(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

ESU NO 2 SAUNDERS

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	Value	
ESU NO 2 SAUNDERS	E.S.U.	7,431,183	364,958,536

^{*} 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.

SASHA FRYE	, CASS	County Assessor hereby certify that the valuation listed herein is,	
	and accurate taxa	table valuation for the current year, pursuant to Neb. Rev. Stat. §§ 1	3-
509 and 13-518.			
signature of county assessors		8.14.2025 (date)	
CC: County Clerk, CASS County			
CC: County Clerk where district is headquarter, if dif	ferent county,	County	
Note to political subdivision: A copy of the Certification	on of Value must be a	attached to the budget document.	

Guideline form provided by Nebraska Dept. of Revenue Property Assessment 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:

ESU NO 3 CASS

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	Value	
ESU NO 3 CASS	E.S.U.	23,271,894	4,213,004,905

^{*} 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 SASHA FRYE	, CASS	Action of the state of the stat	ify that the valuation listed herein is, to
	he true and accurate ta	xable valuation for the current y	ear, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.			
(signature of county assessor)		S.14.2025 (date)	
CC: County Clerk, CASS Cou.	nty		
CC: County Clerk where district is headquart	er, if different county,	County	
Note to political subdivision: A copy of the Ce	ertification of Value must be	e attached to the budget document.	
Guideline form provided by Nebraska Dept. of Re-	venue 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

ESU NO 4 OTOE

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	Value	
ESU NO 4 OTOE	E.S.U.	2,494,050	189,056,248

^{*} 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 SASHA FRYE	, CASS	County Assessor hereby certify that the valuation listed herein is, to
the best of my knowledge and belief, the	true and accurate tax	xable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and <u>13-518</u> .		
(signature of county assessor)		S.14.2025 (date)
CC: County Clerk, CASS County	/	
CC: County Clerk where district is headquarter,	if different county,	County
Note to political subdivision: A copy of the Certi	fication of Value must be	attached to the budget document.
Guideline form provided by Nebraska Dept. of Reven	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, f

TAX YEAR 2025

ESU NO 6 LANCASTER

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

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political	Subdivision Type	Allowable Growth	Total Taxable Value
Subdivision	(e.g. fire, NRD, ESU)	Value	
ESU NO 6 LANCASTER	E.S.U.	1,991,050	500,750,515

^{*} 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 SASHA FRYE	, CASS	County Assessor hereby certify that the valuation listed herein is, to
the best of my knowledge and belief, the	true and accurate tax	table valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-
509 and 13-518.		
(signature of county assessor)		S.14.2025 (date)
CC: County Clerk, CASS County Clerk where district is headquarter,	if different county,	County
Note to political subdivision: A copy of the Certif	ication of Value must be	attached to the budget document.
Guideline form provided by Nebraska Dept. of Revenu	ne Property Assessment Div	ision (July 2025)