

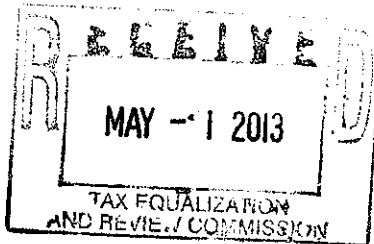
**BEFORE THE NEBRASKA TAX EQUALIZATION AND REVIEW COMMISSION**

IN THE MATTER OF EQUALIZATION	]	COUNTY NUMBER 22
OF VALUE OF REAL PROPERTY	]	
WITHIN DAKOTA COUNTY,	]	AFFIDAVIT OF DICK
NEBRASKA,	]	ERICKSON, DAKOTA
FOR TAX YEAR 2013	]	COUNTY ASSESSOR

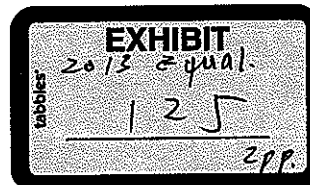
**STATE OF NEBRASKA, COUNTY OF DAKOTA**

Dick Erickson ("Affiant"), being first duly sworn on oath, deposes and says that he is the County Assessor of Dakota County, Nebraska, and that he has knowledge of the matter of equalization of value of real property within Dakota County, Nebraska, for tax year 2013, in the following facts and particulars.

1. On June 30, 2011, the Property Tax Administrator ordered the active CAMA program removed from the State Assessment Office in Dakota County, Nebraska.
2. On approximately July 21, 2011, a different CAMA system was installed in the State Assessment Office in Dakota County, Nebraska.
3. The new CAMA system had many problems and office personnel were not able to make it totally functional.
4. The problems with the new CAMA system became evident to the Dakota County Board of Commissioners and, as a result, a resolution was passed that Dakota County would reassume the assessment function beginning July 1, 2012, as was provided for in Neb. Rev. Stat. §77-1340.
5. Upon reassumption of the assessment function, the Dakota County Board of Commissioners terminated the use of the new CAMA program and returned to the old program.
6. While the Dakota County Assessor's Office was required to use the new CAMA program, some of the data became corrupt and unreliable.
7. Unreliable data may have affected the quality of the Statistical Analysis for the property classes referred to in the Tax Equalization and Review Commission Findings and Order to Show Cause and Notice of Hearing dated April 25, 2013.
8. Because of the problem created by the exchange of data between the old and new CAMA programs, it is evident that a total physical review of the Property Class 4500 Rural Residential is necessary.



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- 9. The Dakota County Assessment Office is in the process of a total physical review all Rural Residential 4500 class property in 2013 to be applied to 2014 values.
- 10. The total physical review of all Rural Residential 4500 class property will result in new depreciation tables.
- 11. The total physical review of all Rural Residential 4500 class property will result in an acceptable Median, COD, and PRD.
- 12. In my training and experience, a percent increase across the board at this time will do nothing to improve the quality of the assessment of Rural Residential 4500 Class Property. Doing so will only lead to more confusion for the taxpayer when the new values come out in 2014.
- 13. Due to the fact that the data may be unreliable and a total review is already in process, it is in the best interest of the taxpayers to forego the percent increase and allow the Dakota County Assessor's Office to put the new review on for 2014.

Affiant swears that these facts are true to the best of Affiant's knowledge and belief.

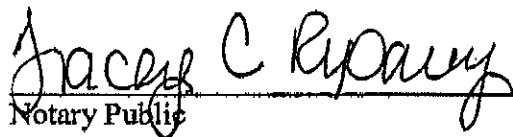
DATED this 1<sup>st</sup> day of MAY ~~April~~, 2013.

State of NEBRASKA  
County of DAKOTA

  
 \_\_\_\_\_  
 Dick Erickson  
 Dakota County Assessor

SUBSCRIBED AND SWORN to before me this 1<sup>st</sup> day of MAY ~~April~~, 2013.



  
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 Notary Public