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DEPARTMENT OF REVENUE

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 personnel to the Department of Revenue, Property Assessment Division (DOR), for compliance with the orders of the Commission. Audits for compliance with and implementation of the Commission's orders were completed for Jefferson County.

DATED this 23rd day of June, 2025.

A handwritten signature in blue ink that reads "Sarah Scott". The signature is written in a cursive style and is positioned above a horizontal line.

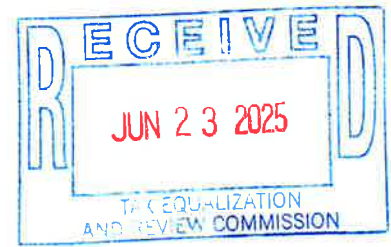
Sarah Scott
Property Tax Administrator



NEBRASKA

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June 23, 2025

JEFFERSON 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 Valuation Group 1 subclass of the residential class of real property in Jefferson County shall be adjusted by a 6% decrease to the improvements component of parcels in the subclass so that the level of value indicated by the median of the subclass will be 96%. The order adjustment shall be made to all improvements, however classified or coded, within the Valuation Group 1 subclass of the residential class of real property as shown in Jefferson County's 2025 abstract of assessment.

An audit was conducted on residential property Valuation Group 1 in Jefferson County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random. The Division confirmed that the Jefferson County Assessor adjusted the values within the 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 randomly selected properties. 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 Jefferson 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 Jefferson 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 decreased by 6 %.

Liaison Signature

A handwritten signature in black ink, appearing to read "Kay M. Paulsen", written over a horizontal line.

Date 06/23/2025

**JEFFERSON COUNTY RESIDENTIAL PROPERTY
WITHIN VALUATION GROUP 1**

RESIDENTIAL CLASS - DECREASE 6 %

Loc ID #	Before TERC Action					After TERC Action					Total			Out		
	Land	Improv	out bldgs	Total	Total	Land	Improv	out bldgs	Total	Total	% Chng	Improv	% Chng	Bldgs	% Chng	% Chng
1	8875	55203		64078	64078	8875	51891		51891	60766	-5.17		-6.00		-6.00	
2	16301	167662		183963	183963	16301	157602		157602	173903	-5.47		-6.00		-6.00	
3	11715	49357		61072	61072	11715	46396		46396	58111	-4.85		-6.00		-6.00	
4	6710	87547		94257	94257	6710	82294		82294	89004	-5.57		-6.00		-6.00	
5	6488	44592	2252	53332	53332	6488	41916	2117	44033	50521	-5.27		-6.00		-5.99	
6	9559	150173	1173	160905	160905	9559	141163	1103	142266	151825	-5.64		-6.00		-5.97	
7	14245	98083		112328	112328	14245	92198		92198	106443	-5.24		-6.00		-6.00	
8	16301	167662		183963	183963	16301	157602		157602	173903	-5.47		-6.00		-6.00	
9	8520	76734		85254	85254	8520	72130		72130	80650	-5.40		-6.00		-6.00	
10	15000	60887		75887	75887	15000	57234		57234	72234	-4.81		-6.00		-6.00	
11	17820	159022		176842	176842	17820	149481		149481	167301	-5.40		-6.00		-6.00	
12	21870	149563	8837	180270	180270	21870	140589	8307	148896	170766	-5.27		-6.00		-6.00	
13	16500	147983		164483	164483	16500	139104		139104	155604	-5.40		-6.00		-6.00	
14	14245	197242	601	212088	212088	14245	185407	565	185972	200217	-5.60		-6.00		-5.99	
15	17670	198295		215965	215965	17670	186397		186397	204067	-5.51		-6.00		-6.00	
16	8875	90821		99696	99696	8875	85372		85372	94247	-5.47		-6.00		-6.00	
17	8875	24200		33075	33075	8875	22748		22748	31623	-4.39		-6.00		-6.00	
18	8875	59452		68327	68327	8875	55885		55885	64760	-5.22		-6.00		-6.00	
19	17595	101904		119499	119499	17595	95790		95790	113385	-5.12		-6.00		-6.00	
20	8520	60780		69300	69300	8520	57133		57133	65653	-5.26		-6.00		-6.00	
21	13542	135710		149252	149252	13542	127567		127567	141109	-5.46		-6.00		-6.00	
22	5875	32348		38223	38223	5875	30407		30407	36282	-5.08		-6.00		-6.00	
23	6488	44592	2252	53332	53332	6488	41916	2117	44033	50521	-5.27		-6.00		-5.99	
24	7150	50073		57223	57223	7150	47069		47069	54219	-5.25		-6.00		-6.00	
25	7988	63338	1284	72610	72610	7988	59538	1207	60745	68733	-5.34		-6.00		-6.00	
26	17100	163715	838	181653	181653	17100	153892	788	154680	171780	-5.44		-6.00		-5.97	
27	4188	34763		38951	38951	4188	32677		32677	36865	-5.36		-6.00		-6.00	
28	4500	52660		57160	57160	4500	49500		49500	54000	-5.53		-6.00		-6.00	
29	16401	227324	2569	246294	246294	16401	213685	2415	216100	232501	-5.60		-6.00		-5.99	
30	12621	12106		24727	24727	12621	11380		11380	24001	-2.94		-6.00		-6.00	

**Audit performed by Kay Paulsen and Kennadi Findley on 5/22/2025

