

July 9, 2024



**CERTIFICATION**

I, Sarah Scott, 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, that I have adopted the county audit reports prepared and submitted by staff members of the Department of Revenue, Property Assessment Division (attached), for compliance with the orders of the Commission. Audits were completed for the following counties:

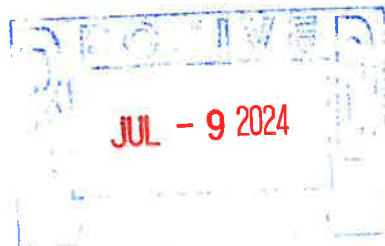
<u>County Number</u>	<u>County Name</u>
01	Adams County
04	Banner County
07	Box Butte County

DATED this 9<sup>th</sup> day of July 2024.

A handwritten signature in cursive script that reads "Sarah Scott".

Sarah Scott  
Property Tax Administrator

Attachments



## ADAMS 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:

The level of value for the Valuation Group 4 subclass of the residential class of real property in Adams County shall be adjusted by an increase of 8% to the improvements only 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 4 subclass of the residential class of real property as shown in Adams County's 2024 abstract of assessment.

An audit was conducted on Valuation Group 4 subclass of the residential class of real property in Adams County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that Adams 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 Adams 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 Adams County has implemented the orders issued by the Tax Equalization and Review Commission and the value of Valuation Group 4 subclass of the residential class of real property in the County was increased by 8%.

Liaison Signature Nora Borey Date 6/20/2024

**ADAMS COUNTY RESIDENTIAL PROPERTY  
VALUATION GROUP 4 - SUBURBAN AROUND HASTINGS**

**RESIDENTIAL CLASS - INCREASE IMPROVEMENTS ONLY 8%**

Loc ID #	Before TERC Action			After TERC Action			% Chng		
	Land	Improv	Out Bldg	Land	Improv	Out Bldg		Total	
1	010003310	47440	397134	3459	448033	428905	3736	480081	8.00
2	010003182	55913	276849	45395	378157	298997	49027	403937	8.00
3	010000414	53300	267472	43739	364511	288870	47238	389408	8.00
4	010000078	47380	61224	0	108604	66122	0	113502	8.00
5	010000583	47800	259137	32478	339415	279868	35076	362744	8.00
6	010003261	19780	156254	0	176034	168754	0	188534	8.00
7	010003194	43700	49702	0	93402	53678	0	97378	8.00
8	010018846	52884	240366	56083	349333	259595	60570	373049	8.00
9	010002948	49300	272166	2758	324224	293939	2979	346218	8.00
10	010003235	46360	214610	2966	263936	231779	3203	281342	8.00
11	010017298	52949	610026	0	662975	658828	0	711777	8.00
12	010003308	22080	133934	0	156014	144649	0	166729	8.00
13	010003231	21160	185749	0	206909	200609	0	221769	8.00
14	010003118	50560	270227	61313	382100	291845	66218	408623	8.00
15	010003263	19320	136285	0	155605	147188	0	166508	8.00
16	010000544	58240	186272	182341	426853	201174	196928	456342	8.00
17	010003240	46060	44295	0	90355	47839	0	93899	8.00
18	010002969	27140	193252	0	220392	208712	0	235852	8.00
19	010002960	58760	587060	43656	689476	634025	47148	739933	8.00
20	010003133	62400	537604	36277	636281	580612	39179	682191	8.00
21	010003535	35000	361902	0	396902	390854	0	425854	8.00
22	010000403	56550	258890	9620	325060	279601	10390	346541	8.00
23	010003299	23000	179889	0	202889	194280	0	217280	8.00
24	010000161	51160	193018	50851	295029	208459	54919	314538	8.00
25	010000497	53417	299282	14564	367263	323225	15729	392371	8.00
26	010003674	47800	230973	800	279573	249451	864	298115	8.00
27	010000590	53170	143098	25403	221671	154546	27435	235151	8.00
28	010003276	40480	291762	0	332242	315103	0	355583	8.00
29	010000509	62010	296632	76746	435388	320363	82886	465259	8.00
30	010002908	51940	186810	1788	240538	201755	1931	255626	8.00

In person audit conducted by Nora Borer, Kennadi Findley and Summer Schroeder on 6/12/2024.



Good Life. Great Service.

DEPARTMENT OF REVENUE

June 17, 2024

## BANNER 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:

The level of value for the residential class of real property in Banner County shall be adjusted by an increase of 28% 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 residential class of real property as shown in Banner County's 2024 abstract of assessment.

An audit was conducted on the residential class in Banner County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that Banner 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 Banner 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 Banner County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the residential class of real property in the County was increased) by 28%.

