



Dave Heineman
Governor

STATE OF NEBRASKA

DEPARTMENT OF REVENUE
Kim Conroy, Tax Commissioner
PROPERTY ASSESSMENT DIVISION, **Ruth A. Sorensen**, Administrator
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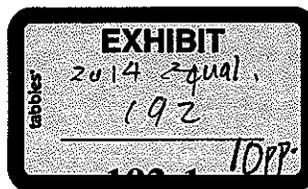
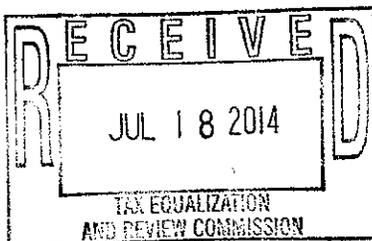
CERTIFICATION

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 (2009), that I have adopted the county audit reports prepared and submitted by personnel of the Department of Revenue, Property Assessment Division (Department), for compliance with orders of the Commission. Audits for compliance with and implementation of the Commission's orders were completed for the following counties:

<u>County Number</u>	<u>County</u>
29	Dundy
40	Hall
55	Lancaster

DATED this 18th day of July, 2014.


Ruth A. Sorensen
Property Tax Administrator



RECEIVED

JUN 03 2014

NEBRASKA DEPT. OF REVENUE
PROPERTY ASSESSMENT DIVISION



AUDIT

May 30, 2014

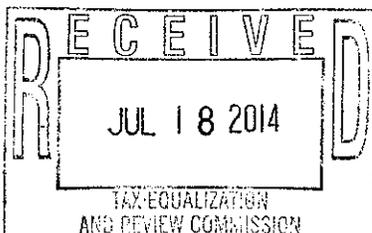
DUNDY COUNTY AUDIT

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 Neb. Rev. Stat. (Supp. 2007) 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 the level of value for the residential class of property in the County, or a subclass thereof, for tax year 2014.
2. No adjustment by a percentage by the Commission shall be made to the level of value for the commercial class of property in the County, or a subclass thereof, for tax year 2014.
3. The level of value for the Dry subclass of the agricultural land and horticultural land class of real property not receiving special valuation in the County shall be adjusted by an increase in the amount of 27% so that the level of value indicated by the median of the subclass will be 72%, and the level of value indicated by the median of the class of the agricultural land and horticultural land class of real property not receiving special valuation will be 73.76%. The ordered adjustment shall be applied only to agricultural land and horticultural land class of real property not receiving special valuation, land use dry, excluding improvements, as shown in the County's 2014 abstract of assessment.
4. These findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Dundy County Assessor via Certified United States Mail, return receipt requested, the Dundy County Clerk, the Chairperson of the Dundy County Board and the Dundy County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2014, as required by Neb. Rev. Stat. 77-5028 (Reissue 2009).
5. On or before June 5, 2014, the Dundy 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 (Reissue 2009).

6. The Property Tax Administrator shall audit the records of the Dundy County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
7. On or before August 1, 2014, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Dundy County, as required by Neb. Rev. Stat. 77-5029 (Reissue 2009).
8. This order is effective the date it is signed and sealed.

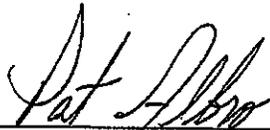
An audit was conducted on May 29, 2014 in Dundy County. Twenty samples were chosen at random. Dundy County adjusted their files manually as well as electronically. Copies of the Property Record Card/Agricultural Land Breakdown for 2014 had been printed prior to the TERC Order and were compared to the electronic Property Record Card/agricultural land breakdown to determine the increase in Land Use Dry subclass resulting from the TERC Order. Attached is the table that will illustrate the changes made to the properties randomly selected. Slight variations in the percentage increase can be attributed to rounding and to other land uses on the parcel not receiving an adjustment.

Based on the outcome of the audit, it is the opinion of the Department of Revenue, Property Assessment Division that the Dundy 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 (Cum. Supp., 2006) 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 sampling that Dundy County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the urban subclass of commercial and industrial real property in the County was increased by 27%.

