



Dave Heineman
Governor

STATE OF NEBRASKA


DEPARTMENT OF REVENUE
Douglas A. Ewald, Tax Commissioner
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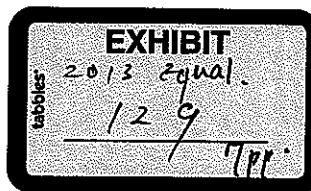
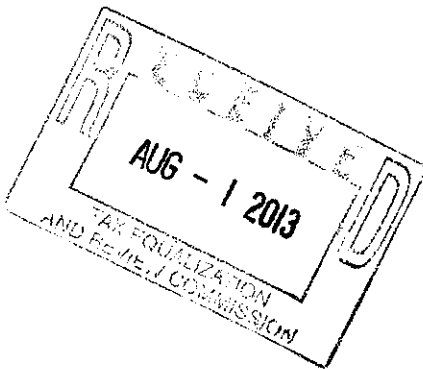
CERTIFICATION

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

<u>County Number</u>	<u>County</u>
22	Dakota
27	Dodge
47	Howard

DATED this 1st day of August, 2013.


Ruth A. Sorensen
Property Tax Administrator



July 23, 2013

DAKOTA 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 Neb. Rev. Stat. (Supp. 2007) was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. The level of value for the Valuation Grouping 21 subclass of the residential class of real property will be adjusted by an increase in the amount of 7.50% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment is to be made to all land and improvement components of all residential parcels however classified or coded within the Valuation Grouping 21 subclass of the residential class of real property as shown in the County's 2013 abstract of assessment.

The level of value for the Valuation Grouping 25 subclass of the residential class of real property will be adjusted by an increase of 7% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment is to be made to all land and improvement components of all residential parcels however classified or coded within the Valuation Grouping 25 subclass of the residential class of real property as shown in the County's 2013 abstract of assessment.

2. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of property in the County, or a subclass thereof, for tax year 2013.
3. No adjustment by a percentage by the Commission shall be made to level of value for the agricultural land and horticultural land class of real property or a subclass thereof in the County for tax year 2013.
4. These findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Dakota County Assessor via Certified United States Mail, return receipt requested, the Dakota County Clerk, the Chairperson of the Dakota County Board and the Dakota County Attorney via First

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Class United States Mail sufficient postage paid, on or before May 15, 2013, as required by Neb. Rev. Stat. 77-5028 (Reissue 2009).

5. On or before June 5, 2013, the Dakota 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 (Reissue 2009).
6. The Property Tax Administrator shall audit the records of the Dakota County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
7. On or before August 1, 2013, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dakota County, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
8. This order is effective the date it is signed and sealed.

An audit was conducted on July 16, 2013 in Dakota County. Dakota County adjusted their file electronically. Twenty samples were chosen at random and those record cards were examined. The assessed value of the Valuation Grouping 21 and Valuation Grouping 25 subclass for the 2013 assessment were printed prior to the TERC Order. The Valuation Grouping 21 and Valuation Grouping 25 property subclass for the 2013 assessment were printed subsequent to the increase in the value of the Valuation Grouping 21 and Valuation Grouping 25 property subclass of the residential class of real property. The 2013 final values were then computed to determine that the Valuation Grouping 21 and Valuation Grouping 25 subclass were increased per the TERC Order. Attached is a table illustrating the changes made to the properties that were randomly selected.

Based on the outcome of the audit, it is the opinion of the Department of Revenue, Property Assessment Division that the Dakota 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., 2009) 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 Dakota County has implemented the orders issued by the Tax Equalization and Review Commission and increased the residential parcels in the subclass Valuation Grouping 21 by 7.50% and Valuation Grouping 25 by 7%.

Liaison Signature Barb Oswald
Barb Oswald

Date July 23, 2013

July 22, 2013

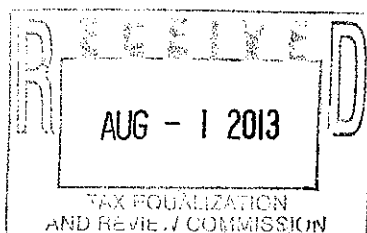
DODGE COUNTY AUDIT

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 Neb. Rev. Stat. (Supp. 2007) was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. The level of value for the Valuation Grouping 7 subclass of the residential class of real property will be adjusted by an increase in the amount of 11.5% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment will be applied only to the Valuation Grouping 7 subclass of the residential land class of real property.
2. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of property in the County, or a subclass thereof, for tax year 2013.
3. No adjustment by a percentage by the Commission shall be made to level of value for the agricultural land and horticultural land class of real property or a subclass thereof in the County for tax year 2013.
4. These findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Dodge County Assessor via Certified United States Mail, return receipt requested, the Dodge County Clerk, the Chairperson of the Dodge County Board and the Dodge County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2013, as required by Neb. Rev. Stat. 77-5028 (Reissue 2009).
5. On or before June 5, 2013, the Dodge 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 (Reissue 2009).