Liaison Signature Mark W. Loose Date June 17, 2024

**BANNER COUNTY RESIDENTIAL PROPERTY**

**RESIDENTIAL CLASS - INCREASE 28 % LAND & IMPROVEMENTS**

Loc ID #	Before TERC Action			After TERC Action			% Chng	
	Land	Improv	Out Bldg	Land	Improv	Out Bldg		
1	40009093	40469	18688	6038	65195	7729	83450	28
2	40008747	48490	24524	31577	104591	40419	133877	28
3	40007951	25775	127186	9745	162706	12474	208264	28
4	40009769	18000	106143	20930	145073	26790	185693	28
5	40004597	41555	42033	11675	95263	14944	121936	28
6	40001970	22675	74453	4360	101488	5581	129905	28
7	40003952	27375	93332	1800	122507	2304	156809	28
8	40004023	33506	0	8314	41820	10642	53530	28
9	40004112	40131	57905	23795	121831	30458	155944	28
10	40004103	21275	66781	0	88056	85480	112712	28
11	4023877	21020	57652	1249	79921	1599	102300	28
12	4024040	20135	72575	2752	95462	3523	122192	28
13	4024199	19445	84496	43242	147183	55350	188395	28
14	4024326	18567	60961	0	79528	78030	101796	28
15	4024520	18693	41728	0	60421	53409	77336	28
16	4024636	18252	102124	19955	140331	25542	179624	28
17	4024377	18326	81652	0	99978	104515	127972	28
18	4024233	18558	93653	5030	117241	119876	150068	28
19	40007626	39839	218008	40726	298573	279050	382173	28
20	4024792	19138	52988	4312	76438	67825	97841	28
21	4024208	18109	57799	0	75908	73983	97163	28
22	4024474	18504	23843	0	42347	30519	54204	28
23	4024156	21114	32618	11807	65539	41751	83890	28
24	4024687	18568	115884	14174	148626	18143	190242	28
25	4024229	19392	33167	650	53209	42454	68108	28
26	4023907	18491	73297	0	91788	93820	117488	28
27	4013162	49803	174968	32921	257692	223959	329846	28
28	4011528	24900	185370	100	210370	237274	269274	28
29	4015297	37304	79639	1700	118643	101938	151863	28
30	4006816	18000	40898	4949	63847	52349	81724	28



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DEPARTMENT OF REVENUE

June 17, 2024

## **BOX BUTTE 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:

The level of value for the Valuation Group 10 subclass of the commercial class of real property in Box Butte County shall be adjusted by a decrease of 6% to the improvements only 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 10 subclass of the commercial class of real property as shown in Box Butte County's 2024 abstract of assessment.

An audit was conducted on the commercial Valuation Group 10 subclass in Box Butte County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that Box Butte 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 Box Butte 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 Box Butte County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the commercial improvements of the Valuation Group 10 subclass of real property in the County was decreased by 6%.

Liaison Signature Mark W. Loose Date June 17, 2024



**BOX BUTTE COUNTY COMMERCIAL IMPROVEMENTS  
VALUATION GROUP 10**

**COMMERCIAL CLASS VG 10 - DECREASE IMPROVEMENTS 6%**

Loc ID #	Before TERC Action				After TERC Action				% Chng		
	Land	Improv	Out Bldg	IMPR TTL	Total	Land	Improv	Out Bldg		IMPR TTL	Total
1	70000212	10500	231420	231420	241920	10500	217535	217535	217535	228035	6
2	70000441	10500	22232	726	22958	33458	20998	682	21580	32080	6
3	70000670	5250	135150	135150	140400	5250	127041	0	127041	132291	6
4	70007381	11160	108180	108180	119340	11160	101689	0	101689	112849	6
5	70014175	5250	93030	93030	98280	5250	87448	0	87448	92698	6
6	70025215	28506	455874	455874	484380	28506	428522		428522	457028	6
7	70024332	67283	1085617	1085617	1152900	67283	1020480		1020480	1087763	6
8	70025290	29309	455071	455071	484380	29309	427767		427767	457076	6
9	70033641	19791	72859	72859	92650	19791	68497		68497	88288	6
10	70033676	19139	78441	78441	97580	19139	73735		73735	92874	6
11	70033730	14400	78260	78260	92660	14400	73564		73564	87964	6
12	70055319		18244	18244	18244		17149		17149	17149	6
13	70138354		33750	33750	33750		31725		31725	31725	6
14	70211019		34434	34434	34434		32368		32368	32368	6
15	70249490		151200	151200	151200		142128		142128	142128	6
16	70132690		44697	204219	248916		42015	191966	233981	233981	6
17	70000255	21000	310816	2930	313746	21000	292167	2754	294921	315921	6
18	70000948	10500	152431	152431	162931	10500	143285		143285	153785	6
19	70001065	21000	276680	276680	297680	21000	260079		260079	281079	6
20	70001537	4875	70725	70725	75600	4875	66482		66482	71357	6
21	70001618	9750	98631	98631	108381	9750	92713		92713	102463	6
22	70002312	73125	144669	19168	163837	73125	135989	18018	154007	227132	6
23	70003300	16905	195169	195169	212074	16905	183459		183459	200364	6
24	70010218	5250	106412	106412	111662	5250	100027		100027	105277	6
25	70012245	4800	116700	116700	121500	4800	109698		109698	114498	6
26	70026386	256080	1627047	1627047	1883127	256080	1529424		1529424	1785504	6
27	70026998	10500	168608	168608	179108	10500	158492		158492	168992	6
28	70040532	60200	152200	9752	161952	60200	143068	9167	152235	212435	6
29	70050139	110702	188472	13692	202164	110702	177164	12870	190034	300736	6
30	70197512	703494	2095947	439864	2535811	703494	1970190	413472	2383662	3087156	6