

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 : # 92-0045 WHEELER CENTRAL 45

System Class : 3

Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
36	GARFIELD	WHEELER CENTRAL 45	3	92-0045						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 ==>	40,513	68,964	1,380	241,698	0	204,910	22,724,338	0	23,281,803	
Level of Value ==>			94.92	95.00	0.00		69.00			
Factor			0.01137800	0.01052632			0.04347826			
Adjustment Amount ==>			16	2,544	0		988,015			
* TIF Base Value				0	0		0		ADJUSTED	
36 Cnty's adjust. value==> in this base school	40,513	68,964	1,396	244,242	0	204,910	23,712,353	0	24,272,378	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
39	GREELEY	WHEELER CENTRAL 45	3	92-0045						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 ==>	374,720	69,223	1,370	1,655,860	0	2,530,680	33,079,615	0	37,711,468	
Level of Value ==>			94.92	97.00	0.00		74.00			
Factor			0.01137800	-0.01030928			-0.02702703			
Adjustment Amount ==>			16	-17,071	0		-894,044			
* TIF Base Value				0	0		0		ADJUSTED	
39 Cnty's adjust. value==> in this base school	374,720	69,223	1,386	1,638,789	0	2,530,680	32,185,571	0	36,800,369	
Cnty #	County Name	Base school name	Class	Basesch	Unif/LC	U/L				2025 Totals
45	HOLT	WHEELER CENTRAL 45	3	92-0045						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 ==>	28,758	0	0	325,861	0	8,175	3,692,183	0	4,054,977	
Level of Value ==>			0.00	95.00	0.00		69.00			
Factor				0.01052632			0.04347826			
Adjustment Amount ==>			0	3,430	0		160,530			
* TIF Base Value				0	0		0		ADJUSTED	
45 Cnty's adjust. value==> in this base school	28,758	0	0	329,291	0	8,175	3,852,713	0	4,218,937	

*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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92	WHEELER	WHEELER CENTRAL 45	3	92-0045			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 ==>	26,717,580	1,351,588	135,237	61,621,810	4,688,395	24,315,160	646,202,285	0	765,032,055
Level of Value ==>			94.92	92.00	96.00		72.00		
Factor			0.01137800	0.04347826					
Adjustment Amount ==>			1,539	2,679,209	0		0		
* TIF Base Value				0	0		0		ADJUSTED
92 Cnty's adjust. value==> in this base school	26,717,580	1,351,588	136,776	64,301,019	4,688,395	24,315,160	646,202,285	0	767,712,803
System UNadjusted total==>	27,161,571	1,489,775	137,987	63,845,229	4,688,395	27,058,925	705,698,421	0	830,080,303
System Adjustment Amnts=>			1,571	2,668,112	0		254,501		2,924,184
System ADJUSTED total==>	27,161,571	1,489,775	139,558	66,513,341	4,688,395	27,058,925	705,952,922	0	833,004,487

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