

NE Dept. of Revenue Property Assessment Division -- 2026 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016

2026 Adjusted value by "SCHOOL SYSTEM", for use in 2027-2028 state aid calculations
DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSESBY SCHOOL SYSTEM
OCTOBER 9, 2026

SCHOOL SYSTEM : # 08-0051 BOYD COUNTY SCH 51 System Class : 3								
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals UNADJUSTED
8	BOYD	BOYD COUNTY SCH 51		3	08-0051			
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	31,629,661	485,274	79,714	89,607,955	13,526,685	22,489,900	684,106,740	0
Level of Value ==>			95.04	96.00	96.00		72.00	
Factor			0.01010101					
Adjustment Amount ==>			805	0	0		0	
* TIF Base Value				0	0		0	
8 Cnty's adjust. value==> in this base school	31,629,661	485,274	80,519	89,607,955	13,526,685	22,489,900	684,106,740	0
841,925,929								
841,926,734								
ADJUSTED								
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals UNADJUSTED
45	HOLT	BOYD COUNTY SCH 51		3	08-0051			
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	2,230,609	23,618	6,519	4,190,807	421,366	1,069,110	86,622,092	0
Level of Value ==>			95.04	94.00	94.00		71.00	
Factor			0.01010101	0.02127660	0.02127660		0.01408451	
Adjustment Amount ==>			66	89,166	8,965		1,220,030	
* TIF Base Value				0	0		0	
45 Cnty's adjust. value==> in this base school	2,230,609	23,618	6,585	4,279,973	430,331	1,069,110	87,842,122	0
94,564,121								
95,882,348								
ADJUSTED								
Cnty #	County Name	Base school name		Class	Basesch	Unif/LC	U/L	2026 Totals UNADJUSTED
54	KNOX	BOYD COUNTY SCH 51		3	08-0051			
2026	Personal Property	Centrally Assessed Pers. Prop.	Real	Residential Real Prop.	Comm. & Indust. Real Prop.	Ag-Bldgs,Farmsite, & Non-AgLand	Agric. Land	Mineral
Unadjusted Value ==>	1,152,358	0	0	10,674,980	92,700	502,690	30,691,870	0
Level of Value ==>			0.00	92.00	96.00		71.00	
Factor				0.04347826			0.01408451	
Adjustment Amount ==>			0	464,130	0		432,280	
* TIF Base Value				0	0		0	
54 Cnty's adjust. value==> in this base school	1,152,358	0	0	11,139,110	92,700	502,690	31,124,150	0
43,114,598								
44,011,008								
ADJUSTED								

*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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System UNadjusted total==>	35,012,628	508,892	86,233	104,473,742	14,040,751	24,061,700	801,420,702	0	979,604,648
System Adjustment Amnts=>			871	553,296	8,965		1,652,310		2,215,442
System ADJUSTED total==>	35,012,628	508,892	87,104	105,027,038	14,049,716	24,061,700	803,073,012	0	981,820,090

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