

NE Dept. of Revenue Property Assessment Division -- 2024 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016  
 2024 Adjusted value "BY COUNTY BY BASE SCHOOL DISTRICT", for use in 2025-2026 state aid calculations  
 DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

BY COUNTY REPORT  
 OCTOBER 10, 2024

| BY COUNTY REPORT FOR # 18 CLAY             |                   |                                |            |                        |                            |                                   |             |             |             |
|--|-------------------|--------------------------------|------------|------------------------|----------------------------|-----------------------------------|-------------|-------------|-------------|
| Base school name Class Basesch Unif/LC U/L |                   |                                |            |                        |                            |                                   |             | 2024 Totals |             |
| ADAMS CENTRAL HIGH 90 3 01-0090            |                   |                                |            |                        |                            |                                   |             |             |             |
| 2024                                       | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-Ag Land | Agric. Land | Mineral     | UNADJUSTED  |
| Unadjusted Value ==>                       | 11,248,908        | 1,395,778                      | 4,794,978  | 6,161,450              | 33,007,610                 | 2,599,580                         | 52,772,495  | 0           | 111,980,799 |
| Level of Value ==>                         |                   |                                | 94.55      | 96.00                  | 96.00                      |                                   | 72.00       |             |             |
| Factor                                     |                   |                                | 0.01533580 |                        |                            |                                   |             |             |             |
| Adjustment Amount ==>                      |                   |                                | 73,535     | 0                      | 0                          |                                   | 0           |             |             |
| * TIF Base Value                           |                   |                                |            | 0                      | 0                          |                                   | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>        | 11,248,908        | 1,395,778                      | 4,868,513  | 6,161,450              | 33,007,610                 | 2,599,580                         | 52,772,495  | 0           | 112,054,334 |
| Base school name Class Basesch Unif/LC U/L |                   |                                |            |                        |                            |                                   |             | 2024 Totals |             |
| SUTTON 2 3 18-0002                         |                   |                                |            |                        |                            |                                   |             |             |             |
| 2024                                       | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-Ag Land | Agric. Land | Mineral     | UNADJUSTED  |
| Unadjusted Value ==>                       | 33,065,539        | 8,306,737                      | 9,261,940  | 120,316,980            | 36,352,680                 | 19,355,285                        | 412,306,890 | 0           | 638,966,051 |
| Level of Value ==>                         |                   |                                | 94.55      | 96.00                  | 96.00                      |                                   | 72.00       |             |             |
| Factor                                     |                   |                                | 0.01533580 |                        |                            |                                   |             |             |             |
| Adjustment Amount ==>                      |                   |                                | 142,039    | 0                      | 0                          |                                   | 0           |             |             |
| * TIF Base Value                           |                   |                                |            | 0                      | 0                          |                                   | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>        | 33,065,539        | 8,306,737                      | 9,403,979  | 120,316,980            | 36,352,680                 | 19,355,285                        | 412,306,890 | 0           | 639,108,090 |
| Base school name Class Basesch Unif/LC U/L |                   |                                |            |                        |                            |                                   |             | 2024 Totals |             |
| HARVARD 11 3 18-0011                       |                   |                                |            |                        |                            |                                   |             |             |             |
| 2024                                       | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-Ag Land | Agric. Land | Mineral     | UNADJUSTED  |
| Unadjusted Value ==>                       | 8,329,595         | 3,587,267                      | 7,130,053  | 47,498,620             | 10,836,950                 | 6,695,310                         | 314,061,900 | 0           | 398,139,695 |
| Level of Value ==>                         |                   |                                | 94.55      | 96.00                  | 96.00                      |                                   | 72.00       |             |             |
| Factor                                     |                   |                                | 0.01533580 |                        |                            |                                   |             |             |             |
| Adjustment Amount ==>                      |                   |                                | 109,345    | 0                      | 0                          |                                   | 0           |             |             |
| * TIF Base Value                           |                   |                                |            | 0                      | 0                          |                                   | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>        | 8,329,595         | 3,587,267                      | 7,239,398  | 47,498,620             | 10,836,950                 | 6,695,310                         | 314,061,900 | 0           | 398,249,040 |

