2025 - 2026 STATE OF NEBRASKA COUNTY BUDGET FORM

TO THE COUNTY BOARD AND COUNTY CLERK OF **BOONE COUNTY**

This budget is for the Period JULY 1, 2025 through JUNE 30, 2026

Contact Information	Submission Information			
Auditor of Public Accounts	Adopted Budget Due by 9-30-2025			
State Capitol, Suite 2303	1. Auditor of Public Accounts ~ Electronically or by mail			
Telephone: (402) 471-2111 FAX: (402) 471-3301	http://www.auditors.nebraska.gov			
Website: www.auditors.nebraska.gov	1	aonaigo i		
Questions - E-Mail: Jeff.Schreier@nebraska.gov	2. County Board (SEC. 1	3-1508), C/O County Clerk		
The Undersigned Clerk/Poord March of House Contic				
The Undersigned Clerk/Board Member Hereby Certifies:				
AMOUNT OF PERSONAL AND	Principal and			
REAL PROPERTY TAX REQUIRED FOR:	Interest on Bonds	All Other Purposes	TOTAL	
COUNTY GENERAL FUND		4,762,732.00	4,762,732.00	
Total All Funds	0.00	4.762.722.00	4 7/0 700 00	
Total Till Tulido	0.00	4,762,732.00	4,762,732.00	
Report of Interlocal Agreements & Joint Public Agencies				
Was this subdivision involved in any Interlocal Agreements or Joint Public Agencies				
for the reporting period of JULY 1, 2024 through June 30, 2025?				
X YES NO	Total Certified Valuation	n	3,586,135,952	
If YES, please submit Interlocal Agreement Report by September 30th	(Certification of Valuation	ns(s) from County Assessor MUST	be attached)	
Report of Trade Names, Corporate Names & Business Names	Outstandi	ng Bonded Indebtedness as of Jul	y 1, 2025	
Did the Subdivision operate under a separate Trade Name, Corporate Name, or other	Principal		2,475,000.00	
Business Name during the period of JULY 1, 2024 through June 30, 2025?	Interest		89,078.75	
YES X NO	Total Bonded Indebtedn	ess	2,564,078.75	
If YES, please submit Trade Name Report by September 30th			, , , , , , , , , , , , , , , , , , , ,	

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME _	Boone County			
ADDRESS _	222 S 4th St			
CITY & ZIP CODE _	Albion 68620			
TELEPHONE _	402-395-2055			
WEBSITE	boonecountyne.gov			

	BOARD CHAIRPERSON	COUNTY CLERK	PREPARER
NAME	Jon Lindgren	Sarah Robinson	Richard Martinsen
TITLE / FIRM NAME	Chairman	County Clerk	СРА
TELEPHONE	402-395-6619	402-395-2055	402-395-6004
EMAIL ADDRESS	comm2@boonecountyne.gov	clerk@boonecountyne.gov	rmartinsen@nebcpa.com

For Questions on this form, w	tho should we contact (Please $$ one): Contact will be via email if supplied.
	Board Chairperson Clerk / Treasurer / Superintendent / Other
$\sqrt{}$	Preparer

BOONE COUNTY COUNTY BUDGET MESSAGE

The County Commissioners and the County Officials of Boone County are working jointly to hold expenses down and therefore keep the levy at a manageable level, while still providing the services to the residents of Boone County that they have come to expect. Inflation and possible tariffs are cause for concern. We have kept the tax requirement the same as last year but we are aware of the possibility of future price increases in the costs of running the county. Our county does authorize petty cash amounts-see the attached copy of the resolution authorizing these amounts. All other bills are ran through our County Clerks office and are approved for payment by the County Commissioners. Currently Boone County has two bond issues outstanding.

Chairperson of County Board

RESOLUTION NO. 2025 - 45

WHEREAS, the Boone County Board of Commissioners adopted the 2025-2026 County Budget on September 15, 2025 pursuant to Nebraska Revised Statutes 13-501 to 13-515. The total budget requirements of \$91,252,701.00 will necessitate \$4,762,732.00 to be raised by taxation; and

WHEREAS, the County Commissioners and the County Officials of Boone County are working jointly to hold expenses down and therefore keep the levy at a manageable level, while still providing the services to the residents of Boone County that they have come to expect; and

WHEREAS, Inflation, infrastructure upgrades-including hard surface projects, insurance premium increases were some of the primary factors in compiling the budget; and

WHEREAS, the Boone County Board of Commissioners have approved and authorized the following accounts within County Offices to receive and disburse fees, etc. that have a beginning balance that does not appear in the County Treasurer's Office reports:

•	Boone County Imprest Payroll (Clerk)-Resolution No. 2020-05	\$ 1,000.00
•	Boone County Imprest Vendor (Clerk)-Resolution No. 2020-06	\$ 2,500.00
•	Boone County Court Justice (Petty Cash)-Resolution No. 2020-07	\$ 50.00
•	Boone County Court Justice-Deputy (Petty Cash)-Resolution No. 2023-10	\$ 20.00
•	Boone County District Court (Petty Cash)-Resolution No. 2023-08	\$ 50.00
•	Boone County District Court-Deputy (Petty Cash)-Resolution No. 2023-09	\$ 20.00
•	Boone County Sheriff	\$ 483.11

WHEREAS, the Boone County Board of Commissioners have approved and authorized the following accounts within County Offices to receive and disburse fees, etc. that balance to zero:

- Boone County Attorney
- County Veteran's Aid

WHEREAS, at any time the above-mentioned accounts are closed, the funds are to be deposited into the respective County fund with the Boone County Treasurer.

