

# 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}*

**CUSTER COUNTY**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| CUSTER COUNTY                 | County-General                       | 22,555,086     | 3,873,558,595       | 3,684,505,142                       | 0.61                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/25  
(date)

CC: County Clerk, CUSTER 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

199,353,520 Pers Prior  
204,277,152 Pers Value

3,485,151,622 Real Prior  
3,669,281,443 Real Value

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025**

*{certification required annually}*

COUNTRY PARTNERS COOP  
C/O ANSELMO VILLAGE CLERK  
PO BOX 68  
ANSELMO NE 68813

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of ANSELMO, in the County of CUSTER.

| NAME of TIF PROJECT   | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|-----------------------|-------------------|---------------------|
| COUNTRY PARTNERS COOP | 228,649           | 5,535,881           |
|                       |                   |                     |
|                       |                   |                     |

I ELISE TAYLOR, CUSTER County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}*  
COLE ENTERPRISES - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|---------------------|-------------------|---------------------|
| COLE ENTERPRISES    | 4,330             | 140,726             |
|                     |                   |                     |
|                     |                   |                     |

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Elise Taylor  
*(signature of county assessor)*

8/14/2025  
*(date)*

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
{certification required annually}  
VULPINE HOLDINGS LLC - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT  | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|----------------------|-------------------|---------------------|
| VULPINE HOLDINGS LLC | 45,586            | 990,454             |
|                      |                   |                     |
|                      |                   |                     |

I ELISE TAYLOR, CUSTER County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

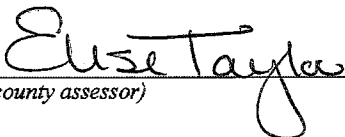
**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}*  
COBBLESTON HOTEL SUITES - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT      | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|--------------------------|-------------------|---------------------|
| COBBLESTONE HOTEL SUITES | 149,131           | 2,751,906           |
|                          |                   |                     |
|                          |                   |                     |

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(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
{certification required annually}  
KEELY COURT - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|---------------------|-------------------|---------------------|
| KEELY COURT LLC     | 3,496             | 869,703             |
|                     |                   |                     |
|                     |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE**  
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**  
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**  
**TAX YEAR 2025**  
*{certification required annually}*  
**#1 OPPORTUNITY LAND INVESTMENT- TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT     | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|-------------------------|-------------------|---------------------|
| #1 OPPORTUNITY LAND INV | 17,136            | 858,644             |
|                         |                   |                     |
|                         |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
{certification required annually}  
ARROW SEED CO - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|---------------------|-------------------|---------------------|
| ARROW SEED CO.      | 430,850           | 150,735             |
|                     |                   |                     |
|                     |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County



**CERTIFICATION OF VALUE**  
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**  
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**  
**TAX YEAR 2025**  
*{certification required annually}*  
**#2 OPPORTUNITY LAND INVESTMENT - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT       | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|---------------------------|-------------------|---------------------|
| #2 OPPORTUNITY LAND INVES | 169,963           | 831,343             |
|                           |                   |                     |
|                           |                   |                     |

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Elise Taylor  
*(signature of county assessor)*

8/14/2025  
*(date)*

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE  
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT  
FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE  
TAX YEAR 2025  
*{certification required annually}*  
BAM DEVELOPMENT GROUP**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT   | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|-----------------------|-------------------|---------------------|
| BAM DEVELOPMENT GROUP | 94,360            | 189,497             |
|                       |                   |                     |
|                       |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE**  
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**  
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**  
**TAX YEAR 2025**  
*{certification required annually}*  
**CENTRAL NEBRASKA REAL ESTATE - TIF**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT    | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|------------------------|-------------------|---------------------|
| CENTRAL NE REAL ESTATE | 531,754           | 300,519             |
|                        |                   |                     |
|                        |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE**  
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**  
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**  
**TAX YEAR 2025**  
*{certification required annually}*  
**MW REAL ESTATE INVEST**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT      | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|--------------------------|-------------------|---------------------|
| TIF - MW REAL EST INVEST | 138,629           | 1,294,903           |
|                          |                   |                     |
|                          |                   |                     |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Treasurer, CUSTER County

