



Pete Ricketts
Governor

STATE OF NEBRASKA

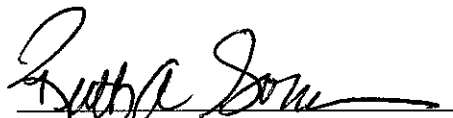
DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION, **Ruth A. Sorensen**, Administrator
PO Box 98919 • Lincoln, Nebraska 68509-8919
Phone: 402-471-5984 • Fax 402-471-5993
revenue.nebraska.gov/PAD

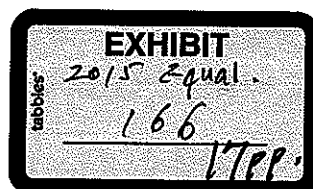
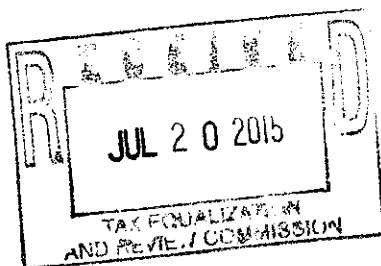
CERTIFICATION

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>
10	Buffalo
21	Custer
22	Dakota
48	Jefferson
51	Keith
55	Lancaster
56	Lincoln
92	Wheeler

DATED this 20th day of July, 2015.


Ruth A. Sorensen
Property Tax Administrator



June 10, 2015

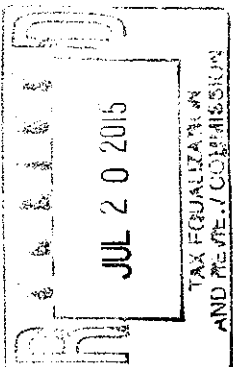
BUFFALO COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. No adjustment by a percentage shall be made to the level of value for the residential class of real property in the County, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 10, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 5% of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Valuation Grouping 10, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
3. No adjustment by a percentage shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
4. No adjustment by a percentage shall be made to the level of value for the agricultural land and horticultural land class of real property not receiving special valuation in the County, or a subclass thereof for tax year 2015.
5. No adjustment by a percentage shall be made to the level of value for special value of the agricultural land and horticultural land class of real property receiving special valuation in the County, or a subclass thereof for tax year 2015.
6. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Buffalo County Assessor via Certified United States Mail, return receipt requested, the Buffalo County Clerk, the Chairperson of the Buffalo County Board and the Buffalo County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).



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**BUFFALO COUNTY RESIDENTIAL PROPERTY
WITHIN TOWN OF RAVENNA**

VALUATION GROUP 10 SUBCLASS - INCREASE 5%

	Loc ID #	Before TERC Action				After TERC Action				% Chng
		Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total	
1	40098000	11970	60690		72660	12570	63725		76295	5.00
2	40595000	14070	60450		74520	14775	63475		78250	5.01
3	40721800	16900	202430	17790	237120	17745	212550	18680	248975	5.00
4	40134000	11970	48395		60365	12570	50815		63385	5.00
5	40542000	17100	132240		149340	17955	138850		156805	5.00
6	40269000	4790	10025		14815	5030	10525		15555	4.99
7	40508109	27010	90610		117620	28360	95140		123500	5.00
8	40626000	17100	53215		70315	17955	55875		73830	5.00
9	40147000	11970	20940		32910	12570	21985		34555	5.00
10	40195000	11970	32480		44450	12570	34105		46675	5.01
11	40191000	11970	73745		85715	12570	77430		90000	5.00
12	40286000	11970	17270		29240	12570	18135		30705	5.01
13	40374000	11970	18295		30265	12570	19210		31780	5.01
14	40399000	11970	65350		77320	12570	68620		81190	5.01
15	40190000	11970	30355		42325	12570	31875		44445	5.01
16	40585000	11970	23575		35545	12570	24755		37325	5.01
17	40691000	11970	73120		85090	12570	76775		89345	5.00
18	40484000	21090	91610		112700	22145	96190		118335	5.00
19	40568000	16815	61020		77835	17655	64070		81725	5.00
20	40142000	15105	29330		44435	15860	30795		46655	5.00

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

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June 10, 2015

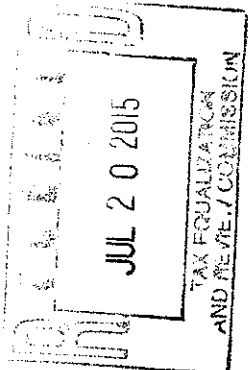
CUSTER COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