NOW, THEREFORE, BE IT RESOLVED by the Boone County Board of Commissioners to approve the resolution as stated.

Motion made by Commissioner	Lindgren	, second by Commissioner	Yosten
Roll Call Vote: Yeas: Lindgren, y	osten. Niewohner	-	Motion carried.
Dated this 15 th day of September,	2025		
Shinhahair	Seal Son B	OONE COUNTY BOARD OF CO	MMISSIONERS
CHUUNUNV N	COUNTY WE DIMININ	Jon of gar	
Sarah Robinson, Boone County Cle	rk ^{*****} Jo	on Lindgren, Chairman	
		To diff	
	В	rian J. Yosten, Vice Chairman	
	4	Matt Miliole	>
	'M	att Niewohner, Member	



INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

To the Board Members Boone County Albion, NE

Management is responsible for the accompanying historical financial information the Boone County included in the accompanying prescribed form for the years ended June 30, 2025 and 2024 in accordance with the Nebraska Auditor of Public Accounts, and for determining that such framework is acceptable in the circumstances. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on this historical financial information.

We have also compiled the accompanying forecasted budget in the accompanying prescribed form of the Boone County for the year ending June 30, 2026 in accordance with the attestation standards established by the American Institute of Certified Public Accountants.

A compilation of forecasted information is limited to presenting, in the form of a forecast, information that is the representation of management and does not include evaluation of the support for the assumptions underlying the forecast. We have not examined the forecast and, accordingly, do not express an opinion or any other form of assurance on the accompanying forecasted information or assumptions. Furthermore, there will usually be differences between the forecasted and actual results, because the events and circumstances frequently do not occur as expected, and those differences may be material. We have no responsibility to update this report for events and circumstances occurring after the date of this report.

Management has elected to omit the summary of significant assumptions and accounting policies required by the guidelines for presentation of a forecast established by the American Institute of Certified Public Accountants. If the omitted assumptions and policies were included in the forecast, they might influence the user's conclusions about the County's operations for the forecast period. Accordingly, this forecast is not designed for those who are not informed about such matters.

Other Matters

1365 24th Avenue, STE 100 PO Box 1065 Columbus, NE 68602-1065 402-563-3538 (Phone) 402-563-3530 (Fax) contact@nebcpa.com 1212 W State Street PO Box 107 Albion, NE 68620 402-395-6004 (Phone) 402-395-6602 (Fax) contact@nebepa.com



The historical financial information included in the accompanying prescribed form are intended to comply with the requirements of the Nebraska Auditor of Public Accounts, and are not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

The forecasted budget included in the accompanying prescribed form is presented in accordance with the requirements of the Nebraska Auditor of Public Accounts, and is not intended to be a presentation in accordance with accounting principles generally accepted in the United States of America.

Mueller & Honcik, P.C. Albion, Nebraska September 23, 2025

1365 24th Avenue, STE 100 PO Box 1065 Columbus, NE 68602-1065 402-563-3538 (Phone) 402-563-3530 (Fax) contact@nebcpa.com

1212 W State Street PO Box 107 Albion, NE 68620 402-395-6004 (Phone) 402-395-6602 (Fax) contact@nebcpa.com

BOONE COUNTY COUNTY RESOLUTION OF ADOPTION AND APPROPRIATIONS

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025, to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 8th day of September, 2025.

NOW, THEREFORE, BE IT RESOLVED, by the Board of COMMISSIONERS of Boone County, Nebraska as follows:

SECTION 1. That the budget for the Fiscal Year July 1, 2025, to June 30, 2026, as categorically evidenced by the Budget Document be, and the same hereby is, adopted as the Budget for Boone County for said fiscal year.

SECTION 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.

SECTION 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

DATED AND PASSED THIS 15th DAY OF SEPTEMBER, 2025.

COI	UNTY BOARD
Jon Lindgren Brian J. Yosten Matt Niewohner	Man Melwol

RESOLUTION NO. 2025 - 46

WHEREAS, a proposed County Budget for the Fiscal Year July 1, 2025 to June 30, 2026, prepared by the Budget Making Authority, was transmitted to the County Board on the 8th day of September, 2025; and

WHEREAS, Boone County held their Final Tax Request hearing in accordance with §77-1632 on September 15, 2025 at 8:30 A.M. in the Boone County Commissioners Meeting Room at the Boone County Courthouse; and

NOW, THEREFORE, BE IT RESOLVED, by the Board of Commissioners of the County of Boone, Nebraska, resolves that:

- 1. That the budget for the Fiscal Year July 1, 2025 to June 30, 2026, as categorically evidenced by the Budget Document, and the same hereby is, adopted as the Budget for Boone County for said fiscal year.
- 2. That the offices, departments, activities and institutions herein named are hereby authorized to expend the amounts herein appropriated to them during the fiscal year beginning July 1, 2025, and ending June 30, 2026.
- 3. That the income necessary to finance the appropriations made and expenditures authorized shall be provided out of the unencumbered cash balance in each fund, revenues other than taxation to be collected during the fiscal year in each fund, and tax levy requirements for each fund.

