

# NEBRASKA

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DEPARTMENT OF REVENUE



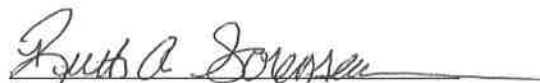
Paul LeVine, Governor

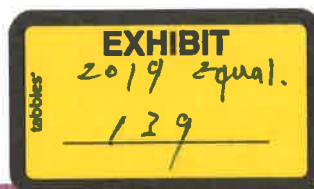
## CERTIFICATION

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 (Reissue 2018), 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>   |
|----------------------|-----------------|
| 27                   | Dodge County    |
| 41                   | Hamilton County |

DATED this 28<sup>th</sup> day of June, 2019.

  
Ruth A. Sorensen  
Property Tax Administrator



June 20, 2019

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

### Order

IT IS THEREFORE ORDERED THAT:

...

3. The level of value for the Valuation Group 1 subclass of the commercial class of real property in Dodge County shall be adjusted by an increase in the amount of 12% to the improvement component 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 Group 1 subclass of the commercial class of real property as shown in Dodge County's 2019 abstract of assessment.

An audit was conducted on the commercial class of property in Valuation Group 1 in Dodge County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that Dodge County adjusted the values within their administrative computer system. The final adjusted values were found to be displayed on the property record cards. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the assessed value percentage change can be attributed to rounding. The Abstract of Assessment, Form 45 and the Assessed Value Update were both filed with the Division timely and confirm appropriate implementation of the Order.

Based on the outcome of the audit, it is the opinion of the Property Tax Administrator that the Dodge County Assessor implemented the Order as specified.

Pursuant to Neb. Rev. Stat. §77-5029 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 audit that Dodge County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the commercial class of real property in Valuation Group 1 in the county was increased by 12% to the improvements only.

Liaison Signature



Date

6-20-19

**DODGE COUNTY COMMERCIAL PROPERTY  
WITHIN TOWN OF FREMONT**

**COMMERCIAL CLASS - INCREASE 12% -- IMPROVEMENTS ONLY**

| Loc ID # | Before TERC Action |        |          | After TERC Action |         |          | % Chng |
|----------|--------------------|--------|----------|-------------------|---------|----------|--------|
|          | Land               | Improv | Out Bldg | Land              | Improv  | Out Bldg |        |
| 1        | 270017640          | 24000  | 51720    | 24000             | 57926   | 81926    | 12.00  |
| 2        | 270044429          | 141230 | 359875   | 141230            | 403060  | 544290   | 12.00  |
| 3        | 270009464          | 14975  | 93840    | 14975             | 105101  | 120076   | 12.00  |
| 4        | 270009387          | 17875  | 123010   | 17875             | 137771  | 155646   | 12.00  |
| 5        | 270004410          | 13365  | 60095    | 13365             | 67306   | 80671    | 12.00  |
| 6        | 270061117          | 112800 | 368165   | 112800            | 412345  | 525145   | 12.00  |
| 7        | 270002261          | 37125  | 194475   | 37125             | 217812  | 254937   | 12.00  |
| 8        | 270030604          | 37500  | 614406   | 37500             | 688135  | 725635   | 12.00  |
| 9        | 270004053          | 14850  | 102965   | 14850             | 115321  | 130171   | 12.00  |
| 10       | 270013062          | 31425  | 16450    | 31425             | 18424   | 49849    | 12.00  |
| 11       | 270018095          | 398865 | 4940315  | 398865            | 5533153 | 5932018  | 12.00  |
| 12       | 270060053          | 100520 | 81830    | 100520            | 91650   | 192170   | 12.00  |
| 13       | 270137609          | 34400  | 286180   | 34400             | 320522  | 354922   | 12.00  |
| 14       | 270003024          | 29480  | 68130    | 29480             | 76306   | 105786   | 12.00  |
| 15       | 270004529          | 35700  | 271830   | 35700             | 304450  | 340150   | 12.00  |
| 16       | 270003780          | 42715  | 64930    | 42715             | 72722   | 115437   | 12.00  |
| 17       | 270002982          | 35640  | 169735   | 35640             | 190103  | 225743   | 12.00  |
| 18       | 270028189          | 123200 | 525895   | 123200            | 589002  | 712202   | 12.00  |
| 19       | 270051954          | 95880  | 225655   | 95880             | 252734  | 348614   | 12.00  |
| 20       | 270036211          | 438595 | 896682   | 438595            | 1004284 | 1442879  | 12.00  |
| 21       | 270061299          | 335995 | 505870   | 335995            | 566574  | 902569   | 12.00  |
| 22       | 270044359          | 433400 | 453060   | 433400            | 507427  | 940827   | 12.00  |
| 23       | 270061138          | 87375  | 175195   | 87375             | 196218  | 283593   | 12.00  |
| 24       | 270062223          | 54050  | 516725   | 54050             | 578732  | 632782   | 12.00  |
| 25       | 270061131          | 80000  | 116585   | 80000             | 130575  | 210575   | 12.00  |
| 26       | 270049840          | 365000 | 2031080  | 365000            | 2274810 | 2639810  | 12.00  |
| 27       | 270031843          | 128730 | 192110   | 128730            | 215163  | 343893   | 12.00  |
| 28       | 270002296          | 81875  | 417100   | 81875             | 467152  | 549027   | 12.00  |
| 29       | 270003318          | 27720  | 116825   | 27720             | 130844  | 158564   | 12.00  |
| 30       | 270003864          | 41580  | 143430   | 41580             | 160642  | 202222   | 12.00  |

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

JUN 28 2019

June 26, 2019

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

### Order

#### IT IS THEREFORE ORDERED THAT:

2. The level of value for the Valuation Group 8 subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 8.5% to 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 Group 8 subclass of the residential class of real property as shown in the County's 2019 abstract of assessment.