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, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 1, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 10% of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Valuation Grouping 1, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
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 2015.
4. 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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Custer County Assessor via Certified United States Mail, return receipt requested, the Custer County Clerk, the Chairperson of the Custer County Board and the Custer County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §71-5028 (Reissue 2009).
6. On or before June 5, 2015, the Custer County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall



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**CUSTER COUNTY RESIDENTIAL PROPERTY
WITHIN TOWN OF BROKEN BOW**

VALUATION GROUP 1 SUBCLASS - INCREASE 10%

Loc ID #	Before TERC Action				After TERC Action				% Chng
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total	
1	1065700	4592	67196	71788	5051	73915		78966	10.00
2	1143600	4400	112451	116851	4840	123696		128536	10.00
3	1071700	6048	40713	46761	6653	44785		51438	10.00
4	1151700	3325	62729	66054	3658	69002		72660	10.00
5	1082400	2745	49027	51772	3020	53929		56949	10.00
6	1155200	8040	155341	163381	8844	170875		179719	10.00
7	1100700	3170	72689	75859	3487	79958		83445	10.00
8	1161500	1430	9766	11196	1573	10743		12316	10.00
9	1104050	3260	0	3260	3586	0		3586	10.00
10	1170200	4415	26953	31368	4857	29649		34506	10.00
11	1108220	2939	168464	171403	3233	185310		188543	10.00
12	1179000	2955	99622	102577	3251	109584		112835	10.00
13	1128600	2365	62245	64610	2602	68470		71072	10.00
14	1187900	2465	50824	53289	2712	55906		58618	10.00
15	1139900	1850	37097	38947	2035	40807		42842	10.00
16	1191600	4240	27483	31723	4664	30232		34896	10.00
17	1217900	13405	59820	73225	14746	65802		80548	10.00
18	1193900	3010	48141	51151	3311	52955		56266	10.00
19	1218300	4840	78365	83205	5324	86202		91526	10.00
20	1198500	3485	65901	69386	3834	72491		76325	10.00

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

166:5

June 29, 2015

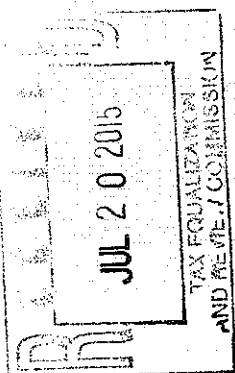
DAKOTA COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. The level of value for the residential class of real property in the County shall be adjusted by an increase in the amount of 5% so that the level of value indicated by the median of the residential class will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the residential class of real property as determined for preparation of the County's 2015 abstract of assessment.
2. No adjustment by a percentage by the Commission shall be made to the level of value for the commercial class of real property not receiving special valuation in the County, or a subclass thereof for tax year 2015.
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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
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 Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).
5. On or before June 5, 2015, 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).



1/66:6

DAKOTA COUNTY RESIDENTIAL PROPERTY

6/22/2015

RESIDENTIAL CLASS - INCREASE 5%

Loc ID #	Before TERC Action				After TERC Action				% Chng	
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total		
1	220012075	23415	161415	0	184830	24585	169485	0	194070	5.00
2	220180385	18820	134995	0	153815	19760	141745	0	161505	5.00
3	220021260	18360	101970	0	120330	19280	107070	0	126350	5.00
4	220006040	5700	211325	0	217025	5985	221890	0	227875	5.00
5	220053499	9860	87915	0	97775	10355	92310	0	102665	5.00
6	220045224	21295	127875	0	149170	22360	134215	0	156575	4.96
7	220111855	0	3625	0	3625	0	3805	0	3805	4.97
8	220078025	25350	154345	12020	191715	26620	162060	12620	201300	5.00
9	220044287	22500	114395	0	136895	23625	120115	0	143740	5.00
10	220082332	26250	106145	19435	151830	27565	111450	20405	159420	5.00
11	220065470	22740	89375	0	112115	23875	93845	0	117720	5.00
12	220072159	16050	101450	1550	119050	16855	106525	1630	125010	5.01
13	220085196	33500	175310	31035	239845	35175	184075	32585	251835	5.00
14	220158843	45000	214365	0	259365	47250	225085	0	272335	5.00
15	220016518	13600	45870	0	59470	14280	48165	0	62445	5.00
16	220155747	0	6955	0	6955	0	7305	0	7305	5.03
17	220007985	4140	103805	0	107945	4345	108995	0	113340	5.00
18	220001820	1690	146255	0	147945	1775	153570	0	155345	5.00
19	220079129	38200	100635	3980	142815	40110	105665	4180	149955	5.00
20	220197822	24500	136115	4495	165110	25725	142920	4720	173365	5.00

