

CERTIFICATION

I, Sarah Scott, Property Tax Administrator for the State of Nebraska, hereby certify to the Tax Equalization and Review Commission (Commission), pursuant to Neb. Rev. Stat. §77-5029, that I have adopted the county audit reports prepared and submitted by personnel to the Department of Revenue, Property Assessment Division (DOR), for compliance with the orders of the Commission for Box Butte and Cheyenne counties. The audit for Box Butte County found that the Commission's order for the county had been properly complied with and implemented. The Cheyenne County audit has a finding of non-compliance with the Commission's order.

DATED this 16th day of June, 2026.



Sarah Scott
Property Tax Administrator

Attachments (4)



June 16, 2026

BOX BUTTE COUNTY AUDIT

On or before August 1 of each year, the Property Tax Administrator shall certify to the Tax Equalization and Review Commission (Commission) that any order issued, pursuant to Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED THAT:

The level of value for agricultural homes, farm home sites, and farm sites within the residential class of real property in Box Butte County shall be increased by 52% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements, however classified or coded within said subclass of the residential class of real property as shown in Box Butte County's 2026 abstract of assessment.

An audit was conducted on agricultural residential property in Box Butte County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that the Box Butte County Assessor adjusted the values within the administrative computer system. The final adjusted values were found to be displayed on the property record cards. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the assessed value percentage change can be attributed to rounding. The Abstract of Assessment, Form 45 and the Assessed Value Update were both filed with the Division timely and confirm appropriate implementation of the Order.

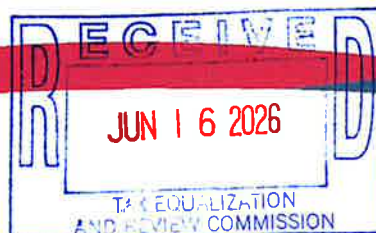
Based on the outcome of the audit, it is the opinion of the Property Tax Administrator that the Box Butte County Assessor implemented the Order as specified.

Pursuant to Neb. Rev. Stat. §77-5029 the Property Tax Administrator shall audit the records of the county assessor to determine whether the orders were implemented. Therefore, it is concluded from the audit that Box Butte County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the Agricultural Residential class of real property in the County increased by 52%.

Please contact me if you have any additional questions.

Liaison Signature: *Allison J. Louca*

Date: 6/16/2026



BOX BUTTE COUNTY
Agricultural Residential Property

52% Increase - Total Value

Loc ID #	Before TERC Action			After TERC Action			% Chng	
	Land	Improv	Out Bldg	Land	Improv	Out Bldg		Total
1	52,675	84,549	14,504	151,728	80,066	128,514	230,626	52.00
2	40,100	57,386	23,530	121,016	60,952	87,227	183,945	52.00
3	35,100	66,932	13,159	115,191	53,352	101,737	175,091	52.00
4	60,475	89,027	8,153	157,655	91,922	135,321	239,636	52.00
5	69,275	188,592	35,365	293,232	105,298	286,660	445,713	52.00
6	31,950	27,263	0	59,213	48,564	41,440	90,004	52.00
7	57,400	204,134	16,129	422,753	87,248	310,284	641,946	51.85
8	48,500	291,293	88,646	428,439	73,720	442,765	651,227	52.00
9	67,800	71,705	24,379	80,984	103,056	109,091	123,102	52.00
10	39,600	184,874	21,553	246,027	60,192	281,008	373,961	52.00
11	52,500	101,430	26,566	180,496	79,800	154,174	274,354	52.00
12	35,000	35,281	3,102	41,883	53,200	53,627	63,663	52.00
13	36,450	98,160	34,765	169,375	55,404	149,203	257,450	52.00
14	44,475	52,804	18,404	59,092	67,602	80,262	89,678	51.75
15	52,625	114,139	38,481	205,245	79,990	173,491	311,972	52.00
16	43,425	157,746	2,794	203,965	66,006	239,774	310,027	52.00
17	42,125	95,438	3,501	172,576	64,030	145,066	262,316	52.00
18	59,325	93,022	34,334	186,681	90,174	141,393	283,755	52.00
19	47,500	98,346	4,591	191,757	72,200	149,486	291,471	52.00
20	47,500	87,708	15,198	150,406	72,200	133,316	228,617	52.00
21	72,375	121,116	40,880	234,371	110,010	184,096	356,244	52.00
22	99,725	138,149	8,627	324,501	151,582	209,986	493,241	52.00
23	70,250	201,165	29,837	301,252	106,780	305,771	457,903	52.00
24	39,400	151,147	2,179	192,726	59,888	229,743	292,943	52.00
25	43,350	410,337	9,962	553,310	65,892	62,372	84,103	52.00
26	20,000	102,257	28,734	150,991	30,400	155,431	229,507	52.00
27	70,550	272,118	34,182	376,850	107,236	413,619	519,57	52.00
28	35,000	121,454	7,993	236,387	53,200	184,610	359,308	52.00
29	40,000	134,347	0	174,347	60,800	204,207	265,007	52.00
30	35,050	125,196	126,799	287,045	53,276	190,298	436,308	52.00



