CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO:
DIXON COUNTY CLERK
PO BOX 546
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
GENERAL FUND	County-General	29,978,407	2,383,161,708	2,305,623,142	1.30

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**110,642,447 Pers Prior**	**2,194,980,695 Real Prior**
	128,736,480 Pers Value	**2,254,425,228 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 2026

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

TO: **LOGAN TOWNSHIP**
ADAM BOECKENHAUER
58123 861 RD
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOGAN TWP.	Township	294,990	195,422,994

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**5,260,536 Pers Prior**	**190,354,459 Real Prior**
	4,755,720 Pers Value	**190,667,274 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 2026

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

TO: **CONCORD TOWNSHIP**
MIKE POMMER
PO BOX 479
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CONCORD TWP.	Township	2,361,904	199,322,950

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	4,589,034 Pers Prior	192,623,147 Real Prior
	6,411,943 Pers Value	192,911,007 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 2026

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

TO: **CLARK TOWNSHIP**
STEVE SCHUTTE
87492 578 AVE
DIXON, NE 68732

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CLARK TWP.	Township	563,145	157,739,610

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**3,701,265 Pers Prior**	**149,243,111 Real Prior**
	3,332,462 Pers Value	**154,407,148 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 2026

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

TO: **DAILY TOWNSHIP**
CHAD KNEIFL
57991 879 RD
NEWCASTLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DAILY TWP.	Township	64,595	148,142,954

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**4,374,479 Pers Prior**	**139,085,912 Real Prior**
	3,986,390 Pers Value	**144,156,564 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 2026

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

TO: **HOOKER TOWNSHIP**
DERIC ANDERSON
88996 578 AVE
NEWCASTLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
HOOKER TWP.	Township	1,256,129	160,786,709

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**2,235,422 Pers Prior**	**151,764,398 Real Prior**
	2,862,366 Pers Value	**157,924,343 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 2026

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

TO: WAKEFIELD TOWNSHIP
STEVEN LUHR
86360 583 AVE
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WAKEFIELD TWP.	Township	3,998,355	314,252,975

* *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 AMY WATCHORN, DIXON 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, DIXON 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 51,700,488 Pers Prior 262,393,000 Real Prior
47,763,703 Pers Value 266,489,272 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 2026

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

TO: **SPRINGBANK TOWNSHIP**
LARRY BOSWELL
PO BOX 8
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
SPRINGBANK TWP.	Township	1,330,270	219,002,632

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	5,624,418 Pers Prior	213,081,844 Real Prior
	4,797,800 Pers Value	214,204,832 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 2026

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

TO: **GALENA TOWNSHIP**
MATTHEW MICHL
5102 LOCKWOOD
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
GALENA TWP.	Township	861,542	148,038,401

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	3,071,770 Pers Prior	138,185,352 Real Prior
	3,362,642 Pers Value	144,675,759 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 2026

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

TO: **SILVERCREEK TOWNSHIP**
DENISE KNEIFL
87691 585 AVE
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	**Subdivision Type** (e.g. fire, NRD, ESU)	**Allowable Growth Value**	**Total Taxable Value**
SILVERCREEK TWP.	Township	250,540	143,039,750

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	3,763,934 Pers Prior	132,450,494 Real Prior
	3,521,353 Pers Value	139,518,397 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 2026

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

TO: **NEWCASTLE TOWNSHIP**
RON STEWART
88439 869 RD
NEWCATLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NEWCASTLE TWP.	Township	422,351	143,904,575

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**5,223,518 Pers Prior**	**132,014,355 Real Prior**
	5,149,840 Pers Value	**138,754,735 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 2026

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

TO: **EMERSON TOWNSHIP**
STEVEN HASSLER
85947 590 AVE
EMERSON, NE 68733

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
EMERSON TWP.	Township	478,779	154,492,275

** 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**3,455,571 Pers Prior**	**147,516,540 Real Prior**
	3,603,600 Pers Value	**150,888,675 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 2026

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

TO: **OTTERCREEK TOWNSHIP**
BEVERLY HOCH
400 CASE ST
WATERBURY, NE 68785

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
OTTERCREEK TWP.	Township	1,111,150	118,703,672

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	5,324,538 Pers Prior	107,407,499 Real Prior
	5,162,581 Pers Value	113,541,091 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 2026

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

TO: **PONCA TOWNSHIP**
MIKE BRENNAN
87969 592 AVE
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PONCA TWP.	Township	22,243,884	212,587,919