Motion was made by <u>Niewohner</u> County Budget for 2025-2026. Roll call N		Mosten, Lindgren
Passed and approved on September 15	, 2025.	
ATTEST: Seal Sarah Robinson, County Clerk	BOONE COUNTY BOARD Of Jon Lindgren, Chairman	OF COMMISSIONERS
	Brian J. Yosten, Vice Chai	irman
	Matt Niewohner, Membe	<u>'4</u> r

RESOLUTION NO. 2025 - 47

WHEREAS, Nebraska Revised Statute §77-1632 provides that the Governing Body of Boone County, Nebraska shall pass a resolution to set the amount of its property tax request after holding the required public hearing; and

WHEREAS, a public hearing was held on September 8, 2025 and a property tax request hearing was held on September 15, 2025 as required by law to hear and consider comments concerning the property tax request; and

WHEREAS, it is in the best interests of the County of Boone, Nebraska by the Boone County Board of Commissioners, that the property tax request for the current year be a different amount than the property tax request for the prior year.

NOW, THEREFORE, the Governing Body of the County of Boone, Nebraska, by a majority vote by the **Boone County Board of Commissioners, resolves that:**

- 1. The 2025-2026 property tax request be set at \$4,762,732.00, which is no different from the 2024-2025 property tax request of \$4,762,732.00.
- 2. The 2025 county tax rate is 0.132810, which is different from the 2024 tax rate of 0.150000.
- 3. The total 2025 assessed value of property differs from the 2024 total assessed value by
- 4. The tax rate which would levy the same amount of property taxes as last year, when multiplied by the new total assessed value of property, would be 0.132810 per \$100 of assessed value.
- 5. The County of Boone, Nebraska proposes to adopt a property tax request that will cause its tax rate to be 0.132810 per \$100 of assessed value.
- 6. Based on the proposed property tax request and changes in other revenue, the total operating budget of the County of Boone, Nebraska will be less than last year's by 11%.
- 7. A copy of this resolution will be certified and forwarded to the County Clerk on or before October 15, 2025.

Lindgren

Motion was made by <u>Yosten</u> ,	second by $_$ Lin	dgren	at the September 15, 2025
public meeting to approve the County Bu			
above property tax requests. Roll call vot	e: Yeas: Yosten,	Lindgren,	Niewohner
Nays: None Motion carrie	d.		
Passed and approved on September 15,	2025.		
Official :			
ATTEST:	BOONE COUNTY	BOARD OF C	COMMISSIONERS
Sough Krund William	On Sta		
Sarah Robinson, County Clerk	Jon Lindgren, Cha	airman	
	TE G	EA	
	Brian J. Yosten, V	ice Chairma	an /
	Matto	Mes	K-

