

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities }*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**DAKOTA COUNTY  
C/O CHERIE CONLEY**

**TO:**

**DAKOTA CITY NE 68731-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
DAKOTA COUNTY	County-General	35,374,404	3,038,822,149	2,712,161,771	1.30

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquartered, if different county, **DAKOTA** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**VILLAGE OF HOMER**  
**PO BOX 486**

**TO:**

**HOMER NE 68030-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
HOMER VILLAGE	City/Village	19,025	41,279,444	35,684,457	0.05

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

*Note:* Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquartered, if different county, **DAKOTA** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

**CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE**

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**TO: VILLAGE OF EMERSON  
511 NORTH MAIN STREET**

**EMERSON NE 68733-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
EMERSON VILLAGE	City/Village	125,600	14,834,687	14,694,226	0.85

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquartered, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

104,901 Pers Prior  
99,615 Pers Value

14,589,325 Real Prior  
14,735,072 Real Value

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year!}*

**VILLAGE OF HUBBARD**

**TO: PO BOX 100  
HUBBARD NE 68741-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
HUBBARD VILLAGE	City/Village	487,690	13,556,670	12,862,330	3.79

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquartered, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

984,250 Pers Prior  
1,466,165 Pers Value

11,878,080 Real Prior  
12,090,505 Real Value

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**VILLAGE OF JACKSON**  
**C/O JACKSON VILLAGE CLER**  
**TO: PO BOX 13**  
**JACKSON NE 68743-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

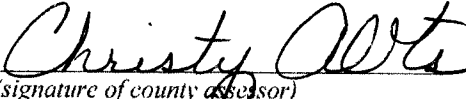
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
JACKSON VILLAGE	City/Village	4,523,857	64,380,608	59,939,433	7.55

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
 (signature of county assessor)

8/12/2025  
 (date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquartered, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

16,272,369 Pers Prior  
 20,189,995 Pers Value

43,667,064 Real Prior  
 44,190,613 Real Value

**CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE**

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**DAKOTA CITY ADMINISTRATOR**  
**PO BOX 482**

**TO:**

**DAKOTA CITY NE 68731-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

<b>Name of Political Subdivision</b>	<b>Subdivision Type (County or City)</b>	<b>Growth Value *</b>	<b>Total Taxable Value</b>	<b>Prior Year Total Property Valuation</b>	<b>Growth Percentage <sup>b</sup></b>
<b>DAKOTA CITY</b>	<b>City/Village</b>	<b>314,255</b>	<b>147,398,230</b>	<b>134,643,126</b>	<b>0.23</b>

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

*Note: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

**I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.**

  
(signature of county assessor)

8/12/25  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquartered, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

# CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**SOUTH SIOUX CITY**  
**C/O LANCE HEDQUIST, CITY ADMIN.**  
**TO: 1615 1ST AVENUE**  
**SOUTH SIOUX CITY NE 68776-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

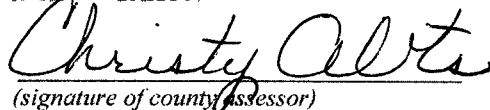
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
SOUTH SIOUX CITY	City/Village	26,778,419	1,208,213,237	1,105,623,061	2.42

\* Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**Note:** Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.

<sup>b</sup> Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
 (signature of county assessor)

8/12/2025  
 (date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquartered, if different county, **DAKOTA** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges }*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**DAKOTA COVINGTON FIRE DISTRICT  
C/O SCOTT GARWOOD**

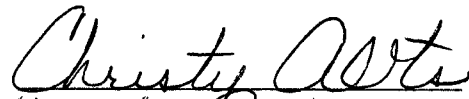
**TO: 1642 IBP AVENUE  
DAKOTA CITY NE 68731-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DAKOTA-COVINGTN FIRE	Fire-District	9,170,784	721,217,580

*\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquarter, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

57,077,316 Pers Prior  
60,956,777 Pers Value

605,359,287 Real Prior  
660,260,803 Real Value



# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

{format for all political subdivisions **other than** (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}

