

State of Nebraska

Property Assessment Division of the  
Nebraska Department of Revenue

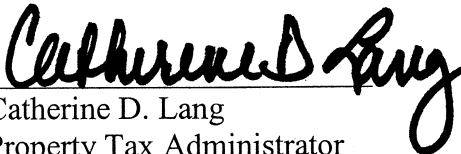
IN THE MATTER OF THE AUDIT OF )  
CASS COUNTY, NEBRASKA, FOR )  
IMPLEMENTATION OF THE ORDER )  
OF THE NEBRASKA TAX )  
EQUALIZATION AND REVIEW )  
COMMISSION FOR THE )  
ASSESSMENT YEAR 2007. )

Certification of the  
Property Tax Administrator

Pursuant to Neb. Rev. Stat. §77-5029 (R.S. Supp. 2006), the order of the Nebraska Tax Equalization and Review Commission, dated July, 24, 2007, issued to Cass County to adjust the valuation of a class or subclass of real property for tax year 2007, was audited by the Property Assessment Division of the Nebraska Department of Revenue.

Based upon the audit findings attached hereto, Catherine D. Lang, the Property Tax Administrator, hereby certifies that the order was implemented by the county.

Dated this 24th day of July, 2007.

  
Catherine D. Lang  
Property Tax Administrator

Certificate of Service

Sent as certification of the findings of the Property Tax Administrator, to the Nebraska Tax Equalization and Review Commission, by hand delivery, on the 24<sup>th</sup> day of July, 2007.

Sent as certification of the findings of the Property Tax Administrator, to the County Assessor, regular U.S. mail, on the 24th day of July, 2007.



July 5, 2007

**CASS COUNTY AUDIT**

On or before August 1, 2007, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Cass County, as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006) was implemented by the County Assessor.

**Order**

**IT IS THEREFORE ORDERED THAT:**

- 1 No adjustment by a percentage by the Commission shall be made to level of value for the residential class of real property in the County, or a subclass thereof, for tax year 2007.
- 2 No adjustment by a percentage by the Commission shall be made to the level of value for the commercial and industrial class of real property in the County excepting an adjustment to a subclass, for tax year 2007.
- 3 The level of value for the Strata: Improved, Unimproved & IOLL: Strata, 1 Improved and Strata 3 IOLL, Improvements only subclass of the class of commercial and industrial real property in the County shall be adjusted by a decrease in the amount of 7.70% so that the level of value indicated by the median of the subclass will be 100%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Strata: Improved, Unimproved & IOLL: Strata, 1 Improved and Strata 3 IOLL, Improvements only subclass of the class of commercial and industrial real property as shown in the County's 2007 abstract of assessment.
- 4 No adjustment by a percentage by the Commission shall be made to the level of value for recapture of the agricultural land and horticultural land class of real property subject to special valuation in the County or a subclass thereof for tax year 2007.
- 5 No adjustment by a percentage by the Commission shall be made to the level of value for special value of the agricultural land and horticultural land class of real property subject to special valuation in the County or a subclass thereof for tax year 2007.
- 6 These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Cass County Assessor via Certified United States Mail, return receipt requested, the Cass County Clerk, the Chairperson of the Cass County Board and the Cass County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2007, as required by Neb. Rev. Stat. §77-5028 (Cum. Supp. 2006).
- 7 On or before June 5, 2007, the Cass County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the ordered adjustments have been made as required by Neb. Rev. Stat. §77-5029 (Cu. Supp. 2006).
- 8 The Property Tax Administrator shall audit the records of the Cass County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).
- 9 On or before August 1, 2007, the Property Tax Administrator shall certify to the

Commission that this Order either was or was not implemented by Cass County, as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).

10 This order is effective the date it is signed and sealed. **SIGNED AND SEALED** April 26, 2007.

### CONCLUSION

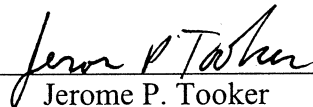
An audit was conducted on July 3, 2007 in Cass County. Twenty samples were chosen at random. Cass County adjusted their file electronically. Record cards were selected at random. The 2007 final values are part of the electronic property record cards. Attached; is a table illustrating the changes made to the properties randomly selected. Slight variation in the percentage decrease can be attributed to rounding.

Based on the outcome of the audit, it is the opinion of the Department of Property Assessment & Taxation that the Cass County Assessor implemented the Order as specified.

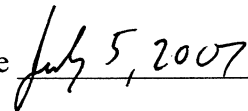
The Assessor filed an amended abstract as required by the order.

Pursuant to Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006) 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 random sampling that Cass County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the subclass of commercial and industrial real property land only in the County was decreased by 7.70 percent.

Liaison Signature

  
Jerome P. Tooker

Date



**CASS COUNTY COMMERCIAL PROPERTY  
IMPROVEMENTS ONLY (COMMERCIAL & INDUSTRIAL)**

**COM & IND CLASS, IMPROVEMENTS ONLY, 7.70% DECREASE**

	Loc ID #	Before Commission Action			After Commission Action			% Chng
		Land	Improv	Total	Land	Improv	Total	
1	130107859	35,000	68,070	103,070	35,000	62,829	97,829	-7.70
2	130121029	41,251	46,021	87,272	41,251	42,477	83,728	-7.70
3	130097225	58,310	221,503	279,813	58,310	204,447	262,757	-7.70
4	130393741	157,375	62,089	219,464	157,375	57,308	214,683	-7.70
5	130027812	5,670	29,675	35,345	5,670	27,390	33,060	-7.70
6	130056199	246	3,989	4,235	246	3,682	3,928	-7.70
7	130051543	12,040	62,082	74,122	12,040	57,302	69,342	-7.70
8	130023213	114,527	204,223	318,750	114,527	188,498	303,025	-7.70
9	130024147	22,506	106,499	129,005	22,506	98,299	120,805	-7.70
10	130032824	8,250	18,421	26,671	8,250	17,003	25,253	-7.70
11	130034215	12,678	123,489	136,167	12,678	113,980	126,658	-7.70
12	130068314	4,880	7,994	12,874	4,880	7,378	12,258	-7.71
13	130040134	10,367	95,893	106,260	10,367	88,509	98,876	-7.70
14	130128112	415,820	38,233,303	38,649,123	415,820	35,289,339	35,705,159	-7.70
15	130067814	13,398	17,888	31,286	13,398	16,511	29,909	-7.70
16	130175560	39,875	262,556	302,431	39,875	242,339	282,214	-7.70
17	130272221	30,500	103,857	134,357	30,500	95,860	126,360	-7.70
18	130223999	44,603	170,089	214,692	44,603	156,992	201,595	-7.70
19	130065797	13,475	102,253	115,728	13,475	94,380	107,855	-7.70
20	130166200	246,881	420,734	667,615	246,881	388,337	635,218	-7.70