

State of Nebraska

Property Assessment Division of the  
Nebraska Department of Revenue

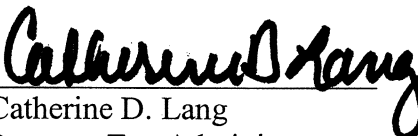
IN THE MATTER OF THE AUDIT OF )  
MORRILL COUNTY, NEBRASKA, FOR )  
IMPLEMENTATION OF THE ORDER )  
OF THE NEBRASKA TAX )  
EQUALIZATION AND REVIEW )  
COMMISSION FOR THE )  
ASSESSMENT YEAR 2007. )

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 Morrill 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 19, 2007

## MORRILL COUNTY AUDIT

On or before August 1 of each year, the Property Tax Administrator shall certify to the Tax Equalization and Review Commission that any order issued, pursuant to Section 77-5028, of Nebraska Revised Statutes (Reissue 2003), 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, or a subclass thereof, for tax year 2007.
3. No adjustment by a percentage by the Commission shall be made to the level of value for the agricultural land and horticultural land class of real property not subject to special valuation in the County, excepting an adjustment to a subclass, for tax year 2007.
4. The level of value for the Market Area 1 subclass of the class of agricultural land and horticultural land real property not subject to special valuation in the County shall be adjusted by a decrease in the amount of 4.76% so that the level of value indicated by the median of the subclass will be 72%. The ordered adjustment shall be applied only to agricultural land and horticultural land not subject to special valuation, all uses within Market Area Range 1, excluding improvements as shown in the County's 2007 abstract of assessment.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Morrill County Assessor via Certified United States Mail, return receipt requested, the Morrill County clerk, the

Chairperson of the Morrill County Board and the Morrill 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).

6. On or before June 5, 2007, the Morrill 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 (Cum. Supp. 2006).
7. The Property Tax Administrator shall audit the records of the Morrill County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).
8. 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 Morrill County, as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).
9. This order is effective the date it is signed and sealed.

#### **Audit**

An audit was conducted on June 22, 2007 in Morrill County. Twenty samples were chosen at random. Morrill County adjusted their file electronically. The sample Record cards were pulled at random from the Townships and Ranges that comprise Agricultural Market Area One. The final values were placed in the record file. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the percentage decreased can be attributed to the way the County's CAMA program rounds the new LCG values.

Based on the outcome of the audit, it is the opinion of the Department of Property Assessment & Taxation that the Morrill 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 (Reissue 2003) 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 Morrill County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the Market Area 1 subclass of the class of agricultural and horticultural land not subject to special valuation in the County was decreased by .0476%.

Liaison Signature Mark W. Laore Date 6.28.07

MORRILL COUNTY AGRICULTURAL PROPERTY

MARKET AREA 1 - DECREASE of 4.76% to all agricultural land

Loc ID #	Before TERC Action						After TERC Action						% Chng to Ag Land*
	Ag Land	non-Ag Land	Improv	Outbldg	Total	Ag Land	non-Ag Land	Improv	Outbldg	Total			
	1	73015	0	0	5425	78440	69610	0	0	5425	75035	4.66	
2	89975	0	0	4560	94535	85690	0	0	4560	90250	4.76		
3	44905	0	0	0	44905	42790	0	0	0	42790	4.71		
4	24765	5400	13880	4290	42935	23585	5400	13880	4290	41755	4.76		
5	49820	5400	3735	1995	55550	47480	5400	3735	1995	53210	4.70		
6	31140	0	0	0	31140	29640	0	0	0	29640	4.82		
7	21445	0	0	0	21445	20435	0	0	0	20435	4.71		
8	47050	0	0	0	47050	44835	0	0	0	44835	4.71		
9	21445	0	0	0	21445	20435	0	0	0	20435	4.71		
10	20485	0	0	0	20485	19500	0	0	0	19500	4.81		
11	20420	5400	8280	1085	29785	19455	5400	8280	1085	28820	4.73		
12	20825	0	0	0	20825	19825	0	0	0	19825	4.80		
13	71880	0	0	0	71880	68490	0	0	0	68490	4.72		
14	113105	0	0	0	113105	107780	0	0	0	107780	4.71		
15	3535	0	0	0	3535	3365	0	0	0	3365	4.81		
16	59915	0	0	0	59915	57065	0	0	0	57065	4.76		
17	125995	0	0	0	125995	120080	0	0	0	120080	4.69		
18	76860	0	0	0	76860	73240	0	0	0	73240	4.71		
19	22145	0	0	0	22145	21100	0	0	0	21100	4.72		
20	9520	0	0	0	9520	9065	0	0	0	9065	4.78		

\* Note: The MIPS program did not round to the four decimal places(.0476) for each LCG, and therefore, the overall percent change will vary, but does round to at least .047 or slightly above.