CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*(format for all counties and cities.)*

**TAX YEAR 2026**

*(certification required on or before August 20th of each year)*

**TO:**

**DAKOTA COUNTY**
**C/O CHERIE CONLEY**

**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 [b] |
|---|---|---|---|---|---|
| DAKOTA COUNTY | County-General | 40,565,677 | 3,160,441,228 | 3,038,822,149 | 1.33 |

*[*] 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.*
*[b] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 237,258,778 Pers Prior | 2,801,563,371 Real Prior |
| | 230,782,803 Pers Value | 2,929,658,425 Real Value |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2026**

*{certification required on or before August 20th of each year}*

**TO:**
**VILLAGE OF HOMER**
**PO BOX 486**

**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 [b] |
|---|---|---|---|---|---|
| HOMER VILLAGE | City/Village | 363,420 | 43,285,515 | 41,279,444 | 0.88 |

*[*] 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.*

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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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 1,138,785 Pers Prior | 40,140,659 Real Prior |
| | 625,573 Pers Value | 42,659,942 Real Value |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2026**

*{certification required on or before August 20th 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 [b] |
|---|---|---|---|---|---|
| EMERSON VILLAGE | City/Village | 172,872 | 17,855,857 | 14,834,687 | 1.17 |

*[*] 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.*
*[b] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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** | **99,615 Pers Prior** | **14,735,072 Real Prior** |
| | **107,897 Pers Value** | **17,747,960 Real Value** |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2026**

*{certification required on or before August 20th 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 [b] |
|---|---|---|---|---|---|
| HUBBARD VILLAGE | City/Village | 15,435 | 15,905,870 | 13,556,670 | 0.11 |

** 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.*

*[b] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 1,466,165 Pers Prior | 12,090,505 Real Prior |
| | 1,361,905 Pers Value | 14,543,965 Real Value |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*(format for all counties and cities.)*

**TAX YEAR 2026**

*(certification required on or before August 20th of each year)*

**TO:** **VILLAGE OF JACKSON**
**C/O JACKSON VILLAGE CLER**
**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 [b] |
|---|---|---|---|---|---|
| JACKSON VILLAGE | City/Village | 161,905 | 67,651,461 | 64,380,608 | 0.25 |

*[*] 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.*
*[b] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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** | **20,189,995 Pers Prior** | **44,190,613 Real Prior** |
| | **17,751,783 Pers Value** | **49,899,678 Real Value** |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*(format for all counties and cities.)*

**TAX YEAR 2026**

*(certification required on or before August 20th of each year)*

**TO:** **DAKOTA CITY ADMINISTRATOR**
**PO BOX 482**

**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 b |
|---|---|---|---|---|---|
| DAKOTA CITY | City/Village | 584,270 | 155,240,134 | 147,398,230 | 0.40 |

* *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.*

b *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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 2,170,021 Pers Prior | 145,228,209 Real Prior |
| | 2,047,380 Pers Value | 153,192,754 Real Value |

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2026**

*{certification required on or before August 20th of each year}*

**TO:** **SOUTH SIOUX CITY**
**C/O LANCE HEDQUIST, CITY ADMIN.**
**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 [b] |
|---|---|---|---|---|---|
| SOUTH SIOUX CITY | City/Village | 27,646,757 | 1,257,529,858 | 1,208,213,237 | 2.29 |

*[*] 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.*

*[b] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 134,170,467 Pers Prior | 1,074,042,770 Real Prior |
| | 118,562,293 Pers Value | 1,138,967,565 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 2026

*{certification required on or before August 20th, of each year}*

**TO: DAKOTA COVINGTON FIRE DISTRICT**
**C/O SCOTT GARWOOD**
**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 | 10,128,035 | 755,170,827 |

** 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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** | 60,956,777 Pers Prior | 660,260,803 Real Prior |
| | 57,760,114 Pers Value | 697,410,713 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 2026**

*{certification required on or before August 20th, 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 (e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| EMERSON RURAL FIRE | Fire-District | 70,425 | 309,113,197 |

** 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 4,707,236 Pers Prior | 300,644,803 Real Prior |
| | 4,278,282 Pers Value | 304,834,915 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 2026**

*{certification required on or before August 20th, of each year}*

**TO:** **HOMER RURAL FIRE DISTRICT**
**C/O KEN BAKER**
**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 | 15,415,765 | 401,710,461 |

* *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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 23,109,351 Pers Prior | 358,400,918 Real Prior |
| | 37,878,736 Pers Value | 363,831,725 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 2026**

*{certification required on or before August 20th, of each year}*

**TO:** **PONCA RURAL FIRE DISTRICT**
**C/O LESLIE ALBRECHT**
**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 | 875,070 | 153,022,922 |

**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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 10,533,569 Pers Prior | 141,197,036 Real Prior |
| | 9,200,890 Pers Value | 143,822,032 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 2026

