

2026-2027
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Petersburg
TO THE COUNTY BOARD AND COUNTY CLERK OF
Boone County

This budget is for the Period October 1, 2026 through September 30, 2027

Upon Filing, The Entity Certifies the Information Submitted on this Form to be Correct:

The following PERSONAL AND REAL PROPERTY TAX is requested for the ensuing year:		Projected Outstanding Bonded Indebtedness as of October 1, 2026 (As of the Beginning of the Budget Year)	
110,337.37	Property Taxes for Non-Bond Purposes	Principal	-
	Principal and Interest on Bonds	Interest	-
110,337.37	Total Personal and Real Property Tax Required	Total Bonded Indebtedness	-
Total Certified Valuation (All Counties) 43,063,087.00 (Certification of Valuation(s) from County Assessor MUST be attached)		Report of Joint Public Agency & Interlocal Agreements	
County Clerk's Use ONLY		Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2025 through June 30, 2026? ☒ YES ☐ NO If YES, Please submit Interlocal Agreement Report by September 30th.	
		Report of Trade Names, Corporate Names & Business Names	
		Did the Subdivision operate under a separate Trade Name, Corporate Name, or other Business Name during the period of July 1, 2025 through June 30, 2026? ☐ YES ☒ NO If YES, Please submit Trade Name Report by September 30th.	
APA Contact Information		Submission Information	
Auditor of Public Accounts PO Box 98917 Lincoln, NE 68509 Telephone: (402) 471-2111 FAX: (402) 471-3301 Website: auditors.nebraska.gov Questions - E-Mail: Jeff.Schreier@nebraska.gov		Budget Due by 9-30-2026	
		Submit budget to: 1. Auditor of Public Accounts -Electronically on Website or Mail 2. County Board (SEC. 13-508), C/O County Clerk	

Village of Petersburg in Boone County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2024 - 2025 (Column 1)	Actual/Estimated 2025 - 2026 (Column 2)	Adopted Budget 2026 - 2027 (Column 3)
1	Net Cash Balance	695,408.00	800,430.00	831,755.00
2	Investments	63,004.00	65,034.00	67,075.00
3	County Treasurer's Balance	7,296.00	11,181.00	2,449.00
4	Beginning Balance Proprietary Function Funds (Only if Page 6 is Used)			
5	Subtotal of Beginning Balances (Lines 1 thru 4)	765,708.00	876,645.00	901,279.00
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	111,823.00	106,606.00	109,234.00
7	Federal Receipts		213.00	225.00
8	State Receipts: Motor Vehicle Pro-Rate	190.00	200.00	210.00
9				
10	State Receipts: Highway Allocation and Incentives	71,345.00	70,650.00	70,137.00
11	State Receipts: Motor Vehicle Fee	4,758.00	3,594.00	4,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid			
14	State Receipts: Other	6,874.00	7,000.00	7,000.00
15	State Receipts: Property Tax Credit	19,514.00	20,000.00	
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	16,987.00	17,000.00	17,000.00
18	Local Receipts: Local Option Sales Tax	70,034.00	60,555.00	51,700.00
19	Local Receipts: In Lieu of Tax	20.00	20.00	20.00
20	Local Receipts: Other	310,967.00	305,856.00	247,770.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	28,534.00	12,646.00	13,100.00
23	Proprietary Function Funds (Only if Page 6 is Used)			
24	Total Resources Available (Lines 5 thru 23)	1,406,754.00	1,480,985.00	1,421,675.00
25	Total Disbursements & Transfers (Line 22, Pg 3, 4 & 5)	530,109.00	579,706.00	1,124,317.00
26	Balance Forward/Cash Reserve (Line 24 MINUS Line 25)	876,645.00	901,279.00	297,358.00
27	Cash Reserve Percentage			48%
PROPERTY TAX RECAP		Tax from Line 6		
		County Treasurer Commission - 1% of Total Taxes Collected		
		Total Property Tax Requirement		
		109,234.00		
		1,103.37		
		110,337.37		

