2025-2026
STATE OF NEBRASKA
CITY/VILLAGE BUDGET FORM

Village of Eagle

TO THE COUNTY BOARD AND COUNTY CLERK OF
Cass County

This budget is for the Period October 1, 2025 through September 30, 2026

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:

421,883.75	Property Taxes for Non-Bond Purposes
45,000.00	Principal and Interest on Bonds
466,883.75	**Total Personal and Real Property Tax Required**

99,938,657.00	**Total Certified Valuation (All Counties)**

*(Certification of Valuation(s) from County Assessor **MUST** be attached)*

County Clerk's Use ONLY

Projected Outstanding Bonded Indebtedness as of October 1, 2025
(As of the Beginning of the Budget Year)

Principal	44,000.00
Interest	488.25
Total Bonded Indebtedness	44,488.25

Report of Joint Public Agency & Interlocal Agreements

Was this Subdivision involved in any Interlocal Agreements or Joint Public Agencies for the reporting period of July 1, 2024 through June 30, 2025?

[X] 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, 2024 through June 30, 2025?

[ ] YES [X] NO

*If **YES**, Please submit Trade Name Report by September 30th.*

APA Contact 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

Submission Information

Budget Due by 9-30-2025

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 Eagle in Cass County

Line No.	Beginning Balances, Receipts, & Transfers	Actual 2023 - 2024 (Column 1)	Actual/Estimated 2024 - 2025 (Column 2)	**Adopted Budget 2025 - 2026** (Column 3)
1	Net Cash Balance	1,571,330.00	1,401,236.00	1,596,621.00
2	Investments	173,679.00	180,918.00	185,704.00
3	County Treasurer's Balance	7,633.00	15,716.00	11,675.00
4	Beginning Balance Proprietary Function Funds (Only If Page 6 is Used)			-
5	**Subtotal of Beginning Balances** (Lines 1 thru 4)	**1,752,642.00**	**1,597,870.00**	**1,794,000.00**
6	Personal and Real Property Taxes (Columns 1 and 2 - See Preparation Guidelines)	509,790.00	503,047.00	462,261.14
7	Federal Receipts			
8	State Receipts: Motor Vehicle Pro-Rate	1,254.00	1,000.00	1,000.00
9				
10	State Receipts: Highway Allocation and Incentives	154,971.00	156,310.00	154,500.00
11	State Receipts: Motor Vehicle Fee	10,888.00	10,306.00	10,000.00
12	State Receipts: State Aid			
13	State Receipts: Municipal Equalization Aid	15,650.00	47,534.00	73,301.00
14	State Receipts: Other	35,518.00	20,914.00	-
15	State Receipts: Property Tax Credit			
16	Local Receipts: Nameplate Capacity Tax			
17	Local Receipts: Motor Vehicle Tax	31,820.00	28,750.00	29,000.00
18	Local Receipts: Local Option Sales Tax	178,253.00	179,575.00	175,000.00
19	Local Receipts: In Lieu of Tax	17,493.00	13,924.00	15,000.00
20	Local Receipts: Other	619,895.00	598,829.00	3,240,000.00
21	Transfers In of Surplus Fees			
22	Transfers In Other Than Surplus Fees	71,014.00		
23	Proprietary Function Funds (Only if Page 6 is Used)			-
24	**Total Resources Available** (Lines 5 thru 23)	**3,399,188.00**	**3,158,059.00**	**5,954,062.14**
25	**Total Disbursements & Transfers** (Line 22, Pg 3, 4 & 5)	**1,801,318.00**	**1,364,059.00**	**5,100,244.00**
26	**Balance Forward/Cash Reserve** (Line 24 MINUS Line 25)	**1,597,870.00**	**1,794,000.00**	**853,818.14**
27	Cash Reserve Percentage			49%

PROPERTY TAX RECAP		
	Tax from Line 6	462,261.14
	County Treasurer Commission at 1%	4,622.61
	Total Property Tax Requirement	466,883.75

Village of Eagle in Cass 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:		Property Tax Request
General Fund		$ 421,883.75
Bond Fund		$ 45,000.00
______ Fund		
______ Fund		
Total Tax Request	**	$ 466,883.75

** This Amount should agree to the Total Personal and Real Property Tax Required on the Cover Page 1.

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	$	853,818.14
Remaining Cash Reserve	$	853,818.14
Remaining Cash Reserve %		49%

