

State of Nebraska

Property Assessment Division of the  
Nebraska Department of Revenue

IN THE MATTER OF THE AUDIT OF )  
DAWES COUNTY, NEBRASKA, FOR )  
IMPLEMENTATION OF THE ORDER )  
OF THE NEBRASKA TAX )  
EQUALIZATION AND REVIEW )  
COMMISSION FOR THE )  
ASSESSMENT YEAR 2007. )

Certification of the  
Property Tax Administrator

Pursuant to Neb. Rev. Stat. §77-5029 (R.S. Supp. 2006), the order of the Nebraska Tax Equalization and Review Commission, dated July, 24, 2007, issued to Dawes County to adjust the valuation of a class or subclass of real property for tax year 2007, was audited by the Property Assessment Division of the Nebraska Department of Revenue.

Based upon the audit findings attached hereto, Catherine D. Lang, the Property Tax Administrator, hereby certifies that the order was implemented by the county.

Dated this 24th day of July, 2007.

  
Catherine D. Lang  
Property Tax Administrator

Certificate of Service

Sent as certification of the findings of the Property Tax Administrator, to the Nebraska Tax Equalization and Review Commission, by hand delivery, on the 24<sup>th</sup> day of July, 2007.

Sent as certification of the findings of the Property Tax Administrator, to the County Assessor, regular U.S. mail, on the 24th day of July, 2007.



July 19, 2007

**DAWES 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 Section 77-5028, of Nebraska Revised Statutes (Reissue 2003), was implemented by the County Assessor.

**Order**

**IT IS THEREFORE ORDERED THAT:**

1. No adjustment by a percentage by the Commission shall be made to level of value for the residential class of real property in the County excepting an adjustment to a subclass, for tax year 2007.
2. The level of value for the Assessor Location Crawford subclass of the class of residential real property in the County shall be adjusted by a decrease in the amount of 6.34% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements, however classified or coded, within the Assessor Location Crawford subclass of the class of residential real property as shown in the County's 2007 abstract of assessment.
3. The level of value for the Location: Urban, Suburban, Rural: Strata 3 Rural subclass of the class of residential real property in the County shall be adjusted by a decrease in the amount of 5.90% so that the level of value indicated by the median of the subclass will be 96%. The ordered adjustment shall be made to all land and improvements, however classified or coded, within the Location: Urban, Suburban, Rural: Strata 3 Rural subclass of the class of residential real property as shown in the County's 2007 abstract of assessment.
4. No adjustment by a percentage by the Commission shall be made to the level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2007.

5. No adjustment by a percentage by the Commission shall be made to the level of value for the agricultural land and horticultural land class of real property not subject to special valuation in the County or a subclass thereof for tax year 2007.
6. No adjustment by a percentage by the Commission shall be made to the level of value for recapture of the agricultural land and horticultural land class of real property subject to special valuation in the County or a subclass thereof for tax year 2007.
7. No adjustment by a percentage by the Commission shall be made to the level of value for special value of the agricultural land and horticultural land class of real property subject to special valuation in the County or a subclass thereof for tax year 2007.
8. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Dawes County Assessor via Certified United States Mail, return receipt requested, the Dawes County Clerk, the Chairperson of the Dawes County Board and the Dawes County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2007, as required by Neb. Rev. Stat. §77-5028 (Cum. Supp. 2006).
9. On or before June 5, 2007, the Dawes County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the ordered adjustments have been made as required by Neb. Rev. Stat. §77-5029 (Cum. Supp. 2006).
10. The Property Tax Administrator shall audit the records of the Dawes County Assessor to determine whether this Order was implemented, as required by §77-5029 (Cum. Supp. 2006).
11. On or before August 1, 2007, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dawes County, as required by §77-5029 (Cum. Supp. 2006).
12. This order is effective the date it is signed and sealed.

### **Audit**

An audit was conducted on June 26, 2007 in Dawes County. Twenty samples were chosen at random. Dawes County adjusted their file manually as well as electronically. Record cards were pulled at random. The final values were transferred to the record files. Attached is a table illustrating the changes made to the properties randomly selected. Slight variation in the percentage decreased can be attributed to rounding by the CAMA program.

