

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

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

BOYD COUNTY SCHOOL 51
SUPERINTENDENT OF SCHOOLS
P.O BOX 169
SPENCER, NE. 68777-0109
TAXABLE VALUE LOCATED IN THE COUNTY OF BOYD

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
BOYD COUNTY SCHOOL 51	3	08-0051		841,925,929	3,346,250	783,119,639	0.43

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

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

I TAMMY HANEY, BOYD 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.

Tammy HANEY 8-18-26
(signature of county assessor) (date)

CC: County Clerk, **BOYD** County
 CC: County Clerk where school district is headquartered, if different county, _____ County

- **Reminders to School District: 1) A copy of the Certification of Value must be attached to the budget document and 2) Property Tax Request excludes the amount of principal or interest on bonds issued or authorized to be issued by a school district. Laws 2023, LB727, § 49.**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2026

(certification required on or before August 20th of each year)

KEYA PAHA COUNTY HIGH 100
PO BOX 219
SPRINGVIEW, NEBRASKA 68776

TAXABLE VALUE LOCATED IN THE COUNTY OF BOYD

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage ^a
KEYA PAHA CO HIGH 100	3	52-0100		20,327,358	0	19,073,362	0.00

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

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(signature of county assessor) 8-18-26
(date)

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

TAX YEAR 2026
(certification required on or before August 20th, of each year)

ESU # 8
3RD AND MAIN STREET
TO: P.O. BOX 89
NELIGH, NE 68756-0089

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #8	E.S.U.	3,460,591	841,925,929

* 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 TAMMY HANEY, BOYD 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.

 8-18-26
(signature of county assessor) *(date)*

CC: County Clerk, BOYD 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)

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 # 17
GERALDINE ERICKSON
TO: 207 NORTH MAIN STREET
AINSWORTH, NE 69210

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #17	E.S.U.	59,451	20,327,358

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

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(signature of county assessor)  8-18-26
(date)

CC: County Clerk, **BOYD** County
 CC: County Clerk where district is headquarter, if different county, _____ County

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CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2026

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

NORTHEAST COMMUNITY COLLEGE

ATTENTION: VICE PRESIDENT OF ADMIN. SER.

TO:

P.O. BOX 469

NORFOLK, NE 68702-0469

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Community College	Total Taxable Value
NE COMM COLL	862,253,287

I TAMMY HANEY

BOYD

County Assessor hereby certify that the valuation listed herein is, to

the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. § 13-509.



(signature of county assessor)

8-18-26

(date)

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

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CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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

TAX YEAR 2026

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

LOWER NIOBRARA
WADE ELLWANGER
TO: BOX 350
BUTTE, NE 68722-0350

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NRD	N.R.D.	3,520,042	862,253,287

* 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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Tammy Haney
(signature of county assessor) 8-18-26
(date)

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CC: County Clerk where district is headquarter, if different county, _____ County

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