**CERTIFICATION OF VALUE**  
**FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT**  
**FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE**  
**TAX YEAR 2025**  
*{certification required annually}*  
**MW REAL ESTATE INVEST GROUP LLC**

**TO City or Community Redevelopment Authority (CRA):**

**TIF Base & Excess Value located in the City of BROKEN BOW, in the County of CUSTER.**

| NAME of TIF PROJECT | TIF BASE<br>VALUE | TIF EXCESS<br>VALUE |
|---------------------|-------------------|---------------------|
| MW REAL EST - NORTH | 68,171            | 848,679             |
|                     |                   |                     |
|                     |                   |                     |

I **ELISE TAYLOR**, **CUSTER** County Assessor hereby certify that the valuations listed herein is, to the best of my knowledge and belief, the true and accurate BASE VALUE and EXCESS VALUE for the Community Redevelopment/Tax Increment Financing Projects (TIF) for the current year, pursuant to Neb. Rev. Stat. §§ 18-2148, 18-2149, and 13-509.

Elise Taylor  
*(signature of county assessor)*

\_\_\_\_\_  
*(date)*

CC: County Clerk, **CUSTER** County

CC: County Treasurer, **CUSTER** County

# 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}

ESU #10

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ESU 10                        | E.S.U.                                    | 22,555,086             | 3,873,558,595       |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

199,353,520 Pers Prior  
204,277,152 Pers Value

3,485,151,622 Real Prior  
3,669,281,443 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}*

MID-PLAINS COMMUNITY COLLEGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Community College | Total Taxable Value |
|---------------------------|---------------------|
| MID-PLAINS COMM COLLEGE   | 3,873,558,595       |

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*

# CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS

TAX YEAR 2025

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

ANSELMO MERNA SCHOOL DIST #15

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| ANSELMO-MERNA SCHOOL 15 | 3               | 21-0015          |                                    | 691,383,513                      | 5,843,236              | 662,290,931   | 0.88                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

ANSLEY PUBLIC SCHOOL #44

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| ANSLEY SCHOOL 44        | 3               | 21-0044          |                                    | 405,104,999                      | 1,256,110              | 393,843,118   | 0.32                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

ARCADIA PUBLIC SCHOOL #V21

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| ARCADIA SCHOOL 21       | 3               | 88-0021          |                                    | 34,126,385                       | 137,026                | 32,978,966  | 0.42                                   |

*\* 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.*

*<sup>a</sup> 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.*

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

ARNOLD PUBLIC SCHOOL DIST #89

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| ARNOLD SCHOOL 89        | 3               | 21-0089          |                                    | 354,849,216                      | 3,541,358              | 329,173,163   | 1.08                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

BROKEN BOW PUBLIC SCHOOLS #25

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| BROKEN BOW SCHOOL 25    | 3               | 21-0025          |                                    | 1,091,277,559                    | 5,841,928              | 1,039,968,340   | 0.56                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 DISTRICT BONDS**  
**TAX YEAR 2025**

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

**BROKEN BOW SCHOOL BOND**

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER**

| Name of Base School District<br>BOND(S) | Specify appropriate description of<br>grade level applicable to the bond, e.g.<br>elementary, high sch 9-12, or K-12 | Base<br>School<br>Code | School BOND Taxable<br>Value |
|---|--|------------------------|------------------------------|
| BROKEN BOW SCHOOL 25 BOND               |  | 21-0025                | 934,539,854                  |
|   |  |                        |                              |
|   |  |                        |                              |

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

CALLAWAY PUBLIC SCHOOL #180

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|-------------------------------|---------------------|---|-------------------------------------|
| CALLAWAY SCHOOL 180     | 3               | 21-0180          |                                    | 520,403,550                   | 5,668,187           | 489,029,909   | 1.16                                |

\* 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.

