

NE Dept. of Revenue Property Assessment Division -- 2017 CERTIFIED SCHOOL ADJUSTED VALUE REPORT, pursuant to Neb. Rev. Stat. 79-1016

2017 Adjusted value by "SCHOOL SYSTEM", for use in 2018-2019 state aid calculations

BY SCHOOL SYSTEM

DO NOT USE THIS REPORT FOR LEVY SETTING PURPOSES

OCTOBER 6, 2017

| SCHOOL SYSTEM : # 26-0561 EMERSON-HUBBARD 561  |                   |                                |            |                        |                            |                                 |             |         | System Class : 3             |
|--|-------------------|--------------------------------|------------|------------------------|----------------------------|---------------------------------|-------------|---------|------------------------------|
| Cnty #   | County Name       | Base school name               |            | Class                  | Basesch                    | Unif/LC                         | U/L         |         | 2017<br>Totals<br>UNADJUSTED |
| 22   | DAKOTA            | EMERSON-HUBBARD 561            |            | 3                      | 26-0561                    |                                 |             |         |                              |
| 2017   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral |                              |
| Unadjusted Value ==>                           | 7,084,356         | 167,772                        | 332,082    | 38,328,735             | 2,365,940                  | 4,711,610                       | 192,292,200 | 0       | 245,282,695                  |
| Level of Value ==>                             |                   |                                | 95.72      | 93.00                  | 98.00                      |                                 | 73.00       |         |                              |
| Factor   |                   |                                | 0.00292520 | 0.03225806             | -0.02040816                |                                 | -0.01369863 |         |                              |
| Adjustment Amount ==>                          |                   |                                | 971        | 1,236,411              | -48,284                    |                                 | -2,634,140  |         |                              |
| * TIF Base Value                               |                   |                                |            | 0                      | 0                          |                                 | 0           |         | ADJUSTED                     |
| 22 Cnty's adj. value==><br>in this base school | 7,084,356         | 167,772                        | 333,053    | 39,565,146             | 2,317,656                  | 4,711,610                       | 189,658,060 | 0       | 243,837,653                  |
| 26   | DIXON             | EMERSON-HUBBARD 561            |            | 3                      | 26-0561                    |                                 |             |         |                              |
| 2017   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral |                              |
| Unadjusted Value ==>                           | 2,522,020         | 187,088                        | 40,977     | 14,838,465             | 1,080,325                  | 5,774,435                       | 86,896,560  | 0       | 111,339,870                  |
| Level of Value ==>                             |                   |                                | 95.72      | 95.00                  | 94.00                      |                                 | 70.00       |         |                              |
| Factor   |                   |                                | 0.00292520 | 0.01052632             | 0.02127660                 |                                 | 0.02857143  |         |                              |
| Adjustment Amount ==>                          |                   |                                | 120        | 156,194                | 22,986                     |                                 | 2,482,759   |         |                              |
| * TIF Base Value                               |                   |                                |            | 0                      | 0                          |                                 | 0           |         | ADJUSTED                     |
| 26 Cnty's adj. value==><br>in this base school | 2,522,020         | 187,088                        | 41,097     | 14,994,659             | 1,103,311                  | 5,774,435                       | 89,379,319  | 0       | 114,001,929                  |
| 87   | THURSTON          | EMERSON-HUBBARD 561            |            | 3                      | 26-0561                    |                                 |             |         |                              |
| 2017   | Personal Property | Centrally Assessed Pers. Prop. | Real       | Residential Real Prop. | Comm. & Indust. Real Prop. | Ag-Bldgs,Farmsite, & Non-AgLand | Agric. Land | Mineral |                              |
| Unadjusted Value ==>                           | 7,361,522         | 322,392                        | 243,979    | 8,189,656              | 915,275                    | 3,743,570                       | 103,443,640 | 0       | 124,220,034                  |
| Level of Value ==>                             |                   |                                | 95.72      | 97.00                  | 96.00                      |                                 | 72.00       |         |                              |
| Factor   |                   |                                | 0.00292520 | -0.01030928            |                            |                                 |             |         |                              |
| Adjustment Amount ==>                          |                   |                                | 714        | -84,429                | 0                          |                                 | 0           |         |                              |
| * TIF Base Value                               |                   |                                |            | 0                      | 0                          |                                 | 0           |         | ADJUSTED                     |
| 87 Cnty's adj. value==><br>in this base school | 7,361,522         | 322,392                        | 244,693    | 8,105,227              | 915,275                    | 3,743,570                       | 103,443,640 | 0       | 124,136,319                  |
| System UNadjusted total==>                     | 16,967,898        | 677,252                        | 617,038    | 61,356,856             | 4,361,540                  | 14,229,615                      | 382,632,400 | 0       | 480,842,599                  |
| System Adjustment Amnts==>                     |                   |                                | 1,805      | 1,308,176              | -25,298                    |                                 | -151,381    |         | 1,133,302                    |
| System ADJUSTED total==>                       | 16,967,898        | 677,252                        | 618,843    | 62,665,032             | 4,336,242                  | 14,229,615                      | 382,481,019 | 0       | 481,975,901                  |

\*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%.