\*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 COUNTY REPORT FOR # 18 CLAY                    |                   |                                |            |                        |                            |                                  |             |             |               |
|---|-------------------|--------------------------------|------------|------------------------|----------------------------|----------------------------------|-------------|-------------|---------------|
| Base school name Class Basesch Unif/LC U/L        |                   |                                |            |                        |                            |                                  |             | 2024 Totals |               |
| SANDY CREEK 1C (SoCentrUnif5) 3 18-0501 65-2005 U |                   |                                |            |                        |                            |                                  |             |             |               |
| 2024  | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED    |
| Unadjusted Value ==>                              | 53,023,531        | 19,979,940                     | 84,600,284 | 153,621,340            | 26,613,940                 | 38,576,800                       | 742,606,055 | 0           | 1,119,021,890 |
| Level of Value ==>                                |                   |                                | 94.55      | 96.00                  | 96.00                      |                                  | 72.00       |             |               |
| Factor  |                   |                                | 0.01533580 |                        |                            |                                  |             |             |               |
| Adjustment Amount ==>                             |                   |                                | 1,297,413  | 0                      | 0                          |                                  | 0           |             |               |
| * TIF Base Value                                  |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED      |
| Basesch adjusted in this County ==>               | 53,023,531        | 19,979,940                     | 85,897,697 | 153,621,340            | 26,613,940                 | 38,576,800                       | 742,606,055 | 0           | 1,120,319,303 |
| Base school name Class Basesch Unif/LC U/L        |                   |                                |            |                        |                            |                                  |             | 2024 Totals |               |
| SHICKLEY 54 3 30-0054                             |                   |                                |            |                        |                            |                                  |             |             |               |
| 2024  | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED    |
| Unadjusted Value ==>                              | 3,326,019         | 583,960                        | 36,821     | 3,692,295              | 714,750                    | 2,731,325                        | 83,793,825  | 0           | 94,878,995    |
| Level of Value ==>                                |                   |                                | 94.55      | 96.00                  | 96.00                      |                                  | 72.00       |             |               |
| Factor  |                   |                                | 0.01533580 |                        |                            |                                  |             |             |               |
| Adjustment Amount ==>                             |                   |                                | 565        | 0                      | 0                          |                                  | 0           |             |               |
| * TIF Base Value                                  |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED      |
| Basesch adjusted in this County ==>               | 3,326,019         | 583,960                        | 37,386     | 3,692,295              | 714,750                    | 2,731,325                        | 83,793,825  | 0           | 94,879,560    |
| Base school name Class Basesch Unif/LC U/L        |                   |                                |            |                        |                            |                                  |             | 2024 Totals |               |
| DONIPHAN-TRUMBULL 126 3 40-0126                   |                   |                                |            |                        |                            |                                  |             |             |               |
| 2024  | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED    |
| Unadjusted Value ==>                              | 7,533,856         | 1,084,883                      | 1,428,342  | 21,941,375             | 3,629,905                  | 4,309,570                        | 91,798,770  | 0           | 131,726,701   |
| Level of Value ==>                                |                   |                                | 94.55      | 96.00                  | 96.00                      |                                  | 72.00       |             |               |
| Factor  |                   |                                | 0.01533580 |                        |                            |                                  |             |             |               |
| Adjustment Amount ==>                             |                   |                                | 21,905     | 0                      | 0                          |                                  | 0           |             |               |
| * TIF Base Value                                  |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED      |
| Basesch adjusted in this County ==>               | 7,533,856         | 1,084,883                      | 1,450,247  | 21,941,375             | 3,629,905                  | 4,309,570                        | 91,798,770  | 0           | 131,748,606   |