Matt Niewohner, Member

Boone County 2025-2026 Property Tax Request Authority Computation Form

2025 2020 Property Tax Reduest Authorit	y Computa		
Calculation of Preliminary Property Ta	x Request	Authority	
2024-2025 Total Property Tax <u>Request</u> (from prior year budget - Cover Page submitted to the State Auditor)	(1) \$	4,762,732.00	
Less: Prior Year Exceptions Utilized (Will all be zero for 2025-2026 budget because first year new cap)		
Approved Bonds (prior year Line 16)	(2)	0.00	
Emergency Response (prior year Line 17)	(3)	0.00	
Public Safety Services (prior year Line 18)	(4)	0.00	
County Attorneys (prior year Line 19)	(5)	0.00	
County Public Defenders (prior year Line 20)	(6)	0.00	
Response to Public Safety Threat (prior year Line 21)	(7)	0.00	
Public Safety Interlocal Agreements (prior year Line 22)	(8)	0.00	
Voter Approved Increase (prior year Line 23)	(9)	0.00	
Unused Authority used in the prior year (prior year Line 24)	(10)	0.00	
ΓΟΤΑL Prior Year Exceptions Utilized (total Line 2 through 10)	(11)	0.00	
Preliminary Property Tax Request Authority (Line 1 - Line 11)		(12)_	4,762,732.00
Allowed Increases to Preliminary Property	The second secon	U	
2024 Property Taxes <u>Levied</u> (per Taxes Levied Reports from Depar	tment of R	evenue)	4,763,063.00
Growth Percentage per County Assessor			(13)
10,366,687.00 / 3,175,154,689.0 2025 Growth Value 2024 Total Valuation	00 =	0.33%	
		(14a)	15,551.11
		` ′	ncrease due to Growth
Line 14 equals Line 13 n		` ′	Increase due to Growth (14)
		multiplied by Line 14a	
Line 14 equals Line 13 n		multiplied by Line 14a 5.17% (15a)	(14) 246,250.36
Line 14 equals Line 13 n [nflation Percentage] (Line 15 equals Line 13 n	ninus Line 2 & 3,	multiplied by Line 14a 5.17% (15a)	(14) 246,250.36
Line 14 equals Line 13 n Inflation Percentage (Line 15 equals Line 13 n Allowable Exceptions Utilized (§ 13-3404)	ninus Line 2 & 3,	multiplied by Line 14a 5.17% (15a)	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 n [nflation Percentage] (Line 15 equals Line 13 n	ninus Line 2 & 3,	multiplied by Line 14a 5.17% (15a)	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 n Inflation Percentage (Line 15 equals Line 13 n Allowable Exceptions Utilized (§ 13-3404)	ninus Line 2 & 3, ninus Line 2 & 3,	multiplied by Line 14a 5.17% (15a)	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 n (Line 15 equals Line 13 n Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds	nimus Line 2 & 3, nimus Line 2 & 3, nimus Line 2 & 3,	multiplied by Line 14a 5.17% (15a) multiplied by Line 15a 0.00	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 m (Line 15 equals Line 13 m Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320	(16)(17)	multiplied by Line 14a 5.17% (15a) multiplied by Line 15a 0.00 0.00	(14) 246,250.36 Increase due to Inflation
(Line 15 equals Line 13 magnetic for the principal & interest on bonds on cover page (page Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3)	ninus Line 2 & 3, ninus Line 2 & 3, ninus Line 2 & 3, (16)	5.17% (15a) multiplied by Line 15a 0.00 0.00 0.00	(14) 246,250.36 Increase due to Inflation
(Line 15 equals Line 13 magnetic formula of the principal & interest on bonds on cover page (page Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys	(16)	0.00 0.00 0.00 0.00	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 in [Allowable Exceptions Utilized (§ 13-3404)] 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders	ninus Line 2 & 3, ninus Line 2 & 3, ninus Line 2 & 3, (16)	0.00 0.00 0.00 0.00	(14) 246,250.36 Increase due to Inflation
Inflation Percentage (Line 15 equals Line 13 n Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an	(16)	0.00 0.00 0.00 0.00 0.00 0.00 0.00	(14) 246,250.36 Increase due to Inflation
(Line 15 equals Line 13 magnetic lands and lands are provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024	(16)	0.00 0.00 0.00 0.00 0.00 0.00	(14) 246,250.36 Increase due to Inflation
Line 14 equals Line 13 m Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024 Support of an interlocal agreement relating to public safety Voter approved increase pursuant to § 13-3405	(16) (17) (18) (20) (21) (22) (23)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.00	246,250.36
Inflation Percentage (Line 15 equals Line 13 in Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024 Support of an interlocal agreement relating to public safety	(16) (17) (18) (20) (21) (22) (23)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	(14) 246,250.36 ncrease due to Inflation
Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024 Support of an interlocal agreement relating to public safety Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election result Prior Years's Unused Property Tax Authority Used This Year (Cannot exceed amount on Supporting Schedule 1, Line 1)	(16) (17) (18) (20) (21) (22) (23) (23)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	246,250.36 ncrease due to Inflation (15)
Inflation Percentage (Line 15 equals Line 13 notation Percentage) Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024 Support of an interlocal agreement relating to public safety Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election result Prior Years's Unused Property Tax Authority Used This Year (Cannot exceed amount on Supporting Schedule 1, Line 1) Fotal Exceptions Utilized (Total lines 16 through 24)	(16) (17) (18) (20) (21) (22) (23) (24) (24)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	246,250.36 ncrease due to Inflation (15) 0.00
Allowable Exceptions Utilized (§ 13-3404) 2025-2026 Property Taxes Budgeted For: Approved Bonds (Cannot exceed property tax request for the principal & interest on bonds on cover page (page) Response to a declared emergency in the prior year & certified to the Auditor (Must agree to total on Schedule 2) Public Safety Services, as defined in §13-320 (Must agree to total on Schedule 3) County Attorneys County Public Defenders Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 08/21/2024 Support of an interlocal agreement relating to public safety Voter approved increase pursuant to § 13-3405 (MUST attach sample ballot language and certified election result Prior Years's Unused Property Tax Authority Used This Year (Cannot exceed amount on Supporting Schedule 1, Line 1)	(16) (17) (18) (20) (21) (22) (23) (24) (24) (25)	0.00 0.00 0.00 0.00 0.00 0.00 0.00 0.0	246,250.36 nerease due to Inflation (15)

Boone County

2025-2026 Property Tax Request Authority Supporting Schedules

Schedule 1 - Calculation of Unused Property Tax Request Authorit	y Carryf	orward
Converted 2024-2025 Unused Restricted Funds Authority	(1) \$	238,153.00
Less: Amount used this year (from Computation From, Line 24) (cannot exceed Line 1)	(2)	0.00
Add: Unused Authority created this year (from Computation From, Line 28)	(3)	261,801.47
Total Unused Property Tax Request Authority available for future years (cannot be less than \$0.00)	(4)	499,954.47

Schedule 2 - Declared Emergency Exception Certification

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, Line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Excep (Colur	otion
Total Emergency Response Exception (must agree to Computation Form, Line 17)				0.00

Schedule 3 - Description of Public Safety Services Exception

If using a public safety services exception on the Property Tax Request Authority Computation Form, Line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)	
Total Public Safety Exception (must agree to Computation Form, Line 18)	\$	0.00

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Butler/Merrick/Nance/Polk/Sauders Cos.	3/14/2022 - 5 yr term	911 Emergency Comm Equip Sharing Agmt
Nebraska DHHS	01/01/2021-12/31/2025	Access to Electronic Reg. System
County of Nance/UNL Board of Regents	1/1/2022-5 Yr Term	Admin of the Nebr. Ext Educator Prgm
Northeast Nebr. Area on Agency	3/7/1978 to Termination	Agmt-provide comp/coordinated syst
Boone Co Health Center	07/01/2024-Termination	Ambulance Garage/Storage
Boone Co. Health Center/County Amb. Serv	10/25/2017 to Termination	Business Assoc. Agmt for County Amb.
Admin Office of Courts/Prob	1/1/2025-12/31/2025	Clerk Mag as Ex Officio CDC
City of Albion	8/1/2015 until annexation by Albion	Consolidation of Extra. Jurisdiction
Nebr. Intergovernmental Risk Mgmt Assoc	11/1987 to termination	County pool insurance
County of Nance / County of Merrick	07/01/2024-06/30/2030	Emer. Mgmt Services
City of Albion	2/9/2016 to Termination/ Annexation	Fairview St. Drainage Improvement Proj.
City of Albion / Boone County Ag Society	4/26/21-Automatically renews	Ingress/Egress for access to City wells
City of Albion, NE	4/1/2025-4/1/2026	Joint law enforcement 1 mi. jurisdiction
Northeast NE Juvenile Services Inc	12/1/15-06/01/27- Renews succ 1 yr terms	Juvenile detention facilities
City of St. Edward	5/1/2013 - Renews annually on 5/1	Kennel for impounded pets
City of Albion	02/14/2023 until Termination	Law Enforcement Coverage-As Needed
Cedar Rapids, Petersburg, Primrose	Effective 8/1/18-Renews succ. 1 yr terms	Law Enforcement Services