*(certification required on or before August 20th, of each year)*

**TO:** **ALLEN-WATERBURY FIRE DISTRICT**
**C/O BOTTORFF TAX**
**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 | 86,730 | 67,310,633 |

* *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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 211,632 Pers Prior | 66,875,018 Real Prior |
| | 154,250 Pers Value | 67,156,383 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 2026

*{certification required on or before August 20th, of each year}*

TO:

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

**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. | 40,401,087 | 3,138,678,560 |

***** *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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 237,159,518 Pers Prior | 2,782,921,147 Real Prior |
|---|---|---|
| | 230,675,247 Pers Value | 2,908,003,313 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 2026

*{certification required on or before August 20th, of each year}*

**TO:** **LOWER ELKHORN NRD**
**C/O BRIAN BRUCKNER**
**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. | 172,886 | 21,762,666 |

* *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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 99,258 Pers Prior | 18,642,223 Real Prior
107,554 Pers Value | 21,655,112 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 2026

*{certification required on or before August 20th, of each year}*

**TO:** **DAKOTA COUNTY HISTORICAL SOCIETY**
**C/O MIKKELSON, LOCKIE & ASC., INC**
**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, ESU) | Allowable Growth Value | Total Taxable Value |
|---|---|---|---|
| HISTORICAL SOCIETY | Misc-District | 40,565,677 | 3,160,441,228 |

**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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 237,258,777 Pers Prior | 2,801,563,371 Real Prior |
| | 230,782,803 Pers Value | 2,929,658,425 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 2026

*(certification required on or before August 20th, of each year)*

**TO:**

**AG SOCIETY-FAIR**
**PO BOX #385**

**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 | 40,565,677 | 3,160,441,228 |

**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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 237,258,777 Pers Prior | 2,801,563,371 Real Prior |
| | 230,782,803 Pers Value | 2,929,658,425 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 2026**

*{certification required on or before August 20th, of each year}*

**TO:** **THE JOINT PUBLIC AGENCY (JPA) PATHWAY 2**
**CARE OF ESU#2**
**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 | 293,710 | 379,250,879 |

**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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 7,586,670 Pers Prior | 364,463,489 Real Prior |
| | 7,052,499 Pers Value | 372,198,380 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 2026**

*{certification required on or before August 20th, of each year}*

**TO:** **EDUCATIONAL SERVICE UNIT #1**
**C/O BILL HEIMANN**
**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. | 40,565,677 | 3,160,441,228 |

** 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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 | 237,258,777 Pers Prior | 2,801,563,371 Real Prior |
| | 230,782,803 Pers Value | 2,929,658,425 Real Value |

**CERTIFICATION OF TAXABLE VALUE**

*(format for community colleges.)*

**TAX YEAR 2026**

*(certification required on or before August 20th, of each year)*

**TO:** **NORTHEAST NEBRASKA COMMUNITY COLLEGE**
**ATTN: VICE PRES. OF ADMIN. SERV.**
**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 | 3,160,441,228 |

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)*

8/18/26
*(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.*

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

| | | |
|---|---|---|
| Assessor's Use Only | 237,258,777 Pers Prior | 2,801,663,371 Real Prior |
| | 230,782,803 Pers Value | 2,929,658,425 Real Value |

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
## TAX YEAR 2026

*{certification required on or before August 20th of each year}*

**TO:** SUPERINTENDENT
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 [a] |
|---|---|---|---|---|---|---|---|
| SSC 22-0011 | 3 | 22-0011 | | 1,798,719,756 | 33,517,442 | 1,718,036,866 | 1.95 |

** 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.*

*[a] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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.

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

Assessor's Use Only

170,938,683 Pers Prior | 1,547,098,183 Real Prior
153,875,431 Pers Value | 1,644,844,325 Real Value

**CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS**
**TAX YEAR 2026**
*{certification required on or before August 20th of each year}*

TO: SUPERINTENDENT
HOMER COMMUNITY SCHOOL
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 [a] |
|---|---|---|---|---|---|---|---|
| HOMER 31 SCHOOL | 3 | 22-0031 | | 648,226,826 | 20,774,664 | 618,412,648 | 3.36 |

** 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.*
*[a] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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.

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

Assessor's Use Only | 27,600,172 Pers Prior | 590,812,476 Real Prior
42,715,341 Pers Value | 605,511,485 Real Value

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
## TAX YEAR 2026

*{certification required on or before August 20th of each year}*

TO: SUPERINTENDENT
EMERSON-HUBBARD COMMUNITY SCHOOL
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 [a] |
|---|---|---|---|---|---|---|---|
| EMERSON-HUBBARD SCH | 3 | 26-0561 | | 379,250,879 | 293,710 | 372,050,159 | 0.08 |

** 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.*

*[a] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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.