Village of Petersburg in Boone County

To Assist the County For Levy Setting Purposes		
The Cover Page identifies the Property Tax Request between Principal & Interest on Bonds and All Other Purposes. If your municipality needs more of a breakdown for levy setting purposes, complete the section below.		
Property Tax Request by Fund:		
Expected Levy **	Property Tax Request	
General Fund	\$ 0.256223	\$ 110,337.37
Bond Fund	\$ 0.000000	\$ -
Fund	0.000000	
Fund	0.000000	
Fund	0.000000	
Total Tax Request	\$ 110,337.37	*
* This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.		
** County must independently verify levy calculations before County Board approves final levies pursuant to Neb. Rev. Stat. §77-1601. Calculations shown here are intended to assist only - it is not to be used for official levy setting purposes.		
Levy Formula : Property Tax Request / Taxable Valuation * 100 (levies are expressed per \$100 of taxable valuation)		
Cash Reserve Funds		
Statute 13-503 says cash reserve means funds required for the period before revenue would become available for expenditure but shall not include funds held in any special reserve fund. If the cash reserve on Page 2 exceeds 50%, you can list below funds being held in a special reserve fund.		
Special Reserve Fund Name	Amount	
Total Special Reserve Funds	\$	-
Total Cash Reserve	\$	297,358.00
Remaining Cash Reserve	\$	297,358.00
Remaining Cash Reserve %		48%

Documentation of Transfers of Surplus Fees:	
(Only complete if Transfers of Surplus Fees Were Budgeted)	
Please explain where the monies will be transferred from, where the monies will be transferred to, and the reason for the transfer.	
Transfer From:	Transfer To:
Amount:	
Reason:	
Transfer From:	Transfer To:
Amount:	
Reason:	
Transfer From:	Transfer To:
Amount:	
Reason:	

Village of Petersburg in Boone County

Line No.	2026-2027 ADOPTED BUDGET Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	148,487.00		30,000.00				178,487.00
3	Public Safety - Police	16,600.00						16,600.00
3a	Public Safety - Fire	49,950.00		36,000.00				85,950.00
4	Public Safety - Other							-
5	Public Works - Streets	114,954.00		5,000.00	12,300.00			132,254.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	36,573.00		8,000.00				44,573.00
9	Community Development	7,000.00					13,100.00	20,100.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	50,500.00						50,500.00
17	Transportation							-
18	Wastewater	90,544.00						90,544.00
19	Water	90,309.00		415,000.00				505,309.00
20	Other							-
21	Proprietary Function Funds (Page 6)							
22	Total Disbursements & Transfers (Lns 2 thru 21)	604,917.00	-	494,000.00	12,300.00	-	13,100.00	1,124,317.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

Village of Petersburg in Boone County

Line No.	2025-2026 ACTUAL/ESTIMATED Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	139,114.00		11,465.00				150,579.00
3	Public Safety - Police	16,600.00						16,600.00
3a	Public Safety - Fire	35,849.00		1,796.00				37,645.00
4	Public Safety - Other							-
5	Public Works - Streets	66,520.00		765.00	12,023.00			79,308.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	26,690.00		16,558.00				43,248.00
9	Community Development	85,774.00					12,646.00	98,420.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	45,111.00						45,111.00
17	Transportation							-
18	Wastewater	67,663.00						67,663.00
19	Water	36,052.00		5,080.00				41,132.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	519,373.00	-	35,664.00	12,023.00	-	12,646.00	579,706.00

- (A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.
- (B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.
- (C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).
- (D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.
- (E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.
- (F) Transfers should include Transfers and Transfers of Surplus Fees

