

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

*{format for all counties and cities.}*

**TAX YEAR 2025**

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
BOONE COUNTY	County-General	10,366,687	3,586,135,952	3,175,154,689	0.33

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

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

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

I DAN LUEKEN, BOONE 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, BOONE 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.*

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**TAX YEAR 2025**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
ALBION	City/Village	1,838,554	229,261,692	220,907,700	0.83

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

Assessor's Use Only

14,447,519 Pers Prior  
15,062,050 Pers Value

206,460,181 Real Prior  
214,199,642 Real Value

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**TAX YEAR 2025**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
ALBION (AIRPORT)	CITY/VILLAGE	1,838,554	229,261,692	220,907,700	0.83

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**TAX YEAR 2025**

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TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
CEDAR RAPIDS	City/Village	313,110	26,745,783	25,758,210	1.22

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Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
ST EDWARD	City/Village	633,141	39,931,094	38,983,686	1.62

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**TO:**

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

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
PETERSBURG	City/Village	111,522	35,967,642	34,166,886	0.33

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TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage <sup>b</sup>
PRIMROSE	City/Village	38,546	5,841,829	5,424,193	0.71

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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**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ALBION FD 1	Fire-District	7,675,646	1,059,553,472

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

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Assessor's Use Only

53,855,707 Pers Prior

878,848,392 Real Prior

57,465,290 Pers Value

1,002,088,182 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PETERSBURG FD 2	Fire-District	2,296,630	658,356,295

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Assessor's Use Only

21,945,438 Pers Prior

554,145,959 Real Prior

22,948,678 Pers Value

635,407,617 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ST EDWARD FD 3	Fire-District	363,050	395,240,409

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Assessor's Use Only

17,888,436 Pers Prior

328,948,453 Real Prior

16,185,987 Pers Value

379,054,422 Real Value



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**TAX YEAR 2025**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CEDAR RAPIDS FD 4	Fire-District	701,095	553,999,529

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Assessor's Use Only

14,674,588 Pers Prior

468,986,578 Real Prior

14,038,580 Pers Value

539,960,949 Real Value

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**TAX YEAR 2025**

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**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PRMROSE FD 5	Fire-District	360,905	242,517,150

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10,557,961 Pers Prior

204,044,133 Real Prior

10,294,699 Pers Value

232,222,451 Real Value

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TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SPALDING FD 6	Fire-District	346,145	83,562,882

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4,478,718 Pers Prior

70,216,268 Real Prior

3,513,549 Pers Value

80,049,333 Real Value



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**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NEWMAN GROVE FD 7	Fire-District	42,410	261,000,004

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15,381,801 Pers Prior

211,365,775 Real Prior

14,793,024 Pers Value

246,206,980 Real Value

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Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER LOUP NRD	N.R.D.	10,343,197	3,130,150,884

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145,337,877 Pers Prior

2,636,494,395 Real Prior

147,429,567 Pers Value

2,982,721,317 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER PLATTE NRD	N.R.D.	378,395	455,985,068

*\* 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 DAN LUEKEN, BOONE 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, BOONE 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

17,807,290 Pers Prior  
17,610,434 Pers Value

375,515,127 Real Prior  
438,374,634 Real Value



## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AG SOCIETY	Misc-District	10,366,687	3,586,135,952

*\* 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)



8-14-25  
(date)

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

Assessor's Use Only

163,145,167 Pers Prior  
165,040,001 Pers Value

3,012,009,522 Real Prior  
3,421,095,951 Real Value

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HISTORICAL SOCIETY	Misc-District	10,366,687	3,586,135,952

\* 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)



8-14-25  
(date)

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

Assessor's Use Only

163,145,167 Pers Prior

3,012,009,522 Real Prior

165,040,001 Pers Value

3,421,095,951 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #7	E.S.U.	9,403,276	2,544,863,697

*\* 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 **DAN LUEKEN**, **BOONE** 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. §§ 13-209 and 13-518.

  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, **BOONE** County

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

Assessor's Use Only

125,528,769 Pers Prior

2,137,075,802 Real Prior

127,689,681 Pers Value

2,417,174,016 Real Value



## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #8	E.S.U.	527,072	267,675,377

*\* 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)



8-14-25  
(date)

CC: County Clerk, **BOONE** 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)

Assessor's Use Only

12,677,791 Pers Prior  
13,219,922 Pers Value

219,301,569 Real Prior  
254,455,455 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

**TAX YEAR 2025**

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

**TO:**

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

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #10	E.S.U.	1,245,855	773,596,878

*\* 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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Dan Lueken  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE 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)

Assessor's Use Only

24,938,607 Pers Prior

655,632,151 Real Prior

24,130,398 Pers Value

749,466,480 Real Value

# CERTIFICATION OF TAXABLE VALUE

*{format for community colleges.}*

**TAX YEAR 2025**

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

**TO:**

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

Name of Community College	Total Taxable Value
CN COMM COLLEGE	2,458,883,220

I DAN LUEKEN, BOONE 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, BOONE 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

*{format for community colleges.}*

**TAX YEAR 2025**

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

**TO:**

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

Name of Community College	Total Taxable Value
NORTHEAST COMM COLLEGE	1,127,252,732

I DAN LUEKEN, BOONE 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. § 13-519.