** 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.*

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	11,151,978 Pers Prior	173,717,272 Real Prior
	32,526,082 Pers Value	180,061,837 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **CONCORD VILLAGE**
JOAN HANSON
PO BOX 49
CONCORD, NE 68728

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
CONCORD VILL.	City/Village	139,995	6,350,231	6,189,648	2.26

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	18,473 Pers Prior	6,171,175 Real Prior
	10,966 Pers Value	6,339,265 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **DIXON VILLAGE CLERK**
JEFF HARTUNG
PO BOX 8
DIXON, NE 68732

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
DIXON VILL.	City/Village	113,540	5,592,287	5,545,183	2.05

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**382,283 Pers Prior**	**5,162,900 Real Prior**
	299,934 Pers Value	**5,292,353 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **MASKELL CITY CLERK**
JAMIE SCHWEERS
PO BOX 73
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
MASKELL VILL.	City/Village	33,500	3,547,124	3,520,626	0.95

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**87,891 Pers Prior**	**3,432,735 Real Prior**
	58,634 Pers Value	**3,488,490 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
{format for all counties and cities.}
TAX YEAR 2026
{certification required on or before August 20th of each year}

TO: **WAKEFIELD CITY CLERK**
PO BOX 178
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
WAKEFIELD CITY	City/Village	545,130	76,818,898	76,609,661	0.71

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*
***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*
[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	20,142,526 Pers Prior	56,467,135 Real Prior
	19,669,272 Pers Value	57,149,626 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **ALLEN VILLAGE**
JEAN RAHN
PO BOX 99
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
ALLEN VILL.	City/Village	747,345	22,414,873	21,804,002	3.43

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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 **598,574 Pers Prior** **21,205,428 Real Prior**
507,222 Pers Value **21,907,651 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **MARTINSBURG VILLAGE**
AMANDA KELLY
PO BOX 282
NEWCASTLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
MARTINSBURG VILL.	City/Village	7,660	3,432,982	3,456,887	0.22

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.
***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*
[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**134,166 Pers Prior**	**3,322,721 Real Prior**
	82,154 Pers Value	**3,350,828 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **NEWCASTLE VILLAGE**
AMANDA KELLY
PO BOX 282
NEWCASTLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
NEWCASTLE VILL.	City/Village	398,126	15,602,479	13,720,705	2.90

[*] Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.

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[b] Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**432,830 Pers Prior**	**13,287,875 Real Prior**
	331,039 Pers Value	**15,271,440 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **EMERSON VILLAGE CLERK**
BETH BONDERSON
511 N MAIN
EMERSON, NE 68733

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
EMERSON VILL.	City/Village	539,488	19,853,961	16,415,708	3.29

* *Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

***Note**: Growth Value and Real Growth Value mean the same when referring to the Property Tax Growth Limitation Act and the Property Tax Request Act.*

[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**310,128 Pers Prior**	**16,105,580 Real Prior**
	528,646 Pers Value	**19,325,315 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

TO: **WATERBURY VILLAGE**
RUTH GREENOUGH
304 GARRETT ST
WATERBURY, NE 68785

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage b
WATERBURY VILL.	City/Village	0	3,025,788	3,036,866	0.00

** Growth Value is determined pursuant to Neb. Rev. Stat. § 13-3402 and § 77-1631 which includes (a) improvements to real property as a result of new construction and additions to existing buildings, (b) any other improvements to real property which increase the value of such property, (c) annexation of real property by the political subdivision, (d) a change in the use of real property, (e) any increase in personal property valuation over the prior year, and (f) the accumulated excess valuation over the redevelopment project valuation described in section 18-2147 of the Community Redevelopment Law for redevelopment projects within the political subdivision in the year immediately after the division of taxes for such redevelopment project has ended.*

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b Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**84,151 Pers Prior**	**2,952,715 Real Prior**
	63,273 Pers Value	**2,962,515 Real Value**

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE

{format for all counties and cities.}

TAX YEAR 2026

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

PONCA CITY

TO: **PO BOX 465**
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
PONCA CITY	City/Village	1,245,728	67,724,292	66,308,808	1.88

* *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.*

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[b] *Growth Percentage is determined pursuant to Neb. Rev. Stat. § 77-1631 and is equal to the political subdivision's Growth Value divided by the political subdivision's total property valuation from the prior year.*

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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**1,165,498 Pers Prior**	**65,143,310 Real Prior**
	1,500,001 Pers Value	**66,224,291 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 2026