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
City of St. Edward		Law Enforcement Services
Boone County Ag Society	5/1/2023-5/1/2026	Lease-Boone Co Fairgrounds
Cruise & Associates	06/25/2025	Ltr of Understanding re: Audit FYE 2025
Village of Petersburg	11/25/2015 to termination or annexation	Maintenance of certain streets
Nebraska DHHS	Agmt attached to ERS II/ Marr.Lic. Reg.	Master Interagency/Bus.Assoc.Agmt
Nebr. Department of Veterans	1/1/22-12/31/23.Renews for 2, 2 Year Tm	Mem of Understanding VETRASPEC
BCDA, Inc/AEDC/St. Edward/etal	07/01/2024-06/30/2026	Membership/Disbursement Agreements
Region IV Inc - Wayne, NE	1974 to Termination	Mental Illness
Madison County Attorney	07/01/2025-06/30/2026	MOU re: NE Crime Comm. Juv Services
City/Rural Fire Boards Albion etal	06/30/2025-07/01/2028	Mutual Finance Organization
Sandhills Weed Management Area	2023-3 year terms	Noxious Weed Management
Nebr. Regional Interoperability Network	8/26/2015-12/31/2025	Participation to suppport public safety
Nebraska DHHS	10/01/2024-09/30/2029	Provide courts/LE Officials
Boone County Amb Serv/Other Agencies	5/18/18 - Indefinite until Terminated	Provide mutual aid upon request
Northeast Nebr. Economic Dev. District	11/15/2021 until Termination	Provide services re: dev. of local comm.
County of Nance	1/1/2022-5 yr term	Provide services/facilities re: Ext Work
Butler/Colfax/Dodge/Howard etal.	Duration of 2007 DHS Grant period	Regional Planning, Exc & Trng

REPORT OF JOINT PUBLIC AGENCY AND INTERLOCAL AGREEMENTS

Reporting Period July 1, 2024 through June 30, 2025

Boone County

Parties to Agreement (Column 1)	Agreement Period (Column 2)	Description (Column 3)
Madison County/Boone County	07/02/2024 until completion	Shared Cost-340th Ave Road Project
City of St. Edward	1 Year - Renewable on annual basis	Shared serv. of the Board of Health
Northeast NE Solid Waste Coalition	1/8/2024-Third Amendment	Solid Waste Mangement
Region 4 Behavioral Health Systems	1974 to Termination	Substance Use Disorders
Boone Co. Health Center/County Amb Serv.	07/01/2021 to Termination	Transportation of patients
Village of Cedar Rapids	5/7/2021 - Until Completion	Update County Comp Zng Dev. Plan
Village of Petersburg	5/17/2021 - Until Completion	Update County Comp Zng Dev. Plan
Nebr. Office of Chief Info Officer	Term of 5 Yrs until Termination	Use of Comm tower/shelter for radio comm
County of Greeley	01/01/2025-12/31/2025	VSO services for Greeley County
Cedar Rapids / Petersburg	12/2010 to Termination	Zoning Administrative Services

REPORT OF TRADE NAMES, CORPORATE NAMES, BUSINESS NAMES REPORTING PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

BOONE COUNTY COUNTY

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.
NONE

BOONE COUNTY

2025 - 2026 Allowable Growth Percentage Computation Form Calculation of Base Property Tax Request Authority **Prior Year Total Property Tax Request** (1)\$4,762,732.00 (Total Personal and Real Property Required from prior year budget - Cover Page) Base Limitation Percent Increase (2%) 2.00% (2)Real Growth Percentage Increase \$10,366,687.00 / \$3,175,154,689.00 = 0.33% (3)Prior Year Total Valuation per 2025 Real Growth Value per Assessor Assessor Total Allowable Growth Percentage Increase (Line 2 + Line 3) 2.33% Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5)\$110,971.66 TOTAL BASE PROPERTY TAX REQUEST AUTHORITY (Line 1 + Line 5) (6)\$4,873,703.66 **Actual Property Tax Request** 2025 - 2026 ACTUAL Total Property Tax Request (7)\$4,762,732.00

If line (7) is **greater than** line (6) your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your proposed property tax request and telephone number to the County Clerk by September 5th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is <u>less than</u> line (6) your political subdivision <u>is not required</u> to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

(Total Personal and Real Property Required from Cover Page)

