

Dodge County Assessor's Office

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Appendix Item # 26
Date 7-17-19

June 20, 2019

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DODGE COUNTY REGISTER

Chairman Missel and Honorable Supervisors:

Per State Statutes 77-126, 77-129, and 77-1311 (see below), I certify a copy of that portion of the Property Record file substantiating the calculation of the protested value is maintained in the Assessor's Office in electronic or paper form. If dissatisfied with the Board's decision, this report and the Property Record file may be used to complete an appeal to the Tax Equalization and Review Commission, otherwise known as TERC.

Respectfully submitted,

Debbie Churchill

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Assessor

77-126. Assessment, defined. Assessment means the act of listing the description of all real property and taxable tangible personal property, determining its taxability, determining its taxable value, and placing it on the assessment roll.

Source: Laws 1997, LB270, § 9; Laws 2003, LB292, § 6.

77-129. Assessment roll, defined. Assessment roll means a complete and verified list of all real property and the taxable tangible personal property in a county and the associated assessments as defined in section 77-126. The assessment roll is described in section 77-1303.

Source: Laws 1999, LB194, § 8; Laws 2003, LB292, § 7.

77-1311.03. County assessor; systematic inspection and review; adjustment required. On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the inspection and review shall be conducted on or before March 25. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years.

Source: Laws 2007, LB334, § 100; Laws 2011, LB384, § 9.