

**MINUTES
LANCASTER COUNTY BOARD OF EQUALIZATION
THURSDAY, AUGUST 6, 2015
COMMISSIONERS HEARING ROOM, ROOM 112
FIRST FLOOR, COUNTY-CITY BUILDING
1:00 P.M.**

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, website and emailed to the media on July 31, 2015.

Commissioners Present: Roma Amundson, Chair
Larry Hudkins, Vice Chair
Bill Avery
Deb Schorr
Todd Wiltgen

Others Present: Dan Nolte, County Clerk
Cori Beattie, Deputy County Clerk
Mary Wagner, County Clerk's Office
Jared Scherling, County Clerk's Office
Tom Kubert, Great Plains Appraisal
Lori Johnson, Great Plains Appraisal
Jake Palm, Great Plains Appraisal
Rob Ogden, County Assessor's Office

The Chair called the meeting to order at 1:05 p.m. The location announcement of the Nebraska Open Meetings Act was given and the pledge of allegiance was recited.

The Chair provided some brief opening comments, noting that anyone wishing to address the Board of Equalization today would be allowed three minutes to testify.

- 1) **FINAL ACTION ON REAL PROPERTY VALUATION PROTESTS FOR 2015** -
Tom Kubert, Referee Coordinator, Great Plains Appraisal

Tom Kubert, Referee Coordinator, Great Plains Appraisal, introduced Lori Johnson and Jake Palm of Great Plains Appraisal.

Kubert provided an overview of the 2015 Board of Equalization (BOE) process. He said there were 3,881 protests (3% of all parcels in the County) of which 200 submitted additional information. In March, the Assessor submitted values to the State of Nebraska for statewide equalization and review. The Tax Equalization and Review Commission (TERC) slightly adjusted agricultural values for Lancaster County. Notices of value were then sent to property owners on June 1 and they had until June 30 to file

a property valuation protest with the County. Kubert said Lancaster County once again elected to use the referee system to review all protests. Property owners had the chance to review referee recommendations, as well as to submit additional information for further consideration. It was noted that those who filed protests also have the opportunity to appeal their final values to TERC by September 10, 2015.

Kubert thanked the County Clerk's Office, County Assessor's Office, County Sheriff's Office and the Lancaster Event Center for their assistance throughout the process.

Kubert said 30 referees were utilized this year and he noted that finding qualified appraisers to perform referee functions may become more difficult in the future as there are fewer appraisers in the market. He explained that all protests are screened by a referee coordinator and assigned to a referee based on their experience with that property type. Once the referee makes a determination of value, the protest is reviewed again by the coordinator for consistency and accuracy.

With regard to 2015 statistics, Kubert said approximately 73% of the protests were residential, 18% agricultural and 9% commercial. Just over 1,000 people chose to waive their referee hearing whereby the protest was reviewed in absentia. He estimated 86% of those requesting a referee hearing were in attendance.

In reference to the process, Kubert stressed that the referee's job does not include appraising properties as there is a limited amount of information and time available. He also said the discounting of vacant/unimproved lots (Form 191) was applied this year due to a legislative change. While a number of these cases are still pending before TERC, he felt many will soon be resolved due to this new legislation. Kubert stated no protests were filed this year under Form 191.

Kubert said the values for investment properties are driven by the income approach and many property owners were helpful in providing the necessary information.

Kubert explained that when establishing value for residential properties, different characteristics of a home lead to different values. Many times this includes quality, condition, basement finish, size, age, etc. He noted that a new review system started last year whereby if the referees feel there would be a benefit to an onsite inspection of the property, they inform the property owner and Assessor's Office. He said in some instances the property owners take the initiative and contact the Assessor during the protest process to schedule an inspection. Kubert said if the Assessor's Office felt a value change was warranted, the referees took that recommendation into consideration and it was incorporated into this year's value. He noted that many inspections are also being done during the informal process with the Assessor's Office at the beginning of the year.

Kubert said a number of TERC cases are still pending, although, he is encouraged by the steps taken in the last 60 days to help speed up the process.

It was noted that Section 42 (low income housing) is no longer an issue as Lancaster County now has a valuation system in place matching State Statute. Kubert said some of these reductions will be reflected in pending TERC cases.

Kubert reminded the Board that agricultural values in Lancaster County were increased an additional 8% by TERC. He said while the value of each agricultural property protested was reviewed, there are still cross-county issues with neighboring county values not being at the same level. He hoped this would be corrected in future years.

Kubert said there was an unusually large number of requests for value increases this year and pointed out the burden of proof remains the same as for decreases.

With regard to 2016, Kubert said there are areas to review for potential cost savings. He felt there may also be some process changes which can be explored over the next 12 months to attempt to get a better analysis during the referee stage. One area may be the elimination of the referee recommended value letter and the secondary appeal to the BOE prior to final action. Kubert noted this letter was originally designed in 1994 when BOE appeals were filed in District Court which was very legally encumbering. Thus, the County decided to allow a second step whereby people appealed the referee's decision to the BOE prior to final action. Since the mid to late 1990s, TERC has been in existence which allows for a more cost efficient (\$25) appeal. In addition to TERC, the Assessor's Office now conducts informal hearings.

Brian McAllister appeared to discuss protests 15-03729 and 15-03769. He displayed the following documents:

1. Nebraska Revised Statute 77-1234 (Exhibit A)
2. Nebraska Administrative Code, Title 350, Chapter 10 - Procedures (Exhibit B)
3. Nebraska Administrative Code, Title 350, Chapter 11 - Valuation (Exhibit C)
4. 2015 Ag Land Valuations (Exhibit D)
5. 2015 County Abstract of Assessment for Real Property, Form 45, Lancaster County (Exhibit E)
6. 2015 AgLCG Rate (Exhibit F)
7. 2015 Waste Land Values (Exhibit G)
8. 2015 County Abstract of Assessment for Real Property, Form 45, Gage County (Exhibit H)
9. Nebraska Revised Statute 77-1359 (Exhibit I)
10. Nebraska Revised Statute 2-4402 (Exhibit J)
11. 2015 Land Value Research (Exhibit K)

McAllister indicated he has been having difficulty obtaining information, specifically the basis of the preliminary valuation and the calculations used, from the County Assessor's

and County Attorney's Offices. Following this year's informal hearing process, he noted the County Assessor sent him some information which he felt was difficult to interpret and/or understand but they refuse to provide the requested data. McAllister felt there was a discrepancy between the numbers submitted to the State Tax Administrator and those assessed to the property owners. He said he submitted related information with his property valuation protests. With regard to waste land values, it was noted that five other counties (Gage, Johnson, Otoe, Saline and Jefferson) were compared to Lancaster County with the highest per acre value at \$306 - Lancaster County is at \$1,080. He discussed the difference between commercial and non-commercial farmland, as well as farm home site valuations, and asked the Board for their assistance.

Kubert indicated the State reviewed the Assessor's data in March and TERC determined that Lancaster County agricultural values needed to be increased by 8%. He said this decision ultimately set the values, although, he was unsure of the mathematical (8%) component. Kubert pointed out that the figures from surrounding counties are assessed wasteland values and not market values. Additionally, with regard to the farm site issue, as far as he can tell it has been applied consistently across the County. At this point, Kubert said he does not see a value issue but more of an application of statute question which should be resolved by the courts.

Hudkins thanked McAllister for bringing forth his concerns. He felt that homestead/farm site values were arbitrarily raised \$20,000 per site with no real reason for the increase provided. It also appears acreages are being compared to farm sites. Hudkins noted the County could not do anything about the State's additional 8% increase yet many agricultural properties increased more than that he agreed something with the system does not jive.

McAllister added the values provided to the State were not the actual assessed values. Kubert said the final values on agricultural land were established by the TERC decision for which he did not know the decision's basis or the math. McAllister felt the Assessor should be able to provide the math. Kubert said at the advent of the process, the land values were reviewed and there was an exact 8% differential between all property classes as applied. He added today's questions delve into why TERC did what it did and noted the County challenged the decision but eventually accepted the 2015 values.

In response to Avery's inquiry regarding the lack of response from the Assessor's Office, Rob Ogden, Chief Deputy, County Assessor/Register of Deeds, said they responded with all the information they have on file and noted that some computer calculations cannot be extracted. He also mentioned that numbers on one spreadsheet do not match exactly because the Property Tax Division uses averages on overall acres and values.