Date June 16, 2026

CHEYENNE COUNTY AUDIT

On or before August 1 of each year, the Property Tax Administrator shall certify to the Tax Equalization and Review Commission (Commission) that any order issued, pursuant to Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED THAT:

The level of value for the Valuation Group 80 subclass of the residential class of real property in Cheyenne County shall be adjusted by an increase of nine percent (9%) so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements, however classified or coded within the Valuation Group 80 subclass of the residential class of real property as shown in Cheyenne County's 2026 abstract of assessment.

An audit was conducted on Valuation Group 80 in Cheyenne County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. Property values were not uniformly adjusted 9% as a result of the Commission's order. Attached is a table illustrating the changes made to the properties randomly selected. The audit revealed that some parcels were increased 11%, and other parcels did not increase at all. Only one parcel increased the required 9%. The Abstract of Assessment, Form 45 and the Assessed Value Update were both filed with the Division timely; however, neither supports that the county assessor increased values as required.

Based on the outcome of the audit, it is the opinion of the Property Tax Administrator that the Cheyenne County Assessor did not implement the Order as specified.

Pursuant to Neb. Rev. Stat. §77-5029 the Property Tax Administrator shall audit the records of the county assessor to determine whether the orders were implemented. Therefore, it is concluded from the audit that Cheyenne County has not properly implemented the orders issued by the Tax Equalization and Review Commission and the value of Valuation Group 80 in the residential class of real property in the County did not increase as ordered.

Liaison Signature

Allison L. Lauer

Date 6/16/2026

Property Assessment Division
Sarah Scott, Administrator
revenue.nebraska.gov/PAD

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Lincoln, Nebraska 68509-8919
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**CHEYENNE COUNTY RESIDENTIAL PROPERTY
RURAL RESIDENTIAL Valuation Group 80**

Increase Total Value 9 %

Loc ID #	Before TERC Action				After TERC Action				% Chng
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total	
1	37600	67365	36915	141880	37600	67365	36915	141880	0.00
2	58420	162070	5830	226320	64955	180190	6480	251625	11.18
3	54080	186225	12480	252785	60125	207045	13875	281045	11.18
4	58860	142765	45055	246680	58860	142765	45055	246680	0.00
5	36140	19720	7560	63420	36140	19720	7560	63420	0.00
6	33660	131315	70135	235110	33660	131315	70135	235110	0.00
7	51560	237465	81325	370350	57325	264010	90420	411755	11.18
8	41950	58935	35520	136405	46640	65525	39490	151655	11.18
9	29600	84065	4770	118435	32910	93465	5305	131680	11.18
10	17320	97605	19455	134380	18880	106390	21205	146475	9.00
11	84600	930095	166920	1181615	94060	1034080	185585	1313725	11.18
12	51530	117370	7305	176205	57295	130495	8120	195910	11.18
13	70510	269470	10410	350390	78390	299595	11570	389555	11.18
14	52000	38685	6305	96990	52000	38685	6305	96990	0.00
15	35700	23085	6115	64900	39695	25670	6800	72165	11.19
16	27500	87865	2280	117645	30575	97690	2535	130800	11.18
17	36500	183500	10405	230405	36500	183500	10405	230405	0.00
18	45240	127475	9145	181860	50295	141730	10170	202195	11.18
19	40475	207205	13975	261655	40475	207205	13975	261655	0.00
20	118395	187335	2140	307870	118395	187335	2140	307870	0.00
21	45500	96885	77005	219390	45500	96885	77005	219390	0.00
22	79500	241495	41110	362105	88390	268495	45705	402590	11.18
23	129480	281735	6065	417280	129480	281735	6065	417280	0.00
24	49930	261765	12985	324680	55515	291030	14440	360985	11.18
25	45360	34900	1230	81490	50430	38800	1365	90595	11.17
26	27500	138345	40490	206335	30575	153810	45020	229405	11.18
27	44150	299325	23400	366875	44150	299325	23400	366875	0.00
28	38940	84380	42475	165795	38940	84380	42475	165795	0.00
29	71380	459280	23565	554225	79360	510625	26200	616185	11.18
30	62665	6540	9540	78745	62665	6540	9540	78745	0.00

