

# NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE

## 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 report prepared and submitted by teammates of the Department of Revenue, Property Assessment Division (attached), for compliance with the order of the Commission. The audit for compliance with and implementation of the Commission's order was completed for the following county:

County Number  
76

County  
Saline County

DATED this 14<sup>th</sup> day of July 2023.



Ruth A. Sorensen  
Property Tax Administrator

Attachment

Property Assessment Division  
Ruth A Sorensen, Administrator  
[revenue.nebraska.gov/PAD](http://revenue.nebraska.gov/PAD)



PO Box 98919  
Lincoln, Nebraska 68509-8919  
PHONE 402-471-5984 FAX 402-471-5993



119:1

NEBRASKA

Good Life. Great Service.

DEPARTMENT OF REVENUE



June 30, 2023

## SALINE 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 2 subclass of the residential class of real property in Saline County shall be adjusted by 18% for the land component of improved parcels, and by 5% for all improvements so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all improved land and improvements however classified or coded within the Valuation Group 2 subclass of the residential class of real property as shown in Saline County's 2023 abstract of assessment.

The level of value for the Valuation Group 5 subclass of the residential class of real property in Saline County shall be adjusted by 6% for all improvements 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 5 subclass of the residential class of real property as shown in Saline County's 2023 abstract of assessment

An audit was conducted on the residential class in Saline County by the Nebraska Department of Revenue, Property Assessment Division (Division). Thirty samples were chosen at random in each specified valuation group. The Division confirmed that Saline 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 Saline 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 Saline 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 18% to improved Land and 5% to improvements in Valuation Group 2 and 6% to improvements in Valuation Group 5.

Liaison Signature  Date 06/30/2023

**SALINE COUNTY RESIDENTIAL PROPERTY**

**RESIDENTIAL CLASS - VG 2 INCREASE Land 18%| INCREASE Improvements 5 %**

Loc ID #	Before TERC Action			After TERC Action			Land % Chng		Imprv % Chng	
	Land	Improv	Out Bldg	Land	Improv	Out Bldg	Total	Total	Land % Chng	Imprv % Chng
1	760014841	33965	132408	0	166373	0	179110	18.00	18.00	5.00
2	760004501	20040	142595	0	162635	0	173370	17.99	17.99	5.00
3	760006105	10200	96683.3	0	106883.3	0	113555	17.99	17.99	5.00
4	760004064	12050	102745	0	114795	0	122100	18.01	18.01	5.00
5	760003378	18520	137480	0	156000	0	166210	18.01	18.01	5.00
6	760001685	17550	20625	0	38175	0	42365	18.01	18.01	4.99
7	760000751	19090	214525	0	233615	0	247775	17.99	17.99	5.00
8	760052026	15000	221380	0	236380	0	250150	18.00	18.00	5.00
9	760017808	13610	127740	0	141350	0	150185	18.00	18.00	5.00
10	760051216	34325	214640	0	248965	0	265875	18.00	18.00	5.00
11	760013918	21095	166645	0	187740	0	199865	17.99	17.99	5.00
12	760012717	19090	34210	0	53300	0	58445	17.99	17.99	5.00
13	760004676	27495	152670	0	180165	0	192750	18.00	18.00	5.00
14	760002290	12050	35325	0	47375	0	51310	18.01	18.01	5.00
15	760005982	20495	61495	0	81990	0	88755	18.00	18.00	5.00
16	760006148	12885	77040	0	89925	0	96095	18.01	18.01	5.00
17	760007357	13765	104690	0	118455	0	126170	18.02	18.02	5.00
18	760005567	18735	87656	0	106391	0	114145	17.99	17.99	5.00
19	760008663	27130	207350	0	234480	0	249735	18.01	18.01	5.00
20	760005486	10200	95303	0	105503	0	112105	17.99	17.99	5.00
21	760007535	20165	124868	0	145033	0	154910	18.00	18.00	5.00
22	760007284	22245	273117	0	295362	0	313020	18.00	18.00	5.00
23	760007144	32850	170734	0	203584	0	218035	18.01	18.01	5.00
24	760008396	12345	64233	0	76578	0	82010	17.98	17.98	5.00
25	760008299	23105	211255	0	234360	0	249085	18.00	18.00	5.00
26	760005311	13230	18650	0	31880	0	35195	17.99	17.99	5.01
27	760006059	15300	98819	0	114119	0	121815	18.01	18.01	5.00
28	760007454	20400	39117	0	59517	0	65140	17.99	17.99	4.99
29	760007063	32630	196328	0	228958	0	244650	18.00	18.00	5.00
30	760005400	6440	78293	0	84733	0	89810	18.01	18.01	5.00

SALINE COUNTY RESIDENTIAL PROPERTY

RESIDENTIAL CLASS - VG 5 - INCREASE 6%

Loc ID #	Before TERC Action			After TERC Action			% Chng
	Land	Improv	Out Bldg	Land	Improv	Out Bldg	
1	21470	262060		21470	277785		6.00
2	15745	181985		15745	192905		6.00
3	9240	15740		9240	16685		6.00
4	15585	107915		15585	114390		6.00
5	15355	134150		15355	142200		6.00
6	14180	21790		14180	23095		5.99
7	8625	41370		8625	43850		5.99
8	35405	286315		35405	303495		6.00
9	9880	108835		9880	115365		6.00
10	16530	203745		16530	215970		6.00
11	18490	165780		18490	175725		6.00
12	15825	37620		15825	39875		5.99
13	13475	47770		13475	50675		6.08
14	16530	217085		16530	230110		6.00
15	15905	168650		15905	178770		6.00
16	14790	124285		14790	131740		6.00
17	8930	33340		8930	35340		6.00
18	15120	94340		15120	100000		6.00
19	11090	124170		11090	131620		6.00
20	9660	17315		9660	18355		6.01
21	14325	139150		14325	147500		6.00
22	13410	53875		13410	57110		6.00
23	19955	214415		19955	227280		6.00
24	7270	114870		7270	121760		6.00
25	16530	173410		16530	183815		6.00
26	13590	107900		13590	114375		6.00
27	16530	78640		16530	83360		6.00
28	7695	51665		7695	54765		6.00
29	9250	10040		9240	10640		5.98
30	15745	12485		15745	13235		6.01