<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

COZAD PUBLIC SCHOOL #D11

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| COZAD SCHOOL D11        | 3               | 24-0011          |                                    | 9,446,275                        | 95,148                 | 8,616,058   | 1.10                                   |

*\* 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.*

*\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 DISTRICT BONDS**  
**TAX YEAR 2025**

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

COZAD SCHOOL BOND

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER**

| Name of Base School District<br>BOND(S) | Specify appropriate description of<br>grade level applicable to the bond, e.g.<br>elementary, high sch 9-12, or K-12 | Base<br>School<br>Code | School BOND Taxable<br>Value |
|---|--|------------------------|------------------------------|
| COZAD SCHOOL BOND                       |  | 24-0011                | 6,612,185                    |
|   |  |                        |                              |
|   |  |                        |                              |

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

GOTHENBURG SCHOOL #20

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|-------------------------------|---------------------|---|-------------------------------------|
| GOTHENBURG SCHOOL 20    | 3               | 24-0020          |                                    | 98,739,725                    | 555,424             | 89,505,766  | 0.62                                |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

LITCHFIELD SCHOOL #15

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| LITCHFIELD SCHOOL 15    | 3               | 82-0015          |                                    | 112,503,620                      | 853,515                | 109,313,909   | 0.78                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

LOUP COUNTY SCHOOL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|-------------------------------|---------------------|---|-------------------------------------|
| LOUP COUNTY SCHOOL 25   | 3               | 58-0025          |                                    | 11,822,334                    | 67,200              | 11,183,720  | 0.60                                |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

ORD PUBLIC SCHOOL #V5

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| ORD SCHOOL V5           | 3               | 88-0005          |                                    | 38,357,429                       | 204,727                | 37,252,813  | 0.55                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 DISTRICT BONDS**  
**TAX YEAR 2025**

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

ORD PUBLIC SCHOOL #V5

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER**

| Name of Base School District<br>BOND(S) | Specify appropriate description of<br>grade level applicable to the bond, e.g.<br>elementary, high sch 9-12, or K-12 | Base<br>School<br>Code | School BOND Taxable<br>Value |
|---|--|------------------------|------------------------------|
| ORD SCHOOL V5 BOND                      |  | 88-0005                | 38,357,429                   |
|   |  |                        |                              |
|   |  |                        |                              |

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

SANDHILLS PUBLIC SCHOOL #B71

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|-------------------------------|---------------------|---|-------------------------------------|
| SANDHILLS SCHOOL 71     | 3               | 05-0071          |                                    | 29,174,195                    | 637,208             | 24,177,637  | 2.64                                |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

SARGENT SCHOOL DIST #84

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District Taxable Value | Real Growth Value * | School District Prior Year Total Property Valuation | Real Growth Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|-------------------------------|---------------------|---|-------------------------------------|
| SARGENT SCHOOL 84       | 3               | 21-0084          |                                    | 410,074,717                   | 905,603             | 393,323,865   | 0.23                                |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 2025

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

SEM PUBLIC SCHOOL #D101

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER

| Name of School District | Class of School | Base School Code | Unified/<br>Learning<br>Comm. Code | School District<br>Taxable Value | Real Growth<br>Value * | School District Prior<br>Year Total Property<br>Valuation | Real Growth<br>Percentage <sup>a</sup> |
|-------------------------|-----------------|------------------|------------------------------------|----------------------------------|------------------------|---|--|
| S-E-M                   | 3               | 24-0101          |                                    | 66,295,077                       | 233,003                | 63,846,947  | 0.36                                   |

*\* 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.*

*<sup>a</sup> 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 DISTRICT BONDS**

**TAX YEAR 2025**

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

**S-E-M BOND**

**TO:**

**TAXABLE VALUE LOCATED IN THE COUNTY OF CUSTER**

| Name of Base School District<br>BOND(S) | Specify appropriate description of<br>grade level applicable to the bond, e.g.<br>elementary, high sch 9-12, or K-12 | Base<br>School<br>Code | School BOND Taxable<br>Value |
|---|--|------------------------|------------------------------|
| S-E-M BOND                              |  | 24-0101                | 66,295,077                   |
|   |  |                        |                              |
|   |  |                        |                              |

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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 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}

CUSTER COUNTY AG SOCIETY

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CUSTER CO AG SOCIETY          | Misc-District                             | 22,555,086             | 3,873,558,595       |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

199,353,520 Pers Prior  
204,277,152 Pers Value

3,485,151,622 Real Prior  
3,669,281,443 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}

