

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}

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 ^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.


 (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.

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

**HOMER NE 68030-0000
TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA**

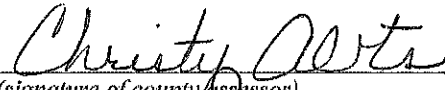
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
HOMER VILLAGE	City/Village	363,420	43,285,515	41,279,444	0.88

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

EMERSON NE 68733-0000

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

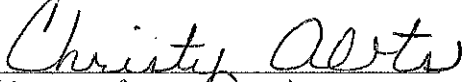
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
EMERSON VILLAGE	City/Village	172,872	17,855,857	14,834,687	1.17

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VILLAGE OF HUBBARD

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

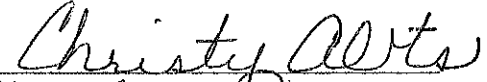
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
HUBBARD VILLAGE	City/Village	15,435	15,905,870	13,556,670	0.11

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TAX YEAR 2026

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

TAXABLE VALUE LOCATED IN THE COUNTY OF: DAKOTA

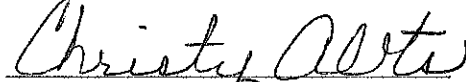
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
JACKSON VILLAGE	City/Village	161,905	67,651,461	64,380,608	0.25

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TAX YEAR 2026

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DAKOTA CITY ADMINISTRATOR

PO BOX 482

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

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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)

Assessor's Use Only

2,170,021 Pers Prior
2,047,380 Pers Value

145,228,209 Real Prior
153,192,754 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

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TAX YEAR 2026

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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

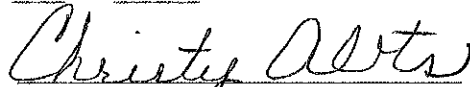
Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
SOUTH SIOUX CITY	City/Village	27,646,757	1,257,529,858	1,208,213,237	2.29

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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

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

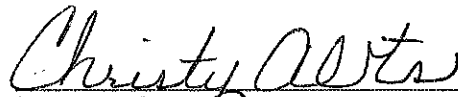
**TO: 1642 IBP AVENUE
DAKOTA CITY NE 68731-0000**

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	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.*

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Assessor's Use Only

60,956,777 Pers Prior
57,760,114 Pers Value

660,260,803 Real Prior
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

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EMERSON RURAL FIRE DISTRICT

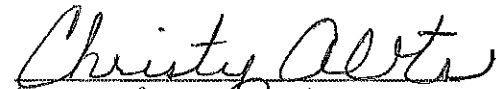
**TO: PO BOX 41
EMERSON NE 68733-0000**

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

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Assessor's Use Only

4,707,236 Pers Prior

300,644,863 Real Prior

4,278,282 Pers Value

304,834,915 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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TAX YEAR 2026

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

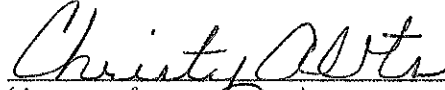
**TO: 2098 IRETON AVENUE
HOMER NE 68030-0000**

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	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.*

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Assessor's Use Only

23,109,351 Pers Prior

358,400,918 Real Prior

37,878,736 Pers Value

363,831,725 Real Value

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PONCA RURAL FIRE DISTRICT
C/O LESLIE ALBRECHT

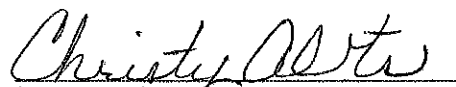
TO: 1645 HWY 20
JACKSON NE 68743-0000

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	875,070	153,022,922

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(date)

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Assessor's Use Only

10,533,569 Pers Prior
9,200,890 Pers Value

141,197,036 Real Prior
143,622,032 Real Value

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TAX YEAR 2026

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

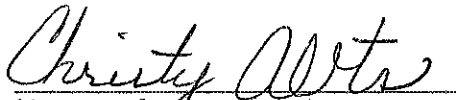
**TO: PO BOX 417
VERMILLION SD 57069-0000**

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	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.*

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Assessor's Use Only

211,632 Pers Prior
154,250 Pers Value

66,875,018 Real Prior
67,156,383 Real Value

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TAX YEAR 2026

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PAPIO-MISSOURI TRIB. NRD
8901 SOUTH 154TH STREET

TO:

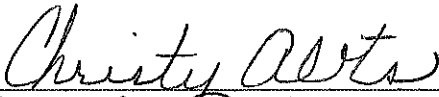
OMAHA NE 68138-0000

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.	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.


(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
230,675,247 Pers Value

2,782,921,147 Real Prior
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}

LOWER ELKHORN NRD
C/O BRIAN BRUCKNER
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.	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.


(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
107,554 Pers Value

18,642,223 Real Prior
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}

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, 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.


(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}

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	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.


(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
230,782,803 Pers Value

2,801,563,371 Real Prior
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}

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

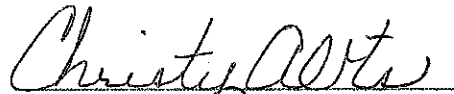
TO: PO BOX 649
FREMONT NE 68026-0000

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	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.


