

**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}*

**COUNTY GENERAL**

**TO:**

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

<b>Name of Political Subdivision</b>	<b>Subdivision Type (County or City)</b>	<b>Growth Value *</b>	<b>Total Taxable Value</b>	<b>Prior Year Total Property Valuation</b>	<b>Growth Percentage <sup>b</sup></b>
COUNTY GENERAL	County-General	34,236,958	5,267,770,200	4,690,379,233	0.73

\* 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 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)

8.14.2025  
(date)

CC: County Clerk, CASS County

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

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

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

Assessor's Use Only

224,158,468 Pers Prior

4,466,220,765 Real Prior

227,323,471 Pers Value

5,040,446,729 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}*

**AG SOCIETY**

**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
AG SOCIETY	Misc-District	34,236,959	5,267,770,200

*\* 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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227,323,471 Pers Value

4,466,220,765 Real Prior  
5,040,446,729 Real Value

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**TAX YEAR 2025**

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

**EAST CASS PIONEER CEMETERY**

**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
EAST CASS PIONEER CEMETER	Misc-District	10,085,471	1,333,674,090

*\* 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

25,609,162 Pers Prior  
28,974,397 Pers Value

1,165,669,786 Real Prior  
1,304,699,693 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}*

**PLATTS AIRPORT**

**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
PLATTS AIRPORT	Misc-District	3,167,224	469,281,060

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

Assessor's Use Only

12,505,333 Pers Prior  
12,142,084 Pers Value

397,256,508 Real Prior  
457,138,976 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}*

**PLATTS AIRPORT BOND**


**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
PLATTS AIRPORT BOND	Misc-District	3,167,224	469,281,060

*\* 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

12,505,333 Pers Prior  
12,142,084 Pers Value

397,256,508 Real Prior  
457,138,976 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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**LOWER PLATTE NRD 1**

**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
LOWER PLATTE NRD 1	N.R.D.	33,402,718	5,080,346,494

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

Assessor's Use Only

220,251,935 Pers Prior

4,302,527,567 Real Prior

223,518,258 Pers Value

4,856,828,236 Real Value

## CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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NEMAHA NRD 2

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
NEMAHA NRD 2	N.R.D.	935,560	187,423,706

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3,906,533 Pers Prior  
3,805,213 Pers Value

163,693,197 Real Prior  
183,618,493 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}*

**SE COMM COLLEGE**

**TO:**

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

Name of Community College	Total Taxable Value
SE COMM COLLEGE	5,267,770,201

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.

  
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