

State of Nebraska

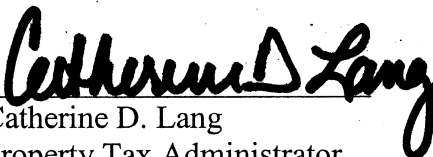
Property Assessment Division of the
Nebraska Department of Revenue

IN THE MATTER OF THE AUDIT OF)
WASHINGTON COUNTY, NEBRASKA, FOR)
IMPLEMENTATION OF THE ORDER) Certification of the
OF THE NEBRASKA TAX) Property Tax Administrator
EQUALIZATION AND REVIEW)
COMMISSION FOR THE)
ASSESSMENT YEAR 2007.)

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 Washington 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 24th 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.



June 29, 2007

WASHINGTON 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 Washington 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 The level of value for the commercial and industrial class of real property in the County shall be adjusted by a decrease in the amount of 5.14% to land only so that the level of value indicated by the median of the commercial and industrial class will be 96%. The ordered adjustment shall be made to all land however classified or coded within the class of commercial and industrial real property in the County as shown in the County's 2007 abstract of assessment.
- 3 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.
- 4 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.
- 5 These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Washington County Assessor via Certified United States Mail, return receipt requested, the Washington County Clerk, the Chairperson of the Washington County Board and the Washington 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 Washington 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).
- 7 The Property Tax Administrator shall audit the records of the Washington 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 Washington County,

as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).

9 This order is effective the date it is signed and sealed. **SIGNED AND SEALED** May 4, 2007.

CONCLUSION

An audit was conducted on June 27, 2007 in Washington County. Twenty samples were chosen at random. Washington County adjusted their file manually as well as electronically. Record cards were selected at random. The 2007 final values were transferred to the record cards. Attached; is a table illustrating the changes made to the randomly selected properties. Slight variation in the percentage 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 Washington 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 Washington 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 5.14 percent.

Liaison Signature Jerome P. Tooker Date June 29, 2007
Jerome P. Tooker

WASHINGTON COUNTY COMMERCIAL PROPERTY

COMMERCIAL & INDUSTRIAL CLASS, LAND ONLY - DECREASE 5.14%

	Loc ID #	Before Commission Action			After Commission Action			% Chng
		Land	Improv	Total	Land	Improv	Total	
1	890021945	130,355		960,525	123,655		1,161,365	-5.14
2	890022022 *	35,675		35,675	33,840	0	33,840	-5.14
3	890086402 *	58,045	808,450	866,495	55,060	808,450	863,510	-5.14
4	890034258	8,750		8,750	8,300		8,300	-5.14
5	890034454	21,000	92,310	113,310	19,920	92,310	112,230	-5.14
6	890034132	11,725	118,260	129,985	11,120	118,260	129,380	-5.16
7	890034062	15,540	5,730	21,270	14,740	5,730	20,470	-5.15
8	890061642	12,995	168,925	181,920	12,325	168,925	181,250	-5.16
9	890061810	10,295	27,250	37,545	9,765	27,250	37,015	-5.15
10	890061663	13,665	66,755	80,420	12,965	66,755	79,720	-5.12
11	890065912	7,870	38,815	46,685	7,465	38,815	46,280	-5.15
12	890066255 *	5,245	143,670	148,915	4,975	143,670	148,645	-5.15
13	890042588	18,770	67,390	86,160	17,805	70,760	88,565	-5.14
14	890042693	14,400	90,600	105,000	13,660	95,130	108,790	-5.14
15	890043106	7,500		7,500	7,115		7,115	-5.13
16	890043316 *	21,600	47,980	69,580	20,490	47,980	68,470	-5.14
17	890043673 *	14,400	65,025	79,425	13,660	65,025	78,685	-5.14
18	890044338	8,400	72,770	81,170	7,970	76,410	84,380	-5.12
19	890044604	39,940	44,465	84,405	37,885	46,690	84,575	-5.15
20	890046473	12,600	153,060	165,660	11,950	160,715	172,665	-5.16

* Records identified with an asterisk had appraisal action completed for the 2007 assessment year prior to the implementation of the Commission's order. Highlighted improvement values also reflect appraisal action completed for the 2007 assessment year prior to the implementation of the Commission's order.