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

1166:7

July 9, 2015

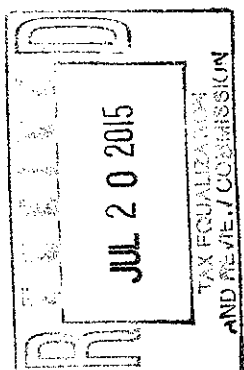
JEFFERSON COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. No adjustment by a percentage shall be made to the level of value for the residential class of real property in the County, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 11, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 40% to the land component of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to the land component however classified or coded within the Valuation Grouping 11, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
3. No adjustment by a percentage shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
4. No adjustment by a percentage shall be made to the level of value for the agricultural land and horticultural land class of real property not receiving special valuation in the County, or a subclass thereof for tax year 2015.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Jefferson County Assessor via Certified United States Mail, return receipt requested, the Jefferson County Clerk, the Chairperson of the Jefferson County Board and the Jefferson County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).
6. On or before June 5, 2015, the Jefferson 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).



1166:8

**JEFFERSON COUNTY RESIDENTIAL PROPERTY
IN THE RURAL PARTS OF THE COUNTY**

VALUATION GROUPING 11 SUBCLASS -INCREASE (TO THE LAND COMPONENT ONLY) 40%

Loc ID #	Before TERC Action				After TERC Action				% Chng	Added Column Land Change	
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total			
1	480039038	18630	81920	785	101335	26082	81920	785	108787	7.35	40.00%
2	480091528	16035	111935	8790	136760	22449	111935	8790	143174	4.69	40.00%
3	480085560	16515	117875	13280	147670	23121	117875	13280	154276	4.47	40.00%
4	480085978	13000	81325	705	95030	18200	81325	705	100230	5.47	40.00%
5	480124841	16580	75910	45855	138345	23212	75910	45855	144977	4.79	40.00%
6	480064555	17130	89900	880	107910	23982	89900	880	114762	6.35	40.00%
7	480058253	480	0	2255	2735	672	0	2255	2927	7.02	40.00%
8	480046778	52175	50570	9265	112010	73045	50570	9265	132880	18.63	40.00%
9	480115486	12680	105255	39760	157695	17752	105255	39760	162767	3.22	40.00%
10	480133379	24775	348615	0	373390	34545	348615	0	383160	2.62	**39.43%
11	480040087	6000	0	0	6000	8400	0	0	8400	40.00	40.00%
12	480124612	20045	48625	81830	150500	28063	48625	81830	158518	5.33	40.00%
13	480062609	38900	59330	11055	109285	54460	78935	11565	144960	32.64	40.00%
14	480118868	2000	0	0	2000	2800	0	0	2800	40.00	40.00%
15	480118752	14025	110645	0	124670	19635	110645	0	130280	4.50	40.00%
16	480056668	53180	44495	655	98330	74452	44495	655	119602	21.63	40.00%
17	480068038	36250	57965	9265	103480	50750	57965	9265	117980	14.01	40.00%
18	480122970	18650	174020	3040	195710	26110	174020	3040	203170	3.81	40.00%
19	480140367	17040	58885	12616	88541	23856	58885	12616	95357	7.70	40.00%
20	480094438	16500	69735	14225	100460	23100	69735	14225	107060	6.57	40.00%

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

explanation:

** this parcel had an outbuilding added so 1 ace changed from extra acres @\$1,500 to building site acre @\$2100; then updated by +40% (Calculation order issue)

1166:9

June 5, 2015

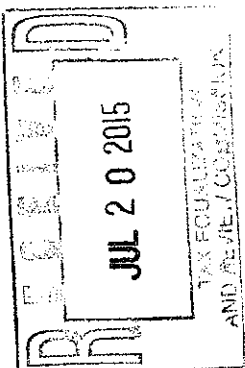
KEITH COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

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, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 5, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 9.50% to the improvements only of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all improvements however classified or coded within the Valuation Grouping 5, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
3. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
4. 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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
5. 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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
6. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Keith County Assessor via Certified United States Mail, return receipt requested, the Keith County Clerk, the Chairperson of the Keith County Board and the Keith County Attorney via