Signature



Date

5-30-14

Pat Albro
Tax Specialist Senior, Area 2

DUNDY COUNTY AGRICULTURAL PROPERTY

DRY LAND SUBCLASS - INCREASE 27%

Loc ID #	Before TERC Action				After TERC Action				
	Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total	
1	290011426	289960			289960	365664			365664
2	290012716	92945			92945	115486			115486
3	290014204	169420			169420	208180			208180
4	290014387	163425	491	1119	165035	206914	491	1119	208524
5	290018439	30125			30125	38260			38260
6	290019567	159000			159000	201968			201968
7	290022150	90175			90175	114200			114200
8	290024048	136265			136265	173094			173094
9	290019818	159900			159900	203112			203112
10	290025192	103780			103780	131804			131804
11	290025893	55500			55500	70500			70500
12	290029481	114950			114950	145972			145972
13	290029171	117025	16259	7664	140948	147938	16256	7664	171858
14	290031966	83145			83145	105155			105155
15	290032970	58550			58550	72852			72852
16	290037336	150780			150780	189791			189791
17	290024412	152075		36	152111	192824		36	192860
18	290023483	101555			101555	128134			128134
19	290015154	172925			172925	218170			218170
20	290013771	303625		2399	306024	385340		2399	387739

* Values prior and after TERC action are the value of the dry land class of property (they are not the value of the agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

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June 17, 2014

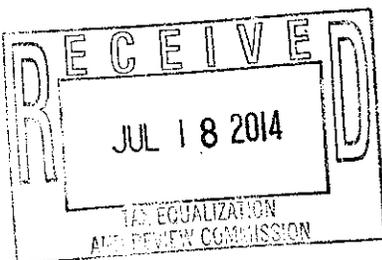
HALL COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, 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 2014.
2. The level of value for the Valuation Group 16 subclass of the residential class of real property in the County shall be adjusted by an increase in the amount of 6.47% of the subclass 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 Valuation Group 16 subclass of the residential class of real property, as shown in the County's 2014 abstract of assessment.
3. No adjustment by a percentage by the Commission shall be made to level of value for the commercial class of real property in the County, or a subclass thereof, for tax year 2014.
4. 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 receiving special valuation in the County, or a subclass thereof, for tax year 2014.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Hall County Assessor via Certified United States Mail, return receipt requested, the Hall County Clerk, the Chairperson of the Hall County Board and the Hall County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2014, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).



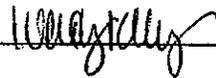
6. On or before June 5, 2014, the Hall County Assessor shall recertify the County Abstract of Assessment to the Property Tax Administrator, which Abstract shall reflect that the ordered adjustments have been made as required by Neb. Rev. Stat. §77-5029 (Reissue 2009).
7. The Property Tax Administrator shall audit the records of the Hall County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (Reissue 2009).
8. On or before August 1, 2014, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Hall County, as required by Neb. Rev. Stat. §77-5029 (Reissue 2009).
9. This order is effective the date it is signed and sealed.

An audit was conducted on the Valuation Group 16 subclass of the residential class of real property in Hall County by the Nebraska Department of Revenue, Property Assessment Division (Division). Twenty samples were chosen at random. The Division confirmed that Hall 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. 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 Hall 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 Hall County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the Valuation Group 16 subclass of the residential class of real property in the County was increased by 6.47%.

Liaison Signature



Date

6/17/14

Wendy Kelly
Field Liaison

**HALL COUNTY RESIDENTIAL PROPERTY
WITHIN RURAL SUB**

SAMPLE CLASS - INCREASE % (DECREASE)

	Loc ID #	Before TERC Action				After TERC Action			
		Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg	Total
1	400417774	25430	119948		145378	27075	127709		154784
2	400325039	18500	186581	42493	247574	19697	198653	45242	263592
3	400207788	36200	249362	803	286365	38542	265496	855	304893
4	400355299	21170	203743	33038	257951	22540	216925	35176	274641
5	400349507	27830	137763	52928	218521	29631	146676	56352	232659
6	400213249	22324	129026		151350	23768	137374		161142
7	400213869	22548	125157		147705	24007	133255		157262
8	400417529	20150	69652	761	90563	21454	74158	810	96422
9	400420856	20600	43944	1046	65590	21933	46787	1114	69834
10	400187477	7585	7011		14596	8076	7465		15541
11	400378132	19280	152814		172094	20527	162701		183228
12	400214288	23905	174434		198339	25452	185720		211172
13	400495582	27170	222984		250154	28928	237411		266339
14	400225182	35900	109333	1772	147005	38223	116407	1887	156517
15	400187620	11682	166120		177782	12417	176868		189285
16	400397129	33399			33399	35560			35560
17	400210401	30111	104342		134453	32059	111093		143152
18	400375052	19040	155354		174394	20272	165405		185677
19	400209594	40700	171404		212104	43333	182494		225827
20	400210509	21299	117383		138682	22677	124978		147655

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

July 7, 2014

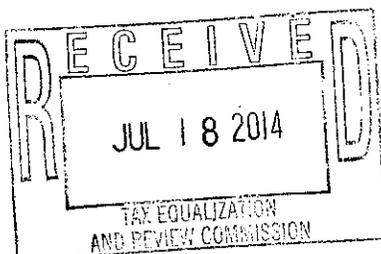
LANCASTER COUNTY AUDIT

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 Neb. Rev. Stat. §77-5028, was implemented by the County Assessor.