6. The Property Tax Administrator shall audit the records of the Dodge County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
7. On or before August 1, 2013, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dodge County, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
8. This order is effective the date it is signed and sealed.

An audit was conducted on July 11, 2013 in Dodge County. Dodge County adjusted their file manually as well as electronically. Twenty samples were chosen at random and those record cards were examined. The assessed value of the Valuation Grouping 7 subclass for the 2013 Data printed prior to the TERC Order and the assessed value of the Valuation Grouping 7 property subclass for the 2013 Data printed subsequent to the increase in the value of the Valuation Grouping 7 property subclass of the residential class of real property were noted. The 2013 final values were then computed to determine the Valuation Grouping 7 subclass increase resulting from the TERC Order. A copy of the notice of valuation change sent to parcel owners in the Valuation Grouping 7 subclass was also obtained. Attached is a table illustrating the changes made to the properties randomly selected.

Based on the outcome of the audit, it is the opinion of the Department of Revenue, Property Assessment Division that the Dodge 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., 2009) 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 Dodge County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the Valuation Grouping 7 subclass of residential real property in Dodge County was **increased** by 11.5%.

Liaison Signature


Bridget Barclay Sudol

Date July 12, 2013

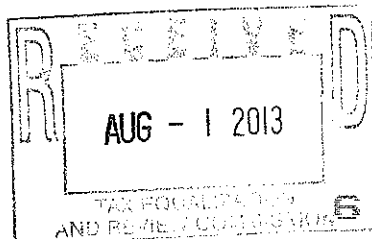
July 22, 2013

HOWARD 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 Neb. Rev. Stat. (Supp. 2007) was implemented by the County Assessor.

Order

1. IT IS THEREFORE ORDERED THAT:
2. No adjustment by a percentage by the Commission shall be made to level of value for the residential class of property in the County, or a subclass thereof, for tax year 2013.
3. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of real property or a subclass thereof in the County for tax year 2013.
4. The level of value for the Land Use Dry subclass of the agricultural land and horticultural land class of real property not receiving special valuation in the County shall be adjusted by an increase in the amount of 43% so that the level of value indicated by the median of the subclass will be 72%. The ordered adjustment shall be applied only to the Land Use Dry subclass of the agricultural land and horticultural land class of real property not receiving special valuation in the County, excluding improvements as shown in the County's 2013 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 Howard County Assessor via Certified United States Mail, return receipt requested, the Howard County Clerk, the Chairperson of the Howard County Board and the Howard County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2013, as required by Neb. Rev. Stat. 77-5028 (Reissue 2009).
6. On or before June 5, 2013, the Howard 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 (Reissue 2009).



7. The Property Tax Administrator shall audit the records of the Howard County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
8. On or before August 1, 2013, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Howard County, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
9. This order is effective the date it is signed and sealed.

An audit was conducted on 5th day of June, 2013 in Howard County. Twenty samples were chosen at random. Howard County adjusted their file manually as well as electronically. Copies of the Ag Land & Imp. Property Record Card for the 2013 Data printed prior to the TERC Order and a copy of the Ag Land & Imp. Property Record Card for the 2013 Data printed subsequent to the increase in the value of the Land Use Dry subclass of the agricultural land and horticultural land class of real property subsequent to the TERC Order Record cards were also printed. The 2013 final values were then computed to determine the increase in Land Use Dry subclass as well as the agland increase resulting from the TERC Order. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the percentage increased 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 Howard 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., 2009) 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 Howard County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the Land Use Dry subclass of the agricultural land and horticultural land class of real property not receiving special valuation has been **increased** by 43%.

Liaison Signature: Stephen F. Ronshaugen Date: 6/11/13

Stephen Ronshaugen
Field Liaison, Area # 12