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**KEITH COUNTY RESIDENTIAL PROPERTY
WITHIN CLASS VALUATION GROUPING (05) LAKE**

VALUATION GROUPING (05) - INCREASE 9.5 % to Improvements Only

Loc ID #	Before TERC Action				After TERC Action				% Chng	
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total		
1	120104400	16000	205545		221545	16000	226070		241070	9.50
2	120600100	14370	172850		187220	14370	189270		203640	9.50
3	122000600	50000	194445	32465	276910	50000	212915	35550	298465	9.50
4	122001800	30000	145530	21980	197510	30000	159355	24070	213425	9.50
5	107900600	30000	372445		402445	30000	407825		437825	9.50
6	113001001	15000	61720		76720	15000	67585		82585	9.50
7	116600100	24725	166105		190830	24725	181885		206610	9.50
8	117905101	25000	77110		102110	25000	84435		109435	9.50
9	128400200	70000	511675		581675	70000	560285		630285	9.50
10	138502100	50000	125735		175735	50000	137680		187680	9.50
11	140300300	28000	117935		145935	28000	129140		157140	9.50
12	140301501	28000	157555		185555	28000	172525		200525	9.50
13	189505200	9250	69055	6875	85180	9250	75615	7530	92395	9.50
14	203008400	9910	113000		122910	9910	123735		133645	9.50
15	221002000	5400	31395		36795	5400	34380		39780	9.51
16	243500800	10725	57150	16995	84870	10725	62580	18610	91915	9.50
17	246504700	9750	10180		19910	9750	11125		20875	9.50
18	252800100	22640	24710		47350	22640	27055		49695	9.49
19	253500500	3030	104375		107405	3030	114290		117320	9.50
20	254003300	4845	2620		7465	4845	2870		7715	9.54

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

1166:11

July 15, 2015

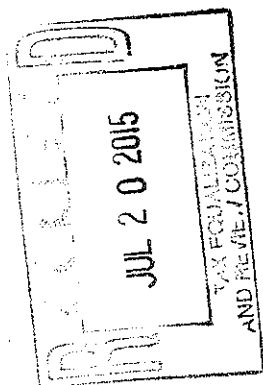
LANCASTER COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. No adjustment by a percentage shall be made to level of value for the residential class of real property in the County, or a subclass thereof, for tax year 2015.
2. No adjustment by a percentage shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
3. No adjustment by a percentage shall be made to level of value for the agricultural land and horticultural land class of real property not receiving special valuation or a subclass thereof in the County for tax year 2015.
4. The level of value of the agricultural land and horticultural land class of real property receiving special valuation in the County shall be adjusted by an increase in the amount of 8% so that the level of value measured by the median will be 72%. The ordered adjustment shall be applied only to agricultural land and horticultural land receiving special valuation, all uses, excluding improvements, as shown in the County's 2015 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 Lancaster County Assessor via Certified United States Mail, return receipt requested, the Lancaster County Clerk, the Chairperson of the Lancaster County Board and the Lancaster County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).
6. On or before June 5, 2015, the Lancaster 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).



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LANCASTER COUNTY AGRICULTURAL PROPERTY

AGRICULTURAL LAND CLASS - INCREASE 8%

Loc ID #	Before TERC Action			After TERC Action			% Chng	% Chng Land Only	
	Land	Improv	Total	Land	Improv	Total			
1	01-31-100-002-000	148700		148700	160600		160600	8.00	8.00
2	01-17-200-002-000	259400		259400	280100		280100	7.98	7.98
3	02-06-400-001-000	144300		144300	155800		155800	7.97	7.97
4	04-28-100-003-000	527900	180500	708400	570200	246100	816300	15.23	8.01
5	06-18-400-002-000	431900		431900	466400		466400	7.99	7.99
6	06-12-300-001-000	466700	110100	576800	506000	108500	614500	6.54	8.42
7	13-08-100-006-000	353300		353300	381600		381600	8.01	8.01
8	13-24-100-001-000	569100	135900	705000	616800	154900	771700	9.46	8.38
9	18-23-400-001-000	777200		777200	839300		839300	7.99	7.99
10	25-10-200-001-000	279500		279500	301900		301900	8.01	8.01
11	24-35-300-001-000	669100	166700	835800	723900	189400	913300	9.27	8.19
12	21-15-400-002-000	213000		213000	230600		230600	8.26	8.26
13	21-24-300-005-000	163900		163900	177000		177000	7.99	7.99
14	23-32-200-007-000	660800	1081500	1742300	711200	1270700	1981900	13.75	7.63
15	20-20-100-001-000	632100		632100	682700		682700	8.01	8.01
16	14-24-400-004-000	400700		400700	432800		432800	8.01	8.01
17	07-09-200-002-000	142900	12300	155200	154300		154300	-0.58	7.98
18	15-26-300-003-000	529400		529400	570600		570600	7.78	7.78
19	09-26-100-001-000	536300		536300	580000		580000	8.15	8.15
20	07-34-100-009-000	1449000	70400	1519400	1569800	109300	1679100	10.51	8.34