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 Eagle in Cass County

Line No.	**2025-2026 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	565,000.00	50,000.00	33,000.00	17,904.00			665,904.00
3	Public Safety - Police	50,000.00						50,000.00
3a	Public Safety - Fire	15,000.00	70,000.00					85,000.00
4	Public Safety - Other	85,000.00		80,000.00	46,547.00			211,547.00
5	Public Works - Streets	130,000.00	2,725,000.00	5,000.00	256,848.00			3,116,848.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	125,000.00	75,000.00	7,000.00				207,000.00
9	Community Development							-
10	Miscellaneous	15,000.00	25,000.00					40,000.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	225,000.00	50,000.00	25,000.00	15,293.00			315,293.00
19	Water	175,000.00	195,000.00	31,000.00	7,652.00			408,652.00
20	Other							-
21	Proprietary Function Funds **(Page 6)**					-		-
22	**Total Disbursements & Transfers (Lns 2 thru 21)**	1,385,000.00	3,190,000.00	181,000.00	344,244.00	-	-	5,100,244.00

(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 Eagle in Cass County

Line No.	**2024-2025 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	444,920.00			17,904.00			462,824.00
3	Public Safety - Police	38,057.00						38,057.00
3a	Public Safety - Fire	9,549.00		4,931.00				14,480.00
4	Public Safety - Other	91,520.00		9,881.00	46,547.00			147,948.00
5	Public Works - Streets	65,001.00	46,384.00		72,569.00			183,954.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	85,618.00	21,450.00					107,068.00
9	Community Development							-
10	Miscellaneous	-						-
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	123,546.00		18,188.00	140,915.00			282,649.00
19	Water	85,667.00	13,050.00	20,710.00	7,652.00			127,079.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers** (Ln 2 thru 21)	943,878.00	80,884.00	53,710.00	285,587.00	-	-	1,364,059.00

(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 Eagle in Cass County

Line No.	2023-2024 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	492,024.00		24,000.00	17,904.00		71,014.00	604,942.00
3	Public Safety - Police	37,743.00						37,743.00
3a	Public Safety - Fire	4,677.00						4,677.00
4	Public Safety - Other	82,093.00		11,045.00	46,547.00			139,685.00
5	Public Works - Streets	71,131.00	94,497.00	12,700.00	67,369.00			245,697.00
6	Public Works - Other							-
7	Public Health and Social Services							-
8	Culture and Recreation	78,155.00		6,206.00				84,361.00
9	Community Development							-
10	Miscellaneous	100.00						100.00
11	Business-Type Activities:							
12	Airport							-
13	Nursing Home							-
14	Hospital							-
15	Electric Utility							-
16	Solid Waste							-
17	Transportation							-
18	Wastewater	136,190.00	108,083.00	21,346.00	141,622.00			407,241.00
19	Water	125,762.00	143,458.00		7,652.00			276,872.00
20	Other							-
21	Proprietary Function Funds							-
22	**Total Disbursements & Transfers (Ln 2 thru 21)**	1,027,875.00	346,038.00	75,297.00	281,094.00	-	71,014.00	1,801,318.00

(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

CORRESPONDENCE INFORMATION

ENTITY OFFICIAL ADDRESS

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

NAME	Village of Eagle
ADDRESS	PO Box 130
CITY & ZIP CODE	Eagle, 68347
TELEPHONE	(402) 781-2748
WEBSITE	www.eaglene.gov

	BOARD CHAIRPERSON	CLERK/TREASURER/SUPERINTENDENT/OTHER	PREPARER
NAME	Terri Todd	Nick Nystrom	
TITLE /FIRM NAME	Chairperson	Village Clerk	
TELEPHONE	(402) 432-0945	(402) 781-2748	
EMAIL ADDRESS	terri@eaglene.gov	nick@eaglene.gov	

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

- [ ] Board Chairperson
- [X] Clerk / Treasurer / Superintendent / Other
- [ ] Preparer

Village of Eagle

2025-2026 PROPERTY TAX REQUEST AUTHORITY COMPUTATION FORM

Calculation of Preliminary Property Tax Request Authority

2024-2025 Total Property Tax Request *(from prior year budget - Cover Page submitted to the State Auditor)*	(1)	$ 552,257.80		
Less: Prior Year Exceptions Utilized *(Will all be zero for 2025-2026 budget because first year of new cap)*				
Approved Bonds *(prior year line 16)*	(2)	-		
Emergency Response *(prior year line 17)*	(3)	-		
Public Safety Services *(prior year line 18)*	(4)	-		
County Attorneys *(prior year line 19)*	(5)	-		
County Public Defenders *(prior year line 20)*	(6)	-		
Response to Public Safety Threat *(prior year line 21)*	(7)	-		
Public Safety Interlocal Agreements *(prior year line 22)*	(8)	-		
Voter Approved Increase *(prior year line 23)*	(9)	-		
Unused authority used in the prior year *(prior year line 24)*	(10)	-		
TOTAL Prior Year Exceptions Utilized (total line 2 thru 10)	**(11)**	-		
Preliminary Property Tax Request Authority (line 1 - line 11)			(12)	**552,257.80**

