

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 # 91 WEBSTER                  |                   |                                |            |                        |                            |                                  |             |             |             |
|--|-------------------|--------------------------------|------------|------------------------|----------------------------|----------------------------------|-------------|-------------|-------------|
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                  |             | 2024 Totals |             |
| ADAMS CENTRAL HIGH 90 3 01-0090                    |                   |                                |            |                        |                            |                                  |             |             | UNADJUSTED  |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     |             |
| Unadjusted Value ==>                               | 2,320             | 0                              | 0          | 0                      | 52,475                     | 0                                | 1,263,850   | 0           | 1,318,645   |
| Level of Value ==>                                 |                   |                                | 0.00       | 0.00                   | 96.00                      |                                  | 74.00       |             |             |
| Factor   |                   |                                |            |                        |                            |                                  | -0.02702703 |             |             |
| Adjustment Amount ==>                              |                   |                                | 0          | 0                      | 0                          |                                  | -34,158     |             |             |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>                | 2,320             | 0                              | 0          | 0                      | 52,475                     | 0                                | 1,229,692   | 0           | 1,284,487   |
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                  |             | 2024 Totals |             |
| SILVER LAKE 123 3 01-0123                          |                   |                                |            |                        |                            |                                  |             |             | UNADJUSTED  |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     |             |
| Unadjusted Value ==>                               | 15,513,708        | 6,736,035                      | 769,641    | 24,059,750             | 11,083,195                 | 8,652,490                        | 263,494,275 | 0           | 330,309,094 |
| Level of Value ==>                                 |                   |                                | 94.55      | 98.00                  | 96.00                      |                                  | 74.00       |             |             |
| Factor   |                   |                                | 0.01533580 | -0.02040816            |                            |                                  | -0.02702703 |             |             |
| Adjustment Amount ==>                              |                   |                                | 11,803     | -491,015               | 0                          |                                  | -7,121,468  |             |             |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>                | 15,513,708        | 6,736,035                      | 781,444    | 23,568,735             | 11,083,195                 | 8,652,490                        | 256,372,807 | 0           | 322,708,414 |
| Base school name Class Basesch Unif/LC U/L         |                   |                                |            |                        |                            |                                  |             | 2024 Totals |             |
| LAWRENCE/NELSON 5 (SoCntrIUf5) 3 65-0005 65-2005 U |                   |                                |            |                        |                            |                                  |             |             | UNADJUSTED  |
| 2024   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs, Farmsite, & Non-AgLand | Agric. Land | Mineral     |             |
| Unadjusted Value ==>                               | 1,846,936         | 2,093,165                      | 246,337    | 6,108,785              | 156,275                    | 3,404,065                        | 36,191,945  | 0           | 50,047,508  |
| Level of Value ==>                                 |                   |                                | 94.55      | 98.00                  | 96.00                      |                                  | 74.00       |             |             |
| Factor   |                   |                                | 0.01533580 | -0.02040816            |                            |                                  | -0.02702703 |             |             |
| Adjustment Amount ==>                              |                   |                                | 3,778      | -124,669               | 0                          |                                  | -978,161    |             |             |
| * TIF Base Value                                   |                   |                                |            | 0                      | 0                          |                                  | 0           |             | ADJUSTED    |
| Basesch adjusted in this County ==>                | 1,846,936         | 2,093,165                      | 250,115    | 5,984,116              | 156,275                    | 3,404,065                        | 35,213,784  | 0           | 48,948,456  |

