NEBRASKA ADMINISTRATIVE CODE

Title 350 - Nebraska Department of Revenue Property Assessment Division ~~and Taxation~~

Chapter 15 – Property Owned by the State and Governmental Subdivisions Regulations

Effective Date ~~1/3/07~~

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Title 350 – Nebraska Department of Revenue Property Assessment Division ~~and Taxation~~
Chapter 15 – Property Owned by the State and Governmental Subdivisions

REG 15-001 PURPOSE

001.01 The purpose of this regulation is to establish guidelines for the exemption, assessment, taxation, and in lieu of tax payments on property owned by the State of Nebraska and its governmental subdivisions.

(Neb. Rev. Stat. Section~~s~~ 77-202.11, ~~and 77-702,~~ R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section~~s~~ 77-202, ~~and 77-202.12,~~ R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-202.12 and 77-702, R. S. Supp., 2007.)

REG-15-002 DEFINITIONS

002.01 Public purpose shall mean the use of property to provide public services with or without cost to the recipient, including the general operation of government, public education, public safety, transportation, public works, civil and criminal justice, public health and welfare, developments by a public housing agency, parks, culture, recreation, community development, and cemetery purposes. Public purpose includes any use of the property to carry out duties or responsibilities conferred by law. Public purpose does not include the leasing of property to a private party for purposes other than a public purpose. Income generated for the state or governmental subdivision, either through leases or other receipts, will not convert a nonpublic use of a property to a tax exempt public purpose use.

002.02 General operation of government shall mean the powers conferred upon a state agency or governmental subdivision through the federal or state constitution, federal or state legislation, duly promulgated federal or state regulation, or voluntarily assumed, for the benefit of its citizens.

002.03 Public education shall mean schools and institutions of higher learning belonging to the public, established, and conducted under public authority and includes teaching and instructional activities, research activities or public service activities.

002.04 Public safety shall mean an agency, which actually provides firefighting, law enforcement, ambulance, emergency medical, or other emergency services.

002.05 Transportation shall mean the transport of passengers or goods by water, land, air or other conveyance.

002.06 Public works shall mean the establishment of grades, building of culverts, sewers, electric light system, waterworks, irrigation works, power plant, and structures used in connection with providing electricity, public heating system, bridges, curbing, and gutters, the improvement of streets, aviation facilities, landing fields, and the erection and repair of buildings.

002.07 Civil and criminal justice shall mean the courts and any government agency, which performs the administration of civil and criminal justice pursuant to a statute or executive order.

002.08 Public health and welfare shall mean the prosperity, well being, or convenience of the public at large.

002.09 Developments by a public housing agency means and includes all dwellings and associated appurtenances, including real and personal property, and all other facilities and improvements of every kind and description which a local housing agency may own or operate or in which it may hold an interest; all land upon which such dwellings, appurtenances, and facilities are situated; all work and activities undertaken by a local housing agency or others relating to the creation of such property and all tangible and intangible personal property relating thereto, including all leases, licenses, agreements, and other instruments; and all rights and obligations arising thereunder establishing or confirming ownership, title, or right of use or possession in or to any such property by a local housing agency.

002.10 Parks shall mean an area set aside for the historical or recreational benefit of the public.

002.11 Culture means property used primarily for educational, performing arts, scientific, historic preservation, or aesthetic purposes, and which owns, borrows, cares for, exhibits, studies, archives, or catalogs property. Cultural property includes, but is not limited to, museums, performing arts facilities, historical societies, historic sites or landmarks, parks, monuments, libraries, and zoos.

002.12 Recreation shall mean property used for diversion and relaxation.

002.13 Community development shall mean public property for use in a development project.

002.14 Cemetery shall mean property set apart for the interment of human dead.

002.15 Lease shall mean a contract between the lessor and lessee wherein the lessor conveys to the lessee the exclusive right to possess, use, and enjoy property for a specified period of time in exchange for legal consideration. Lease shall not include an easement or license in property.

002.16 Lessor shall mean the owner of property who leases the property to a lessee.

002.17 Lessee or leaseholder shall mean a person leasing property from a lessor.

002.18 Leasehold interest shall mean the lessee's right or estate in leased property.

002.19 Lease at fair market value shall mean reasonable compensation from the lessee to the lessor in terms of money or services provided by the lessee to the lessor in connection with the lessee's use of the property. The reasonableness of the compensation from lessee to lessor may be based, where available, on leases for similar nongovernmentally owned property.