Allowed Increases to Preliminary Property Tax Request Authority

2024 Property Taxes Levied (per Taxes Levied Reports from Department of Revenue) — 552,335.92 (13)

See instructions below for where to find this amount

Growth Percentage per County Assessor

2025 Growth Value		2024 Total Valuation		(14a)	Increase due to Growth (14)
450,010.00	/	89,261,720.00	=	0.50%	2,784.58

(Line 14 equals Line 13 minus line 2 & 3, multiplied by line 14a)

Inflation Percentage — 5.17% (15a) — Increase due to Inflation (15): 28,555.77

(Line 15 equals Line 13 minus line 2 & 3, multiplied by line 15a)

Allowable Exceptions Utilized (§ 13-3404)

2025-2026 Property Taxes Budgeted For:

Approved Bonds *(Cannot exceed property tax request for principal & interest on bonds on cover page (page 1)*	(16)	45,000.00		
Response to a declared emergency in the prior year & certified to the Auditor *(Must agree to total on Schedule 2)*	(17)	-		
Public Safety Services, as defined in §13-320 *(Must agree to total on Schedule 3)*	(18)	-		
County Attorneys	(19)	-		
County Public Defenders	(20)	-		
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)	-		
Support of an interlocal agreement relating to public safety	(22)	37,743.00		
Voter approved increase pursuant to § 13-3405 *(MUST attach sample ballot language and certified election results)*	(23)	-		
Prior Year's Unused Property Tax Request Authority used this year *(Cannot exceed amount on Supporting Schedule 1, line 1)*	(24)	-		
Total Exceptions Utilized *(Total lines 16 thru 24)*			(25)	**82,743.00**
2025-2026 Total Property Tax Request Authority *(Total lines 12, 14, 15, 25)*			(26)	**666,341.15**
2025-2026 ACTUAL Property Tax Request *(from Cover Page - Page 1)*			(27)	466,883.75
Unused Property Tax Request Authority Created for Future Years *(To Schedule 1, line 3)* *(Line 26 - Line 27, MUST be greater than or equal to $0.00)*			(28)	**199,457.40**

Village of Eagle
2025-2026 PROPERTY TAX REQUEST AUTHORITY SUPPORTING SCHEDULES

Schedule 1 - Calculation of Unused Property Tax Request Authority Carryforward

	Line No.	
Converted 2024-2025 Unused Restricted Funds Authority *(See instructions below for how to determine this amount)*	(1)	$ 34.88
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)	199,457.40
Total Unused Property Tax Request Authority available for future years ***(cannot be less than $0.00)***	(4)	199,492.28

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 Eagle in Cass County

Municipality Levy

Personal and Real Property Tax Request	(1)		466,883.75
Judgments (Not Paid by Liability Insurance)	(2)	0.00	
Pre-Existing Lease - Purchase Contracts-7/98	(3)	0.00	
Bonded Indebtedness	(4)	45,000.00	
Interest Free Financing (Public Airports)	(5)	0.00	
Benefits Paid Under Firefighter Cancer Benefits Act	(6)	0.00	
Total Levy Exemptions	(7)		45,000.00
Tax Request Subject to Levy Limit	(8)		421,883.75
Valuation	(9)		99,938,657
Municipality Levy Subject to Levy Authority	(10)		0.422143
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)		0.422143 **(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 Eagle in Cass County

2025-2026 ALLOWABLE GROWTH PERCENTAGE COMPUTATION FORM

YES

X	**This budget is for a VILLAGE; therefore the allowable growth provisions of the Property Tax Request Act DO NOT apply.**

CALCULATION OF ALLOWABLE GROWTH PERCENTAGE

Prior Year Total Property Tax Request (1) N/A
(Total Personal and Real Property Tax Required from ***prior year*** *budget - Cover Page)*

Base Limitation Percentage Increase (2%) 0.00 % (2)