\*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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| <b>BY COUNTY REPORT FOR # 91 WEBSTER</b>   |                          |                           |             |                    |                            |  |                    |                    |                    |
|--|--------------------------|---------------------------|-------------|--------------------|----------------------------|--|--------------------|--------------------|--------------------|
| Base school name                      Class    Basesch                      Unif/LC      U/L |                          |                           |             |                    |                            |  |                    | <b>2024 Totals</b> |                    |
| <b>SUPERIOR 11                                      3      65-0011</b>                       |                          |                           |             |                    |                            |  |                    |                    |                    |
| <b>2024</b>  | <b>Personal Property</b> | <b>Centrally Assessed</b> |             | <b>Residential</b> | <b>Comm. &amp; Indust.</b> | <b>Ag-Bldgs,Farmsite, &amp; Non-AgLand</b> | <b>Agric. Land</b> | <b>Mineral</b>     | <b>UNADJUSTED</b>  |
|  |                          | <b>Pers. Prop.</b>        | <b>Real</b> | <b>Real Prop.</b>  | <b>Real Prop.</b>          |  |                    |                    |                    |
| <b>Unadjusted Value ==&gt;&gt;&gt;&gt;</b>   | 5,883,944                | 1,194,445                 | 2,189,516   | 19,540,995         | 1,169,760                  | 7,922,520                                  | 148,551,665        | 0                  | 186,452,845        |
| <b>Level of Value ==&gt;&gt;&gt;&gt;</b>   |                          |                           | 94.55       | 98.00              | 96.00                      |  | 74.00              |                    |                    |
| <b>Factor</b>  |                          |                           | 0.01533580  | -0.02040816        |                            |  | -0.02702703        |                    |                    |
| <b>Adjustment Amount ==&gt;</b>  |                          |                           | 33,578      | -398,796           | 0                          |  | -4,014,910         |                    |                    |
| <b>* TIF Base Value</b>  |                          |                           |             | 0                  | 0                          |  | 0                  |                    | <b>ADJUSTED</b>    |
| <b>Basesch adjusted in this County ==&gt;&gt;</b>  | 5,883,944                | 1,194,445                 | 2,223,094   | 19,142,199         | 1,169,760                  | 7,922,520                                  | 144,536,755        | 0                  | 182,072,717        |
| Base school name                      Class    Basesch                      Unif/LC      U/L |                          |                           |             |                    |                            |  |                    |                    | <b>2024 Totals</b> |
| <b>RED CLOUD 2                                      3      91-0002</b>                       |                          |                           |             |                    |                            |  |                    |                    |                    |
| <b>2024</b>  | <b>Personal Property</b> | <b>Centrally Assessed</b> |             | <b>Residential</b> | <b>Comm. &amp; Indust.</b> | <b>Ag-Bldgs,Farmsite, &amp; Non-AgLand</b> | <b>Agric. Land</b> | <b>Mineral</b>     | <b>UNADJUSTED</b>  |
|  |                          | <b>Pers. Prop.</b>        | <b>Real</b> | <b>Real Prop.</b>  | <b>Real Prop.</b>          |  |                    |                    |                    |
| <b>Unadjusted Value ==&gt;&gt;&gt;&gt;</b>   | 13,708,332               | 6,325,305                 | 9,586,272   | 79,253,845         | 32,629,905                 | 11,558,280                                 | 326,315,865        | 0                  | 479,377,804        |
| <b>Level of Value ==&gt;&gt;&gt;&gt;</b>   |                          |                           | 94.55       | 98.00              | 96.00                      |  | 74.00              |                    |                    |
| <b>Factor</b>  |                          |                           | 0.01533580  | -0.02040816        |                            |  | -0.02702703        |                    |                    |
| <b>Adjustment Amount ==&gt;</b>  |                          |                           | 147,013     | -1,617,425         | 0                          |  | -8,819,349         |                    |                    |
| <b>* TIF Base Value</b>  |                          |                           |             | 0                  | 0                          |  | 0                  |                    | <b>ADJUSTED</b>    |
| <b>Basesch adjusted in this County ==&gt;&gt;</b>  | 13,708,332               | 6,325,305                 | 9,733,285   | 77,636,420         | 32,629,905                 | 11,558,280                                 | 317,496,516        | 0                  | 469,088,043        |
| Base school name                      Class    Basesch                      Unif/LC      U/L |                          |                           |             |                    |                            |  |                    |                    | <b>2024 Totals</b> |
| <b>BLUE HILL 74                                      3      91-0074</b>                      |                          |                           |             |                    |                            |  |                    |                    |                    |
| <b>2024</b>  | <b>Personal Property</b> | <b>Centrally Assessed</b> |             | <b>Residential</b> | <b>Comm. &amp; Indust.</b> | <b>Ag-Bldgs,Farmsite, &amp; Non-AgLand</b> | <b>Agric. Land</b> | <b>Mineral</b>     | <b>UNADJUSTED</b>  |
|  |                          | <b>Pers. Prop.</b>        | <b>Real</b> | <b>Real Prop.</b>  | <b>Real Prop.</b>          |  |                    |                    |                    |
| <b>Unadjusted Value ==&gt;&gt;&gt;&gt;</b>   | 11,416,463               | 7,806,064                 | 7,581,185   | 79,970,820         | 6,769,460                  | 11,547,680                                 | 153,131,355        | 0                  | 278,223,027        |
| <b>Level of Value ==&gt;&gt;&gt;&gt;</b>   |                          |                           | 94.55       | 98.00              | 96.00                      |  | 74.00              |                    |                    |
| <b>Factor</b>  |                          |                           | 0.01533580  | -0.02040816        |                            |  | -0.02702703        |                    |                    |
| <b>Adjustment Amount ==&gt;</b>  |                          |                           | 116,264     | -1,631,950         | 0                          |  | -4,138,686         |                    |                    |
| <b>* TIF Base Value</b>  |                          |                           |             | 5,240              | 0                          |  | 0                  |                    | <b>ADJUSTED</b>    |
| <b>Basesch adjusted in this County ==&gt;&gt;</b>  | 11,416,463               | 7,806,064                 | 7,697,449   | 78,338,870         | 6,769,460                  | 11,547,680                                 | 148,992,669        | 0                  | 272,568,655        |

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|  |                   |                   |                   |                    |                   |                   |                    |                                   |                      |
|--|-------------------|-------------------|-------------------|--------------------|-------------------|-------------------|--------------------|-----------------------------------|----------------------|
| County UNadjusted total  | 48,371,703        | 24,155,014        | 20,372,951        | 208,934,195        | 51,861,070        | 43,085,035        | 928,948,955        | 0                                 | 1,325,728,923        |
| County Adjustment Amnts  |                   |                   | 312,436           | -4,263,855         | 0                 |                   | -25,106,732        |                                   | -29,058,151          |
| <b>County ADJUSTED total</b>   | <b>48,371,703</b> | <b>24,155,014</b> | <b>20,685,387</b> | <b>204,670,340</b> | <b>51,861,070</b> | <b>43,085,035</b> | <b>903,842,223</b> | <b>0</b>                          | <b>1,296,670,772</b> |
| Note: County totals are a summation of the Class 3 -5 Schools, excluding the duplication of value for any Learning Community district. |                   |                   |                   |                    |                   |                   |                    | <b>6 Records for WEBSTER Coun</b> |                      |

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