**DOUGLAS GROVE CEMETERY**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| DOUGLAS GROVE CEMETERY        | Misc-District                             | 358,891                | 164,057,862         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

3,523,293 Pers Prior  
3,518,625 Pers Value

155,594,438 Real Prior  
160,539,237 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}

**GOTHENBURG MEMORIAL HOSPITAL DISTRICT**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| GOTHENBURG HOSPITAL           | Misc-District                             | 423,365                | 91,868,919          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

3,436,464 Pers Prior  
3,525,046 Pers Value

79,950,860 Real Prior  
88,343,873 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}

CALLAWAY HOSPITAL

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CALLAWAY HOSPITAL             | Misc-District                             | 8,735,309              | 806,384,547         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

36,957,867 Pers Prior  
42,257,213 Pers Value

725,145,083 Real Prior  
764,127,334 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}

LOUP BASIN RECLAMATION DISTRICT

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| LOUP BASIN RECLAMATION DI     | Misc-District                             | 340,270                | 203,424,122         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

8,502,488 Pers Prior  
8,382,819 Pers Value

186,993,525 Real Prior  
195,041,303 Real Value

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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

LOWER LOUP NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| LOWER LOUP NRD                | N.R.D.                                    | 20,544,866             | 3,574,190,227       |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

188,215,204 Pers Prior  
192,080,586 Pers Value

3,217,012,320 Real Prior  
3,382,109,641 Real Value

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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

CENTRAL PLATTE NRD

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CENTRAL PLATTE NRD            | N.R.D.                                    | 2,010,221              | 299,368,365         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

11,138,315 Pers Prior  
12,196,566 Pers Value

268,139,304 Real Prior  
287,171,799 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}*

**ANSELMO FIRE #6**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ANSELMO FIRE 6                | Fire-District                             | 1,877,134              | 272,734,424         |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

14,596,410 Pers Prior  
16,185,233 Pers Value

242,317,459 Real Prior  
256,549,191 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}

ANSLEY FIRE #2

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ANSLEY FIRE 2                 | Fire-District                             | 921,987                | 391,783,755         |

\*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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

27,334,740 Pers Prior  
24,853,144 Pers Value

355,168,816 Real Prior  
366,930,611 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}

ARCADIA FIRE #14

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ARCADIA FIRE 14               | Fire-District                             | 130,272                | 55,643,680          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,255,049 Pers Prior  
1,013,582 Pers Value

52,719,117 Real Prior  
54,630,098 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}

ARNOLD FIRE #11

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ARNOLD FIRE 11                | Fire-District                             | 5,576,283              | 375,485,304         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

22,487,587 Pers Prior  
24,750,066 Pers Value

321,273,027 Real Prior  
350,735,238 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}

**BRADY FIRE #15**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| BRADY FIRE 15                 | Fire-District                             | 0                      | 2,196,094           |

\*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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

0 Pers Prior  
0 Pers Value

2,037,022 Real Prior  
2,196,094 Real Value

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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

**BROKEN BOW FIRE #1**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| BROKEN BOW FIRE 1             | Fire-District                             | 2,803,458              | 616,508,817         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

35,581,641 Pers Prior  
35,376,983 Pers Value

564,465,676 Real Prior  
581,131,834 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}

CALLAWAY FIRE#9

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CALLAWAY FIRE 9               | Fire-District                             | 3,989,728              | 382,873,859         |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

20,178,565 Pers Prior  
21,617,556 Pers Value

339,664,701 Real Prior  
361,256,303 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}

COMSTOCK FIRE #5

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| COMSTOCK FIRE 5               | Fire-District                             | 181,646                | 109,814,964         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

2,876,356 Pers Prior  
2,887,785 Pers Value

103,716,331 Real Prior  
106,927,179 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}

COZAD FIRE #13

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| COZAD FIRE 13                 | Fire-District                             | 93,442                 | 15,189,514          |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

297,832 Pers Prior  
387,083 Pers Value

13,573,188 Real Prior  
14,802,431 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}

**EDDYVILLE FIRE #12**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| EDDYVILLE FIRE 12             | Fire-District                             | 821,436                | 80,308,997          |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,215,694 Pers Prior  
1,695,944 Pers Value