002.20 Being developed for use for a public purpose shall mean all of the following:

002.20A The state or governmental subdivision has publicly stated the intention of what use will be made of the property when completed. The intended use of the property must be such that it will clearly qualify as a public purpose upon completion;

002.20B The property must be being actively prepared for its specified use ~~in~~ such that ~~a manner as to preclude~~ other uses of the property are precluded; and

002.20C Reasonable progress must be made toward completion of the project.

002.21 Incidental use shall mean a use of a property which is other than the primary use and is so minor or secondary in nature as not to distract from the primary use.

002.22 Aviation facilities shall mean runways, hangars, control towers, areas and buildings used for the service of commercial or general aviation aircraft, terminals and areas and buildings used for the comfort and accommodation of air travelers in either commercial or general aviation, restricted landing areas and required clear zones for the safe take-off and landing of aircraft.

002.23 Service of commercial or general aviation aircraft shall mean work performed on aircraft related to the safe operation of the aircraft

002.24 Hangars shall mean buildings or structures in use for the storage of or service of commercial or general aviation aircraft.

002.25 Clear zones shall mean areas in proximity to runways at aviation facilities required by federal or state law, rule or regulation to remain unimproved to ensure the safe take-off and landing of aircraft. Clear zones shall not include land not necessary for the safe operation of aircraft, held for future airport development or in use for other non-aviation purposes.

(Neb. Rev. Stat. Section~~s~~ 77-202.11, ~~and 77-702,~~ R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section~~s~~ 77-202, ~~and 77-202.12,~~ R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-202.12 and 77-702, R.S. Supp., 2007.)

REG-15-003 TAX STATUS

003.01 Real and personal property owned by the state of Nebraska and its governmental subdivisions, to the extent used or being developed for use by the state or governmental subdivision for a public purpose, shall be exempt from property taxes.

003.02 Real and personal property, leased or unleased, being used to carry out responsibilities conferred by law, with or without compensation, is deemed used for a public purpose under these regulations. Duties and responsibilities sufficient to meet the definition of public purpose may be conferred by federal or state constitution, statute, or case law or legally promulgated federal or state regulation.

003.03 Unleased real and personal property owned by the state and its governmental subdivisions, which is not being used or developed for use for a public purpose, shall be subject to property taxes unless one of the following conditions is met:

003.03A A payment in lieu of taxes, pursuant to REG-15-006, is being paid for public safety, rescue, and emergency services and road or street construction or maintenance services to all governmental units providing such services to the property; or

003.03B Other specific provisions of law prohibit taxation of such property.

003.04 Real and personal property of the state and its governmental subdivisions that is leased to a private party for a public purpose shall be exempt from property taxes if such lease is at fair market value.

003.05 Real and personal property of the state and its governmental subdivisions that is leased to a private party for any purpose other than a public purpose shall be subject to property taxes as if the property was owned by the lessee. Public purpose shall not include leasing of property to a private party unless the lease of the property is for a public purpose and at fair market value or unless otherwise specifically provided for by law.

003.06 When the assessor or county board of equalization determines the use of property pursuant to this regulation, the dominant or primary use of property shall be considered, such that any incidental use for other purposes shall not effect the tax status of the property. For the purposes of this regulation, property obtained by a political subdivision due to failure to pay taxes or special assessments that is held by the political subdivision for sale at an amount less than or equal to the tax or special assessment liability plus interest, shall be deemed used for a public purpose.

003.07 In cases where it is determined that the property, when considered as a whole, is not used entirely for a public purpose, but the property has separate and distinct use portions, an exemption from taxes for the portion used for a public purpose shall be allowed. When a parcel of governmentally owned property is used for several purposes simultaneously, the determination of taxable status should be based on the predominant use of the property. The predominant use of the property is the primary or dominant use.

For example, if land adjacent to a publicly owned airport is required for a buffer zone for public safety purposes but is also leased for agricultural purposes, the predominant use of the parcel is as a buffer zone and its agricultural use is incidental in nature and the property is exempt.

