

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AG SOCIETY	Misc-District	15,611,771	2,520,708,518

* 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.

JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
 (signature of county assessor) (date)

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

94,821,585 Pers Prior
 101,564,721 Pers Value

2,087,614,403 Real Prior
 2,419,143,797 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BELLWOOD FIRE #8	Fire-District	0	5,991,254

* 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.

JODI KRANCE, **POLK** 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.

Jodi Krance
(signature of county assessor) 8-14-25
(date)

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651
TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
CENTENNIAL 67R	3	80-0567		66,443,829	414,489	56,601,927	0.73

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

(signature of county assessor) Jodi Krance 8-14-25
 (date)

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
CENTENNIAL 67R BOND		80-0567	66,443,829

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
CENTENNIAL 2025 BOND		80-0567	47,529,489

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

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

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CERTIFICATION OF TAXABLE VALUE

(format for community colleges.)

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Community College	Total Taxable Value
CENTRAL COMM COLLEGE	2,520,708,518

JODI KRANCE

.POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK County

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

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

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO:

PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
CITY OF OSCEOLA	City/Village	488,765	72,429,108	58,160,848	0.84

* 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.

JODI KRANCE

POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK County

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

2,583,951 Pers Prior
2,592,311 Pers Value

55,576,897 Real Prior
69,836,797 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

[format for all counties and cities.]

TAX YEAR 2025

[certification required on or before August 20th of each year.]

POLK COUNTY COURTHOUSE

JODI KRANCE

TO:

PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
CITY OF STROMSBURG	City/Village	260,890	78,639,305	77,004,164	0.34

* 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.

JODI KRANCE

POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK County

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

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

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

Assessor's Use Only

3,510,231 Pers Prior
3,075,162 Pers Value

73,493,933 Real Prior
75,564,143 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
COLUMBUS #1	3	71-0001		1,700,960	0	1,512,335	0.00

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

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

(signature of county assessor)  8-14-25 (date)

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
COLUMBUS #1 BOND		71-0001	1,700,960

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

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

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

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

TAX YEAR 2025
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TIF Base & Excess Value located in the City of OSCEOLA, in the County of POLK.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
COOP-INFRASTRUCTURE	481,355	1,485,145

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, POLK County
CC: County Treasurer, POLK County

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

[certification required on or before August 20th of each year]

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
CROSS COUNTY 15	3	72-0015		697,138,994	4,460,320	600,686,576	0.74

* 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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Jodi Krance 8-14-25
(signature of county assessor) (date)

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- CC: County Clerk where school district is headquartered, if different county, _____ County
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CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO:

PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
CROSS COUNTY 15 BOND		72-0015	697,138,994

I JODI KRANCE

, POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25

(date)

CC: County Clerk POLK

County

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

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

27,339,932 Pers Prior
28,971,177 Pers Value

573,346,644 Reel Prior
668,167,277 Reel Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

[certification required on or before August 20th, of each year]

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DUNCAN FIRE #4	Fire-District	3,287,973	272,761,321

* 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.

JODI KRANCE, **POLK** 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, **POLK** County
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CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #6	E.S.U.	414,489	66,443,829

* 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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Jodi Krance (signature of county assessor) 8-14-25 (date)

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CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #7	E.S.U.	15,197,282	2,454,264,691

* 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.

JODI KRANCE, **POLK** 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.

Jodi Krance (signature of county assessor) 8-14-25 (date)

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CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

[certification required on or before August 20th, of each year]

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
GRESHAM FIRE #1	Fire-District	204,343	116,267,804

* 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, JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

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

5,022,833 Pers Prior
5,227,176 Pers Value

93,619,158 Real Prior
111,600,628 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HACKBERRY CEMETERY	Misc-District	38,794	305,148,792

* 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, JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

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

11,256,255 Pers Prior
11,295,049 Pers Value

270,600,772 Real Prior
293,853,743 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
HIGH PLAINS COMM. 75	3	72-0075		313,692,454	1,066,612	268,503,819	0.40

* 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 JODI KRANCE, POLK 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.

Jodi Krance (signature of county assessor) 8-14-25 (date)

- CC: County Clerk, POLK County
- CC: County Clerk where school district is headquartered, if different county, _____ 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 AND ALLOWABLE GROWTH VALUE
(format for all political subdivisions other than (a) sanitary improvement districts in existence five years or less, (b) counties, (c) cities, (d) school districts and (e) community colleges.)

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HISTORICAL SOCIETY	Misc-District	15,611,771	2,520,708,518

* 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, JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, POLK County
CC: County Clerk where district is headquarter, if different county, _____ 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)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD-CENT. PLATTE	N.R.D.	3,688,827	836,474,165

* 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.

JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor) 8-14-25
(date)

CC: County Clerk, POLK County
CC: County Clerk where district is headquarter, if different county, _____ 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)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD-UPPER BIG BLUE	N.R.D.	11,922,943	1,684,234,352

* 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.

JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, POLK County
 CC: County Clerk where district is headquarter, if different county, _____ 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)

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
OSCEOLA 19	3	72-0019		714,585,782	3,885,100	612,107,740	0.63

** 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 JODI KRANCE

, POLK

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

(signature of county assessor)

Jodi Krance

(date)

8-14-25

CC: County Clerk, POLK

County

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

County

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
OSCEOLA 19 BOND		72-0019	714,585,782

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, POLK County
CC: County Clerk where school district is headquartered, if different county, _____ 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 AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
OSCEOLA FIRE #3	Fire-District	2,483,425	447,756,013

* 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, JODI KRANCE, POLK 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.

Jodi Krance
(signature of county assessor)
8-14-25
(date)

CC: County Clerk, POLK County
CC: County Clerk where district is headquarter, if different county, _____ 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)

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PLATTE VAL. FIRE #2	Fire-District	241,190	150,001,362

* 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.

JODI KRANCE

POLK

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)

8-14-25
(date)

CC: County Clerk, POLK County

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

6,707,858 Pers Prior
5,740,393 Pers Value

123,241,131 Real Prior
144,260,909 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

[format for all counties and cities.]

TAX YEAR 2025

[certification required on or before August 20th of each year.]

POLK COUNTY COURTHOUSE

TO: JODI KRANCE

PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
POLK COUNTY	County-General	15,611,771	2,520,708,517	2,182,435,988	0.72

* 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.

JODI KRANCE

POLK

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)

8-14-25
(date)

CC: County Clerk, POLK County

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

94,821,585 Pers Prior
101,564,721 Pers Value

2,087,614,403 Real Prior
2,419,143,796 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: PO BOX 375

OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
POLK FIRE #6	Fire-District	1,067,012	349,231,520

* 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.

JODI KRANCE

, POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK County

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

10,973,557 Pers Prior
11,746,094 Pers Value

287,658,865 Real Prior
337,487,426 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

**POLK COUNTY COURTHOUSE
JODIKRANCE**

**TO: PO BOX 375
OSCEOLA, NE 68651**

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
SHELBY/RISING CITY 32	3	72-0032		632,502,607	6,446,459	561,130,765	1.15

* 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 JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

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

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


CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCOELA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
SHELBY/RISING CITY 32 BON		72-0032	632,502,607

I JODI KRANCE, POLK 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.

 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk POLK County
CC: County Clerk where school district is headquartered, if different county, _____ 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 AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SHELBY FIRE #7	Fire-District	4,518,890	503,593,292

* 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, JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

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

19,500,138 Pers Prior
22,887,618 Pers Value

431,195,617 Real Prior
480,705,674 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SID 1	Misc-District	288,460	27,544,968

* 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.

JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
 (signature of county assessor) (date)

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

11,230 Pers Prior
 3,108 Pers Value

24,043,515 Real Prior
 27,541,860 Real Value

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE
JODI KRANCE
TO: PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
STROMSBURG FIRE #5	Fire-District	4,744,579	602,676,844

* 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.

JODI KRANCE, **POLK** 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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, **POLK** County
 CC: County Clerk where district is headquarter, if different county, _____ 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)

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

TAX YEAR 2025
[certification required annually]

POLK COUNTY COURTHOUSE
JODI KRANCE

TO City or Community Redevelopment Authority (CRA): OSCEOLA, NE 68651

TIF Base & Excess Value located in the City of STROMSBURG, in the County of POLK.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
STROMSBURG TIF II	12,742,513	17,303,867

I, JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) *(date)*

CC: County Clerk, POLK County

CC: County Treasurer, POLK County

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025
{certification required on or before August 20th of each year}

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
TWIN RIVER 30	3	63-0030		94,643,893	0	81,892,829	0.00

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

^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 JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

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

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2025
{certification required on or before August 20th of each year}

POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF POLK

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
TWIN RIVER 30 BOND		63-0030	68,145,454

I JODI KRANCE, POLK 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.

Jodi Krance 8-14-25
(signature of county assessor) (date)

CC: County Clerk, POLK County
CC: County Clerk where school district is headquartered, if different county, _____ 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 AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO:

PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
VILLAGE OF POLK	City/Village	99,094	27,160,347	21,919,360	0.45

* 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.

JODI KRANCE

POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, **POLK** County

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

1,354,869 Pers Prior
1,435,208 Pers Value

20,564,491 Real Prior
25,725,139 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

(format for all counties and cities.)

TAX YEAR 2025

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO:

PO BOX 375
OSCEOLA, NE 68651

TAXABLE VALUE LOCATED IN THE COUNTY OF: POLK

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
VILLAGE OF SHELBY	City/Village	2,479,252	76,940,728	63,013,830	3.93

* 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 JODI KRANCE

, POLK

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.

Jodi Krance
(signature of county assessor)

8-14-25
(date)

CC: County Clerk, POLK

County

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

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

2,660,251 PERS Prior
4,512,043 PERS Value

60,353,579 Real Prior
72,428,685 Real Value