

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)

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	12,664,061	2,576,730,497

* 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) 8-17-26
(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 2026

{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

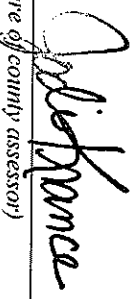
Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
BELLWOOD FIRE #8	Fire-District	59,107	6,082,709

* 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

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(signature of county assessor)

8-17-26
(date)

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

Assessor's Use Only

1,136,691 Pers Prior
1,197,798 Pers Value

4,852,563 Real Prior
4,884,911 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{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
CENTENNIAL 67R	3	80-0567		66,666,127	155,410	66,443,829	0.23

* 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 8-17-24
(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 2026

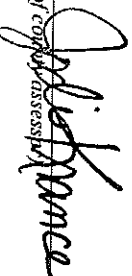
{certification required on or before August 20th of each year}

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 67R BOND 2017		80-0567	66,666,127

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)  8-17-26
 (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 2026
{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	47,699,331

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 8-17-26
(signature of county assessor) (date)

CC: County Clerk, POLK County
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 2026

(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	2,576,730,497

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)

(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 2026

[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	1,312,935	70,542,153	72,429,108	1.81

* 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) 8-17-26
(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)

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.]

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	181,815	81,023,638	78,639,305	0.23

* 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.

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JODI KRANCE

, POLK

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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)

(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

3,075,162 PERS Prior

75,564,143 Real Prior

2,921,289 PERS Value

78,102,349 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

(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
COLUMBUS #1	3	71-0001		1,716,640	32,545	1,700,960	1.91

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

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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.

Jodi Krance
(signature of county assessor) 8-17-26 (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.**

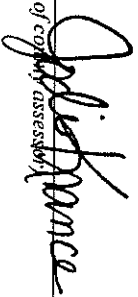
CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026
{certification required on or before August 20th of each year}

POLK COUNTY COUTHOUSE
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	1,716,640

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)  8-17-26
(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**

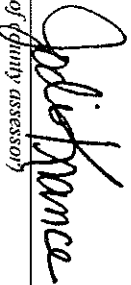
TAX YEAR 2026
{certification required annually}

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	1,694,365

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.

 8-17-26
(signature of deputy assessor) *(date)*

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

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{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
CROSS COUNTY 15	3	72-0015		705,417,522	2,511,850	697,138,994	0.36

* 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.

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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)

Jodi Krance

8-17-26

(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 2026

{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	705,417,522

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 8-17-24
(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 2026

{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	1,609,375	288,856,903

* 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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(signature of county assessor) Jodi Krance 8-17-24
(date)

CC: County Clerk, **POLK** County
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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 #6	E.S.U.	155,410	66,666,127

* 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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 (signature of county assessor) 8-17-24
 (date)

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CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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TAX YEAR 2026

{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.	12,782,175	2,510,064,374

* 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 8-17-26
 (signature of County assessor) (date)

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TAX YEAR 2026

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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	647,790	117,335,310

* 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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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

5,227,176 Pers Prior
5,717,626 Pers Value

111,040,628 Real Prior
111,617,684 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}

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	7,601,050	314,857,039

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

I, 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 8-17-26
(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 2026

{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
HIGH PLAINS COMM. 75	3	72-0075		318,473,607	422,455	313,692,454	0.13

* 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)

8-17-26

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 2026

[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	12,664,061	2,576,730,497

* 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) 8-17-26 (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

(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 2026

(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.	3,732,360	869,875,909

* 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 8-17-26
(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

28,340,624 Pers Prior
26,186,202 Pers Value

808,133,541 Real Prior
843,689,707 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}

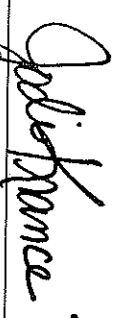
POLK COUNTY COURTHOUSE
JODI KRANCE
PO BOX 375
OSCEOLA, NE 68651

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
NRD-UPPER BIG BLUE	N.R.D.	11,086,126	1,706,854,591

** 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)

8-17-26
(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 2026

{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		730,237,950	3,599,090	714,585,782	0.50

* 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 8-17-26
(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 2026

{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	730,237,950

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 8-17-26
(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

(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}

POLK COUNTY COURTHOUSE
DEB GIRARD
TO: PO BOX 276
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	1,391,770	455,767,473

* 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.

LODI 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.

Lodi Krance
(signature of county assessor) 8-17-26
(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

16,051,846 Pers Prior
 14,931,004 Pers Value

431,704,167 Real Prior
 440,836,469 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}

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	614,410	157,130,652

* 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) 8-17-26
(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 GROWTH VALUE

(format for all counties and cities)

TAX YEAR 2026

{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
POLK COUNTY	County-General	12,664,061	2,576,730,497	2,520,708,517	0.50

* 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.

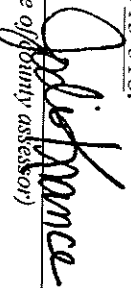
I, JODI KRANCE

, 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.

(signature of jointly assessor)



8-17-26

(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

101,564,721 Pers Prior
103,550,342 Pers Value

2,419,143,796 Real Prior
2,473,180,155 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]

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	1,057,871	354,573,647

* 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 8-17-26
(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

11,744,094 Pers Prior
12,174,345 Pers Value

337,487,426 Real Prior
342,299,302 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}

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	9,809,549	516,935,175

* 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) 8-17-26 (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 2026

{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
SHELBY/RISING CITY 32	3	72-0032		654,399,439	3,362,710	632,502,607	0.53

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (d) 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

8-17-26

(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 2026

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

POLK COUNTY COURTHOUSE

JODI KRANCE

TO: 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	654,399,439

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 8-17-26
(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

28,874,135 Pers Prior
35,554,937 Pers Value

603,628,472 Real Prior
618,844,502 Real 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.

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

TAX YEAR 2026

{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	412,315	31,404,442

* 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.

(signature of county assessor) Jodi Krance 8-17-26
(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

3,108 Pers Prior
662 Pers Value

27,541,860 Real Prior
31,403,780 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)

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	1,859,110	609,506,483

* 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 8-17-26
(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 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): 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	12,732,535	19,766,210

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 8-17-26
(signature of property assessor) *(date)*

CC: County Clerk, POLK County

CC: County Treasurer, POLK County

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

{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
TWIN RIVER 30	3	63-0030		99,819,220	594,380	94,643,893	0.63

* Real Growth Value is determined pursuant to Neb. Rev. Stat. § 77-1631 which includes (d) 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

8-17-24

(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 2026
{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	72,011,904

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 8-17-26
(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 2026

(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	388,443	27,643,336	27,160,347	1.43

* 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.

(signature of county assessor)

Jodi Krance

8-17-26

(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

1,435,208 Pers Prior
1,760,971 Pers Value

25,725,139 Real Prior
25,882,365 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

[format for all counties and cities.]

TAX YEAR 2026

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

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	164,180	74,036,328	76,940,728	0.21

* 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.

(signature of county assessor)

Jodi Krance

8-17-26

(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

4,512,043 Pers Prior
4,337,580 Pers Value

72,428,685 Real Prior
69,698,748 Real Value