Avery questioned the referee report's statement of "inadequate data provided." Kubert said this form is specific to the protest process and this box is utilized when the information presented is not adequate to justify a change in value.

Kubert provided an overview of all protests that appealed additional information to the Board of Equalization.

Kubert recommended no change to the Referee Recommended Value for the following: **15-20 (Angie Alexander); 15-55 (Geico Development Inc); 15-79 (Hai Le & Thao Dang); 15-96 (Rebecca Rezabek); 15-114 (Caroline Bolkovac); and 15-127 (Edward & Kelly Long).**

Kubert recommended a change to protest **15-131 (Gary & Kathleen Hejl)** from \$224,700 to \$193,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-148 (Jay & Jana Dyer); 15-163 (Pat Engelhard); 15-181 (Pascha Stevenson & Amy Brugmann); 15-201 (David & Nancy Sundberg); 15-224 (Ernest & Bernice Polivka Revocable Trust); 15-236 (John Worster); 15-237 (Shirley Wilcox); 15-247 (James & Mariann Kellemeyn); 15-253 (Alan & Andrea Holka); 15-273 (Chittaranjan & Sasmita Ray); 15-279 (Rebecca Rech); 15-280 (Jayme & Tammy Gruber); 15-306 (Ronald Gartner); 15-309 (Dale & Jean Skrdlant); 15-312 (Larry & Karen Davison); 15-324 (Ruth & Douglas Hile, Trustee); 15-330 (Xich Chau Hoang Le & Huoi Thi Nguyen); 15-331 (Douglas & Carol Hile); 15-336, 15-337, 15-338 (Chateau Development LLC); 15-343 (Chateau Properties North LLC); 15-404 (Duane & Darlene Zerr); 15-420 (Hermann & Kay Siegl); and 15-469 (Melinda Campbell).**

Kubert recommended a change to protest **15-481 (Patricia Talamante)** from \$107,900 to \$95,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-507 (Roger Svatos); 15-524 (Rodney & Judy Helberg); 15-533 (Kenneth Payne); 15-561 (Judy Mcintire); and 15-584 (Aaron & Melissa King).**

Kubert recommended a change to protest **15-603 (Robert & Susan Dobberstein)** from \$196,500 to \$180,600.

Kubert recommended no change to the Referee Recommended Value for the following: **15-625 (James Mowbray & Dorothy Walker); and 15-642 (Dean & Karen Hume).**

Kubert recommended a change to protest **15-644 (Cody Mertens)** from \$216,600 to \$198,500.

Kubert recommended no change to the Referee Recommended Value for the following: **15-652 (Athol & Pauline Meder); 15-674 (James & Gretchen Drake); and 15-679 (Karol Kizer).**

Kubert asked that protest **15-685 (Robby & Barbara Robertson)** be held until the end of the meeting for further review.

Kubert recommended no change to the Referee Recommended Value for the following: **15-759 (Zhenghong Tang & Yilin Liu); 15-790 (David & Barbara Rusk); 15-798 (Rosemary Christle); 15-811 (Jack & Cheryl Diederich); 15-817 (Wanda Corum); 15-818 (Brook Taylor Revocable Trust); 15-822 (Brook Taylor Trust); 15-832 (Roger & Mary Henning Revocable Living Trust); 15-847 (Roger & Sharon Schmersal); 15-856 (James & Kimberly Carveth); 15-861 (Martin & Dawn Liphardt); 15-901 (Donald & Patricia Stelzer); 15-907 Bettenhausen Family Farms LLC); 15-913 (Robert & Susan Stranghoener); 15-1139 (Leroy & Norma Weigert); 15-1142 (Donna McClure Trust); 15-1249 (Julie Atkinson); and 15-1274 (Thomas & Beverly Kellogg).**

Kubert recommended a change to protest **15-1275 (Richard & Diane Lydick Revocable Trusts)** from \$347,000 to \$321,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1276 (Sean Akers & Julie Atkinson); 15-1277 (David & Carolyn Nelson); 15-1280 (Harlan Ackerman & Kristina Morrow); 15-1284 (Steven Schafer & Linda Stocks); 15-1294 (Ali Al-Gareeb & Zainab Al-Sayagh); 15-1330 (Pedcor Investments-2011-CXXXVII LP); 15-1334 (Stanley & Katherine Johnson); 15-1342, (J & R Honvlez LLC); 15-1343 (Rhonda & John Honvlez); 15-1344 (J & R Honvlez LLC); 15-1345 (J & R Honvlez LLC); 15-1346 (J & R Honvlez LLC); 15-1347 (J & R Honvlez LLC); 15-1352 (Gaylea Sturgis); and 15-1353 (Gary & Annette Swartz).**

Kubert asked that protest **15-1439 (Mark & Cheryl Schoneweis)** be held until the end of the meeting for further review.

Kubert recommended a change to protest **15-1459 (Bonnie Fuss)** from \$298,400 to \$282,400.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1468 (Patricia Destefano); and 15-1499 (Aaron & Natalie Schmidt).**

Kubert recommended a change to protest **15-1561 (Sunil Patel & Ibanylla War)** from \$382,100 to \$358,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1564 (Duane & Jama Roach); 15-1576 (Sammy & Mary Hoagland); 15-1596 (Andrew & Angela Davis); 15-1638 (Robert & Diane Carter); 15-1639 (Robert & Diane Carter); 15-1640 (Robert & Diane Carter); 15-1641 (Robert & Diane Carter); and 15-1642 (Robert & Diane Carter).**

Kubert recommended a change to protest **15-1643 (Robert & Diane Carter)** from \$136,400 to \$119,000.

Hudkins exited the meeting at 2:26 p.m.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1644 (Robert & Diane Carter); 15-1645 (Robert & Diane Carter); 15-1646 (Robert & Diane Carter); 15-1655 (Artem Dudin, Olga Dudina, & Timofey Dudin); 15-1673 (Gerard Cantu Sr); and 15-1675 (George & Suzanne Pickard).**

Kubert recommended a change to protest **15-1708 (Quang Nguyen)** from \$478,300 to \$386,400.

Kubert recommended a change to protest **15-1709 (Quang Nguyen)** from \$494,000 to \$463,600.

Hudkins returned to the meeting at 2:28 p.m.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1732 (William & Linda Bryant); 15-1740 (Lavern & Shirley Schielke); 15-1763 (Larry & Linda Deboer); 15-1765 (Linda Deboer); 15-1767 (Linda Deboer Trustee); 15-1768 (Larry & Linda Deboer); 15-1769 (Linda Deboer); 15-1770 (Larry Deboer); 15-1772 (Larry Deboer); 15-1774 (Pamela Rowland); 15-1837 (Ronald Brumbaugh); 15-1850 (Charles & Patricia Sadler); 15-1870 (Wayne Rea); 15-1879 (Beth Chang & Steven Reeves); 15-1888 (Steven Reeves & Beth Chang); 15-1889 (Steven Reeves & Beth Chang); 15-1891 (Osman Zahirovic); 15-1900 (Larry Hudkins); 15-1901 (Dennis O'Meara); and 15-1916 (Bob Oelschlager).**

Kubert recommended a change to protest **15-1928 (Cindy Goebel)** from \$10,300 to \$8,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-1934 (Donna Roth Revocable Trust); 15-1999 (Gregory & Cliftine Hinkle); 15-2069 (Charlene Brandt); 15-2082 (Michael & Mary Thomas); 15-2139 (Steven Lutz & Sandra Oliva); 15-2265 (John & Brenda Badami); 15-2272 (Theodore & Jeanne Kessler); 15-2273 (Sheri-Lyn Major); 15-2274 (Leroy &**

Darlene Cuddy); 15-2320 (Matthew & Jessica Rut); 15-2345 (Mark & Karen Ogle); 15-2356 (Ginger Lostron); 15-2364 (Wayne Alloway Jr & Aubrey Alloway-Navarre); and 15-2367 (Dennis & Karen Buesing).

Kubert recommended a change to protest **15-2422 (Burdette Piening Trustee)** from \$35,200 to \$14,100.

