



THE OFFICE OF

# THE CLAY COUNTY ASSESSOR

LINDA WHITING

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April 30, 2007

Commissioner William R Wickersham  
Chairman  
Nebraska Tax Equalization and Review Commission  
301 Centennial Mall South  
Mall Level  
PO Box 94732  
Lincoln, NE 68509-4732

RE: Show Cause Hearing for Clay County

Dear Commissioner Wickersham:

I have received your Order for Show Cause Hearing, relating to a possible adjustment of rural residential land and improvements be adjusted by an increase of 10.8% and also agricultural land and horticultural land not subject to special valuation in Market Area 2 be adjusted by a decrease of 5.42%. I have reviewed the statistical and narrative data in the Report and Opinion. Based on my knowledge and understanding of the market for real property in Clay County, I believe the adjustment proposed by the Commission is appropriate to achieve more uniform and proportionate valuation in the county. Therefore, I do not contest the proposed adjustment and waive the ability to appear at the hearing and to present testimony and exhibits to the commission regarding whether the adjustment is appropriate. I have discussed this issue with the County Board of Equalization for Clay County and they agree with my assessment of the appropriateness of the proposed adjustment.

I understand that by providing you this letter, that I will receive an Order from the Commission that orders value for rural residential land and improvements and Market Area 2 agricultural and horticultural land to be adjusted. It is my intent to make those adjustments and recertify the real property abstract by June 5 as required by law.

If you have any further questions, please feel free to contact me at 402-762-3792.

Sincerely,

Linda Whiting  
Clay County Assessor

CLAY COUNTY  
ASSESSOR

