

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.

Sarah Scott

Property Tax Administrator







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	Kay M. Farley	Date 06/23/2025
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JEFFERSON COUNTY RESIDENTIAL PROPERTY WITHIN VALUATION GROUP 1

RESIDENTIAL CLASS - DECREASE 6%

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