Village of Petersburg in Boone County

Line No.	2024-2025 ACTUAL Disbursements & Transfers	Operating Expenses (A)	Capital Improvements (B)	Other Capital Outlay (C)	Debt Service (D)	Other (E)	Transfers Out (F)	TOTAL
1	Governmental:							
2	General Government	130,735.00						130,735.00
3	Public Safety - Police	16,500.00						16,500.00
3a	Public Safety - Fire	28,386.00		34,590.00				62,976.00
4	Public Safety - Other							-
5	Public Works - Streets	89,465.00		3,475.00	12,298.00			105,238.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	62,000.00		299.00				62,299.00
9	Community Development	6,190.00					13,534.00	19,724.00
10	Miscellaneous							-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste	49,250.00						49,250.00
17	Transportation							-
18	Wastewater	34,766.00						34,766.00
19	Water	33,621.00					15,000.00	48,621.00
20	Other							-
21	Proprietary Function Funds							-
22	Total Disbursements & Transfers (Ln 2 thru 21)	450,913.00	-	38,364.00	12,298.00	-	28,534.00	530,109.00

(A) Operating Expenses should include Personal Services, Operating Expenses, Supplies and Materials, and Equipment Rental.

(B) Capital Improvements should include acquisition of real property or acquisition, construction, or extension of any improvements on real property.

(C) Other Capital Outlay should include other items to be inventoried (i.e. equipment, vehicles, etc.).

(D) Debt Service should include Bond Principal and Interest Payments, Payments to Retirement Interest-Free Loans from NDA (Airports) and other debt payments.

(E) Other should include Judgments, and Proprietary Function Funds if a separate budget is filed.

(F) Transfers should include Transfers and Transfers of Surplus Fees

2026-2027 SUMMARY OF PROPRIETARY FUNCTION FUNDS

THIS SPACE FOR USE OF PROPRIETARY FUNCTION FUNDS ONLY

NOTE: State Statute Section 13-504 requires a uniform summary of the proposed budget statement including each proprietary function fund included in a separate proprietary budget statement prepared pursuant to the Municipal Proprietary Function Act. Proprietary function shall mean a water supply or distribution utility, a waste-water collection or treatment utility, an electric generation, transmission, or distribution utility, a gas supply, transmission, or distribution utility, an integrated solid waste management collection, disposal, or handling utility, or a hospital or a nursing home owned by a municipality.

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

If no official address, please provide address where correspondence should be sent

NAME **Sundae Provencher**

ADDRESS **P O Box 147**

CITY & ZIP CODE **Petersburg, NE 68652**

TELEPHONE **402-386-5551**

WEBSITE **None**

BOARD CHAIRPERSON

CLERK/TREASURER/SUPERINTENDENT/OTHER

PREPARER

NAME

Corey Stokes

Sundae Provencher

Jordan Mueller, CPA

TITLE /FIRM NAME

Chairperson

Village Clerk

Mueller & Honcik PC

TELEPHONE

402-386-5227

402-386-5551

402-395-6004

EMAIL ADDRESS

None

villgpet@gmail.net

jmueller@nebcpa.com

For Questions on this form, who should we contact (please ☒ one): Contact will be via email if supplied.

☐ Board Chairperson

☒ Clerk / Treasurer / Superintendent / Other

☐ Preparer

Village of Petersburg
2026-2027 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2025-2026 Total Property Tax Request (1) \$ 106,605.50
(from prior year budget - Cover Page submitted to the State Auditor)

Less: Prior Year Exceptions Utilized

Approved Bonds <i>(prior year line 16)</i>	(2)	<u>-</u>
Emergency Response <i>(prior year line 17)</i>	(3)	<u>-</u>
Public Safety Services <i>(prior year line 18)</i>	(4)	<u>-</u>
County Attorneys <i>(prior year line 19)</i>	(5)	<u>-</u>
County Public Defenders <i>(prior year line 20)</i>	(6)	<u>-</u>
Response to Public Safety Threat <i>(prior year line 21)</i>	(7)	<u>-</u>
Public Safety Interlocal Agreements <i>(prior year line 22)</i>	(8)	<u>-</u>
Voter Approved Increase <i>(prior year line 23)</i>	(9)	<u>-</u>
	(10)	<u>-</u>

TOTAL Prior Year Exceptions Utilized (total line 2 thru 10) (11) -

Preliminary Property Tax Request Authority (line 1 - line 11) (12) 106,605.50

Allowed Increases to Preliminary Property Tax Request Authority

2025 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) 106,606.13
See instructions below for where to find this amount (13)