(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
7,052,499 Pers Value

364,463,489 Real Prior
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}

EDUCATIONAL SERVICE UNIT #1

C/O BILL HEIMANN

TO: 211 10TH STREET

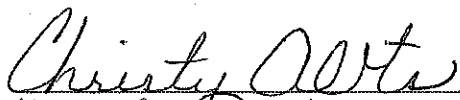
WAKEFIELD NE 68784-0000

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.	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.


(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

230,782,803 Pers Value

2,801,563,371 Real Prior

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}

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	3,160,441,228

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.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

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

SUPERINTENDENT
SOUTH SIOUX COMMUNITY SCHOOL
TO: 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.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{certification required on or before August 20th 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 ^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.

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 (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.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

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

SUPERINTENDENT

EMERSON-HUBBARD COMMUNITY SCHOOL

TO: PO BOX #9

EMERSON NE 68733-0000

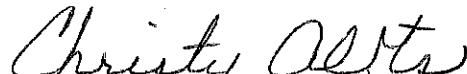
TAXABLE VALUE LOCATED IN THE COUNTY OF DAKOTA

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 ^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.*

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(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.

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{certification required on or before August 20th 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 ^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.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{certification required on or before August 20th 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 ^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.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2026

{certification required on or before August 20th 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	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.**

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

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

{certification required annually}

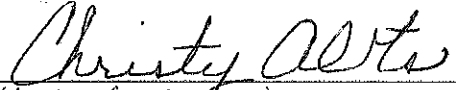
VILLAGE OF JACKSON
C/O JACKSON VILLAGE CLERK
PO BOX 13
JACKSON NE 68743-0000

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	1,345,105

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.


(signature of county assessor)

8/18/26
(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 2026**

{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	19,184,939	38,127,061

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

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

{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	13,241,285	31,460,810

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

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

{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	1,382,710

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Christy Abts
(signature of county assessor)

8/18/26
(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 2026**

{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	2,554,740

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(date)

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**CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT
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TAX YEAR 2026**

{certification required annually}

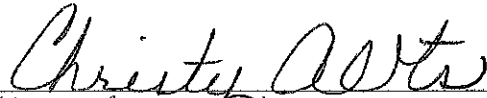
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

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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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(signature of county assessor)

8/18/26
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C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR. P1, SUBPH3	40,000	682,460

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**CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT
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TAX YEAR 2026**

{certification required annually}

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

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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
ROYDON REDEV PR PI	128,280	23,534,685

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**CERTIFICATION OF VALUE
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TAX YEAR 2026**

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SOUTH SIOUX CITY
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SOUTH SIOUX CITY NE 68776-0000

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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HOVEY CONST REDEV PR-PHAS	14,770	771,860

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**CERTIFICATION OF VALUE
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FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026**

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SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
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SOUTH SIOUX CITY NE 68776-0000

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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CROSSING PROJEC	20,000	5,114,760

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8/18/26
(date)

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**CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT
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TAX YEAR 2026**

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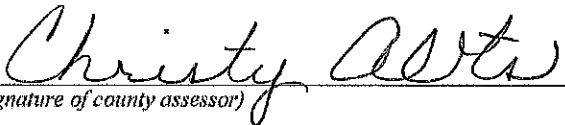
SOUTH SIOUX CITY
C/O LANCE HEDQUIST, CITY ADMIN.
1615 1ST AVENUE
SOUTH SIOUX CITY NE 68776-0000

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	2,153,650

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(signature of county assessor)

8/18/26
(date)

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

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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

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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8/18/26
(date)

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CERTIFICATION OF VALUE
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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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(date)

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TAX YEAR 2026
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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR PH 1 SUB 6	160,000	383,040

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8/18/26
(date)

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CERTIFICATION OF VALUE
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TAX YEAR 2026
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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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**CERTIFICATION OF VALUE
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TAX YEAR 2026
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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
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CC: County Clerk, DAKOTA County

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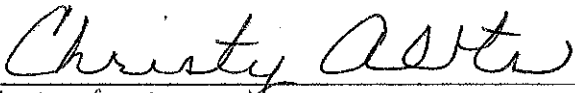
**CERTIFICATION OF VALUE
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FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026
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TO City or Community Redevelopment Authority (CRA):

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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(signature of county assessor)

8/18/26
(date)

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**CERTIFICATION OF VALUE
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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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CERTIFICATION OF VALUE
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TAX YEAR 2026
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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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CERTIFICATION OF VALUE
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TAX YEAR 2026
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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FLATWATER CR, PH 1 SUB 7	32,000	374,925

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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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TAX YEAR 2026
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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
GERKIN DRAINAGE REDV PR	12,058,965	13,241,955

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TAX YEAR 2026
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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HANS RES REDV PH 1 SUB A	255,315	2,531,870

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TAX YEAR 2026
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NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
HANS RES RDV PH 2 SUB A	17,990	602,435

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ROYDON LLC, REDEV PH 2	158,975	24,829,260

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