BOONE COUNTY LEVY LIMIT FORM

	Property Taxes Other Than				
Name	Bonds	Bond Property Taxes	Valuation	General Tax Levy	Bond Tax Levy
(Column A)	(Column B)	(Column C)	(Column D)	(Column E)	(Column F)
Countywide Entities COUNTY GENERAL FUND Total County Budgeted Countywide Entities	4,762,732.00	-	3,586,135,952	0.132810 0.132810	0.000000
Other Countywide Entities Ag Society Historical Society Total Countywide Levy			-	0.007669 0.001632 0.142111	
Levy Authority - County levy limit is 45 cents plus 5 ce County levy limit County property taxes designed for interlocal agreements Other entities property taxes designated for interlocal agreement Total County Levy Authority (Cannot exceed 50 cents)		ts (77-3442)	565,052 0	0.450000 0.015757 0.000000 0.46575 7	(1)
Levy Limit Analysis Countywide Levy Fire District - Largest General Levy Authority granted by the Co Township - Largest General Levy Authority granted by the Coun Cemetery District - Largest General Levy Authority granted by t Irrigation District - Largest General Levy Authority granted by t Drainage - Largest General Levy Authority granted by the Coun Rural Water District - Largest General Levy Authority granted b Other Districts - Largest General Levy Authority granted by the Largest Possible District Levy	nty Board the County Board he County Board ty Board y the County Board		-	0.142111 0.020000 0.000000 0.000000 0.000000 0.000000	(2)

Note: Attach a copy of the resolution sent to the Districts outlining how much levy authority the County Board authorized them to have. Note: If (1) is greater than (2), no further analysis is needed. If (2) is greater than (1), you need to complete the levy limit analysis by district.

RESOLUTION NO. 2025 - 44

WHEREAS, Nebraska Statute 77-3443 (3) requires all political subdivisions subject to county levy authority to submit a preliminary request for levy allocation to the County Board on or before August 1; and

WHEREAS, Nebraska Statute 77-3443 (4) provides that the County Board adopt a resolution which determines a final allocation of levy authority to its political subdivisions on or before September 1; and

WHEREAS, the Boone County Board of Commissioners have received levy allocation requests from various political subdivisions for the 2025-2026 fiscal year; and

WHEREAS the Albion, Cedar Rapids, Petersburg, Primrose, and St. Edward Rural Fire Districts have formed a Mutual Finance Organization, with each of its members requesting that the levy rate be set at 2.0 cents per hundred dollars of valuation; and

WHEREAS, the Board of Commissioners has reviewed the levy requests submitted to determine that no parcel of property in the county will exceed the allowable levy limits as outlined in state statutes.

NOW, THEREFORE, BE IT RESOLVED, that the following levy allocations are hereby authorized for the 2025-2026 fiscal year:

SUBDIVISION	PROPERTY TAX <u>AMOUNT</u>	VALUATION	LEVY <u>ALLOCATED</u>	
General and Sinking Funds of Fire Districts				
Albion Rural Fire District #1 Cedar Rapids Rural Fire District #4 Petersburg Rural Fire District #2 Primrose Rural Fire District #5 St. Edward Rural Fire District #3			0.020000 0.020000 0.020000 0.020000 0.020000	
Boone County Agricultural Society General Fund Sinking Fund Total	\$100,000.00 <u>\$175,000.00</u> \$275,000.00	3,586,135,952 3,586,135,952	0.002789 0.004880 0.007669	
Boone County Historical Society General Fund Sinking Fund	\$ 18,805.00 \$ 39,717.00 \$ 58,522.00	3,586,135,952 3,586,135,952	0.000524 <u>0.001108</u> 0.001632	
Motion made by Commissioner Niewohner , second by Commissioner Yosten . Roll Call Vote: Yeas: Niewohner, Yosten, Lindgren . Nays: None. Motion carried.				

Dated this 27th day of August, 2025.

ATTEST:

Sarah Robinson, Boone County Clerk

BOARD OF COMMISSIONERS BOONE COUNTY, NEBRASKA

Joh Lindgren, Chairman

Brian J. Yosten, Vice Chairman

Matt-Niewohner, Member

{format for all counties and cities.}

TAX YEAR 2025

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

Description Constitution** Constitution*

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.

8-14-25

(signature of county assessor)

CC: County Clerk, BOONE County

subdivision's total property valuation from the prior year.

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

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

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th 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 ^b
ALBION	City/Village	1,838,554	229,261,692	220,907,700	0.83

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_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.							
Dan Lucken	Official S	8-14-25					
(signature of county assessor)'		(date)					
CC: County Clerk, BOONE Count	у						
CC: County Clerk where district is headquarter	ed, if different county,	County					
Note to political subdivision: A copy of the Cert	ification of Value must be	e attached to the budget document.					

{format for all counties and cities.}

TAX YEAR 2025

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





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 ^b
ALBION (AIRPORT)	CITY/VILLAGE	1,838,554	229,261,692	220,907,700	0.83

^{*} 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 DAN LUEKEN	,BOONE	County Assessor hereby certify that the valuation listed herein is, to				
the best of my knowledge and belief, the	ie true and accurate ta	axable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-				
<u>509</u> and <u>13-518</u> .	ASSISTANCE OF THE PARTY OF THE					
(signature of county assessor)	Official Seal	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.						

{format for all counties and cities.}

TAX YEAR 2025

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





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 ^b
CEDAR RAPIDS	City/Village	313,110	26,745,783	25,758,210	1.22

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.