003.07A In the analysis of such mixed use properties, a number of factors may be included in determining the predominant use of the property, including:

003.07A(1) Whether the use of the property assists the government entity in meeting a long term or ongoing purpose;

003.07A(2) Whether the governmental entity has spent significant money in making the property ready for its public purpose use in comparison with any revenue generated by its nonpublic use; and

003.07A(3) Whether the public purpose use is ongoing throughout the year as opposed to the seasonal nature of its nonpublic use.

003.08 Leased properties of a public housing authority to low income individuals as a place of residence are for the authority's public purpose and shall be exempt from property tax.

003.09 Aviation facilities owned by the state, an airport authority or other governmental subdivision, shall be deemed to be used for a public purpose and shall be exempt from property taxes and in lieu of taxes.

003.09A Aviation facilities leased by the state airport authority or governmental subdivision to a private party or entity are also deemed to be exempt from property taxes and in lieu of taxes provided they are leased at fair market value and are used or being developed for a public purpose.

003.10 When the assessor or county board of equalization determines whether a lease to a private party for a public purpose, is at fair market value, factors other than the dollar amount of the lease payments must be taken into consideration. As long as the value of all benefits received by the state or governmental subdivision from the lessee is reasonable compensation for allowing the lessee use of the property, the lease shall be considered to be at fair market value. Such benefits may include services provided by the lessee in connection with the lessee's use of the property.

003.11 Change in tax status during the year.

003.11A When the tax status of property as determined by the assessor pursuant to REG-15-004.01 changes between January 1 and on or before levy date, the assessor shall modify their determination to reflect the tax status of the property as of levy date.

003.11B ~~Changes in ownership or use of property that occur after levy date shall not effect the tax status of the property for that year~~. When the State or a political subdivision purchases property for a public purpose after levy date and on or before lien date, the property shall be exempt from property tax for the current year, because as of lien date there is no taxable property upon which to attach the lien.

003.11B(1) When the State or a political subdivision purchases property for a public purpose upon which exists a lien for a prior taxes, the State or political subdivision takes the property subject to the lien.

003.11C When exempt property of the State or a political subdivision is sold to a non-exempt entity on or after January and on or before levy date, the county board of equalization shall place the property on the tax list retroactive to January 1 of the year the property is sold because as of levy date, there is taxable property upon which to levy a tax. The county board of equalization shall send notice of the

assessed value to the record owner. Protests on the assessed valuation may be filed within thirty days after the mailing of the notice. The procedures for filing a protest shall be as set forth in REG-15-004.

003.11C(1) The decision of the county board of equalization on a protest must be made within thirty days after the date the protest was filed.

003.11C(2) The county clerk shall mail notice of the board's decision to the protestor within seven days after the date of the decision.

003.11C(3) The decision of the county board of equalization , may be appealed within thirty days after the date of the decision to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

003.12 When the assessor makes a change in the tax status of the property, notice shall be sent to the owner of record. The owner or lessee may protest such change in tax status to the county board of equalization within thirty days after the date of the notice. Decisions of the county board of equalization on protests must be made within thirty days after the date the protest was filed.

003.12A The county clerk shall mail notice of the board's decision to the protestor within seven days after the date of the decision.

003.13 The decision of the county board of equalization may be appealed within thirty days after the date of the decision to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

003.14 When property of the state and governmental subdivisions is deemed taxable after March 1, the assessor shall report such property for taxation purposes to the county board of equalization on or before July 25.

003.14A If the property is deemed taxable after March 1 and on or before June 1, only the notice of intent to tax shall be sent to the affected state agency or governmental subdivision by the county board of equalization. The county board of equalization shall send the valuation change notice after June 1 and on or before July 25.

003.14B If the property is deemed taxable after June 1 and on or before July 25, the notice of intent to tax and valuation change notice shall be sent on or before July 25 to the affected state agency or governmental subdivision by the county board of equalization.

003.15 When leased taxable property of the state and governmental subdivisions is discovered as not having been reported to the assessor pursuant to REG-15-004.02, for the current year or any former year or years, such property shall be reported immediately to the county board of equalization.

003.15A If the leased taxable property is discovered after March 1 and on or before June 1 for the current year, only the notice of intent to tax shall be sent to the affected state agency or governmental subdivision by the county board of equalization. The county board of equalization shall send the valuation change notice after June 1, for the current year. For any former year or years the notice of intent to tax along with the valuation change notice shall be sent immediately by the county board of equalization.