Kubert recommended a change to protest **15-2424 (Burdette Piening Trustee)** from \$35,900 to \$14,300.

Kubert recommended a change to protest **15-2427 (Burdette Piening Trustee)** from \$33,100 to \$13,200.

Kubert recommended a change to protest **15-2447 (Virginia Mae Piening Trustee)** from \$32,400 to \$13,000.

Kubert recommended a change to protest **15-2453 (Burdette Piening Trustee & Virginia Mae Piening Trustee)** from \$136,400 to \$27,300.

Kubert recommended a change to protest **15-2469 (Burdette Piening Trustee)** from \$33,200 to \$13,300.

Kubert recommended a change to protest **15-2471 (Virginia Mae Piening Trustee)** from \$39,500 to \$15,800.

Kubert recommended a change to protest **15-2474 (Burdette Piening Trustee & Virginia Mae Piening Trustee)** from \$141,400 to \$28,300.

Kubert recommended a change to protest **15-2475 (Virginia Mae Piening Trustee)** from \$36,900 to \$14,800.

Kubert recommended a change to protest **15-2480 (Terry Piening)** from \$858,600 to \$632,800.

Kubert recommended a change to protest **15-2482 (Virginia Mae Piening Trustee)** from \$33,200 to \$13,300.

Hudkins exited the meeting at 2:47 p.m.

Kubert recommended no change to the Referee Recommended Value for the following: **15-2493 (Timothy Zerr); 15-2497 (Diane White); 15-2498 (Timothy & Denise Zerr); and 15-2499 (Timothy Zerr).**

Kubert recommended a change to protest **15-2528 (Rodysill Properties Llc)** from \$82,900 to \$70,300.

Kubert recommended no change to the Referee Recommended Value for the following: **15-2558 (Mary Krasser); and 15-2597 (Ryan Cairns).**

Kubert recommended a change to protest **15-2645 (Ron & Janice Smetter)** from \$388,700 to \$344,300.

Kubert recommended no change to the Referee Recommended Value for the following: **15-2653 (Dana & Pamela Wolfe); 15-2667 (Mark & Bobbie Rapp); 15-2678 (David & Cynthia Hilsabeck); 15-2754 (Paul & Barbara Steil); and 15-2819 (Nancy Jo Kennedy).**

Kubert recommended a change to protest **15-2925 (Stuart Hoff)** from \$223,000 to \$215,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-3005 (Wendy Geiger); 15-3009 (Gregory & Annette Ford); 15-3066 (Kyle & Jennifer Utemark); 15-3075 (Wm & Ida Washington); and 15-3077 (Thomascene Storz).**

Kubert asked that protest **15-3119 (Terry & Debora Wiebke)** be held until the end of the meeting for further review.

Kubert recommended no change to the Referee Recommended Value for the following: **15-3187 (Gregory Schleppenbach); 15-3205 (James & Connie Starck); 15-3243 (Chrispen & Linda Barnes); 15-3255 (Stanley & Carlene Schrag); and 15-3262 (Phyllis Kumm).**

Kubert recommended a change to protest **15-3267 (Curtis Greg & Julie Raymond)** from \$257,700 to \$145,000.

Kubert recommended a change to protest **15-3268 (Curtis Greg & Julie Raymond)** from \$168,300 to \$96,900.

Kubert recommended a change to protest **15-3270 (Curtis Greg & Julie Raymond)** from \$148,600 to \$83,400.

Kubert recommended no change to the Referee Recommended Value for protest **15-3271 (Curtis Greg & Julie Raymond).**

Kubert recommended a change to protest **15-3293 (Kubr Construction Inc)** from \$152,900 to \$115,000.

Kubert recommended no change to the Referee Recommended Value for the following: **15-3384 (Steven & Cindy Hill); 15-3401 (David Dean Connett); 15-3456 (Terry & Alice Philippi); 15-3503 (Steven & Rhonda Burbach); 15-3543 (Gregory Family Trust); 15-3561 (Rita Jo Benes); 15-3629 (Charles & Joyce Maly); 15-3638 (Beverly Ratkovec); 15-3668 (Geoffrey & Lynne Coleman); 15-3699 (Charles & Joyce Maly); and 15-3700 (Charles & Joyce Maly).**

Kubert recommended a change to protest **15-3719 (Silvija Augstums Trustee)** from \$115,900 to \$108,000.

Kubert recommended no change to the Referee Recommended Value for protest **15-3725 (David Kasl).**

Ali Karkash appeared to discuss protest **15-429** for 2332 Orchard Street. Kubert explained that this is a duplex and during the referee hearing rent was listed at \$600 per month per unit. Karkash said one unit is currently empty but would be rented for \$600. He added both properties need repair. The property was listed for sale by owner. Kubert said the packet shows a top offer of \$75,000. Karkash indicated he only had an offer for \$40,000. He stated the property was purchased in 2008 for \$60,000. Kubert noted the value was set at \$75,000 in 2012. Using the income approach, the estimated gross rent is at \$921 per month.

Avery suggested the property owner review the process for appealing to the State. Kubert noted that final value letters will include information on how to file with TERC.

Wiltgen said he had concerns with the timeliness of the mail and questioned when the letter was mailed and received. Karkash said he did not know. Nolte said the Clerk's Office has a record of when the letter was sent. Beattie added that there is also a Michigan mailing address on file. Kubert verified that a return envelope was included in the protest packet indicating the letter was forwarded to a Detroit, MI, address. He noted the tax statement is also mailed to the Michigan address.

Kubert requested the packet be held until later in the meeting for further review.

Kubert recommended no change to the Referee Recommended Value for the following: **15-3729 (Brian & Rita McAllister); and 15-3738 (Robert & Mary Lea Free).**

Kubert recommended a change to protest **15-3742 (Roger & Wanda Rikli)** from \$430,300 to \$425,000.

Kubert recommended a change to protest **15-3761 (Sigma Alpha Epsilon Building)** from \$740,300 to \$611,100.

Kubert recommended no change to the Referee Recommended Value for the following: **15-3769 (Brian & Rita McAllister)**; **15-3840 (Husker Dealership Property LLC)**; **15-3873 (Cori Amend DDS PC)**; **15-3874 (Gibson Family Revocable Trust)**; and **15-3899 (Scott Tomka)**.

Ogden offered to conduct training for the BOE on the valuation process.

With regard to protest **15-1439 (Mark & Cheryl Schoneweis)**, Kubert said the Assessor performed a field review on August 4, 2015. Based on that review, he recommended a change from \$356,000 to \$341,100.

In response to Wiltgen's inquiry regarding the Assessor review process, Kubert said some people took the initiative and contacted the Assessor's Office following their referee hearing to request a review. He added that logistically, there is not enough time to conduct all reviews during the protest process.

Ogden confirmed that this owner did contact the Assessor's Office directly, otherwise, they would not have known the owner wanted a review until after their staff reviewed the protest packet. He added it will be helpful to get owners more involved with the informal hearing process as the Assessor's Office can review any property with quality or condition concerns at that time. Ogden stated there were over 4,400 informal hearings this year and only 500 of those filed a protest in June. He also clarified that the Assessor's Office cannot change values after March 25.

Beattie said there is some confusion among the public with regard to whether or not the Assessor's Office can perform reviews during the protest process. Ogden said they can but logistically it is a problem. He said they also need to make sure the separation between the valuation and board of equalization processes is maintained.

Kubert added that only a few dozen properties were inspected compared to the over 200 properties the referees have recommended for a future review. Wiltgen asked why only a few dozen were reviewed. Kubert confirmed that those property owners took the initiative and contacted the Assessor's Office. Ogden also noted that just because the referees have recommended a review, it doesn't mean the property owners will allow the Assessor's Office to inspect the property. Wiltgen said he simply asked the question to make sure the process was fair.

With regard to protest **15-3119 (Terry & Debora Wiebke)**, Kubert recommended no change to the Referee Recommended Value.

With regard to protest **15-685 (Robby & Barbara Robertson)**, Kubert recommended no change to the Referee Recommended Value.

With regard to protest **15-429 (Ali Karkash)**, Kubert recommended a change from \$99,500 to \$78,000.

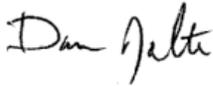
Kubert noted that at this time, all referee recommendations have been provided.

