

CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2026

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

ESU NO 2 SAUNDERS

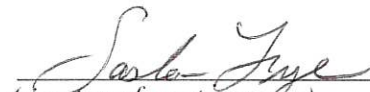
TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU NO 2 SAUNDERS	E.S.U.	10,927,332	382,466,513

** 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 taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.


(signature of county assessor)

8/19/2026
(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 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

18,241,523 Pers Prior
16,062,647 Pers Value

346,717,013 Real Prior
366,403,866 Real Value

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TAX YEAR 2026

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ESU NO 3 CASS

TO:

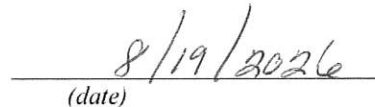
TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU NO 3 CASS	E.S.U.	56,060,998	4,418,317,768

** 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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188,958,965 Pers Prior
219,626,763 Pers Value

4,024,045,940 Real Prior
4,198,691,005 Real Value

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TAX YEAR 2026

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ESU NO 4 OTOE

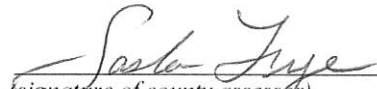
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TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU NO 4 OTOE	E.S.U.	1,460,146	199,349,121

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8,362,059 Pers Prior
8,616,038 Pers Value

180,694,189 Real Prior
190,733,083 Real Value

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ESU NO 6 LANCASTER

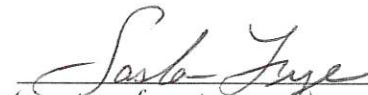
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TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU NO 6 LANCASTER	E.S.U.	3,222,941	524,226,425

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11,760,930 Pers Prior
13,633,596 Pers Value

488,989,585 Real Prior
510,592,829 Real Value