**TAX YEAR 2025**

{certification required on or before August 20<sup>th</sup> of each year}

**EMERSON RURAL FIRE DISTRICT**

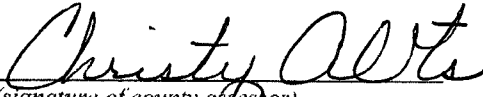
**TO: PO BOX 41  
EMERSON NE 68733-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (c.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
EMERSON RURAL FIRE	Fire-District	1,357,771	305,352,039

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **DAKOTA** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

3,968,056 Pers Prior  
4,787,236 Pers Value

241,612,404 Real Prior  
300,644,803 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**HOMER RURAL FIRE DISTRICT  
C/O KEN BAKER**

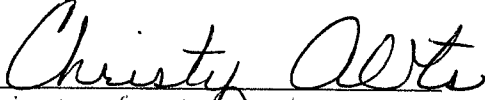
**TO: 2098 IRETON AVENUE  
HOMER NE 68030-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HOMER RURAL FIRE	Fire-District	1,393,260	381,510,269

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

**I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.**

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **DAKOTA** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

25,303,691 Pers Prior  
23,109,351 Pers Value

306,918,889 Real Prior  
358,400,918 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**PONCA RURAL FIRE DISTRICT  
C/O LESLIE ALBRECHT**

**TO: 1645 HWY 20  
JACKSON NE 68743-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PONCA RURAL FIRE	Fire-District	554,190	151,730,605

*\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

**I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.**

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquarter, if different county, DIXON County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

10,588,799 Pers Prior

117,238,009 Real Prior

10,533,569 Pers Value

141,197,036 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**ALLEN-WATERBURY FIRE DISTRICT  
C/O BOTTORFF TAX**

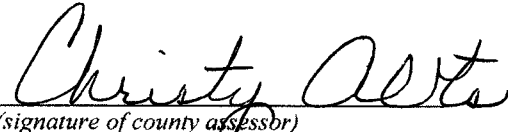
**TO: PO BOX 417  
VERMILLION SD 57069-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ALLEN WATERBURY FIRE	Fire-District	258,985	67,086,650

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **DIXON** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

234,450 Pers Prior  
211,632 Pers Value

53,216,000 Real Prior  
66,875,018 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**PAPIO-MISSOURI TRIB. NRD  
8901 SOUTH 154TH STREET**

**TO:**

**OMAHA NE 68138-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PAP-MISSRI TRIB NRD	N.R.D.	35,248,804	3,020,080,665

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **DOUGLAS** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

248,749,291 Pers Prior  
237,159,518 Pers Value

2,445,660,082 Real Prior  
2,782,921,147 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**LOWER ELKHORN NRD  
C/O MIKE SOUSEK  
TO: 1508 SQUARE TURN BLVD  
NORFOLK NE 68701-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	125,600	18,741,481

*\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **MADISON** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

104,530 Pers Prior  
99,258 Pers Value

17,647,868 Real Prior  
18,642,223 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**DAKOTA COUNTY HISTORICAL SOCIETY  
C/O MIKKELSON, LOCKIE & ASC., INC**

**TO: 704 JACKSON STREET  
SIOUX CITY IA 51105-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, FSU)	Allowable Growth Value	Total Taxable Value
HISTORICAL SOCIETY	Misc-District	35,374,404	3,038,822,148

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquarter, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

248,853,821 Pers Prior

2,463,307,950 Real Prior

237,258,777 Pers Value

2,801,563,371 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

AG SOCIETY-FAIR  
PO BOX #385

TO:

SOUTH SIOUX CITY NE 68776-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AG-SOCIETY-FAIR	Misc-District	35,374,404	3,038,822,148

*\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquarter, if different county, DAKOTA County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

248,853,821 Pers Prior  
237,258,777 Pers Value

2,463,307,950 Real Prior  
2,801,563,371 Real Value



## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**THE JOINT PUBLIC AGENCY (JPA) PATHWAY 2  
CARE OF ESU#2**

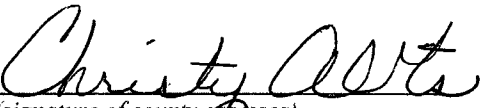
**TO: PO BOX 649  
FREMONT NE 68026-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
JPA PATHWAY 2 TOMORROW	Misc-District	1,028,615	372,050,159