The Chair confirmed that a representative from the County Assessor's Office has been present throughout the meeting.

MOTION: Schorr moved and Avery seconded to accept the recommendations of the referee coordinator for 2015 real property valuations as established by the record except where the Board determined a revised value was warranted during the appeal process. Avery, Wiltgen, Schorr and Amundson voted aye. Hudkins was absent. Motion carried 4-0.

2) **ADJOURNMENT**

MOTION: Schorr moved and Wiltgen seconded to adjourn the Board of Equalization acting upon individual real property valuation protests for 2015 at 3:33 p.m. Schorr, Wiltgen, Avery and Amundson voted aye. Hudkins was absent. Motion carried 4-0.



Dan Nolte
Lancaster County Clerk





77-1234. Violations; duty of officers upon discovery.

It shall be the duty of the county boards and county assessors to notify the county attorney of the proper county of all willful violations of the provisions with respect to listing of taxable tangible personal property for taxation known to them or any of them.

Source: Laws 1903, c. 73, § 54, p. 403; Laws 1909, c. 111, § 1, p. 439; R.S.1913, § 6341; C.S.1922, § 5943; C.S.1929, § 77-1430; R.S.1943, § 77-1234; Laws 1947, c. 250, § 18, p. 794; Laws 1997, LB 397, § 11; Laws 2004, LB 973, § 16; Laws 2008, LB965, § 13.

002.21A Improved land means land upon which buildings or structures are located.

002.21B Improvements on leased land (IOLL) means any item of real property which is located on land owned by a person other than the owner of the item.

002.21C Unimproved land means land without buildings or structures.

002.22 Structure means anything constructed or erected, requiring permanent attachment to real property or attached to something permanently affixed to real property.

002.23 Taxable value and assessed value, mean the values set on real property by a government as a basis for levying taxes. Taxable value and assessed value have the same meaning and can be used interchangeably.

002.24 Trade fixture means an item of machinery or equipment, used in commercial, manufacturing, or processing activities. The degree of attachment does not influence the classification of the machinery or equipment as real property. Trade fixtures are items of personal property which are placed upon or affixed to real property for the sole purpose of carrying on a trade or business.

002.25 Undervalued and overvalued property means any taxable property that is assessed by the county assessor, but has a taxable value lower or higher than other taxable property with which it is required to be equalized.

002.26 Valuation means the act or process of estimating actual value of real property, pursuant to Assessment Process Regulations, Chapter 50.

002.27 Zoning means the public regulation and enforcement of the use of land by a county or incorporated city. An incorporated city is granted legal zoning jurisdiction for a specific area outside of the city limits based on the class of the city. The class of city and the area of jurisdiction are as follows:

002.27A Metropolitan class (population 300,000 or more) - three miles;

002.27B Primary class (population 100,001 - 299,999) - three miles;

002.27C First class (population 5,001 - 100,000) - two miles;

002.27D Second class (population 801 – 5,000) - one mile;

002.27E Village (population 100 – 800) - one mile.

Neb. Rev. Stat. §§ 37-335, 77-102, 77-103, 77-103.01, 77-112, 77-117, 77-123, 77-124, 77-126, 77-128, 77-129, 77-130, 77-131, 77-132, 77-202, 77-604, 77-682, 77-702, 77-802, and 77-1245, 77-1303, and 77-1359. October 26, 2014.

REG-10-003 PROCEDURES

003.01 All real property including fixtures other than trade fixtures, buildings and structures under construction, and any mobile homes or cabin trailers that are owned by a dealer and not located at the dealer's business location, will be assessed as of January 1, 12:01 a.m. annually. The assessment level of real property is:

003.01A All real property, other than agricultural land and horticultural land, is valued at 100% of its actual value;

003.01B Agricultural land and horticultural land is valued at 75% of its actual value;

003.01C Agricultural land and horticultural land, which has value for purposes other than for agriculture or horticulture, and meets the qualifications for special valuation assessment, is valued at 75% of the special valuation.

003.02 County Assessor's Annual Duties.

003.02A The county assessor must prepare an assessment roll of all taxable real property on or before March 19 of each year. Beginning January 1, 2014, the date will be March 25 of each year for counties with a population of at least 150,000 inhabitants.

003.02A(1) Beginning January 1, 2014, county assessors in any county with a population of at least 150,000 inhabitants must provide preliminary valuation notices to real property owners on or before January 15 of each year. The notices must either be mailed or published on a website maintained by the county assessor or by the county. The county assessor must also send the notices of valuation change on or before June 1 to every owner of record or lessee as of May 20.

003.02A(1)(a) Beginning January 1, 2014, in counties with at least 150,000 inhabitants, the county assessor must provide an opportunity for real property owners to meet in person with the county assessor's office to review the property owner's real property record file and the assessed valuation placed upon the property for the upcoming assessment year. The meeting must take place between January 15 and March 1.

003.02A(1)(b) If the real property owner does not notify the county assessor's office of his or her intent to meet by February 1, he or she waives the opportunity to meet with the county assessor's office.

003.02A(1)(c) During the meeting, the county assessor's office must provide the real property owner the basis for the valuation shown on the preliminary notice and accept any information the real property owner provides that is relevant to the valuation of the property.

003.02B The county assessor cannot change the valuation of any real property for the current year, except as ordered by the Tax Equalization and Review Commission or the county board of equalization after March 19 of each year. Beginning January 1, 2014, the date will be March 25 of each year for counties with a population of at least 150,000 inhabitants.

003.02B(1) The county assessor must report any current-year overvalued or undervalued real property or any current-year omitted real property to the county board of equalization after March 19 and on or before July 25, except:

003.02B(1)(a) Beginning January 1, 2014, a county with at least 100,000 inhabitants that has adopted a resolution to extend the deadline for hearing protests can extend this report submission to August 10.

003.02B(1)(b) Beginning January 1, 2014, in a county with at least 150,000 inhabitants, reporting will occur after March 25 and on or before July 25. A resolution to extend the deadline for hearing protests can extend this report submission to August 10.

003.02B(2) The county assessor must report any omitted real property that was not reported to the county assessor pursuant to Neb. Rev. Stat. § 77-1318.01 and any clerical errors pursuant to § 77-128 that result in a change of the assessed value to the county board of equalization.

004.18 If an application is denied, the owner and if not the same the applicant may file an application in a future year to once again seek the special valuation assessment.

(Neb. Rev. Stat. Sections 77-202.03, 77-1345.01, 77-1347 and 77-5013, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702, 77-1344, 77-1345, 77-1346 and 77-1348, R.S. Supp., 2007.)

REG-11-005 VALUATION

005.01 The assessor shall annually use comparable sales from within the influenced area or other areas of similar influence to determine the actual value of the agricultural land and horticultural land in the area.

005.01A Actual valuation of agricultural land and horticultural land shall be based on a market analysis of arms length transactions that may include property that sold subject to certain probable and legal purposes and uses. For the purposes of these regulations, probable and legal uses shall mean those which are immediately feasible, and permitted by current zoning or other statutorily permitted uses. The actual value may additionally be influenced by other probable uses that are not yet feasible or legal under current zoning. These include, but are not limited to use of the land for residential (homesite) purposes, use of the land for commercial use purposes, use of the land for industrial use purposes, or use of the land for recreational use purposes.

005.02 The assessor shall annually determine the special valuation assessment. The information shall be based upon sales of similar classes or subclasses of agricultural land and horticultural land from agricultural and horticultural areas in which actual value is not subject to influences by other purposes and uses. Sales within the same county that, in the judgment of the assessor, do not have nonagricultural or nonhorticultural influences on the value of agricultural or horticultural land, may be used for market comparison in determining the special valuation assessment. Care should be taken to ensure that the uninfluenced sales represent land that is comparable to the land to which the special valuation assessment is being applied.

005.02A Sales in neighboring counties shall be used in the market comparison approach if all agricultural and horticultural sales within the county have been determined to reflect selling prices that have been influenced by other than agricultural and horticultural purposes and uses.