Growth Percentage per County Assessor

<u>1,080,074.00</u> / <u>35,967,642.00</u> = <u>3.00%</u>	
2026 Growth Value 2025 Total Valuation	(14a) <u>3,201.28</u>
<i>(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)</i>	Increase due to Growth (14)

Inflation Percentage	<u>5.26%</u>	
<i>(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)</i>	(15a) <u>5,607.48</u>	Increase due to Inflation (15)

Allowable Exceptions Utilized (§ 13-3404)

2026-2027 Property Taxes Budgeted For:

Approved Bonds	(16)	<u>-</u>
<i>(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1))</i>		
Response to a declared emergency in the prior year & certified to the Auditor <i>(Must agree to total on Schedule 2)</i>	(17)	<u>-</u>
Public Safety Services, as defined in §13-320 <i>(Must agree to total on Schedule 3)</i>	(18)	<u>-</u>
County Attorneys	(19)	<u>-</u>
County Public Defenders	(20)	<u>-</u>
Support of service relating to an imminent & significant threat to public safety that was not previously provided by the political subdivision & is the subject of an agreement or modification of an existing agreement executed after 8/21/2024	(21)	<u>-</u>
Support of an interlocal agreement relating to public safety	(22)	<u>-</u>
Voter approved increase pursuant to § 13-3405	(23)	<u>-</u>
<i>(MUST attach sample ballot language and certified election results)</i>		
Prior Year's Unused Property Tax Request Authority used this year	(24)	<u>-</u>
<i>(Cannot exceed amount on Supporting Schedule 1, line 1)</i>		

Total Exceptions Utilized (Total lines 16 thru 24) (25) -

2026-2027 Total Property Tax Request Authority (Total lines 12, 14, 15, 25) (26) 115,414.26

2026-2027 ACTUAL Property Tax Request (from Cover Page - Page 1) (27) 110,337.37

Unused Property Tax Request Authority Created for Future Years (To Schedule 1, line 3) (28) 5,076.89
(Line 26 - Line 27, MUST be greater than or equal to \$0.00)

Village of Petersburg
2026-2027 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line	
Accumulated Unused Restricted Funds Authority from prior years (from prior year Schedule 1, line 4)	(1)	\$ 5,103.09
Less: Amount used this year (from Computation Form, line 24) (cannot exceed line 1)	(2)	-
Add: Unused Authority created this year (from Computation Form, line 28)	(3)	5,076.89
Total Unused Property Tax Request Authority subject to carryover limit (cannot be less than zero)	(4)	10,179.98
Calculation of carryover limit:		
2025-2026 Total Property Tax Request Authority (from prior year computation form, line 26)	(5)	106,654.00
Calculated Carryover Maximum (5% of line 5)	(6)	5,332.70
Unused Property Tax Request Authority Available for Future Years	(7)	5,332.70

Schedule 2 - DECLARED EMERGENCY EXCEPTION CERTIFICATION

If using a declared emergency response exception on the Property Tax Request Authority Computation Form, line 17, the following must be completed. Additionally, supporting documentation for the emergency declaration must be attached to the budget submission if the emergency was declared by the principal executive of the local government.

Description of Emergency (Column A)	Date of Emergency Declaration (Column B)	Emergency Declared by Who? (Column C)	Amount Used as Exception (Column D)
			\$ -
			-
			-
			-
			-
			-
Total Emergency Response Exception (must agree to Computation Form, line 17)			-

Schedule 3 - DESCRIPTION OF PUBLIC SAFETY SERVICES EXCEPTION

If using a public safety services exception on the Property Tax Request Authority Computation Form, line 18, the following must be completed:

Description of Public Safety Services Exception (Column A)	Amount Used as Exception (Column B)
	\$ -
	-
	-
	-
	-
	-
	-
	-
	-
Total Public Safety Exception (must agree to Computation Form, line 18)	-