* Total values before and after TERC action are the values of the entire agricultural parcel. The ordered adjustment was applied to agricultural land, excluding improvements.*

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June 5, 2015

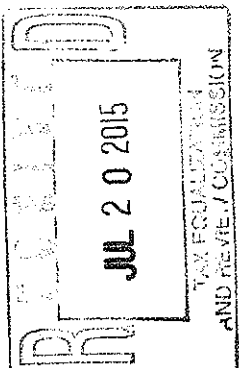
LINCOLN COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

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, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 3, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 17% of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Valuation Grouping 3, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
3. The level of value for the Valuation Grouping 4, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 8.50% of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Valuation Grouping 4, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
4. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
5. 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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
6. 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



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Signature Pat Albo, Tax Specialist Senior Date 6-5-2015

Signature Cheryl Foster, Field Liaison Date 6-5-2015

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June 29, 2015

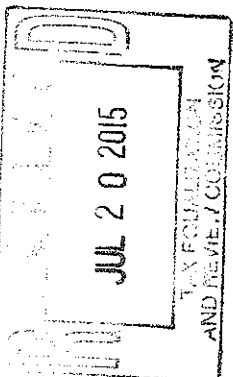
WHEELER COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. No adjustment by a percentage shall be made to the level of value for the residential class of real property in the County, excepting an adjustment to a subclass, for tax year 2015.
2. The level of value for the Valuation Grouping 4, subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 13% of the subclass so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the Valuation Grouping 4, subclass of the residential class of real property as shown in the County's 2015 abstract of assessment.
3. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2015.
4. 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 receiving special valuation in the County, or a subclass thereof for tax year 2015.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Wheeler County Assessor via Certified United States Mail, return receipt requested, the Wheeler County Clerk, the Chairperson of the Wheeler County Board and the Wheeler County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2015, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).
6. On or before June 5, 2015, the Wheeler 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).



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**WHEELER COUNTY RESIDENTIAL PROPERTY
WITHIN TOWN OF LAKE ERICSON (VG 4)**

SAMPLE CLASS - INCREASE 13%

Loc ID #	Before TERC Action				After TERC Action				% Chng	
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total		
1	5673	21595	22090	18030	61715	24405	24960	20375	69740	13.00
2	5591	29205		790	29995	33000	895		33895	13.00
3	5538	14395	42490		56885	16265	48015		64280	13.00
4	5690	14395		635	15030	16265		720	16985	13.01
5	5595	9735	590		10325	11000	665		11665	12.98
6	5562	31430	38115		69545	35515	43070		78585	13.00
7	5622	9735	24545	625	34905	11000	27735	705	39440	12.99
8	5550	14395	3435		17830	16265	3880		20145	12.98
9	5514	14395	34100		48495	16265	38535		54800	13.00
10	5520	7200	22445	380	30025	8135	25365	430	33930	13.01
11	5536	14395	24655		39050	16265	27860		44125	13.00
12	5665	14395	17425		31820	16265	19690		35955	12.99
13	5585	13745	13935	7855	35535	15530	15745	8875	40150	12.99
14	5524	7200	4690		11890	8135	5300		13435	12.99
15	5616	21510	53075	660	75245	24305	59975	745	85025	13.00
16	5532	14395		360	14755	16265	405		16670	12.98
17	5671	21595	590		22185	24405	665		25070	13.00
18	5691	14395		16080	30475	16265		18170	34435	12.99
19	5547	7200	4930		12130	8135	5570		13705	12.98
20	5624	12020	11620	2985	26625	13580	13130	3375	30085	13.00

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

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