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

| Assessor's Use Only | | |
|---|---|---|
| | 7,586,670 Pers Prior | 364,463,489 Real Prior |
| | 7,052,499 Pers Value | 372,198,380 Real Value |

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
## TAX YEAR 2026

*{certification required on or before August 20th of each year}*

TO: SUPERINTENDENT
ALLEN COMMUNITY SCHOOL
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 [a] |
|---|---|---|---|---|---|---|---|
| ALLEN SCHOOL | 3 | 26-0070 | | 28,166,791 | 55,085 | 28,026,453 | 0.20 |

** 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.*

*[a] 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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(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.

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

| | | |
|---|---|---|
| Assessor's Use Only | 95,342 Pers Prior | 27,931,111 Real Prior |
| | 69,028 Pers Value | 28,097,763 Real Value |

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
## TAX YEAR 2026

*{certification required on or before August 20th of each year}*

TO: SUPERINTENDENT
PONCA SCHOOL
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 [a] |
|---|---|---|---|---|---|---|---|
| PONCA SCHOOL 26-0001 | 3 | 26-0001 | | 306,076,974 | 1,039,945 | 302,296,024 | 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.*

*[a] 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.

Christy Abts
(signature of county assessor)

8/18/26
(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.

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

| | | |
|---|---|---|
| Assessor's Use Only | 31,037,910 Pers Prior | 271,258,114 Real Prior |
| | 27,070,503 Pers Value | 279,006,471 Real Value |

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
## TAX YEAR 2026

*(certification required on or before August 20th of each year)*

TO: SUPERINTENDENT
PONCA SCHOOL
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 | 306,076,974 |
| | | | |
| | | | |

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)*

8/18/26
*(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.

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

| | | |
|---|---|---|
| Assessor's Use Only | 31,037,910 Pers Prior | 271,258,114 Real Prior |
| | 27,070,503 Pers Value | 279,006,471 Real Value |

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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.

Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

CC: County Treasurer, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):**
**VILLAGE OF JACKSON**
**C/O JACKSON VILLAGE CLER**
**PO BOX 13**
**JACKSON NE 68743-0000**

**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 | 1,345,105 |
| | | |
| | | |

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)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

CC: County Treasurer, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):**
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 19,184,939 | 38,127,061 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**

*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 13,241,285 | 31,460,810 |
| | | |
| | | |

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*(signature of county assessor)*

8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 1,382,710 |
| | | |
| | | |

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*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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

# CERTIFICATION OF VALUE
# FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
## TAX YEAR 2026

*(certification required annually)*

**TO City or Community Redevelopment Authority (CRA):** **SOUTH SIOUX CITY**
**C/O LANCE HEDQUIST, CITY ADMIN.**
**1615 1ST AVENUE**
**SOUTH SIOUX CITY NE 68776-0000**

**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 PII | 196,800 | 2,554,740 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 2,528,325 |
| | | |
| | | |

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 682,460 |
| | | |
| | | |

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*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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

# CERTIFICATION OF VALUE
# FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
## TAX YEAR 2026

*{certification required annually}*

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

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

**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 | 23,534,685 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):**
**SOUTH SIOUX CITY**
**C/O LANCE HEDQUIST, CITY ADMIN.**
**1615 1ST AVENUE**
**SOUTH SIOUX CITY NE 68776-0000**

**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 | 771,860 |
| | | |
| | | |

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Christy Abts
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8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 5,114,760 |
| | | |
| | | |

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**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{certification required annually}*

**TO City or Community Redevelopment Authority (CRA):** SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

**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 | 2,153,650 |
| | | |
| | | |

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*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 1,237,540 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 1,987,815 |
| | | |
| | | |

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*(signature of county assessor)*

8/18/26
*(date)*

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CC: County Treasurer, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 383,040 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

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*(date)*

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**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 1,544,820 |
| | | |
| | | |

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8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 2,131,715 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 5,651,855 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

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**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 3 SUB A | 111,090 | 1,348,305 |
| | | |
| | | |

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*(signature of county assessor)*

8/18/26
*(date)*

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 7 | 32,000 | 374,925 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

CC: County Clerk, DAKOTA County

CC: County Treasurer, DAKOTA County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 REDV PR, PH 1 SUB D | 22,380 | 316,435 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

8/18/26
*(date)*

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**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 |
|---|---|---|
| GERKIN DRAINAGE REDV PR | 12,058,965 | 13,241,955 |
| | | |
| | | |

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Christy Abts
*(signature of county assessor)*

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*(date)*

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CC: County Treasurer, **DAKOTA** County

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 |
| --- | --- | --- |
| HANS RES REDV PH 1 SUB A | 255,315 | 2,531,870 |
| | | |
| | | |

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)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

CC: County Treasurer, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 |
|---|---|---|
| HANS RES RDV PH 2 SUB A | 17,990 | 602,435 |
| | | |
| | | |

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)*

8/18/26
*(date)*

CC: County Clerk, **DAKOTA** County

CC: County Treasurer, **DAKOTA** County

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

**CERTIFICATION OF VALUE**
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**
**TAX YEAR 2026**
*{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 | 24,829,260 |
| | | |
| | | |

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.

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