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

TO: **CONCORD FIRE DISTRICT**
GARY HANK
86349 578 AVE
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
CONCORD FIRE	Fire-District	2,390,092	198,642,787

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	5,293,621 Pers Prior	190,983,235 Real Prior
	7,114,503 Pers Value	191,528,284 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 2026

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

TO: **DIXON FIRE DISTRICT**
KEVIN GARVIN
PO BOX 73
DIXON, NE 68732

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
DIXON FIRE	Fire-District	676,685	213,777,222

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	4,085,250 Pers Prior	205,297,546 Real Prior
	3,904,170 Pers Value	209,873,052 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 2026

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

TO:
WAKEFIELD FIRE DISTRICT
GALEN SAMUELSON
86285 HWY 9
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WAKEFIELD FIRE	Fire-District	292,900	243,358,179

* *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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	31,610,836 Pers Prior	214,963,487 Real Prior
	28,137,642 Pers Value	215,220,537 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 2026

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

TO: **ALLEN-WATERBURY FIRE DISTRCT**
ROB BOCK
PO BOX 40
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AL-WB FIRE	Fire-District	1,714,985	392,472,381

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**14,189,303 Pers Prior**	**370,545,891 Real Prior**
	13,354,158 Pers Value	**379,118,223 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 2026

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

TO:
ALLEN-WATERBURY FIRE
RODNEY STRIVENS
PO BOX 62
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AL-WB FIRE	Fire-District	1,714,985	392,472,381

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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		
	14,189,303 Pers Prior	370,545,891 Real Prior
	13,354,158 Pers Value	379,118,223 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 2026

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

TO: **MARTINSBURG FIRE DISTRICT**
DENISE KNEIFL
87691 585 AVE
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
MARTINSBURG FIRE	Fire-District	771,968	186,140,468

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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		
	3,718,273 Pers Prior	173,359,204 Real Prior
	3,720,156 Pers Value	182,420,312 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 2026

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

TO: **NEWCASTLE FIRE DISTRICT**
DALE BLATCHFORD JR
88575 577 AVE
NEWCASTLE, NE 68757

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
NEWCASTLE FIRE	Fire-District	691,010	418,596,523

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**10,968,319 Pers Prior**	**391,193,117 Real Prior**
	10,930,722 Pers Value	**407,665,801 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 2026

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

EMERSON FIRE DISTRICT

TO: **PO BOX 41**
EMERSON, NE 68733

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
EMERSON FIRE	Fire-District	3,170,105	154,533,367

* *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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**3,188,190 Pers Prior**	**148,115,249 Real Prior**
	3,108,992 Pers Value	**151,424,375 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 2026

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

TO: **PONCA FIRE DISTRICT**
LESLIE ALBRECHT
1645 HWY 20
JACKSON, NE 68743

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
PONCA FIRE	Fire-District	22,111,487	264,928,140

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	12,217,072 Pers Prior	222,743,524 Real Prior
	33,409,229 Pers Value	231,518,911 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 2026

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

TO:
WAYNE FIRE DISTRICT
BRYAN RUWE
86069 HWY 15
WAYNE, NE 68787

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
WAYNE FIRE	Fire-District	151,235	101,839,370

* *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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	2,503,711 Pers Prior	99,294,676 Real Prior
	2,375,303 Pers Value	99,464,067 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 2026

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

TO: **LEWIS & CLARK NRD**
TOM MOSER
PO BOX 518
HARTINGTON, NE 68739

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LEWIS & CLARK NRD	N.R.D.	26,928,165	1,545,690,269

* *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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**45,464,374 Pers Prior**	**1,430,045,771 Real Prior**
	65,879,330 Pers Value	**1,479,810,939 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 2026

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

LOWER ELKHORN NRD

TO: 1508 SQUARE TURN BLVD
NORFOLK, NE 68701-0809

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
LOWER ELKHORN NRD	N.R.D.	5,371,165	837,471,438

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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 **65,178,074 Pers Prior** **764,934,923 Real Prior**
62,857,150 Pers Value **774,614,288 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 2026

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

TO: **AG SOCIETY COUNTY FAIR**
JASON FISCHER
57775 862 RD
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
AG SOCIETY	Misc-District	29,978,407	2,383,161,708

** 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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AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**110,642,447 Pers Prior**	**2,194,980,695 Real Prior**
	128,736,480 Pers Value	**2,254,425,228 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 2026