Based on the outcome of the audit, it is the opinion of the Department of Property Assessment & Taxation that the Dawes County Assessor implemented the Order as specified.

The Assessor filed an amended abstract as required by the order.

Pursuant to Neb. Rev. Stat. §77-5029 (Reissue 2003) 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 random samples, that Dawes County has implemented the orders issued by the Tax Equalization and Review Commission and the value of real property in the residential subclass Assessor Location: Crawford, was decreased by 6.34%; and the value of real property in the residential subclass Location: Urban, Suburban, Rural, strata 3--Rural was decreased by 5.90%.

Liaison Signature Mark W. Loose Date 6.28.07

**DAWES COUNTY RESIDENTIAL PROPERTY  
CRAWFORD SAMPLE**

**ASSESSOR LOCATION CRAWFORD - DECREASE 6.34%**

Loc ID #	Before TERC Action			After TERC Action			% Chng	
	Land	Improv	Total	Land	Improv	Total		
1	F0012014	3530	26150	29680	3305	24495	27800	-6.33
2	F0019010	3530	28985	32515	3305	27145	30450	-6.35
3	F0015004	1725	6095	7820	1615	5710	7325	-6.33
4	F0013001	3450	1205	4655	3230	1130	4360	-6.34
5	F0038002	3150	2370	5520	2950	2220	5170	-6.34
6	F0031009	1725	3930	5655	1615	3680	5295	-6.37
7	F0106003	3940	46315	50255	3690	43380	47070	-6.34
8	F0108002	3150	38285	41435	2950	35860	38810	-6.34
9	F0108008	3235	8605	11840	3030	8060	11090	-6.33
10	F0108011	3060	60665	63725	2865	56820	59685	-6.34
11	F0110009	3530	52215	55745	3305	48905	52210	-6.34
12	F0111013	2640	7845	10485	2475	7350	9825	-6.29
13	F0012001	3530	0	3530	3305	0	3305	-6.37
14	F0003005	3530	17355	20885	3305	16255	19560	-6.34
15	F0001011	1150	17605	18755	1075	16490	17565	-6.34
16	F0007002	1930	24410	26340	1810	22865	24675	-6.32
17	F0007011	3450	545	3995	3230	510	3740	-6.38
18	F0007013	1725	10495	12220	1615	9830	11445	-6.34
19	F0007013	1725	16030	17755	1615	15015	16630	-6.34
20	F0001008	1930	0	1930	1810	0	1810	-6.22

Note: Any deviation shown by the percent change is due to rounding by the CAMA program.

**DAWES COUNTY RESIDENTIAL PROPERTY  
RURAL SAMPLE**

**LOCATION: USR, STRATA 3, RURAL-- DECREASE ALL LAND & IMPROVS 5.90%**

Loc ID #	Before TERC Action			After TERC Action			% Chng
	Land	Improv	Total	Land	Improv	Total	
1	13970	30100	44070	13148	28325	41473	5.89
2	6420	38590	45010	6042	36310	42352	5.91
3	7620	123540	131160	7173	116255	123428	5.90
4	17845	272105	289950	16797	256050	272847	5.90
5	20420	164155	185575	20163	154470	174633	5.90
6	21920	82900	104820	20633	78010	98643	5.89
7	31025	51055	82080	29204	48045	77249	5.89
8	11025	18350	29375	10377	17265	27642	5.90
9	15505	55345	70850	14590	52080	66670	5.90
10	20520	1355	21605	19057	1275	20332	5.89
11	41500	0	41500	39077	0	39077	5.84
12	25910	0	25910	24387	0	24387	5.88
13	31420	72600	104020	29583	68315	97898	5.89
14	11720	52830	64550	11030	49715	60745	5.89
15	9525	106105	115630	8962	99845	108807	5.90
16	11025	107950	118975	10377	101580	111957	5.90
17	22025	127555	149580	20729	120030	140759	5.90
18	28755	193540	222295	27065	182120	209185	5.90
19	12170	59700	71870	11453	56175	67628	5.90
20	22055	0	22055	20762	0	20762	5.86

Note: Any deviation shown by the percent change is due to rounding by the CAMA program.