005.02B Special valuation of agricultural and horticultural land shall be based on a market analysis of arms length sales that may include property that sold subject to certain probable and legal agricultural and horticultural purposes and uses. These include, but are not limited to:

005.02B(1) Additions to existing land holdings;

005.02B(2) Like-kind exchanges (1031 Exchanges);

005.02B(3) Location to existing towns or other locations of marketing influences such as grain elevators, grain processors, feedlots, livestock sale barns, livestock buying stations, packing plants, fertilizer dealers, fuel sales, feed supplement sales, and other suppliers of purchased inputs used in farming and ranching;

005.03 The assessor shall capitalize net cash rent to determine a valuation based on the earnings of the property from the agricultural or horticultural use only. The valuation indicated by such an income capitalization approach shall be used as the special valuation if the market comparison approach results in a value that reflects a value influenced by purposes and uses other than agricultural or horticultural. Where the differences between the market comparison approach and income capitalization approach is more than a mere difference of opinion the assessor must determine which value most accurately reflects the property's value for agricultural or horticultural purposes.

005.03A The income estimate shall be based upon;

005.03A(1) Typical cash rent for the land capability group observed for the parcel of land;

005.03A(2) Typical crop-share rental income based on a typical crop rotation observed for similar land in the county or land manual area including government program payments received. In accounting for government program payments in developing the income estimate, the assessor shall analyze the nature of the government payment and its relationship to the cash rent or the crop-share rental income for the property;

005.03A(3) Typical cash rent per animal unit month in the case of grassland use.

005.03B The expenses deducted shall reflect those typical to the land capability group observed for the parcel of land and may include a proration of shared input costs of production if a crop-share income is estimated.

005.03C The capitalization rate shall include, but not be limited to:

005.03C(1) An appropriate discount rate for the land use of the parcel of land;

005.03C(2) An adjustment for change in land value;

005.03C(3) The effective tax rate for the parcel of land; and,

005.03C(4) Any other appropriate adjustment to arrive at an overall capitalization rate.

005.04 The assessor shall maintain a file of all data used for determining the special and actual valuation. This information shall be filed with the Department of Revenue Property Assessment Division on or before March 1 of each year. The information shall be considered a public record and available for inspection by the Department of Revenue, Property Assessment Division, the Tax Equalization and Review Commission, or any interested person. The file shall include, but not be limited to:

005.04A A determination of the highest and best use of the properties to be valued;

005.04B An explanation of the valuation models used in arriving at the value estimates;

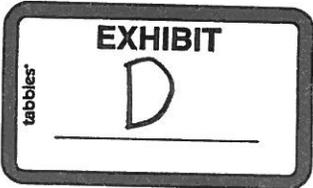
005.04C A delineation and explanation of "market areas" recognized in the analysis;

005.04D An explanation and analysis including documentation of adjustments made to sales to reflect current cash equivalency or typical market conditions;

005.04E An explanation and analysis of the estimate of economic rent or net operating income used in an income capitalization approach including estimates of yields, commodity prices, typical crop share, or documentation of cash rents;

005.04F An explanation and analysis of typical expenses allowed in an income capitalization approach;

005.04G An explanation and analysis of the overall capitalization rate used in an income capitalization approach; and,



2015

Ag Land Valuation

	What Lancaster Told State Summary p 42	8% Increase ~C*.08+C	100% Value E/.75	Lancaster Actual Assessment	Difference Per Acre
1D	\$4,387.13	\$4,738.10	\$6,317.47	\$6,318.00	-\$0.53
2D	\$3,946.10	\$4,261.79	\$5,682.38	\$5,686.00	-\$3.62
1G	\$2,540.40	\$2,743.63	\$3,658.18	\$3,780.00	-\$121.82
2G	\$2,161.60	\$2,334.53	\$3,112.70	\$3,240.00	-\$127.30



Schedule IX : Agricultural Records : Ag Land Market Area Detail

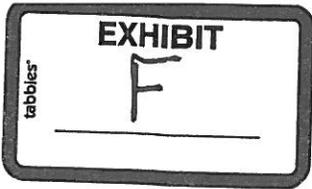
Market Area 1

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	2,093.65	10.97%	12,561,234	12.05%	5,999.68
46. 1A	5,339.68	27.97%	32,033,287	30.72%	5,999.10
47. 2A1	1,459.58	7.65%	8,729,675	8.37%	5,980.95
48. 2A	4,897.83	25.66%	29,352,550	28.15%	5,992.97
49. 3A1	2,668.03	13.98%	13,003,218	12.47%	4,873.72
50. 3A	387.14	2.03%	1,879,157	1.80%	4,853.95
51. 4A1	1,824.26	9.56%	5,467,075	5.24%	2,996.87
52. 4A	419.33	2.20%	1,257,225	1.21%	2,998.18
53. Total	19,089.50	100.00%	104,283,421	100.00%	5,462.87
Dry					
54. 1D1	18,202.11	6.70%	79,807,419	7.69%	4,384.51
55. 1D	57,628.95	21.22%	252,825,506	24.37%	4,387.13
56. 2D1	11,360.64	4.18%	44,789,885	4.32%	3,942.55
57. 2D	60,814.68	22.39%	239,981,088	23.14%	3,946.10
58. 3D1	69,698.32	25.66%	244,624,806	23.58%	3,509.77
59. 3D	22,141.46	8.15%	77,689,271	7.49%	3,508.77
60. 4D1	27,933.93	10.28%	85,779,652	8.27%	3,070.81
61. 4D	3,836.09	1.41%	11,774,648	1.14%	3,069.44
62. Total	271,616.18	100.00%	1,037,272,275	100.00%	3,818.89
Grass					
63. 1G1	1,818.24	2.39%	4,287,972	3.11%	2,358.31
64. 1G	7,285.23	9.57%	18,507,412	13.44%	2,540.40
65. 2G1	2,947.23	3.87%	6,171,393	4.48%	2,093.96
66. 2G	9,503.78	12.49%	20,543,335	14.92%	2,161.60
67. 3G1	23,319.31	30.65%	42,362,692	30.77%	1,816.64
68. 3G	4,496.95	5.91%	8,212,861	5.97%	1,826.32
69. 4G1	16,360.76	21.50%	23,402,992	17.00%	1,430.43
70. 4G	10,362.81	13.62%	14,189,160	10.31%	1,369.24
71. Total	76,094.31	100.00%	137,677,817	100.00%	1,809.31
<hr/>					
Irrigated Total	19,089.50	4.86%	104,283,421	8.03%	5,462.87
Dry Total	271,616.18	69.14%	1,037,272,275	79.87%	3,818.89
Grass Total	76,094.31	19.37%	137,677,817	10.60%	1,809.31
72. Waste	26,047.46	6.63%	19,523,939	1.50%	749.55
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	1,130.69	0.29%	0	0.00%	0.00
75. Market Area Total	392,847.45	100.00%	1,298,757,452	100.00%	3,306.01

Total Real Property Sum Lines 17, 25, & 30	Records : 107,531	Value : 21,669,961,270	Growth 305,684,298	Sum Lines 17, 25, & 41
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Schedule I : Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
01. Res UnImp Land	4,925	179,924,261	0	0	5	258,500	4,930	180,182,761	
02. Res Improve Land	87,843	3,214,047,583	0	0	38	2,126,000	87,881	3,216,173,583	
03. Res Improvements	87,843	10,942,028,904	0	0	38	8,052,300	87,881	10,950,081,204	
04. Res Total	92,768	14,336,000,748	0	0	43	10,436,800	92,811	14,346,437,548	255,687,906
% of Res Total	99.95	99.93	0.00	0.00	0.05	0.07	86.31	66.20	83.64
05. Com UnImp Land	1,661	279,544,813	0	0	1	0	1,662	279,544,813	
06. Com Improve Land	6,007	1,311,266,510	0	0	5	38,800	6,012	1,311,305,310	
07. Com Improvements	6,007	3,522,463,463	0	0	5	55,800	6,012	3,522,519,263	
08. Com Total	7,668	5,113,274,786	0	0	6	94,600	7,674	5,113,369,386	32,966,469
% of Com Total	99.92	100.00	0.00	0.00	0.08	0.00	7.14	23.60	10.78
09. Ind UnImp Land	6	860,200	0	0	0	0	6	860,200	
10. Ind Improve Land	196	104,263,886	0	0	0	0	196	104,263,886	
11. Ind Improvements	196	263,865,850	0	0	0	0	196	263,865,850	
12. Ind Total	202	368,989,936	0	0	0	0	202	368,989,936	4,547,470
% of Ind Total	100.00	100.00	0.00	0.00	0.00	0.00	0.19	1.70	1.49
13. Rec UnImp Land	0	0	0	0	0	0	0	0	
14. Rec Improve Land	0	0	0	0	0	0	0	0	
15. Rec Improvements	0	0	0	0	0	0	0	0	
16. Rec Total	0	0	0	0	0	0	0	0	0
% of Rec Total	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Res & Rec Total	92,768	14,336,000,748	0	0	43	10,436,800	92,811	14,346,437,548	255,687,906
% of Res & Rec Total	99.95	99.93	0.00	0.00	0.05	0.07	86.31	66.20	83.64
Com & Ind Total	7,870	5,482,264,722	0	0	6	94,600	7,876	5,482,359,322	37,513,939
% of Com & Ind Total	99.92	100.00	0.00	0.00	0.08	0.00	7.32	25.30	12.27
17. Taxable Total	100,638	19,818,265,470	0	0	49	10,531,400	100,687	19,828,796,870	293,201,845
% of Taxable Total	99.95	99.95	0.00	0.00	0.05	0.05	93.64	91.50	95.92



