NE Dept. of Revenue Property Assessment Division -- 2014 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016 2014 Adjusted value by "SCHOOL SYSTEM", for use in 2015-2016 state aid calculations BY SCHOOL

DO NOT USE UNADJUSTED OR ADJUSTED VALUES FOR LEVY SETTING PURPOSES.

BY SCHOOL SYSTEM OCTOBER 9, 2014

SCHOOL SYSTEM: # 26-0561 **EMERSON-HUBBARD 561** System Class: 3 Cntv# County Name Base school name Class Basesch Unif/LC U/L 2014 22 **DAKOTA EMERSON-HUBBARD 561** 3 26-0561 Totals Personal **Centrally Assessed** Residential Comm. & Indust. Aq.Improvmnts. Agric. 2014 Mineral Pers. Prop. Real Prop. **UNADJUSTED Property** Real Real Prop. & Farmsites Land Unadjusted Value ====> 142.924 277.856 35.768.330 2.034.020 3.669.860 173.798.240 0 222.878.552 7.187.322 Level of Value 96.33 95.00 98.00 72.00 -0.00342572 0.01052632 -0.02040816 **Factor** Adjustment Amount ==> -952 376.509 -41.511 0 * TIF Base Value Λ 0 0 **ADJUSTED** 22 Cntv's adjust, value==> 7.187.322 142,924 276.904 36.144.839 1.992.509 3.669.860 173.798.240 223.212.598 in this base school Cnty# County Name Base school name Class Basesch Unif/LC U/L 2014 26 DIXON **EMERSON-HUBBARD 561** 3 26-0561 **Totals Centrally Assessed** Residential Comm. & Indust. Personal Aa.Improvmnts. Agric. 2014 Mineral **Property** Pers. Prop. Real Prop. Real Prop. & Farmsites Land **UNADJUSTED** Real 13,124,990 Unadjusted Value ====> 174.397 29.903 1.290.350 71,950,180 0 89,774,789 2.089.124 1,115,845 Level of Value 96.33 96.00 96.00 72.00 -0.00342572 **Factor** Adjustment Amount ==> -102 n 0 0 * TIF Base Value O 0 n **ADJUSTED** 26 Cnty's adjust. value==> 174.397 29.801 13,124,990 1,115,845 1.290.350 89.774.687 2.089.124 71.950.180 0 in this base school Cnty # County Name Base school name Class Basesch Unif/LC U/L 2014 87 **THURSTON EMERSON-HUBBARD 561** 3 26-0561 **Totals** Personal Residential **Centrally Assessed** Comm. & Indust. Aa.Improvmnts. Agric. 2014 Mineral Pers. Prop. Real Prop. Real Prop. & Farmsites Land **UNADJUSTED Property** Real Unadjusted Value ====> 8,351,513 239.984 88,884 6,684,025 804,030 3,447,135 86,162,660 0 105,778,231 Level of Value 96.33 97.00 96.00 71.00 **Factor** -0.00342572 -0.01030928 0.01408451 -304 0 1,213,559 Adjustment Amount ==> -68,907 * TIF Base Value 0 0 0 **ADJUSTED** 87 Cnty's adjust. value==> 8,351,513 239,984 88,580 6,615,118 804,030 3,447,135 87,376,219 0 106,922,579 in this base school System UNadjusted total=> 8,407,345 17,627,959 557,305 396,643 55,577,345 3,953,895 331,911,080 0 418,431,572 System Adjustment Amnts=> -1.358307.602 -41.511 1.213.559 1.478.292 System ADJUSTED total==> 3,912,384 17,627,959 557,305 395,285 55,884,947 8,407,345 333,124,639 419,909,864 0

^{*}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.