

NEBRASKA

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DEPARTMENT OF REVENUE



July 12, 2022

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](#), 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 the 2022 orders issued by the Commissioner during the 2022 Statewide Equalization proceedings. The audits for compliance with and implementation of the Commission's orders were completed and are attached for the following counties:

<u>County Number</u>	<u>County</u>
13	Cass County
91	Webster County

DATED this 12th day of July 2022.



A handwritten signature in black ink that reads "Ruth A. Sorensen".

Ruth A. Sorensen
Property Tax Administrator
402-471-5962

Attachments

NEBRASKA

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DEPARTMENT OF REVENUE

July 1, 2022

CASS 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 THAT:

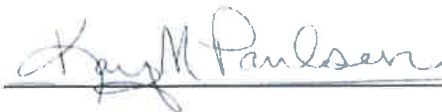
The level of value for the residential class of real property in Cass County shall be adjusted by an increase of 5% so that the level of value indicated by the median of the class will be 96%. The ordered adjustment shall be made to all land and improvements however classified or coded within the residential class of real property as shown in Cass County's 2022 abstract of assessment.

An audit was conducted on residential class in Cass County by the Nebraska Department of Revenue, Property Assessment Division. Thirty samples were chosen at random. The Division confirmed that Cass 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.

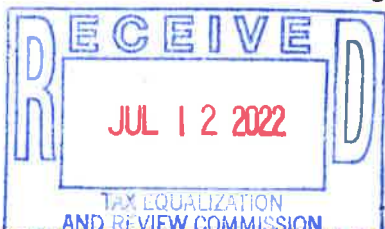
Based on the outcome of the audit, it is the opinion of the Property Tax Administrator that the Cass County Assessor implemented the Order as specified.

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 Cass 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 5%.

Liaison Signature



Date 07/1/2022



CASS COUNTY RESIDENTIAL PROPERTY

RESIDENTIAL CLASS - INCREASE 5 % (INCREASE)

Loc ID #	Before TERC Action			After TERC Action			% Chng			
	Land	Improv	Out Bldg	Land	Improv	Out Bldg		Total		
1	130000027	85800	85645	14920	186365	90090	89927	15666	195683	5.00
2	130000175	16384	99310	5400	121094	17203	104276	5670	127149	5.00
3	130000248	16384	107740	4460	128584	17203	113127	4683	135013	5.00
4	130001252	27045	106695	8510	142250	28397	112030	8936	149363	5.00
5	130001384	14515	86545	0	101060	15241	90872	0	106113	5.00
6	130001783	25076	92125	0	117201	26330	96731	0	123061	5.00
7	130002720	15309	120855	0	136164	16074	126898	0	142972	5.00
8	130002984	57510	0	435	57945	60386	0	457	60843	5.00
9	130003379	15444	56910	0	72354	16216	59756	0	75972	5.00
10	130003387	16632	47100	5315	69047	17464	49455	5581	72500	5.00
11	130004383	18252	141620	1790	161662	19165	148701	1880	169746	5.00
12	130004413	16644	88315	3080	108039	17476	92731	3234	113441	5.00
13	130004766	18387	75430	9070	102887	19306	79202	9524	108032	5.00
14	130004782	20277	95170	7370	122817	21291	99929	7739	128959	5.00
15	130004855	25002	0	1615	26617	26252	0	1696	27948	5.00
16	130006424	16632	146535	3760	166927	17464	153862	3948	175274	5.00
17	130006432	15568	114855	1095	131518	16346	120598	1150	138094	5.00
18	130006661	16632	77820	0	94452	17464	81711	0	99175	5.00
19	130006688	20799	0	0	20799	21839	0	0	21839	5.00
20	130008966	18198	122940	0	141138	19108	129087	0	148195	5.00
21	130008974	19710	57650	0	77360	20696	60533	0	81229	5.00
22	130010359	28578	48025	0	76603	30007	50426	0	80433	5.00
23	130010391	19643	79650	10240	109533	20625	83633	10752	115010	5.00
24	130010987	29244	77805	2735	109784	30706	81695	2872	115273	5.00
25	130010995	42417	54945	4460	101822	44538	57692	4683	106913	5.00
26	130011150	29244	231785	285	261314	30706	243374	299	274379	5.00
27	130011169	20839	277825	0	298664	21881	291716	0	313597	5.00
28	130011223	25002	56695	0	81697	26252	59530	0	85782	5.00
29	130011231	45716	0	0	45716	48002	0	0	48002	5.00
30	130013412	10663	81295	2210	94168	11196	85360	2321	98877	5.00

July 1, 2022

WEBSTER 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 THAT:

The level of value of the dryland subclass of the agricultural land and horticultural land class of real property not receiving special valuation in Webster County shall be adjusted downward by 8% so that the level of value indicated by the median of the subclass will be 72%. The ordered adjustment shall be made to all dryland acres however classified or coded within the agricultural land and horticultural land class of real property not receiving special valuation as shown in Webster County's 2022 abstract of assessment.

An audit was conducted on dryland in Webster County by the Nebraska Department of Revenue, Property Assessment Division. Thirty samples were chosen at random. The Division confirmed that Webster 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 Webster 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 Webster County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the dryland class of real property in the County was decreased by 8%.



Liaison Signature Melissa Kowalski Date 7/1/2022

WEBSTER COUNTY AGRICULTURAL PROPERTY

DRYLAND CLASS - DECREASE 8%

Loc ID #	Before TERC Action			After TERC Action			% Chng	
	Land	Improv	Out Bldg	Land	Improv	Out Bldg		
1	1950	0	0	1950	0	0	1795	-7.95
2	5655	0	0	5655	0	0	5200	-8.05
3	23915	0	0	23915	0	0	21995	-8.03
4	2990	0	0	2990	0	0	2750	-8.03
5	5215	0	0	5215	0	0	4800	-7.96
6	3870	0	0	3870	0	0	3560	-8.01
7	13590	0	0	13590	0	0	12500	-8.02
8	18500	0	0	18500	0	0	17020	-8.00
9	20505	0	0	20505	0	0	18860	-8.02
10	10705	0	0	10705	0	0	9850	-7.99
11	6645	0	0	6645	0	0	6110	-8.05
12	50635	0	0	50635	0	0	46830	-7.51
13	24540	0	0	24540	0	0	22575	-8.01
14	11090	0	0	11090	0	0	10200	-8.03
15	31430	0	0	31430	0	0	28910	-8.02
16	42330	0	0	42330	0	0	38935	-8.02
17	18290	0	0	18290	0	0	16805	-8.12
18	14275	0	0	14275	0	0	13195	-7.57
19	13750	0	0	13750	0	0	12650	-8.00
20	48140	0	0	48140	0	0	44545	-7.47
21	234590	0	0	234590	0	0	216950	-7.52
22	47700	0	0	47700	0	0	43910	-7.95
23	36030	0	0	36030	0	0	33145	-8.01
24	229190	0	0	229190	0	0	211685	-7.64
25	119695	0	0	119695	0	0	110825	-7.41
26	124325	0	0	124325	0	0	114670	-7.77
27	77385	0	0	77385	0	0	71570	-7.51
28	32935	0	0	32935	0	0	30285	-8.05
29	221115	0	0	221115	0	0	203330	-8.04
30	229180	0	0	229180	0	0	210690	-8.07