Order

IT IS THEREFORE ORDERED, ADJUDGED AND DECREED:

1. No adjustment by a percentage by the Commission shall be made to the level of value for the residential class of property in the County, or a subclass thereof, for tax year 2014.
2. No adjustment by a percentage by the Commission shall be made to the level of value for the commercial class of property in the County, or a subclass thereof, for tax year 2014.
3. No adjustment by a percentage by the Commission shall be made to level of value for the agricultural land and horticultural land class of real property not receiving special valuation or a subclass thereof in the County for tax year 2014.
4. The level of value for special value of the Dry subclass of the agricultural land and horticultural land class of real property receiving special valuation in the County shall be adjusted by an increase in the amount of 17% so that the level of value by the median of special value for the subclass will be 72%. The ordered adjustment shall be applied only to special value for agricultural land and horticultural land receiving special valuation within the Dry subclass, excluding improvements, as shown in the County's 2014 abstract of assessment.
5. These Findings and Orders shall be served on the Property Tax Administrator of the State of Nebraska via personal delivery, the Lancaster County Assessor via Certified United States Mail, return receipt requested, the Lancaster County Clerk, the Chairperson of the Lancaster County Board and the Lancaster County Attorney via First Class United States Mail sufficient postage paid, on or before May 15, 2014, as required by Neb. Rev. Stat. §77-5028 (Reissue 2009).



6. On or before June 5, 2014, the Lancaster 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 (Reissue 2009).
7. The Property Tax Administrator shall audit the records of the Lancaster County Assessor to determine whether this Order was implemented, as required by Neb. Rev. Stat. §77-5029 (Reissue 2009).
8. On or before August 1, 2014, the Property Tax Administrator shall certify to the Commission that this Order either was or was not implemented by Lancaster County, as required by Neb. Rev. stat. §77-5029 (Reissue 2009).
9. This order is effective the date it is signed and sealed.

An audit was conducted on agricultural dry land in Lancaster County by the Nebraska Department of Revenue, Property Assessment Division (Division). Twenty samples were chosen at random. The Division confirmed that Lancaster 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 Lancaster 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 Lancaster County has implemented the orders issued by the Tax Equalization and Review Commission and the value of the dry agricultural dry land class of real property in the County was increased by 17%.

Liaison Signature



Date July 7, 2014

LANCASTER COUNTY AGRICULTURAL PROPERTY

DRY CLASS - INCREASE 17%

	Loc ID #	Before TERC Action			After TERC Action				% Chng	
		Land	Improv	Out Bldg	Total	Land	Improv	Out Bldg		Total
1	25-32-200-002-000	125100			125100	146400			146400	17.03
2	06-11-100-001-000	468100			468100	545600			545600	16.56
3	01-23-300-001-000	239500			239500	279900			279900	16.87
4	14-24-100-001-000	302692			302692	361433			361433	19.41
5	25-01-200-001-000	233500			233500	273100			273100	16.96
6	25-36-100-001-000	532400			532400	622900			622900	17.00
7	20-36-300-001-000	176465			176465	206464			206464	17.00
8	20-35-300-002-000	440200			440200	512700			512700	16.47
9	20-35-100-003-000	127700			127700	149500			149500	17.07
10	20-32-400-001-000	235000			235000	274400			274400	16.77
11	14-35-300-013-000	246500			246500	284600			284600	15.46
12	02-22-400-001-000	202800			202800	236300			236300	16.52
13	23-23-100-006-000	247400			247400	289400			289400	16.98
14	04-29-300-004-000	514100			514100	597400			597400	16.20
15	05-24-300-001-000	478100			478100	556300			556300	16.36
16	13-36-400-003-000	220500			220500	257900			257900	16.96
17	05-18-100-014-000	137300			137300	159500			159500	16.17
18	10-30-300-005-000	251500			251500	294200			294200	16.98
19	18-30-400-003-000	274862			274862	321588			321588	17.00
20	15-05-300-004-000	236170			236170	276318			276318	17.00

* Values prior and after TERC action are the value of the one acre site and the value of the house (they are not the value of the entire agricultural parcel). The change of valuation notices did include the value of the entire agricultural parcel.

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