6 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 509 and 13-518.	true and accurate to	axable valuation for the current year, pursuant	to Neb. Rev. Stat. §§ 13
(signature of county assessor)	Official of a part of the part	8-14-25 (date)	
CC: County Clerk, BOONE County CC: County Clerk where district is headquartered		County	
Note to political subdivision: A copy of the Certi	fication of Value must h	pe attached to the budget document.	

{format for all counties and cities.}

TAX YEAR 2025

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



TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	wth Value * Total Taxable Value		Growth Percentage ^b
ST EDWARD	City/Village	633,141	39,931,094	38,983,686	1.62

^{*} 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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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

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.

8.14-25

(signature of county assessor)

CC: County Clerk, BOONE County

subdivision's total property valuation from the prior year.

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.

{format for all counties and cities.}

TAX YEAR 2025

{certification required on or before August 20th 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 ^b
PETERSBURG	City/Village	111,522	35,967,642	34,166,886	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.

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 DAN LUEKEN	, BOONE	County Assessor hereby certify that the valuation listed herein is, to
the best of my knowledge and belief, the t	rue and accurate ta	axable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.	SOUNTY ASSIL	
(signature of county assessor)	Official and an analysis of the second	8-14-25 (dute)
CC: County Clerk, BOONE County CC: County Clerk where district is headquartered	, if different county,	County
Note to political subdivision: A copy of the Certific	cation of Value must b	pe attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenue	Property Assessment D	Division (July 2025)

Assessor's Use Only

4,539,761 Pers Prior

4,646,958 Pers Value

29,627,125 Real Prior

31,320,684 Real Value

{format for all counties and cities.}

TAX YEAR 2025

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





TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

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

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

^{*} 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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I DAN LUEKEN	, BOONE	County Assessor hereby certify that the valuation listed herein is, to
the best of my knowledge and belief, the tri	ue and accurate ta	exable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.		
Wan Lucken (signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County		
CC: County Clerk where district is headquartered, it	if different county,	County
Note to political subdivision: A copy of the Certifica	ution of Value must b	e attached to the budget document.

Assessor's Use Only

368,439 Pers Prior

407,061 Pers Value

5,055,754 Real Prior

5,434,768 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.

TAX YEAR 2025

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

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ne of Political ubdivision	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

political subdivision in the year immediately a	fter the division of taxes	for such redevelopment project has ended.
I DAN LUEKEN the best of my knowledge and belief, to 509 and 13-518.		County Assessor hereby certify that the valuation listed herein is, to taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
(signature of county assessor)	Official Paris	8-14-25 (date)
CC: County Clerk, BOONE County Clerk where district is headquart Note to political subdivision: A copy of the Ce	er, if different county,	
Guideline form provided by Nebraska Dept. of Rev	enue Property Assessment I	Division (July 2025)

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

TAX YEAR 2025

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

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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

^{*} 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 ta	axable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.		
(signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County CC: County Clerk where district is headquarter, i	f different county,	County
Note to political subdivision: A copy of the Certifi	cation of Value must b	ne attached to the hudget document.
Guideline form provided by Nebraska Dept. of Revenu	e Property Assessment D	Division (July 2025)

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

TAX YEAR 2025

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

TO:



Name of Po Subdivisi	Subui	vision Type re, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ST EDWARD	FD 3	Fire-District	363,050	395,240,409

^{*} 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

political subdivision in the year immediately after	the division of taxes for	r such redevelopment project has ended.
I DAN LUEKEN the best of my knowledge and belief, the 509 and 13-518.	, BOONE true and accurate tax	County Assessor hereby certify that the valuation listed herein is, to vable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
Lan Lucken (signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County CC: County Clerk where district is headquarter, i	f different county,	County
Note to political subdivision: A copy of the Certifi	cation of Value must be	attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenu	e Property Assessment Div	vision (July 2025)

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

TAX YEAR 2025

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

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

^{*} 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.

DAN LUEKEN	, BOONE	County Assessor hereby certify that the valuation listed herein is, to
	true and accurate tax	xable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.	AND ASSESSED	
Wandfulken	Official Seal Seal Seal Seal Seal Seal Seal Se	8.14.25
signature of county assessor)	William Co.	(date)
no over		
CC: County Clerk, BOONE County		County
CC: County Clerk where district is headquarter.	if different county,	County
Note to political subdivision: A copy of the Cert	ification of Value must be	attached to the hudget document.
Guideline form provided by Nebraska Dept. of Rever	nue Property Assessment Div	vision (July 2025)

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

TAX YEAR 2025

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

TO:

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

^{*}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 valuation over the redevelopment project valuation describ political subdivision in the year immediately after the division	ped in section 18-2147 of the Community Redev	relopment Law for redevelopment projects within the
I DAN LUEKEN , Be the best of my knowledge and belief, the true and		certify that the valuation listed herein is, to nt year, pursuant to Neb. Rev. Stat. 88 13-
509 and 13-518.		
nan Lucken (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		

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

TAX YEAR 2025

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

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

^{*}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.

valuation over the redevelopment project valuat political subdivision in the year immediately afte		n 18-2147 of the Community Redevelopment Law for redevelopment projects within the or 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 509 and $13-518$.		exable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
Word Lucker (signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County Clerk where district is headquarter,	if different county,	County
Note to political subdivision: A copy of the Certif	ication of Value must be	e attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenu	ie Property Assessment Di	ivision (July 2025)