2015

AgLCG RATE

Ag rates by LCG

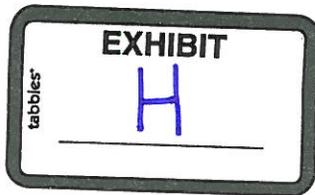
LCG	AgRate
1D1	\$6,318.00
1D1	\$6,318.00
2D1	\$5,686.20
2D	\$5,686.20
3D1	\$5,054.40
3D	\$5,054.40
4D1	\$4,422.60
4D	\$4,422.60
1A1	\$8,640.00
1A	\$8,640.00
2A1	\$8,640.00
2A	\$8,640.00
3A1	\$7,020.00
3A	\$7,020.00
4A1	\$4,320.00
4A1	\$4,320.00
1G1	\$3,780.00
1G	\$3,780.00
2G1	\$3,240.00
2G	\$3,240.00
3G1	\$2,700.00
3G	\$2,700.00
4G1	\$2,160.00
4G	\$2,160.00
W	\$1,080.00



2015

Waste Land Values

	Assessed Value (75%)	100% Value
Gage	\$100.01	\$133.35
Johnson	\$139.84	\$186.45
Jefferson	\$230.00 \$230.00	\$306.67 \$306.67
Otoe	\$100.33 \$100.08	\$133.77 \$133.44
Saline	\$108.79 \$99.71 \$100.00	\$145.05 \$132.95 \$133.33
Avg	\$134.31	\$179.08



Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 1

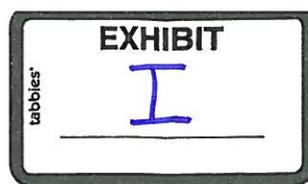
Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	5,846.98	8.73%	39,428,595	9.61%	6,743.41
46. 1A	22,007.60	32.84%	149,560,850	36.44%	6,795.87
47. 2A1	3,933.87	5.87%	24,191,660	5.89%	6,149.58
48. 2A	17,659.41	26.35%	108,849,935	26.52%	6,163.85
49. 3A1	5,981.82	8.93%	31,709,525	7.73%	5,300.98
50. 3A	8.48	0.01%	45,070	0.01%	5,314.86
51. 4A1	10,927.59	16.31%	53,528,835	13.04%	4,898.50
52. 4A	646.77	0.97%	3,153,430	0.77%	4,875.66
53. Total	67,012.52	100.00%	410,467,900	100.00%	6,125.24
Dry					
54. 1D1	8,249.97	3.01%	34,649,880	3.68%	4,200.00
55. 1D	51,736.36	18.87%	217,292,480	23.08%	4,200.00
56. 2D1	14,857.82	5.42%	55,271,095	5.87%	3,720.00
57. 2D	86,981.38	31.72%	313,132,950	33.25%	3,600.00
58. 3D1	49,330.88	17.99%	159,585,595	16.95%	3,235.00
59. 3D	53.01	0.02%	171,480	0.02%	3,234.86
60. 4D1	59,969.50	21.87%	153,821,855	16.34%	2,565.00
61. 4D	3,005.62	1.10%	7,709,630	0.82%	2,565.07
62. Total	274,184.54	100.00%	941,634,965	100.00%	3,434.31
Grass					
63. 1G1	739.75	0.81%	1,036,045	0.76%	1,400.53
64. 1G	3,568.51	3.89%	7,267,555	5.33%	2,036.58
65. 2G1	3,812.43	4.15%	6,406,410	4.70%	1,680.40
66. 2G	11,606.73	12.64%	23,117,525	16.97%	1,991.73
67. 3G1	29,471.45	32.11%	47,667,050	34.98%	1,617.40
68. 3G	68.56	0.07%	91,975	0.07%	1,341.53
69. 4G1	18,502.20	20.16%	26,583,670	19.51%	1,436.78
70. 4G	24,020.68	26.17%	24,086,650	17.68%	1,002.75
71. Total	91,790.31	100.00%	136,256,880	100.00%	1,484.44
Irrigated Total	67,012.52	15.17%	410,467,900	27.56%	6,125.24
Dry Total	274,184.54	62.06%	941,634,965	63.23%	3,434.31
Grass Total	91,790.31	20.78%	136,256,880	9.15%	1,484.44
72. Waste	8,785.98	1.99%	878,665	0.06%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	451.64	0.10%	0	0.00%	0.00
75. Market Area Total	441,773.35	100.00%	1,489,238,410	100.00%	3,371.05

Schedule IX : Agricultural Records : Ag Land Market Area Detail

Market Area 2

Irrigated	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
45. 1A1	139.89	11.78%	684,760	13.54%	4,894.99
46. 1A	90.96	7.66%	445,250	8.81%	4,895.01
47. 2A1	109.56	9.23%	480,975	9.51%	4,390.06
48. 2A	372.59	31.38%	1,635,670	32.35%	4,390.00
49. 3A1	273.90	23.07%	1,065,465	21.07%	3,889.98
50. 3A	0.00	0.00%	0	0.00%	0.00
51. 4A1	196.80	16.58%	730,130	14.44%	3,710.01
52. 4A	3.60	0.30%	13,355	0.26%	3,709.72
53. Total	1,187.30	100.00%	5,055,605	100.00%	4,258.07
Dry					
54. 1D1	678.86	1.65%	2,396,375	1.98%	3,530.00
55. 1D	4,288.36	10.42%	15,137,935	12.54%	3,530.01
56. 2D1	2,857.42	6.94%	9,743,805	8.07%	3,410.00
57. 2D	14,393.45	34.97%	49,081,640	40.65%	3,410.00
58. 3D1	8,865.49	21.54%	23,227,580	19.24%	2,620.00
59. 3D	0.00	0.00%	0	0.00%	0.00
60. 4D1	9,417.05	22.88%	19,775,825	16.38%	2,100.00
61. 4D	662.63	1.61%	1,391,510	1.15%	2,099.98
62. Total	41,163.26	100.00%	120,754,670	100.00%	2,933.55
Grass					
63. 1G1	15.51	0.08%	23,040	0.07%	1,485.49
64. 1G	532.64	2.64%	1,078,425	3.42%	2,024.68
65. 2G1	705.37	3.49%	1,245,890	3.95%	1,766.29
66. 2G	2,613.80	12.93%	5,659,235	17.93%	2,165.14
67. 3G1	8,839.28	43.74%	14,406,985	45.66%	1,629.88
68. 3G	3.15	0.02%	7,845	0.02%	2,490.48
69. 4G1	3,264.81	16.16%	4,557,850	14.44%	1,396.05
70. 4G	4,232.87	20.95%	4,576,255	14.50%	1,081.12
71. Total	20,207.43	100.00%	31,555,525	100.00%	1,561.58
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Irrigated Total	1,187.30	1.84%	5,055,605	3.21%	4,258.07
Dry Total	41,163.26	63.63%	120,754,670	76.63%	2,933.55
Grass Total	20,207.43	31.24%	31,555,525	20.03%	1,561.58
72. Waste	2,136.18	3.30%	213,635	0.14%	100.01
73. Other	0.00	0.00%	0	0.00%	0.00
74. Exempt	0.00	0.00%	0	0.00%	0.00
75. Market Area Total	64,694.17	100.00%	157,579,435	100.00%	2,435.76

Nebraska Revised Statute 77-1359



[Revised Statutes](#)» [Chapter 77](#)» 77-1359

77-1359. **Agricultural and horticultural land**; legislative findings; **terms, defined.**

The Legislature finds and declares that agricultural land and horticultural land shall be a separate and distinct class of real property for purposes of assessment. The assessed value of agricultural land and horticultural land shall not be uniform and proportionate with all other real property, but the assessed value shall be uniform and proportionate within the class of agricultural land and horticultural land.