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

TO: **EDUCATIONAL SERVICE UNIT**
ESU #1
211 10TH ST
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Political Subdivision	Subdivision Type (e.g. fire, NRD, ESU)	Allowable Growth Value	Total Taxable Value
ESU #1	E.S.U.	29,978,407	2,383,161,708

[*] 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 **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**110,642,447 Pers Prior**	**2,194,980,695 Real Prior**
	128,736,480 Pers Value	**2,254,425,228 Real Value**

CERTIFICATION OF TAXABLE VALUE

{format for community colleges.}

TAX YEAR 2026

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

TO: **NE COMMUNITY COLLEGE**
ATTN:VP OF ADM SERVICES
PO BOX 469
NORFOLK, NE 68701-0469

TAXABLE VALUE LOCATED IN THE COUNTY OF: DIXON

Name of Community College	Total Taxable Value
NECC	2,383,161,708

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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	**110,642,447 Pers Prior**	**2,194,980,695 Real Prior**
	128,736,480 Pers Value	**2,254,425,228 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026
{certification required on or before August 20th of each year}

TO:
PONCA PUBLIC SCHOOL
PO BOX 568
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PONCA SD# 1	3	26-0001		425,604,175	23,626,850	389,760,293	6.06

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**16,050,640 Pers Prior**	**373,709,653 Real Prior**
	37,496,170 Pers Value	**388,108,005 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026
{certification required on or before August 20th of each year}

HARTINGTON PUBLIC SCHOOL

TO: **PO BOX 75**
HARTINGTON, NE 68739

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
HARTINGTON SD# 8C	3	14-0008		454,337,169	1,116,131	435,398,258	0.26

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**13,135,107 Pers Prior**	**422,263,151 Real Prior**
	13,068,080 Pers Value	**441,269,089 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

WAYNE PUBLIC SCHOOL

TO: **611 W 7TH ST**
WAYNE, NE 68787

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
WAYNE SD# 17W	3	90-0017		65,462,262	0	65,721,992	0.00

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

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**2,267,932 Pers Prior**	**63,454,060 Real Prior**
	2,024,754 Pers Value	**63,437,508 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

LAUREL CONCORD PUBLIC SCHOOL

TO: **PO BOX 8**
LAUREL, NE 68745

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
LAUREL-CONCORD SD # 54C	3	14-0054		304,041,988	881,315	299,496,950	0.29

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

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**6,794,422 Pers Prior**	**292,702,528 Real Prior**
	6,236,310 Pers Value	**297,805,678 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO: **WAKEFIELD PUBLIC SCHOOL**
PO BOX 330
WAKEFIELD, NE 68784

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
WAKEFIELD SD# 60R	3	90-0560		421,729,246	1,108,460	424,797,154	0.26

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	54,629,749 Pers Prior	370,167,405 Real Prior
	50,417,593 Pers Value	371,311,653 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026
{certification required on or before August 20th of each year}

EMERSON-HUBBARD PUBLIC SCHOOL

TO: **PO BOX 9**
EMERSON, NE 68733

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
EMERSON-HUBBARD SD# 561	3	26-0561		185,020,667	3,584,591	177,577,173	2.02

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

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**3,823,018 Pers Prior**	**173,754,155 Real Prior**
	3,911,764 Pers Value	**181,108,903 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO:
ALLEN PUBLIC SCHOOL
PO BOX 190
ALLEN, NE 68710

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
ALLEN SD# 70	3	26-0070		523,300,069	4,741,535	509,277,973	0.93

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

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**13,941,582 Pers Prior**	**495,336,391 Real Prior**
	15,581,814 Pers Value	**507,718,255 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026

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

TO: **WYNOT PUBLIC SCHOOL**
PO BOX 17
WYNOT, NE 68792

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
WYNOT SD# 101C	3	14-0101		3,666,135	0	3,593,350	0.00

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**0 Pers Prior**	**3,593,350 Real Prior**
	0 Pers Value	**3,666,135 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS
TAX YEAR 2026
{certification required on or before August 20th of each year}

TO: **PATHWAYS 2 TOMORROW**
%ESU #2
PO BOX 649
FREMONT, NE 68026

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of School District	Class of School	Base School Code	Unified/ Learning Comm. Code	School District Taxable Value	Real Growth Value *	School District Prior Year Total Property Valuation	Real Growth Percentage [a]
PATHWAYS 2 TOMORROW (P2T)	3	26-0561		185,020,667	3,584,591	177,577,173	2.02

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

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** 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.