Municipality Levy Limit Form

Village of Petersburg in Boone County

Municipality Levy

Personal and Real Property Tax Request	(1)		110,337.37
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	0.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		0.00
Tax Request Subject to Levy Limit	(8)		110,337.37
Valuation	(9)		43,063,087
Municipality Levy Subject to Levy Authority	(10)		0.256223
Levy Authority Allocated to Others-			
Airport Authority	(11)		0.000000
Community Redevelopment Authority	(12)		0.000000
Transit Authority	(13)		0.000000
Off Street Parking District Valuation	(14)		
Off Street Parking District Levy (Statute 77-3443(2))	(15)	0.000000	0.000000
Other	(16)		0.000000
Total Levy for Compliance Purposes	(17)		0.256223 (A)
Levy Authority			
Municipality Levy Limit	(18)		0.450000
Municipality property taxes designated for interlocal agreements	(19)		0.000000
Total Municipality Levy Authority	(20)		0.450000 (B)
Voter Approved Levy Override	(21)		0.000000 (C)

Note: (A) must be less than the greater of (B) or (C) to be in compliance with the Statutes

This Form is to be completed to ensure compliance with the levy limits established in State Statute Section 77-3442. The levy limit applicable to municipalities is 45 cents plus 5 cents for interlocal agreements.

State Statute Section 86-416 allows for a special tax to fund Public Safety Communication projects, the tax has the same status as bonded indebtedness. State Statute 72-2301 through 72-2308 allows bonds to be issued for Public Facilities Construction Projects. Amounts should be included as Bonded Indebtedness on Line 7 above.

A municipality may exceed the limits in State Statute Section 77-3442 by completing the requirements of State Statute Section 77-3444 (Election or Townhall Meeting). If an amount is entered on Line 21, a sample ballot and election results MUST be submitted with budget. If voter approved override was completed at a Townhall Meeting, minutes of that meeting, and a list of registered voters in the municipality must be submitted. Please refer to the statutes to ensure all requirements are met.

Village of Petersburg
IN
Boone County, Nebraska

NOTICE OF BUDGET HEARING AND BUDGET SUMMARY

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Sections 13-501 to 13-513, that the governing body will meet on the 1st day of September 2026, at 6:00 o'clock P.M., at The Petersburg City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to the following proposed budget. The budget detail is available at the office of the Clerk during regular business hours.

2024-2025 Actual Disbursements & Transfers	\$	530,109.00
2025-2026 Actual/Estimated Disbursements & Transfers	\$	579,706.00
2026-2027 Proposed Budget of Disbursements & Transfers	\$	1,124,317.00
2026-2027 Necessary Cash Reserve	\$	297,358.00
2026-2027 Total Resources Available	\$	1,421,675.00
Total 2026-2027 Personal & Real Property Tax Requirement	\$	110,337.37
Unused Budget Authority Created For Next Year	\$	5,332.70

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	\$	110,337.37
Personal and Real Property Tax Required for Bonds	\$	-

NOTICE OF SPECIAL HEARING TO SET FINAL TAX REQUEST

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 1st day of September 2026, at 6:30 o'clock P.M., at The Petersburg City Hall for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2025	2026	Change
Operating Budget	1,168,640.00	1,124,317.00	-4%
Property Tax Request	\$ 106,605.50	\$ 110,337.37	4%
Valuation	35,967,642	43,063,087	20%
Tax Rate	0.296393	0.256223	-14%
Tax Rate if Prior Tax Request was at Current Valuation	0.247557		

REPORTING PERIOD JULY 1, 2025 THROUGH JUNE 30, 2026

Boone County

[illegible]

List all Trade Names, Corporate Names and Business Names under which the political subdivision conducted business.

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:

TAXABLE VALUE LOCATED IN THE COUNTY OF: BOONE

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage ^b
PETERSBURG	City/Village	1,080,074	43,063,087	35,967,642	3.00

* 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.

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 **DAN LUEKEN** BOONE 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.

DAN LUEKEN Wednesday, August 19, 2026
(signature of county assessor) *(date)*

CC: County Clerk, **BOONE** 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)