.00          |         |                |
| Factor  |                      |                                   | 0.01137800 | 0.01052632                | -0.01030928                   |                                     | -0.01369863    |         |                |
| Adjustment Amount ==>                             |                      |                                   | 2,857      | 69,331                    | -1,611                        |                                     | -555,858       |         |                |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                     | 0              |         | ADJUSTED       |
| 91 Cnty's adjust. value==><br>in this base school | 2,386,038            | 1,917,216                         | 253,998    | 6,655,816                 | 154,664                       | 3,644,070                           | 40,021,802     | 0       | 55,033,604     |
| System UNadjusted total==>                        | 20,159,247           | 13,995,519                        | 1,724,142  | 63,781,027                | 6,213,925                     | 19,908,573                          | 451,490,718    | 0       | 577,273,151    |
| System Adjustment Amnts=>                         |                      |                                   | 19,617     | -1,074,110                | -64,061                       |                                     | 5,355,663      |         | 4,237,109      |
| System ADJUSTED total==>                          | 20,159,247           | 13,995,519                        | 1,743,759  | 62,706,917                | 6,149,864                     | 19,908,573                          | 456,846,381    | 0       | 581,510,260    |

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