



**Dave Heineman**  
Governor

# STATE OF NEBRASKA


**DEPARTMENT OF REVENUE**  
**Douglas A. Ewald**, Tax Commissioner  
**PROPERTY ASSESSMENT DIVISION, Ruth A. Sorensen**, Administrator  
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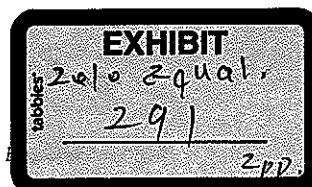
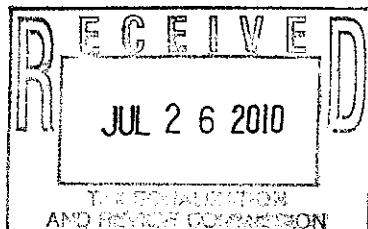
## CERTIFICATION

I, Ruth A. Sorensen, Property Tax Administrator for the State of Nebraska, hereby certify to the Tax Equalization and Review Commission, pursuant to Neb. Rev. Stat. §77-5029 (2009), that I adopt the County Audit reports prepared and submitted by personnel of the Department of Revenue, Property Assessment Division for compliance with orders of the Nebraska Tax Equalization and Review Commission. Audits for compliance with and implementation of the Commission's orders were performed for the following county:

<u>County Number</u>	<u>County</u>
6	Boyd

DATED this 23<sup>rd</sup> day of July, 2010.

  
Ruth A. Sorensen  
Property Tax Administrator



July 23, 2010

**BOYD 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 Section 77-5028 of Neb. Rev. Stat. (Supp. 2007) was implemented by the County Assessor.

On or about May 11, 2010, the Commission issued Amended Findings and Orders Adjusting Values to Boyd County, ordering the County to adjust the level of value for the agricultural land and horticultural land class of real property not receiving special valuation in the County by an increase in the amount of 8.5% so that the level of value indicated by the median of the subclass will be 72%.

The Department conducted an audit on Tuesday, June 29, 2010 in Boyd County. Twenty samples were chosen at random. Boyd County adjusted their file manually as well as electronically. Record cards were pulled at random. The 2010 final values were transferred to the record cards. Attached is a table illustrating the changes made to the randomly selected properties. Any variations in the percentage increase can be attributed to rounding.

Based on the outcome of the audit, it is the opinion of the Department of Revenue, Property Assessment Division that the Boyd 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 (2009), the Property Tax Administrator shall audit the records of the county assessor to determine whether the orders were implemented. Boyd County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the agricultural land and horticultural land class of real property not receiving special valuation in the County was **increased** by 8.5%.

Liaison Signature: Mike Krolkowski Date: 7-9-2010

Mike Krolkowski  
Field Liaison, Area # 11