74,271,610 Real Prior  
78,613,053 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}

**GOTHENBURG FIRE #7**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| GOTHENBURG FIRE 7             | Fire-District                             | 562,850                | 94,868,174          |

\*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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

3,448,783 Pers Prior  
3,537,513 Pers Value

82,537,068 Real Prior  
91,330,661 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}

MASON CITY FIRE #4

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| MASON CITY FIRE 4             | Fire-District                             | 1,439,984              | 208,311,773         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

10,612,766 Pers Prior  
10,557,946 Pers Value

191,642,197 Real Prior  
197,753,827 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}

**MERNA FIRE #3**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| MERNA FIRE 3                  | Fire-District                             | 2,362,721              | 300,101,773         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

21,101,364 Pers Prior  
21,708,410 Pers Value

269,970,189 Real Prior  
278,393,363 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}

OCONTO FIRE #10

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| OCONTO FIRE 10                | Fire-District                             | 1,650,990              | 209,776,949         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

5,660,354 Pers Prior  
6,728,238 Pers Value

195,143,872 Real Prior  
203,048,711 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}

**SARGENT FIRE #8**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| SARGENT FIRE 8                | Fire-District                             | 974,884                | 437,371,282         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

18,930,224 Pers Prior  
18,775,587 Pers Value

399,048,540 Real Prior  
418,595,695 Real Value

# 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}*

**ANSELMO VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| ANSELMO VILLAGE               | City/Village                         | 156,597        | 7,044,863           | 7,070,756                           | 2.21                           |

\* 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 ELISE TAYLOR, CUSTER 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.**

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*



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}*

ANSLEY VILLAGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| ANSLEY VILLAGE                | City/Village                         | 256,689        | 28,991,660          | 26,479,378                          | 0.97                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

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

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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}*

ARNOLD VILLAGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| ARNOLD VILLAGE                | City/Village                         | 775,399        | 40,349,787          | 32,976,060                          | 2.35                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.

# 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}*

**BERWYN VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| BERWYN VILLAGE                | City/Village                         | 22,320         | 5,510,301           | 5,654,486                           | 0.39                           |

*\* 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 ELISE TAYLOR, CUSTER 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.**

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*

# 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}*

**BROKEN BOW CITY**

**TO:**

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


| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| BROKEN BOW CITY               | City/Village                         | 2,310,306      | 291,994,882         | 263,372,565                         | 0.88                           |

*\* 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 ELISE TAYLOR, CUSTER 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, CUSTER 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.*

# 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}*

**CALLAWAY VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| CALLAWAY VILLAGE              | City/Village                         | 659,796        | 44,112,571          | 39,415,658                          | 1.67                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*

# 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}*

**COMSTOCK VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| COMSTOCK VILLAGE              | City/Village                         | 126,021        | 3,300,353           | 3,177,897                           | 3.97                           |

*\* 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 ELISE TAYLOR, CUSTER 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.**

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*

# 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}*

**MASON CITY VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| MASON VILLAGE                 | City/Village                         | 157,901        | 7,824,368           | 7,679,515                           | 2.06                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.

# 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}*

**MERNA VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| MERNA VILLAGE                 | City/Village                         | 4,986          | 22,815,410          | 22,947,888                          | 0.02                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*



# 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}*

OCONTO VILLAGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| OCONTO VILLAGE                | City/Village                         | 99,655         | 5,778,945           | 5,058,506                           | 1.97                           |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.

# 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}*

**SARGENT VILLAGE**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(County or City) | Growth Value * | Total Taxable Value | Prior Year Total Property Valuation | Growth Percentage <sup>b</sup> |
|-------------------------------|--------------------------------------|----------------|---------------------|-------------------------------------|--------------------------------|
| SARGENT VILLAGE               | City/Village                         | 56,865         | 28,736,148          | 27,471,283                          | 0.21                           |

\* 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 ELISE TAYLOR, CUSTER 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.**

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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.*

# 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}

ALGERNON TWP #9

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ALGERNON TWP 9                | Township                                  | 333,574                | 147,688,599         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

