

## 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 : # 82-0015 LITCHFIELD 15

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
21	CUSTER	LITCHFIELD 15	3	82-0015						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 ==>	2,585,660	2,876,010	11,015,885	11,140,476	1,735,248	3,325,962	79,824,379	0	112,503,620
	Level of Value ==>			94.92	94.00	96.00		70.00		
	Factor		0.01137800		0.02127660			0.02857143		
	Adjustment Amount ==>		125,339		237,031	0		2,280,697		
	* TIF Base Value				0	0		0		ADJUSTED
	21 Cnty's adjust. value==> in this base school	2,585,660	2,876,010	11,141,224	11,377,507	1,735,248	3,325,962	82,105,076	0	115,146,687
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
82	SHERMAN	LITCHFIELD 15	3	82-0015						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 ==>	8,773,704	4,177,677	10,790,498	30,433,790	4,927,285	7,040,745	149,138,015	0	215,281,714
	Level of Value ==>			94.92	99.00	94.00		70.00		
	Factor		0.01137800		-0.03030303	0.02127660		0.02857143		
	Adjustment Amount ==>		122,774		-922,236	96,905		4,261,086		
	* TIF Base Value				0	372,730		0		ADJUSTED
	82 Cnty's adjust. value==> in this base school	8,773,704	4,177,677	10,913,272	29,511,554	5,024,190	7,040,745	153,399,101	0	218,840,243
	System UNadjusted total==>	11,359,364	7,053,687	21,806,383	41,574,266	6,662,533	10,366,707	228,962,394	0	327,785,334
	System Adjustment Amnts==>		248,113		-685,205	96,905		6,541,783		6,201,596
	System ADJUSTED total==>	11,359,364	7,053,687	22,054,496	40,889,061	6,759,438	10,366,707	235,504,177	0	333,986,930

\*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