Real Growth Percentage Increase

______ / ______ = 0.00 % (3)

2025 Real Growth Value per Assessor / Prior Year Total Real Property Valuation per Assessor

Total Allowable Growth Percentage Increase (Line 2 + Line 3) (4) N/A %

Allowable Dollar Amount of Increase to Property Tax Request (Line 1 x Line 4) (5) -

TOTAL PROPERTY TAX REQUEST (Line 1 + Line 5) (6) **N/A**
(Without needing to attend Joint Public Hearing, or be included on postcard notification)

ACTUAL PROPERTY TAX REQUEST

2025-2026 ACTUAL Total Property Tax Request (7) N/A
(Total Personal and Real Property Tax Required from Cover Page)

If line (7) is **greater than** line (6), your political subdivision **is required** to participate in the joint public hearing, and complete the postcard notification requirements of §77-1633. You must provide your information to the County Assessor electronically by September 4th. You are not required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632. The joint public hearing is completed in lieu of this hearing.

If line (7) is **less than** line (6), your political subdivision **is not required** to participate in the joint public hearing, or complete the postcard notification requirements of §77-1633. You are required to hold the Special Hearing to Set the Final Tax Request outlined in §77-1632.

Village of Eagle
IN
Cass 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 15th day of September 2025, at 7:05 o'clock p.m., at the Eage Fire Department 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.

2023-2024 Actual Disbursements & Transfers	$	1,801,318.00
2024-2025 Actual/Estimated Disbursements & Transfers	$	1,364,059.00
2025-2026 Proposed Budget of Disbursements & Transfers	$	5,100,244.00
2025-2026 Necessary Cash Reserve	$	853,818.14
2025-2026 Total Resources Available	$	5,954,062.14
Total 2025-2026 Personal & Real Property Tax Requirement	$	466,883.75
Unused Budget Authority Created For Next Year	$	199,492.28

Breakdown of Property Tax:

Personal and Real Property Tax Required for Non-Bond Purposes	$	421,883.75
Personal and Real Property Tax Required for Bonds	$	45,000.00

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 15th day of September 2025, at 7:00 o'clock p.m., at the Eage Fire Department for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	2024	2025	Change
Operating Budget	4,834,588.00	5,100,244.00	5%
Property Tax Request	$ 552,257.80	$ 466,883.75	-15%
Valuation	89,261,720	99,938,657	12%
Tax Rate	0.618695	0.467170	-24%
Tax Rate if Prior Tax Request was at Current Valuation	0.552597		

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
(format for all counties and cities.)
TAX YEAR 2025
(certification required on or before August 20th of each year)

EAGLE VILLAGE

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
EAGLE VILLAGE	City/Village	450,010	99,938,657	89,261,720	0.50

* *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 SASHA FRYE, CASS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8-14-2025
(date)

CC: County Clerk, CASS 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

2,780,810 Pers Prior
2,277,956 Pers Value

86,480,910 Real Prior
97,660,701 Real Value

CERTIFICATION OF TAXABLE VALUE AND GROWTH VALUE
(format for all counties and cities.)
TAX YEAR 2025
(certification required on or before August 20th of each year)

EAGLE VILLAGE BOND

TO:

TAXABLE VALUE LOCATED IN THE COUNTY OF: CASS

Name of Political Subdivision	Subdivision Type (County or City)	Growth Value *	Total Taxable Value	Prior Year Total Property Valuation	Growth Percentage [b]
EAGLE VILLAGE BOND	City/Village	450,010	99,938,657	89,261,720	0.50

** 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 SASHA FRYE, CASS County Assessor hereby certify that the valuation listed herein is, to the best of my knowledge and belief, the true and accurate taxable valuation for the current year, pursuant to Neb. Rev. Stat. §§ 13-509 and 13-518.

(signature of county assessor)

8.14.2025
(date)

CC: County Clerk, CASS 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

1,780,810 Pers Prior
2,277,956 Pers Value

86,480,910 Real Prior
97,660,701 Real Value

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

{certification required annually}

FOURTH ST PROJECT EAGLE

TO City or Community Redevelopment Authority (CRA):

TIF Base & Excess Value located in the City of EAGLE, in the County of CASS.

NAME of TIF PROJECT	TIF BASE VALUE	TIF EXCESS VALUE
FOURTH ST PROJECT EAGLE	5,535	1,001,750

I **SASHA FRYE**, **CASS** 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.

Sasha Frye
(signature of county assessor)

8.14.2025
(date)

CC: County Clerk, CASS County

CC: County Treasurer, CASS County

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