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|--|-------------------|--------------------------------|------------|------------------------|----------------------------|---------------------------------|-------------|-------------|------------|
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                 |             | 2024 Totals |            |
| LAWRENCE/NELSON 5 (SoCntIUf5) 3 65-0005 65-2005 U  |                   |                                |            |                        |                            |                                 |             |             |            |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED |
| Unadjusted Value ==>                               | 867,766           | 1,553                          | 47         | 918,880                | 0                          | 646,585                         | 7,287,055   | 0           | 9,721,886  |
| Level of Value ==>                                 |                   |                                | 94.55      | 96.00                  | 0.00                       |                                 | 72.00       |             |            |
| Factor   |                   |                                | 0.01533580 |                        |                            |                                 |             |             |            |
| Adjustment Amount ==>                              |                   |                                | 1          | 0                      | 0                          |                                 | 0           |             |            |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                 | 0           |             | ADJUSTED   |
| Basesch adjusted in this County ==>                | 867,766           | 1,553                          | 48         | 918,880                | 0                          | 646,585                         | 7,287,055   | 0           | 9,721,887  |
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                 |             | 2024 Totals |            |
| DAVENPORT 47 (Brun-Davpt Unif) 3 85-0047 85-2001 U |                   |                                |            |                        |                            |                                 |             |             |            |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED |
| Unadjusted Value ==>                               | 69,587            | 6,609                          | 1,437      | 367,580                | 0                          | 232,645                         | 7,239,725   | 0           | 7,917,583  |
| Level of Value ==>                                 |                   |                                | 94.55      | 96.00                  | 0.00                       |                                 | 72.00       |             |            |
| Factor   |                   |                                | 0.01533580 |                        |                            |                                 |             |             |            |
| Adjustment Amount ==>                              |                   |                                | 22         | 0                      | 0                          |                                 | 0           |             |            |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                 | 0           |             | ADJUSTED   |
| Basesch adjusted in this County ==>                | 69,587            | 6,609                          | 1,459      | 367,580                | 0                          | 232,645                         | 7,239,725   | 0           | 7,917,605  |
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                 |             | 2024 Totals |            |
| BLUE HILL 74 3 91-0074                             |                   |                                |            |                        |                            |                                 |             |             |            |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral     | UNADJUSTED |
| Unadjusted Value ==>                               | 5,605             | 0                              | 0          | 0                      | 0                          | 2,275                           | 568,485     | 0           | 576,365    |
| Level of Value ==>                                 |                   |                                | 0.00       | 0.00                   | 0.00                       |                                 | 72.00       |             |            |
| Factor   |                   |                                |            |                        |                            |                                 |             |             |            |
| Adjustment Amount ==>                              |                   |                                | 0          | 0                      | 0                          |                                 | 0           |             |            |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                 | 0           |             | ADJUSTED   |
| Basesch adjusted in this County ==>                | 5,605             | 0                              | 0          | 0                      | 0                          | 2,275                           | 568,485     | 0           | 576,365    |

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|  |                    |                   |                    |                    |                    |                   |                      |                                  |                      |
|--|--------------------|-------------------|--------------------|--------------------|--------------------|-------------------|----------------------|----------------------------------|----------------------|
| County UNadjusted total  | 117,470,406        | 34,946,727        | 107,253,902        | 354,518,520        | 111,155,835        | 75,149,375        | 1,712,435,200        | 0                                | 2,512,929,965        |
| County Adjustment Amnts  |                    |                   | 1,644,825          | 0                  | 0                  |                   | 0                    |                                  | 1,644,825            |
| <b>County ADJUSTED total</b>   | <b>117,470,406</b> | <b>34,946,727</b> | <b>108,898,727</b> | <b>354,518,520</b> | <b>111,155,835</b> | <b>75,149,375</b> | <b>1,712,435,200</b> | <b>0</b>                         | <b>2,514,574,790</b> |
| Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district. |                    |                   |                    |                    |                    |                   |                      | <b>9 Records for CLAY County</b> |                      |

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