

| SCHOOL SYSTEM : #                                 |                      |                                   |            | 26-0561                   | EMERSON-HUBBARD 561           |                                    |                | System Class : 3             |         |
|---------------------------------------------------|----------------------|-----------------------------------|------------|---------------------------|-------------------------------|------------------------------------|----------------|------------------------------|---------|
| Cnty #                                            | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2026<br>Totals<br>UNADJUSTED |         |
| 22                                                | DAKOTA               | EMERSON-HUBBARD 561               |            | 3                         | 26-0561                       |                                    |                |                              |         |
| 2026                                              | 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 ==>                              | 6,864,545            | 187,954                           | 441,593    | 76,005,945                | 6,035,895                     | 9,957,215                          | 279,757,732    |                              | 0       |
| Level of Value ==>                                |                      |                                   | 95.04      | 96.00                     | 98.00                         |                                    | 71.00          |                              |         |
| Factor                                            |                      |                                   | 0.01010101 |                           | -0.02040816                   |                                    | 0.01408451     |                              |         |
| Adjustment Amount ==>                             |                      |                                   | 4,461      | 0                         | -123,182                      |                                    | 3,940,251      |                              |         |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              | ADJUSTED                     |         |
| 22 Cnty's adjust. value==><br>in this base school | 6,864,545            | 187,954                           | 446,054    | 76,005,945                | 5,912,713                     | 9,957,215                          | 283,697,983    | 0                            |         |
| 383,072,409                                       |                      |                                   |            |                           |                               |                                    |                |                              |         |
| Cnty #                                            | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2026<br>Totals<br>UNADJUSTED |         |
| 26                                                | DIXON                | EMERSON-HUBBARD 561               |            | 3                         | 26-0561                       |                                    |                |                              |         |
| 2026                                              | 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 ==>                              | 3,674,186            | 237,578                           | 32,053     | 30,033,505                | 8,727,725                     | 7,335,860                          | 134,979,760    |                              | 0       |
| Level of Value ==>                                |                      |                                   | 95.04      | 95.00                     | 96.00                         |                                    | 70.00          |                              |         |
| Factor                                            |                      |                                   | 0.01010101 | 0.01052632                |                               |                                    | 0.02857143     |                              |         |
| Adjustment Amount ==>                             |                      |                                   | 324        | 316,142                   | 0                             |                                    | 3,856,565      |                              |         |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              | ADJUSTED                     |         |
| 26 Cnty's adjust. value==><br>in this base school | 3,674,186            | 237,578                           | 32,377     | 30,349,647                | 8,727,725                     | 7,335,860                          | 138,836,325    | 0                            |         |
| 189,193,698                                       |                      |                                   |            |                           |                               |                                    |                |                              |         |
| Cnty #                                            | County Name          | Base school name                  |            | Class                     | Basesch                       | Unif/LC                            | U/L            | 2026<br>Totals<br>UNADJUSTED |         |
| 87                                                | THURSTON             | EMERSON-HUBBARD 561               |            | 3                         | 26-0561                       |                                    |                |                              |         |
| 2026                                              | 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 ==>                              | 14,855,233           | 1,794,841                         | 470,736    | 15,672,940                | 1,209,540                     | 6,456,510                          | 137,566,855    |                              | 0       |
| Level of Value ==>                                |                      |                                   | 95.04      | 95.00                     | 96.00                         |                                    | 71.00          |                              |         |
| Factor                                            |                      |                                   | 0.01010101 | 0.01052632                |                               |                                    | 0.01408451     |                              |         |
| Adjustment Amount ==>                             |                      |                                   | 4,755      | 164,978                   | 0                             |                                    | 1,937,562      |                              |         |
| * TIF Base Value                                  |                      |                                   |            | 0                         | 0                             |                                    | 0              | ADJUSTED                     |         |
| 87 Cnty's adjust. value==><br>in this base school | 14,855,233           | 1,794,841                         | 475,491    | 15,837,918                | 1,209,540                     | 6,456,510                          | 139,504,417    | 0                            |         |
| 180,133,950                                       |                      |                                   |            |                           |                               |                                    |                |                              |         |

\*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%.

SCHOOL SYSTEM: 26-0561 EMERSON-HUBBARD 561

BY SCHOOL SYSTEM  
OCTOBER 9, 2026

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 PURPOSES

BY SCHOOL SYSTEM

OCTOBER 9, 2026

|                                    |                   |                  |                |                    |                   |                   |                    |          |                    |
|------------------------------------|-------------------|------------------|----------------|--------------------|-------------------|-------------------|--------------------|----------|--------------------|
| System UNadjusted total==>         | 25,393,964        | 2,220,373        | 944,382        | 121,712,390        | 15,973,160        | 23,749,585        | 552,304,347        | 0        | 742,298,201        |
| System Adjustment Amnts=>          |                   |                  | 9,540          | 481,120            | -123,182          |                   | 9,734,378          |          | 10,101,856         |
| <b>System ADJUSTED total==&gt;</b> | <b>25,393,964</b> | <b>2,220,373</b> | <b>953,922</b> | <b>122,193,510</b> | <b>15,849,978</b> | <b>23,749,585</b> | <b>562,038,725</b> | <b>0</b> | <b>752,400,057</b> |

\*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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