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

TAX YEAR 2025

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

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

^{*}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

political subdivision in the year immediately af		or 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 509 and 13-518.		exable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
in Con Luchen (signature of county assessor)	Official S	8-14-25 (date)
CC: County Clerk, BOONE County Clerk where district is headquarte	J	County
Note to political subdivision: A copy of the Cer	tification of Value must b	e attached to the budget document.
Guideline form provided by Nebraska Dept. of Revo	nue Property Assessment D	ivision (July 2025)

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

TAX YEAR 2025

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

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

^{*}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

valuation over the redevelopment project val political subdivision in the year immediately (edevelopment projects w	ithin the
I DAN LUEKEN	, BOONE	County Assessor hereb	by certify that the va	lluation listed herein	is, to
the best of my knowledge and belief,	the true and accurate to	axable valuation for the cur	rent year, pursuant	to Neb. Rev. Stat. §	\$ 13-
509 and <u>13-518</u> .					
Con Lichen (signature of county assessor)	Boo Official	8-14-25 (date)			
CC: County Clerk, BOONE County Clerk where district is headquart	5	County			
Note to political subdivision: A copy of the Co	ertification of Value must b	oe attached to the budget docume	ent.		
Guideline form provided by Nebraska Dept. of Re	venue Property Assessment D	Division (July 2025)			
			A COLUMN TO A COLU	1 15 227 UTT D D :	2 / 2/ /

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

TAX YEAR 2025

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

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Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	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 belie	ef, the true and accurate t	taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§	1.3-
509 and 13-518.			
(signature of county assessor)	Official Seal	8-14-25 (date)	
CC: County Clerk, BOONE CC: County Clerk where district is headq	County uarter, 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 I	Division (July 2025)	

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, f

TAX YEAR 2025

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



TO:

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	Value	
AG SOCIETY	Mise-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.

political subdivision in the year immediately after	the division of taxes je	or such redevelopment project has ended.
DAN LUEKEN the best of my knowledge and belief, the 509 and 13-518.	, BOONE true and accurate ta	County Assessor hereby certify that the valuation listed herein is, to axable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
(signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County CC: County Clerk where district is headquarter, Note to political subdivision: A copy of the Certif.		,
Guideline form provided by Nebraska Dept. of Revenu		

(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, f

TAX YEAR 2025

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



TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	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.

the best of my knowledge and belief, the to 509 and 13-518.	, BOONE true and accurate ta	County Assessor hereby certify that the valuation listed herein is, to exable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
(signature of county assessor)	Official Seal	8-14-25 (date)
CC: County Clerk, BOONE County CC: County Clerk where district is headquarter, in	f different county,	County
Note to political subdivision: A copy of the Certifi	cation of Value must be	e attached to the budget document.

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, f

TAX YEAR 2025

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

m.o.	Teertification required on or regore rangust 20 , of each year,	8/July VGO
TO:		411025
TAXABLE VALUE LOCATED IN	THE COUNTY OF: BOONE	

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	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 value	uation listed herein is, to
	, the true and accurate	taxable valuation for the current year, pursuant t	
(signature of county assessor)	General Seal	8-14-25 (date)	
CC: County Clerk, BOONE CC: County Clerk where district is headqua	·	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)

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

TAX YEAR 2025

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



TO:

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	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

	on described in section	crease in personal property valuation over the prior year, and (j) the accumulated excess n 18-2147 of the Community Redevelopment Law for redevelopment projects within the for such redevelopment project has ended.
I DAN LUEKEN		County Assessor hereby certify that the valuation listed herein is, to
the best of my knowledge and belief, the 509 and $13-518$.	true and accurate to	axable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
(signature of county assessor)	Official of a said	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 Certif	ication of Value must b	be attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenu	ie Property Assessment E	Division (July 2025)

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

TAX YEAR 2025

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



TO:

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	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

aluation over the redevelopment project va political subdivision in the year immediately		8-2147 of the Community Redevelopment Law for redevelopment projects within th such redevelopment project has ended.
DAN LUEKEN		County Assessor hereby certify that the valuation listed herein is, to
he best of my knowledge and belief,	the true and accurate tax	able valuation for the current year, pursuant to Neb Rev. Stat. §§ 13-
<u>609</u> and <u>13-518</u> .	.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
Dan Lucken signature of county assessor)	Official Sent	8-14-25 (date)
CC: County Clerk, BOONE Co		County
lote to political subdivision: A copy of the C	ertification of Value must be d	attached to the budget document.
Buideline form provided by Nebraska Dept. of R	evenue Property Assessment Divi	sion (July 2025)

CERTIFICATION OF TAXABLE VALUE

[format for community colleges.]

TAX YEAR 2025

{certification required on or before August 20th, 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

l DAN LUEKEN	,BOONE	County Assessor hereby certify that the valuation listed herein is, to	0
the best of my knowledge and bel	lief, the true and accurate ta	xable valuation for the current year, pursuant to .Neb. Rev. Stat. § 13	-
509.			
(signature of county assessor)	Official State of the state of	8-14-25 (date)	
CC: County Clerk, BOONE CC: County Clerk where district is head	_County lquartered, 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 20th, 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	

l dan lueken	,BOONE	County Assessor hereby ce	ertify that the valuation listed herein is, to
the best of my knowledge and be	lief, the true and accurate tax	able valuation for the current	t year, pursuant to .Neb. Rev. Stat. § 13-
Signature of county assessor)	Official Seal	8-14-25 (date)	
CC: County Clerk, BOONE	_County		
CC: County Clerk where district is head	dquartered, if different county,	County	

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