An audit was conducted on the residential class of property in valuation group 8, Platte View Estates in Hamilton County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that Hamilton County adjusted the values within their administrative computer system. The final adjusted values were found to be displayed on the property record cards. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the assessed value percentage change can be attributed to rounding. The Abstract of Assessment, Form 45 and the Assessed Value Update were both filed with the Division timely, and confirm appropriate implementation of the Order.

Based on the outcome of the audit, it is the opinion of the Property Tax Administrator that the Hamilton County Assessor implemented the Order as specified.

Pursuant to Neb. Rev. Stat. §77-5029 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 audit that Hamilton County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the residential class of real property in valuation group 8, Platte View Estates in the County was increased by 8.5%.

Liaison Signature



Date

6.26.2019

**HAMILTON COUNTY RESIDENTIAL PROPERTY  
WITHIN COUNTY OF HAMILTON**

**PLATTE VIEW ESTATES CLASS - INCREASE 8.5 %**

| Loc ID # | Before TERC Action |        |          | After TERC Action |        |          | % Chng |
|----------|--------------------|--------|----------|-------------------|--------|----------|--------|
|          | Land               | Improv | Out Bldg | Land              | Improv | Out Bldg |        |
| 1        | 410170814          | 85000  | 273105   | 92225             | 296320 | 388545   | 8.50   |
| 2        | 410170709          | 85000  | 274495   | 92225             | 297825 | 390050   | 8.50   |
| 3        | 410170793          | 85000  | 346590   | 92225             | 376050 | 468275   | 8.50   |
| 4        | 410144886          | 85000  | 265335   | 92225             | 287890 | 380115   | 8.50   |
| 5        | 410144738          | 85000  | 565055   | 92225             | 613085 | 705310   | 8.50   |
| 6        | 410144765          | 51000  | 0        | 55335             | 0      | 55335    | 8.50   |
| 7        | 410144908          | 85000  | 359605   | 92225             | 390170 | 482395   | 8.50   |
| 8        | 410170828          | 85000  | 253020   | 92225             | 274525 | 366750   | 8.50   |
| 9        | 410144967          | 51000  | 0        | 55335             | 0      | 55335    | 8.50   |
| 10       | 410170772          | 25000  | 0        | 27125             | 0      | 27125    | 8.50   |
| 11       | 410170849          | 85000  | 378130   | 92225             | 410270 | 502495   | 8.50   |
| 12       | 410144851          | 100000 | 594380   | 108500            | 644900 | 753400   | 8.50   |
| 13       | 410170744          | 100000 | 385385   | 108500            | 418140 | 539545   | 8.50   |
| 14       | 410170730          | 85000  | 267025   | 92225             | 289720 | 381945   | 8.50   |
| 15       | 410144827          | 85000  | 302400   | 92225             | 328105 | 420330   | 8.50   |
| 16       | 410170681          | 85000  | 253980   | 92225             | 275570 | 367795   | 8.50   |
| 17       | 410170807          | 85000  | 249450   | 92225             | 270655 | 362880   | 8.50   |
| 18       | 410170653          | 3800   | 0        | 4125              | 0      | 4125     | 8.55   |
| 19       | 410144924          | 85000  | 276530   | 92225             | 300035 | 392260   | 8.50   |
| 20       | 410144711          | 85000  | 294900   | 92225             | 319965 | 412190   | 8.50   |
| 21       | 410144819          | 100000 | 460815   | 108500            | 499985 | 608485   | 8.50   |
| 22       | 410170835          | 85000  | 319445   | 92225             | 346600 | 438825   | 8.50   |
| 23       | 410144916          | 85000  | 353270   | 92225             | 383300 | 475525   | 8.50   |
| 24       | 410171353          | 100000 | 297890   | 108500            | 323210 | 431710   | 8.50   |
| 25       | 410170660          | 85000  | 318365   | 92225             | 345425 | 437650   | 8.50   |
| 26       | 410170674          | 85000  | 289170   | 92225             | 313750 | 405975   | 8.50   |
| 27       | 410170800          | 85000  | 384070   | 92225             | 416715 | 508940   | 8.50   |
| 28       | 410144797          | 85000  | 479250   | 92225             | 47740  | 519985   | 8.50   |
| 29       | 410170723          | 85000  | 283445   | 92225             | 307540 | 399765   | 8.50   |
| 30       | 410144940          | 85000  | 282535   | 92225             | 306550 | 415015   | 8.50   |

Rounding