For purposes of this section and section [77-1363](#):

(1) **Agricultural land** and **horticultural land** means a parcel of land, excluding land associated with a building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land;

(2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:

(a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and

(b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production;

(3) **Farm home site** means **land** contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes and which is located outside of urban areas or **outside a platted and zoned subdivision**; and

(4) **Farm site** means the portion of **land** contiguous to land actively devoted to agriculture which includes improvements that are agricultural or horticultural in nature, including any uninhabitable or unimproved farm home site.

Source

Laws 1985, LB 271, § 4;
Laws 1986, LB 817, § 11;
Laws 1988, LB 1207, § 3;
Laws 1989, LB 361, § 14;
Laws 1991, LB 320, § 7;
Laws 1996, LB 934, § 3;
Laws 1997, LB 270, § 77;
Laws 2000, LB 419, § 1;
Laws 2006, LB 808, § 35;
Laws 2008, LB777, § 1;
Laws 2012, LB750, § 1.

Cross References

Conservation and Preservation Easements Act, see section [76-2,118](#).

Annotations

The inclusion of the term "parcel" requires a county assessor to consider the use of an entire tract of land, including any homesite, to determine whether that property qualifies as agricultural. *Agena v. Lancaster Cty. Bd. of Equal.*, 276 Neb. 851, 758 N.W.2d 363 (2008).

This section does not violate Neb. Const. art. VIII, sec. 1. *Agena v. Lancaster Cty. Bd. of Equal.*, 276 Neb. 851, 758 N.W.2d 363 (2008).

2-4401. Act, how cited.

Sections 2-4401 to 2-4404 shall be known and may be cited as the Nebraska Right to Farm Act.

Source: Laws 1982, LB 668, § 1.

2-4402. Terms, defined.

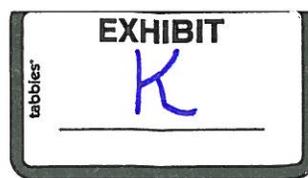
As used in the Nebraska Right to Farm Act, unless the context otherwise requires:

(1) Farm or farm operation means any tract of land over ten acres in area used for or devoted to the commercial production of farm products;

(2) Farm product means those plants and animals useful to man and includes, but is not limited to, forages and sod crops, grains and feed crops, dairy and dairy products, poultry and poultry products, livestock, including breeding and grazing, fruits, vegetables, flowers, seeds, grasses, trees, fish, apiaries, equine and other similar products, or any other product which incorporates the use of food, feed, fiber, or fur; and

(3) Public grain warehouse or public grain warehouse operation means any grain elevator building or receptacle in which grain is held for longer than ten days and includes, but is not limited to, all buildings, elevators, and warehouses consisting of one or more warehouse sections within the confines of a city, township, county, or state that are considered a single delivery point with the capability to receive, load out, weigh, and store grain.

Source: Laws 1982, LB 668, § 2; Laws 1998, LB 1193, § 6.



Black R2 RED R1 Blue A2 Green A1

3100

16-28-411-003-000	3.06	7/28/2011	\$102,500	\$33,497
16-33-104-003-000	6.33	4/8/13	\$120,000	\$18,957
22-18-205-007-000	3.1	7/9/2012	\$153,000	\$49,355
22-18-205-008-000	3.03	10/3/2013	\$160,000	\$52,805

\$133,875 \$38,654

3101

16-13-405-004-000	3.05	4/2/2011	\$97,500	\$31,967
16-22-204-001-000	2.99	1/17/2014	\$100,000	\$33,445

\$98,750 \$32,706

3112

22-19-201-003-000	0.22	4/8/2013	\$75,000	\$340,909
22-19-203-002-000	0.23	3/29/2011	\$74,000	\$321,739
22-19-204-003-000	0.21	7/31/2012	\$77,500	\$369,048
22-19-204-004-000	0.21	7/31/2012	\$80,000	\$380,952
22-19-204-006-000	0.24	1/25/2013	\$75,000	\$312,500
22-19-205-007-000	0.23	11/10/2011	\$83,000	\$360,870

\$77,417 \$347,670

3200

09-09-400-012-000	19.8	4/5/2012	\$150,000	\$7,576
09-15-301-002-000	4.96	4/17/2012	\$125,000	\$25,202
09-26-300-007-000	14.14	10/24/2012	\$72,275	\$5,111
10-30-400-042-000	4.84	5/13/2011	\$38,000	\$7,851
10-30-400-043-000	4.84	4/18/2011	\$30,000	\$6,198

\$83,055 \$10,388

3208

03-13-406-001-000	5.03	10/11/2013	\$77,777	\$15,463
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3210

09-03-402-012-000	1.77	10/17/2012	\$30,000	\$16,949
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3211

03-24-201-001-000	5.07	4/4/2013	\$71,250	\$14,053
03-24-203-004-000	5.03	10/7/2011	\$65,750	\$13,072

\$68,500 \$13,562

3212

09-17-403-006-000	3.06	10/10/2013	\$85,000	\$27,778
09-17-310-004-000	3.01	10/7/2011	\$59,900	\$19,900

\$72,450 \$23,839

3300

16-36-101-005-000	10.71	1/13/2012	\$64,000	\$5,976
22-27-201-002-000	3.13	6/27/2013	\$58,000	\$18,530
22-27-201-003-000	3.13	3/20/2012	\$47,500	\$15,176
22-27-202-001-000	3.2	4/26/2012	\$50,000	\$15,625
22-27-202-002-000	3.08	10/18/2011	\$75,000	\$24,351
22-27-203-001-000	3.19	10/18/2012	\$48,800	\$15,298
22-27-205-001-000	3.08	9/13/2013	\$62,000	\$20,130
23-14-402-002-000	3.96	1/13/2014	\$68,000	\$17,172
23-14-402-003-000	3.97	5/23/2011	\$75,000	\$18,892
23-17-405-002-000	3.01	6/22/2012	\$94,900	\$31,528
23-21-400-008-000	4.99	1/22/2013	\$68,000	\$13,627
23-21-400-009-000	5.02	6/29/2012	\$83,000	\$16,534
23-24-109-001-000	3.64	6/24/2013	\$60,000	\$16,484
23-24-200-005-000	6.83	8/2/2012	\$85,900	\$12,577
23-34-301-003-000	3.07	6/6/2013	\$63,000	\$20,521

\$66,873 \$17,495

3304

23-08-403-001-000	6.34	8/19/2013	\$84,900	\$13,391
23-08-403-003-000	3.23	10/31/2011	\$69,900	\$21,641
23-08-404-001-000	3.5	12/6/2012	\$69,900	\$19,971