  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE 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 FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
BOONE CENTRAL 1	3	06-0001		2,169,918,514	7,058,095	1,929,327,205	0.37

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

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

I DAN LUEKEN, BOONE 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, BOONE 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 DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>1</sup>
RIVERSIDE 75	3	06-0075		766,775,213	1,245,855	674,359,013	0.18

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

<sup>1</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

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(signature of county assessor)



8-14-25  
(date)

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# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
ST EDWARD 17	3	06-0017		369,221,289	363,050	328,416,798	0.11

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

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(signature of county assessor)



8-14-25  
(date)

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# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
ELKHORN VALLEY 80	3	59-0080		48,696,569	0	41,700,634	0.00

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

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

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(signature of county assessor)



8-14-25

(date)

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

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

**TO:**

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

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>1</sup>
ELGIN 18	3	02-0018		72,060,856	0	63,726,497	0.00

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

<sup>1</sup> Real Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the school district's Real Growth Value divided by the school district's total property valuation from the prior year.

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(signature of county assessor)



8-14-25

(date)

CC: County Clerk, BOONE County

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

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# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
NEWMAN GROVE 13	3	59-0013		146,917,952	0	126,552,229	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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(signature of county assessor)



8-14-25

(date)

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# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
CENTRAL VALLEY 60	3	39-0060		6,821,665	0	6,211,745	0.00

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

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

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(signature of county assessor)



8-14-25  
(date)

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# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage <sup>a</sup>
FULLERTON 1	3	63-0001		5,723,894	0	4,860,568	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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(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE 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 20<sup>th</sup> of each year}*

**TO:**

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

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
BOONE CENTRAL 1 BOND 2015		06-0001	2,169,918,514

I DAN LUEKEN, BOONE 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, BOONE 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 20<sup>th</sup> of each year}*

**TO:**

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

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
ELKHORN VALLEY 80 BD 2016		59-0080	48,696,569

I DAN LUEKEN, BOONE 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, BOONE 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 20<sup>th</sup> of each year}*

**TO:**

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

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
ELKHORN VALLEY 80 BD 2025		59-0080	34,513,693

I DAN LUEKEN, BOONE 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)

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

**TO:**

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

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
NEWMAN GROVE 13 BOND K-12		59-0013	146,917,952

I DAN LUEKEN, BOONE 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, BOONE County

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 20<sup>th</sup> of each year}*

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF BOONE

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
G W 10 BOND 2014		39-0010	6,821,665

I DAN LUEKEN, BOONE 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, BOONE County

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

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

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

**TIF Base & Excess Value located in the City of ST EDWARD, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF ST EDWARD REDEV 2012	11,150	538,000

I DAN LUEKEN, BOONE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-2150.

  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County



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

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

**TIF Base & Excess Value located in the City of ST EDWARD, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF 2013 ST ED REDEL #2	690,760	2,080,875

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



*(signature of county assessor)*



8-14-25

*(date)*

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County

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

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

**TIF Base & Excess Value located in the City of ST EDWARD, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF ST ED STOCK BROS 2017	2,785	795,255

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

*Dan Lueken*  
*(signature of county assessor)*



8-14-25  
*(date)*

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County

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

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

**TIF Base & Excess Value located in the City of ST EDWARD, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF STED SNDLR 2018(2019)	5,575	193,405

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

Dan Lueken

*(signature of county assessor)*



8-14-25

*(date)*

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County



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

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

**TIF Base & Excess Value located in the City of ST EDWARD, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF ST ED FLORAL 2024	5,000	253,865

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

  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County

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

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

**TIF Base & Excess Value located in the City of PETERSBURG, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF PETERS REDE 2011	111,645	1,271,685

I DAN LUEKEN, BOONE County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 18-2150.

  
*(signature of county assessor)*



8-14-25

*(date)*

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County

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

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

**TIF Base & Excess Value located in the City of PETERSBURG, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF PETERSBURG REDEV 2012	147,425	1,521,750

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

  
*(signature of county assessor)*



8-14-25  
*(date)*

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County



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

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

**TIF Base & Excess Value located in the City of PETERSBURG, in the County of BOONE.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF PETERSB REDE 2013 #3	6,010	883,110

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

  
(signature of county assessor)



8-14-25  
(date)

CC: County Clerk, BOONE County

CC: County Treasurer, BOONE County