9,231,327 Pers Prior  
8,957,529 Pers Value

136,893,126 Real Prior  
138,731,070 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}

ANSLEY TWP #20

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ANSLEY TWP 20                 | Township                                  | 56,339                 | 115,131,264         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

9,232,110 Pers Prior  
8,913,390 Pers Value

103,226,241 Real Prior  
106,217,874 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}

ARNOLD TWP #13

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ARNOLD TWP 13                 | Township                                  | 3,284,309              | 207,065,117         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

11,725,895 Pers Prior  
12,801,628 Pers Value

180,177,259 Real Prior  
194,263,489 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}*

**BERWYN TWP #21**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| BERWYN TWP 21                 | Township                                  | 481,895                | 130,022,333         |

*\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

5,920,435 Pers Prior  
5,862,768 Pers Value

122,111,731 Real Prior  
124,159,565 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}

**BROKEN BOW TWP #11**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| BROKEN BOW TWP 11             | Township                                  | 3,872,354              | 606,998,651         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

38,451,355 Pers Prior  
38,838,475 Pers Value

532,842,270 Real Prior  
568,160,176 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}

CLIFF TWP #18

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CLIFF TWP 18                  | Township                                  | 1,636,154              | 139,694,437         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

10,043,097 Pers Prior  
11,372,751 Pers Value

124,396,675 Real Prior  
128,321,686 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}

COMSTOCK TWP #27

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| COMSTOCK TWP 27               | Township                                  | 123,822                | 44,626,268          |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

927,533 Pers Prior  
1,051,355 Pers Value

42,642,869 Real Prior  
43,574,913 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}

CORNER TWP #32

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CORNER TWP 32                 | Township                                  | 312,863                | 31,329,857          |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,231,282 Pers Prior  
1,355,007 Pers Value

28,089,226 Real Prior  
29,974,850 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}*

CUSTER TWP #2

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| CUSTER TWP 2                  | Township                                  | 795,390                | 63,371,060          |

\* 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.

I ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,859,447 Pers Prior  
2,184,463 Pers Value

57,870,859 Real Prior  
61,186,597 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}

DELIGHT TWP #12

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| DELIGHT TWP 12                | Township                                  | 1,882,323              | 136,853,051         |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

7,113,330 Pers Prior  
7,757,980 Pers Value

120,311,601 Real Prior  
129,095,071 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}

DOUGLAS GROVE #3

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| DOUGLAS GROVE TWP 3           | Township                                  | 221,865                | 93,979,018          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

2,418,460 Pers Prior  
2,178,308 Pers Value

88,440,794 Real Prior  
91,800,710 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}

EAST CUSTER TWP #28

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| EAST CUSTER TWP 28            | Township                                  | 53,005                 | 45,081,411          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

343,346 Pers Prior  
309,659 Pers Value

43,034,878 Real Prior  
44,771,752 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}*

ELIM TWP #22

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ELIM TWP 22                   | Township                                  | 1,093,935              | 132,581,512         |

*\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

12,506,473 Pers Prior  
12,888,617 Pers Value

110,134,692 Real Prior  
119,692,895 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}*

ELK CREEK TWP #15

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| ELK CREEK TWP 15              | Township                                  | 1,746,378              | 113,309,379         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

3,489,756 Pers Prior  
3,802,761 Pers Value

103,079,172 Real Prior  
109,506,618 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}

**GARFIELD TWP #23**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| GARFIELD TWP 23               | Township                                  | 246,727                | 100,688,784         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

2,150,262 Pers Prior  
1,974,572 Pers Value

95,919,171 Real Prior  
98,714,212 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}

GRANT TWP #19

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| GRANT TWP 19                  | Township                                  | 1,091,240              | 76,559,689          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

2,275,031 Pers Prior  
2,674,879 Pers Value

69,012,561 Real Prior  
73,884,810 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}

HAYES TWP #24

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| HAYES TWP 24                  | Township                                  | 1,023,910              | 92,456,176          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

2,753,113 Pers Prior  
3,141,360 Pers Value

77,022,859 Real Prior  
89,314,816 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}

