CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **VILLAGE OF BRISTOW**
GAIL SPENCER
403 DIVISION STREET
BRISTOW, NE 68719

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
BRISTOW VILL	City/Village	5,702	2,165,971	1,742,692	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 **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.

Tammy L Haney
(signature of county assessor)

8-18-26
(date)

CC: County Clerk, **BOYD** 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	**40,942 Pers Prior**	**1,701,750 Real Prior**
	46,644 Pers Value	**2,119,327 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **VILLAGE OF BUTTE**
LINDA HAZEN
520 THAYER STREET PO BOX 286
BUTTE, NE 68722-0286

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
BUTTE VILLAGE	City/Village	185,841	14,750,296	12,494,165	1.49

[*] 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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Tammy L Haney
(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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Guideline form provided by Nebraska Dept. of Revenue Property Assessment Division (July 2025)

Assessor's Use Only	**404,835 Pers Prior**	**12,089,330 Real Prior**
	470,546 Pers Value	**14,279,750 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

VILLAGE OF LYNCH

TO: P.O BOX 127
LYNCH, NE. 68746

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
LYNCH VILL	City/Village	14,335	11,924,796	8,806,314	0.16

[*] 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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Tammy L Haney
(signature of county assessor)

8-18-26
(date)

CC: County Clerk, **BOYD** County

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

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

Assessor's Use Only	155,763 Pers Prior	8,650,551 Real Prior
	117,295 Pers Value	11,807,501 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: VILLAGE OF MONOWI
ELSIE EILER
9 BROAD STREET MONOWI
LYNCH, NE 68746

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
MONOWI VILLAGE	City/Village	137	51,484	45,097	0.30

* *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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Tammy L Haney
(signature of county assessor)

8-18-26
(date)

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

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

Assessor's Use Only | **4,952 Pers Prior** | **5,089 Pers Value** | **40,145 Real Prior** | **46,395 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

VILLAGE OF NAPER

TO: BOX 228
NAPER, NE 68755

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
NAPER VILLAGE	City/Village	33,522	1,783,256	1,737,434	1.93

[*] 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.*

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Tammy L Haney
(signature of county assessor)

8-18-26
(date)

CC: County Clerk, **BOYD** County

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

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

Assessor's Use Only **98,044 Pers Prior** **1,639,390 Real Prior**
131,566 Pers Value **1,651,690 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: VILLAGE OF SPENCER
MELANIE BLACK
BOX 15
SPENCER, NE 68777

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
SPENCER VILL	City/Village	838,200	34,289,396	27,397,454	3.06

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

Assessor's Use Only

	3,200,544 Pers Prior	24,196,910 Real Prior
	2,928,918 Pers Value	31,360,478 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: VILLAGE OF GROSS
MARY FINNEGAN
49686 1ST AVENUE
BRISTOW, NE 68719

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
GROSS VILL	City/Village	163	126,783	128,330	0.13

* *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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(signature of county assessor)

8-18-26
(date)

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

Assessor's Use Only **5,895 Pers Prior** **6,058 Pers Value** **122,435 Real Prior** **120,725 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **VILLAGE OF ANOKA**
LORNA FRASCH
90516 3RD STREET
BUTTE, NE 68722

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOYD

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
ANOKA VILL	City/Village	119,738	868,672	694,453	17.24

* *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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Tammy L Haney

(signature of county assessor)

8-18-26

(date)

CC: County Clerk, **BOYD** County

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Assessor's Use Only	96,877 Pers Prior	597,576 Real Prior
	204,015 Pers Value	664,657 Real Value