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

Assessor's Use Only	**3,823,018 Pers Prior**	**173,754,155 Real Prior**
	3,911,764 Pers Value	**181,108,903 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026
{certification required on or before August 20th of each year}

PONCA PUBLIC SCHOOL

TO: **PO BOX 568**
PONCA, NE 68770

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
PONCA SD# 1 HIGH SCH BOND		26-0001	425,604,175

I AMY WATCHORN, DIXON 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, DIXON 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.

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

Assessor's Use Only	**16,050,641 Pers Prior**	**373,709,653 Real Prior**
	37,496,170 Pers Value	**388,108,005 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026
{certification required on or before August 20th of each year}

WAYNE PUBLIC SCHOOL

TO: **611 W 7TH ST.**
WAYNE, NE 68787

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
WAYNE SD# 17W BOND 2023		90-0017	47,446,345

I AMY WATCHORN, DIXON 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, DIXON 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.

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

Assessor's Use Only **2,267,932 Pers Prior** **45,440,975 Real Prior**
2,024,754 Pers Value **45,421,591 Real Value**

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026

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

LAUREL CONCORD PUBLIC SCHOOL

TO: **PO BOX 8**
LAUREL, NE 68745

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
LAUREL SD #54 HS BOND2021		14-0054	304,041,988

I AMY WATCHORN, DIXON 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, DIXON 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.

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

Assessor's Use Only	6,794,422 Pers Prior	292,702,528 Real Prior
	6,236,310 Pers Value	297,805,678 Real Value

CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS
TAX YEAR 2026

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

TO: **WYNOT PUBLIC SCHOOL**
PO BOX 17
WYNOT, NE 68792

TAXABLE VALUE LOCATED IN THE COUNTY OF DIXON

Name of Base School District BOND(S)	Specify appropriate description of grade level applicable to the bond, e.g. elementary, high sch 9-12, or K-12	Base School Code	School BOND Taxable Value
WYNOT SD# 101C BOND		14-0101	3,666,135

I AMY WATCHORN, DIXON 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, DIXON 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.

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

Assessor's Use Only	0 Pers Prior	3,593,350 Real Prior
	0 Pers Value	3,666,135 Real Value

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026

{certification required annually}

TO City or Community Redevelopment Authority (CRA): **PONCA CITY**
PO BOX 465
PONCA, NE 68770

TIF Base & Excess Value located in the City of PONCA CITY**, in the County of** DIXON**.**

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-PONCA- DOWNTOWN	1,932,660	2,498,390

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** County

CC: County Treasurer, **DIXON** County

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026

{certification required annually}

TO City or Community Redevelopment Authority (CRA): **WAKEFIELD CITY**
PO BOX 178
WAKEFIELD, NE 68784

TIF Base & Excess Value located in the City of WAKEFIELD CITY, in the County of DIXON.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
WAKEFIELD TIF 9041	3,428,725	13,663,850

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** County

CC: County Treasurer, **DIXON** County

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

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026
{certification required annually}

TO City or Community Redevelopment Authority (CRA):
WAKEFIELD CITY
PO BOX 178
WAKEFIELD, NE 68784

TIF Base & Excess Value located in the City of WAKEFIELD CITY, in the County of DIXON.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-WAKEFIELD - CLINIC	310	382,820

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** County

CC: County Treasurer, **DIXON** County

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

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026
{certification required annually}

TO City or Community Redevelopment Authority (CRA): **WAKEFIELD CITY**
PO BOX 178
WAKEFIELD, NE 68784

TIF Base & Excess Value located in the City of WAKEFIELD CITY, in the County of DIXON.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF-WAKEFIELD-DOLEN	76,160	37,955

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** County

CC: County Treasurer, **DIXON** County

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

CERTIFICATION OF VALUE
FOR COMMUNITY REDEVELOPMENT PROJECTS OR TAX INCREMENT FINANCING PROJECTS (TIF) BASE AND EXCESS VALUE
TAX YEAR 2026

{certification required annually}

TO City or Community Redevelopment Authority (CRA): **WAKEFIELD CITY**
PO BOX 178
WAKEFIELD, NE 68784

TIF Base & Excess Value located in the City of WAKEFIELD CITY, in the County of DIXON.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
TIF WAKEFIELD - NAPA	139,215	156,455

I **AMY WATCHORN**, **DIXON** 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.

AMY WATCHORN
(signature of county assessor)

Thursday, August 13, 2026
(date)

CC: County Clerk, **DIXON** County

CC: County Treasurer, **DIXON** County

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