23-08-405-001-000	3.77	12/6/2012	\$69,900	\$18,541		
					\$73,650	\$18,386
3400N						
08-01-400-015-000	5.01	8/26/2011	\$60,000	\$11,976		
08-05-200-005-000	3.01	8/29/2013	\$36,000	\$11,960		
08-14-200-001-002	4	4/27/2013	\$40,000	\$10,000		
15-08-302-002-000	5.04	11/16/2011	\$85,000	\$16,865		
22-36-400-005-000	9.43	10/29/2012	\$50,000	\$5,302		
					\$54,200	\$12,700
3400S						
07-03-100-007-000	4.86	8/14/2012	\$55,000	\$11,317		
14-02-400-(030,032)00	12.19	10/7/2011	\$90,000	\$7,383		
14-04-100-015-000	5	12/14/2012	\$76,000	\$15,200		
20-07-101-001-000	5.01	12/17/2012	\$60,000	\$11,976		
20-26-404-001-000	14.72	7/24/2012	\$73,600	\$5,000		
					\$70,920	\$10,175
3405						
15-08-301-005-000	5.15	7/25/2013	\$65,000	\$12,621		
15-08-303-001-000	4.39	2/6/2013	\$50,000	\$11,390		
					\$57,500	\$12,005
3407						
08-17-401-001-000	3.58	5/21/2013	\$44,500	\$12,430		
3408						
08-02-100-017-000	6.47	5/9/2013	\$82,500	\$12,751		
3412						
21-10-101-004-000	4.24	12/28/2011	\$67,500	\$15,920		
21-10-101-008-000	4.75	12/21/2012	\$87,000	\$18,316		
21-10-101-011-000	3.02	8/5/2011	\$67,500	\$22,351		
21-10-101-005-000	3.18	7/22/2011	\$72,000	\$22,642		
					\$73,500	\$19,807
3500N						
04-10-400-018-000	6.13	3/31/2011	\$35,000	\$5,710		
04-19-101-001-000	3.01	4/25/2012	\$69,000	\$22,924		
04-19-101-002-000	3.01	6/18/2013	\$64,000	\$21,262		
					\$66,500	\$22,093
3500S						
03-03-301-001-000	3.23	10/25/2012	\$62,000	\$19,195		
03-03-301-002-000	3.41	5/13/2013	\$66,500	\$19,501		
03-03-301-003-000	3.51	2/27/2013	\$64,450	\$18,362		
03-03-301-004-000	3.51	6/25/2013	\$78,000	\$22,222		
03-03-301-005-000	5.5	7/19/2013	\$68,900	\$12,527		
03-03-302-001-000	3.03	10/24/2012	\$63,900	\$21,089		
03-03-302-002-000	3.02	12/20/2013	\$66.10	\$22		
03-03-302-005-000	3.35	7/3/2012	\$61,950	\$18,493		
03-03-303-001-000	8.74	7/12/2013	\$62,900	\$7,197		
03-13-202-002-000	3	1/18/2003	\$93,000	\$31,000		
03-13-203-001-000	3	2/22/2012	\$125,000	\$41,667		
03-13-203-004-000	5.57	8/21/2012	120,000	\$21,544		
03-15-100-008-000	4.17	2/16/2011	\$57,000	\$13,669		
					\$71,051	\$18,961
3504						
03-21-402-004-000	3.54	12/27/2011	\$60,000	\$16,949		
03-21-403-003-000	3.17	10/9/2013	\$62,725	\$19,787		
03-21-403-004-000	3.18	10/21/2011	\$65,000	\$20,440		
03-28-101-002-000	3.72	9/9/2013	\$44,400	\$11,935		
03-28-101-006-000	3.69	11/8/2013	\$46,400	\$12,575		
03-28-101-007-000	3.72	5/18/2012	\$42,000	\$11,290		
04-36-302-001-000	3.36	1/14/2011	\$80,000	\$23,810		

					\$57,218	\$16,684
3505						
03-02-103-003-000	0.98	9/1/2011	\$40,000	\$40,816		
03-02-103-005-000	0.99	8/8/2012	\$57,500	\$58,081		
03-02-103-006-000	1.44	9/13/2011	\$45,500	\$31,597		
					\$47,667	\$43,498
3506						
04-05-201-002-000	3.01	7/7/2011	\$112,000	\$37,209		
04-05-202-001-000	3.02	7/7/2011	\$56,000	\$18,543		
04-05-202-003-000	3.02	8/21/2012	\$68,750	\$22,765		
04-05-203-003-000	3.01	1/19/2013	\$64,000	\$21,262		
04-05-204-003-000	3.01	6/14/2012	\$69,000	\$22,924		
04-05-204-004-000	3.01	8/23/2013	68,600	\$22,791		
04-05-205-001-000	3.34	10/2/2013	\$75,900	\$22,725		
04-05-205-003-000	3.03	7/28/2011	\$71,500	\$23,597		
04-05-205-005-000	3.03	2/25/2013	\$71,000	\$23,432		
04-05-205-004-000	3.03	7/20/2011	\$71,500	\$23,597		
04-05-205-005-000	3.03	2/25/2013	\$71,000	\$23,432		
04-05-205-007-000	3.16	6/6/2012	\$65,000	\$20,570		
					\$72,021	\$23,571
3600N						
06-25-400-003-000	4.89	10/29/2012	\$72,500	\$14,826		
13-33-401-001-000	3.6	10/23/2013	\$55,000	\$15,278		
13-31-403-005-000	9.01	6/22/2012	\$75,000	\$8,324		
13-33-401-002-000	3.07	2/25/2013	\$40,000	\$13,029		
					\$60,625	\$12,864
3600S						
12-03-400-006-000	19.57	3/21/2013	\$115,995	\$5,927		
18-07-200-010-000	5.23	5/1/2012	\$50,000	\$9,560		
					\$82,998	\$7,744
3602						
12-09-101-002-000	3.02	7/24/2013	\$63,000	\$20,861		
12-09-101-003-000	3.02	6/13/2012	\$57,900	\$19,172		
12-09-101-004-000	3.02	1/7/2014	\$70,000	\$23,179		
12-09-102-001-000	3.35	1/13/2012	\$56,500	\$16,866		
12-09-103-001-000	3	1/13/2013	\$60,500	\$20,167		
12-090103-002-000	3.04	6/22/2012	\$57,000	\$18,750		
					\$60,817	\$19,832
3604						
12-05-102-002-000	3.21	3/1/2013	\$59,500	\$18,536		
12-05-103-002-000	3.02	8/16/2012	\$60,000	\$19,868		
					\$59,750	\$19,202
3605						
18-09-401-012-000	3.24	2/18/2011	\$72,000	\$22,222		
3700S						
18-11-401-001-000	5.01	3/1/2013	\$40,000	\$7,984		
24-16-100-001-000	8.85	10/4/2011	\$49,500	\$5,593		
					\$44,750	\$6,789
3702						
06-19-101-010-000	7.28	4/30/2010	\$72,500	\$9,959		
3703						
19-15-201-001-000	3.11	8/21/2012	\$69,900	\$22,476		
19-15-201-007-000	3.79	8/16/2013	\$74,000	\$19,525		
19-15-301-006-000	4.03	8/21/2012	\$75,000	\$18,610		
					\$72,967	\$20,204
3800N						
02-25-301-001-000	5.7	8/28/2013	\$38,300	\$6,719		
02-25-301-002-000	5.49	10/30/2013	\$39,900	\$7,268		

02-25-303-001-000	5.35	10/30/2013	\$37,500	\$7,009		
02-25-303-002-000	5.61	3/11/2013	\$37,500	\$6,684		
02-25-304-001-000	5.72	7/24/2013	\$39,000	\$6,818		
02-25-304-002-000	5.51	12/16/2011	\$47,500	\$8,621		
02-25-305-002-000	4.98	10/30/2013	\$39,000	\$7,831		
02-25-307-002-000	5.8	4/27/2012	\$41,000	\$7,069		
02-25-307-001-000	7.64	12/12/2013	\$42,000	\$5,497		
02-25-307-003-000	5.72	10/30/2013	\$39,400	\$6,888		
02-25-307-005-000	5.23	1/5/2013	\$30,000	\$5,736		
02-25-308-002-000	5.3	10/25/2012	\$39,000	\$7,358		
02-25-308-003-000	5.25	7/9/2013	\$37,000	\$7,048		
					\$39,008	\$6,965
3803						
14-23-302-002-000	3.54	2/27/2012	\$34,000	\$9,605		
14-23-401-006-000	4.23	12/4/2012	\$39,500	\$9,338		
14-23-401-010-000	3.86	8/30/2013	\$43,000	\$11,140		
14-27-401-007-000	4.53	3/1/2012	\$32,500	\$7,174		
					\$37,250	\$9,314
3808						
07-04-101-002-000	3.74	10/3/2013	\$55,000	\$14,706		
07-04-101-010-000	4.57	4/4/2012	\$55,000	\$12,035		
07-04-102-001-000	3.29	5/27/2011	\$65,000	\$19,757		
					\$58,333	\$15,499
3809						
02-17-301-003-000	3.59	6/3/2011	\$62,500	\$17,409		