

Board of Education Special Hearing to Set Final  
Tax Request  
Monday, September 8, 2025 6:30 PM  
Bellevue Public Schools Welcome Center  
2600 Arboretum Dr  
Bellevue, NE 68005

A. Routine Business

A.1. Call to Order  
Board President

A.2. Roll Call  
Board Secretary

A.3. Open Meetings Law  
Board President

The Bellevue Board of Education abides by the Nebraska Open Meetings Law. A copy of the law is posted on the wall of our Board room.

B. Hearing

B.1. Valuation Review  
Susan Brooks

We have received the final valuation from the Sarpy County Assessor. General Fund valuation has risen about 7% since 2024 (6% in the Bond Fund). The proposed budget recommends a General Fund tax levy of \$1.025400, and a Bond Fund levy of \$0.12, for a total levy of \$1.145400. This is a decrease of \$.014600 (1.46 cents) overall.

B.2. Hearing to Set Final Tax Request  
Board President

Notice of the hearing was published in accordance with Nebraska statutes. The proposed property tax request and rate to be used for the 2025-26 school year were

included in the hearing notice. A copy of the notice is attached.

Based on the 2025-26 proposed budget, the Bellevue School District is recommending \$1.025400 for the General Fund levy and \$0.12 for the Bond Fund. This would cause a decrease in the total levy for people living in the Bellevue Public School District to \$1.145400.

Individuals interested in making comments on the property tax request and rate will be asked to come to the podium, state their name and address, followed by their input.

C. Public Comment Period

Public comment pertaining to items not otherwise on the Agenda must be submitted to the Secretary of the Board five days prior to the Board meeting. There were no items submitted for Public Comment for this meeting.

D. Adjourn  
Board President

Adjourn the September 8, 2025, Special Hearing to Set Final Tax Request of the Board of Education.

# *Bellevue Public Schools*



Special Hearing to Set Final  
Tax Request for 2025-2026

# 2025 Certified GF Valuation

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICTS TAX YEAR 2025

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

**TO: BELLEVUE SCHOOL**

### TAXABLE VALUE LOCATED IN THE COUNTY OF: SARPY

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 <sup>a</sup>
BELLEVUE SCHOOL	3	77-0001	00-9000	5,304,779,756	90,787,656	4,950,421,306	1.83


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

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

I Dan Pittman, Sarpy County Assessor hereby certify that the valuations 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.



*(signature of county assessor)*



*(date)*

CC: County Clerk, Sarpy County

CC: County Clerk where school district is headquartered, if different county, Sarpy 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)

# 2025 Certified Bond Valuation

## CERTIFICATION OF TAXABLE VALUE FOR SCHOOL DISTRICT BONDS TAX YEAR 2025

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

TO: BELLEVUE SCH BOND

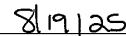
TAXABLE VALUE LOCATED IN THE COUNTY OF: SARPY

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
BELLEVUE SCH BOND		77-0001	4,894,398,345

I Dan Pittman, Sarpy County Assessor hereby certify that the valuations 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.



*(signature of county assessor)*



*(date)*

CC: County Clerk, Sarpy County

CC: County Clerk where school district is headquartered, if different county, Sarpy 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)

# 2025-26 Proposed Levies

2025 Certified Valuation:	District	\$5,304,779,756	(7% increase)
	Bond	\$4,894,398,345	(6% increase)
Total Personal and Real Property Tax Requirement for General Fund	<u>Dollars Needed</u>	<u>Current Levy</u>	<u>Proposed Levy</u>
	\$54,395,220	\$1.04	\$1.0254
Total Personal and Real Property Tax Requirement For Bonds	<u>Dollars Needed</u>	<u>Current Levy</u>	<u>Proposed Levy</u>
	\$5,873,280	\$0.12	\$0.12
		<u>Current Total Levy</u>	<u>Proposed Total Levy</u>
		\$1.16	\$1.1454

# 2025-26 Tax Request Notice

## Notice of Special Hearing To Set Final Tax Request

Bellevue Public Schools (77-0001) in Sarpy County, Nebraska

PUBLIC NOTICE is hereby given, in compliance with the provisions of State Statute Section 77-1632, that the governing body will meet on the 8 day of, September 2025 at 6:30 o'clock P.M., at BPS Welcome Center, 2600 Arboretum Dr., Bellevue for the purpose of hearing support, opposition, criticism, suggestions or observations of taxpayers relating to setting the final tax request.

	<u>2024-2025</u>	<u>2025-2026</u>	<u>Change</u>						
Property Valuations	4,950,421,306	5,304,779,756	7%						
	<u>2024-2025 Budget Information</u>				<u>2025-2026 Budget Information</u>				
<u>Fund</u>	<u>2024-2025 Operating Budget</u>	<u>2024-2025 Property Tax Request</u>	<u>2024 Tax Rate</u>	<u>Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)</u>	<u>2025-2026 Operating Budget</u>	<u>2025-2026 Proposed Property Tax Request</u>	<u>Proposed 2025 Tax Rate</u>	<u>Change in Tax Rate</u>	<u>Change in Operatin g Budget</u>
General Fund	133,525,029.00	51,363,938.00	1.040000	0.968258	137,265,112.00	54,395,220.00	1.025400	-1%	3%
Bond Fund(s) K - 12	6,000,416.00	5,535,774.00	0.120000	0.104354	5,820,784.00	5,873,280.00	0.120000	0%	-3%
Special Building Fund			0.000000	0.000000		-	0.000000	0%	0%
Qualified Capital Purpose Undertaking Fund K - 12			0.000000	0.000000	-	-	0.000000	0%	0%
Total	139,525,445.00	56,899,712.00	1.160000	1.072612	143,085,896.00	60,268,500.00	1.145400	-1%	3%

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	2024-2025	2025-2026	Change
Property Valuations	4,950,421,306	5,304,779,756	7%

### 2024-2025 Budget Information

### 2025-2026 Budget Information

Fund	2024-2025 Operating Budget	2024-2025 Property Tax Request	2024 Tax Rate	Property Tax Rate (2023-2024 Request Divided By 2024 Valuation)	2025-2026 Operating Budget	2025-2026 Proposed Property Tax Request	Proposed 2025 Tax Rate	Change in Tax Rate	Change in Operating Budget
<b>General Fund</b>	133,525,029.00	51,363,938.00	1.040000	0.968258	137,265,112.00	54,395,220.00	1.025400	-1%	3%
<b>Bond Fund(s) K - 12</b>	6,000,416.00	5,535,774.00	0.120000	0.104354	5,820,784.00	5,873,280.00	0.120000	0%	-3%
<b>Bond Fund(s) K - 8</b>			0.000000	0.000000			0.000000	0%	0
<b>Bond Fund(s) 9 - 12</b>			0.000000	0.000000			0.000000	0%	0
<b>Bond Fund</b>			0.000000	0.000000			0.000000	0%	0
<b>Special Building Fund</b>			0.000000	0.000000		-	0.000000	0%	0
<b>Qualified Capital Purpose Undertaking Fund K - 12</b>			0.000000	0.000000	-	-	0.000000	0%	0
<b>Qualified Capital Purpose Undertaking Fund K - 8</b>			0.000000	0.000000			0.000000	0%	0
<b>Qualified Capital Purpose Undertaking Fund 9 - 12</b>			0.000000	0.000000			0.000000	0%	0
<b>Total</b>	139,525,445.00	56,899,712.00	1.160000	1.072612	143,085,896.00	60,268,500.00	1.145400	-1%	3%