**KILFOIL TWP #10**

**TO: PO BOX 22  
Merna NE 68856**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| KILFOIL TWP 10                | Township                                  | 3,162,127              | 290,393,889         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

18,602,531 Pers Prior  
19,773,378 Pers Value

262,522,374 Real Prior  
270,620,511 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}

LILLIAN TWP #14

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| LILLIAN TWP 14                | Township                                  | 403,967                | 120,600,288         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

8,708,589 Pers Prior  
8,902,287 Pers Value

105,903,690 Real Prior  
111,698,001 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}

LOUP TWP #1

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| LOUP TWP 1                    | Township                                  | 1,073,625              | 148,384,045         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

2,009,238 Pers Prior  
2,681,524 Pers Value

138,752,724 Real Prior  
145,702,521 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}*

MILBURN TWP #30

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| MILBURN TWP 30                | Township                                  | 215,224                | 52,771,719          |

*\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,414,009 Pers Prior  
1,617,191 Pers Value

48,787,997 Real Prior  
51,154,528 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}

MYRTLE TWP #8

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| MYRTLE TWP 8                  | Township                                  | 294,328                | 84,094,993          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

2,590,646 Pers Prior  
2,336,603 Pers Value

78,697,730 Real Prior  
81,758,390 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}

RYNO TWP #29

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| RYNO TWP 29                   | Township                                  | 10,978                 | 64,163,686          |

\* 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 ELISE TAYLOR, CUSTER 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.

Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

1,850,967 Pers Prior  
1,776,013 Pers Value

60,926,546 Real Prior  
62,387,673 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}

**SARGENT TWP #6**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| SARGENT TWP 6                 | Township                                  | 56,865                 | 112,372,561         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

4,688,140 Pers Prior  
4,249,790 Pers Value

103,367,282 Real Prior  
108,122,771 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}*

**SPRING CREEK TWP #31**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| SPRING CREEK TWP 31           | Township                                  | 248,688                | 25,452,576          |

*\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

CC: County Clerk where district is headquarter, 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

177,300 Pers Prior  
288,962 Pers Value

24,510,775 Real Prior  
25,163,614 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}

**TRIUMPH TWP#17**

**TO:**

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

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| TRIUMPH TWP 17                | Township                                  | 730,449                | 93,236,463          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

4,190,369 Pers Prior  
4,410,872 Pers Value

83,908,879 Real Prior  
88,825,591 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}

VICTORIA TWP #5

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| VICTORIA TWP 5                | Township                                  | 428,598                | 183,277,814         |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

10,036,697 Pers Prior  
10,471,016 Pers Value

164,957,886 Real Prior  
172,806,798 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}

WAYNE TWP #26

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| WAYNE TWP 26                  | Township                                  | 426,036                | 96,713,449          |

\* 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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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER 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

3,459,435 Pers Prior  
3,550,688 Pers Value

84,568,302 Real Prior  
93,162,761 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}

WEST UNION TWP #16

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| WEST UNION TWP 16             | Township                                  | 271,363                | 60,352,649          |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

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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

2,183,267 Pers Prior  
1,954,504 Pers Value

55,695,231 Real Prior  
58,398,145 Real Value

# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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

WESTERVILLE TWP #7

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| WESTERVILLE TWP 7             | Township                                  | 428,804                | 122,047,906         |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

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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

12,189,907 Pers Prior  
9,940,339 Pers Value

107,232,540 Real Prior  
112,107,567 Real Value



# CERTIFICATION OF TAXABLE VALUE AND ALLOWABLE GROWTH VALUE

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**TAX YEAR 2025**

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

WOODRIVER TWP #4

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CUSTER

| Name of Political Subdivision | Subdivision Type<br>(e.g. fire, NRD, ESU) | Allowable Growth Value | Total Taxable Value |
|-------------------------------|---|------------------------|---------------------|
| WOODRIVER TWP 4               | Township                                  | 962,847                | 142,259,961         |

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Elise Taylor  
(signature of county assessor)

8/14/2025  
(date)

CC: County Clerk, CUSTER County

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

Assessor's Use Only

5,580,181 Pers Prior  
6,258,485 Pers Value

130,113,683 Real Prior  
136,001,476 Real Value