*\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

**I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.**

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquarter, if different county, DIXON County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

8,002,871 Pers Prior  
7,586,670 Pers Value

298,890,054 Real Prior  
364,463,489 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

*{format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.}*

**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup>, of each year}*

**EDUCATIONAL SERVICE UNIT #1**

**C/O BILL HEIMANN**

**TO: 211 10TH STREET**

**WAKEFIELD NE 68784-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ED.SERVICE UNIT NO.1	E.S.U.	35,374,404	3,038,822,148

\* Allowable Growth Value is determined pursuant to Neb. Rev. Stat. § 13-518 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

I **CHRISTY ABTS**, **DAKOTA** County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, **DAKOTA** County

CC: County Clerk where district is headquarter, if different county, **DIXON** County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only

248,853,821 Pers Prior  
237,258,777 Pers Value

2,463,307,950 Real Prior  
2,801,563,371 Real Value

# CERTIFICATION OF TAXABLE VALUE

{format for community colleges }

**TAX YEAR 2025**

{certification required on or before August 20<sup>th</sup>, of each year}

**NORTHEAST NEBRASKA COMMUNITY COLLEGE**

**ATTN: VICE PRES. OF ADMIN. SERV.**

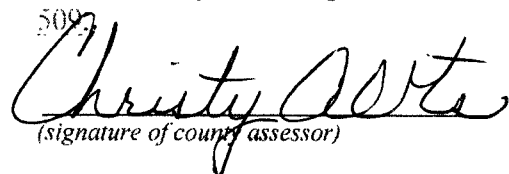
**TO: PO BOX #469**

**NORFOLK NE 68702-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

Name of Community College	Total Taxable Value
N.E.COMM. COLLEGE	3,038,822,148

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-

5092  
  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where district is headquartered, if different county, MADISON County

*Note to political subdivision: A copy of the Certification of Value must be attached to the budget document.*

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

*{certification required on or before August 20<sup>th</sup> of each year}*

**SUPERINTENDENT**  
**TO: SOUTH SIOUX COMMUNITY SCHOOL**  
**820 EAST 29TH STREET**  
**SOUTH SIOUX CITY NE 68776-0000**

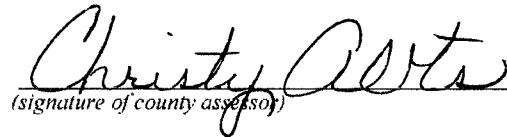
**TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA**

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
SSC 22-0011	3	22-0011		1,718,036,866	29,518,534	1,582,791,106	1.86

*\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

*<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.*

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
 (signature of county assessor)

8/12/2025  
 (date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request *excludes* the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

*{certification required on or before August 20<sup>th</sup> of each year}*

**SUPERINTENDENT**  
**HOMER COMMUNITY SCHOOL**  
**TO: PO BOX #340**  
**HOMER NE 68030-0000**

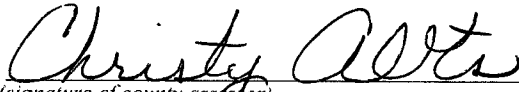
**TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA**

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
HOMER 31 SCHOOL	3	22-0031		618,412,648	2,493,010	542,481,789	0.46

\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
 (signature of county assessor)

8/12/2025  
 (date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DAKOTA County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

{certification required on or before August 20<sup>th</sup> of each year}

SUPERINTENDENT  
EMERSON-HUBBARD COMMUNITY SCHOOL  
TO: PO BOX #9  
EMERSON NE 68733-0000

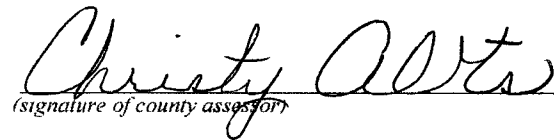
TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
EMERSON-HUBBARD SCH	3	26-0561		372,050,159	1,028,615	306,892,925	0.34

\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DIXON County

- **Reminders to School District: 1)** A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS**  
**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**SUPERINTENDENT**  
**ALLEN COMMUNITY SCHOOL**  
**TO: PO BOX #190**  
**ALLEN NE 68710-0000**


**TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA**

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
ALLEN SCHOOL	3	26-0070		28,026,453	0	22,213,160	0.00

\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DIXON County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request *excludes* the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

*{certification required on or before August 20<sup>th</sup> of each year}*

**SUPERINTENDENT**  
**PONCA SCHOOL**  
**TO: PO BOX #568**  
**PONCA NE 68770-0000**

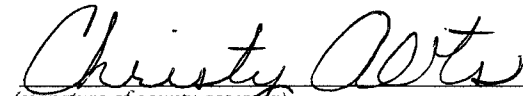
**TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA**

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
PONCA SCHOOL 26-0001	3	26-0001		302,296,024	2,334,245	257,782,794	0.91

*\* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

*<sup>a</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.*

I CHRISTY ABTS DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DIXON County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**



**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS**  
**TAX YEAR 2025**

*{certification required on or before August 20<sup>th</sup> of each year}*

**SUPERINTENDENT**  
**PONCA SCHOOL**  
**TO: PO BOX #568**  
**PONCA NE 68770-0000**

**TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA**

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
PONCA 1 BOND-2009		26-0001	302,296,024

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Clerk where school district is headquartered, if different county, DIXON County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

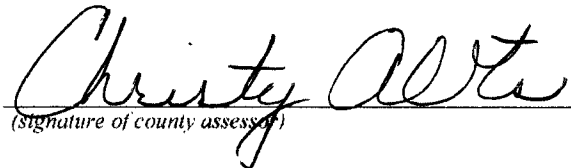
**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
25TH/39TH STREETS	0	0

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

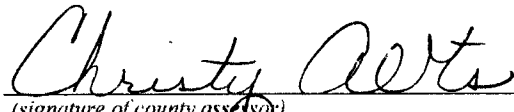
VILLAGE OF JACKSON  
C/O JACKSON VILLAGE CLER  
PO BOX 13  
JACKSON NE 68743-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of JACKSON, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
JACKSON EXPRESS PROJECT	256,140	1,311,765

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
REDEVELOPMENT AREA #2	19,280,834	37,552,266

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
WEST 29TH & HWY 77 PROJEC	13,300,490	29,218,870

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PROJEC	141,000	1,508,235

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PH	196,800	2,585,095

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

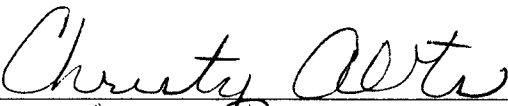
SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR. PROJ-LOT 35	35,975	2,203,215

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County



**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR. P1, SUBPH3	40,000	745,965

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON REDEV PR PI	128,280	23,483,750

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONST REDEV PR-PHAS	14,770	753,175

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PROJEC	20,000	4,572,630

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

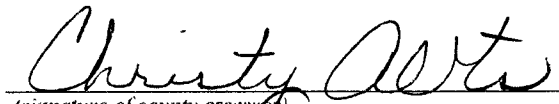
SOUTH SIOUX CITY  
C/O LANCE HEDQUIST, CITY ADMIN.  
1615 1ST AVENUE  
SOUTH SIOUX CITY NE 68776-0000

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONSTRUCTION REDEV	167,865	2,097,760

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year. pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

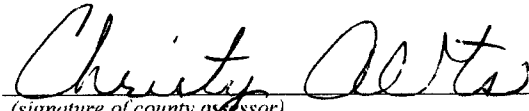
**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONST PH 1 SUBPH C	75,220	1,214,895

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSS PH1 SUB 5	223,000	2,021,235

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
{certification required annually}**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR PH 1 SUB 6	160,000	411,115

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
(signature of county assessor)

8/12/2025  
(date)

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County



**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY REDEV. PH II-SUB A	93,425	1,501,625

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County


**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY REDEV PR PH 2 SUB B	155,145	1,838,375

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON, LLC REDEV PHIII	0	0

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
THE MARINA INN REDEV PR	1,628,045	5,545,505

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}***

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of SOUTH SIOUX CITY, in the County of DAKOTA.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON LLC, REDEV PH 2	158,975	24,783,735

I CHRISTY ABTS, DAKOTA County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Christy Abts  
*(signature of county assessor)*

8/12/2025  
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County