003.15B If the leased taxable property is discovered after June 1 for the current year and any former year or years, the county board of equalization shall immediately send the notice of intent to tax along with the valuation change notice to the affected state agency or governmental subdivision.

003.16 The owner or lessee, if applicable, may protest any notice received from the county board of equalization pursuant to REG-15-003.15 to the county board of equalization within thirty days after the date of the notice. Decisions of the county board of equalization on protests must be made within thirty days after the date the protest was filed.

003.16A The county clerk shall mail notice of the board's decision to the protestor within seven days after the date of the decision.

003.17 The decision of the county board of equalization may be appealed within thirty days after the date of the decision to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

003.18 If failure to give notice pursuant to REG-15-003.11C, REG-15-003.11C(2), REG 15-003.12, REG–15-003.12A, REG-003.14A, REG-15-003.14B, REG-15-003.15B and REG-15-003.16A prevented the timely filing of a protest or appeal, an owner, agent or the lessee that is responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11 and has a right to protest or appeal may petition the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013, on or before December 31 of the year in which the notice should have been sent, for a determination of the taxability, the actual valuation or the special valuation assessment.

003.19 No petition or appeal shall in any manner suspend the collection of tax or the duties of officers relating thereto during the pendency of the petition or appeal, and all taxes affected thereby, which may be collected, shall be distributed as though no petition or appeal were pending.

003.20 If by final order of the Commission, it is determined that such tax or a part thereof should be refunded, the county treasurer is authorized to make the refund upon receiving a certified copy of such final order.

(Neb. Rev. Stat. Section~~s~~ 77-202.11, ~~and 77-702,~~ R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections 77-202, ~~77-202.12, 77-5007~~ and 77-5013, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-202.12, 77-702 and 77-5007 R.S. Supp., 2007.)

REG-15-004 PROCEDURES

004.01 On or before March 1, the assessor shall review all property owned by the state and the various governmental subdivisions within the county and make a determination of what property is not being used for or being developed for a public purpose as of January 1. All property determined not used for or being developed for a public purpose and not specifically exempted by statute, shall be assumed taxable for property tax purposes and valued pursuant to REG-15-004.01.

004.01A All real property as defined in REG-10-001, other than agricultural and horticultural land, shall be valued for property tax purposes at its actual value.

004.01B All agricultural and horticultural land as defined in REG-14-002, shall be valued for property tax purposes at seventy-five (75) percent of its actual value.

004.01C All depreciable tangible personal property as defined in REG-20-001, shall be valued for property tax purposes at its net book value as defined in REG-20-001.05.

004.02 On or before January 31 each year, the state and each governmental subdivision shall provide the appropriate assessor a legal description of its recently leased property or a copy of each new lease or preexisting lease, which has been substantially changed and was in effect on January 1 of the current year.

004.02A On or before January 31, in subsequent years, the state and each governmental subdivision shall also provide the appropriate assessor a listing of previously reported leases that are still in effect and have not been materially changed.

004.03 On or before March 1, the assessor shall send written notice to each state agency and governmental subdivision when he or she finds that the entity owns property that is not being used or developed for a public purpose, and upon which no in lieu of tax is paid.

004.03A The notice shall be sent by first-class mail to the last known address of the state agency or governmental subdivision.

004.03A(1) If the property is leased and the lessor does not intend to pay the taxes for the lessee, the lessor shall immediately forward the notice to the lessee.

004.03B The notice shall contain the legal description of the property and shall inform the entity that the property will become subject to property taxation for the current year.

004.04 The state, governmental subdivision, or lessee may protest the assessor's determination pursuant to REG-15-004.03, to the county board of equalization on or before April 1. If April 1 falls upon a Saturday, Sunday, or legal holiday the protest will be considered timely filed if performed in person or postmarked on the next business day. When the protest is sent by ordinary mail the postmarked date shall be used to determine the date filed. When the protest is sent by either certified or registered mail, the certification or registration date shall be used as the postmarked date.

004.04A The protest shall be in writing, signed and filed with the county clerk of the county in which the property is located.

004.04B If the protest is not timely filed, it shall automatically be dismissed.

004.04C The protest shall contain a written statement as to why the property should not become subject to taxation for property tax purposes. If no statement is included or attached, the protest shall automatically be dismissed.

004.04D Each protest filed can only pertain to one parcel and not a combination of parcels.

004.05 The county board of equalization shall decide the protest on or before May 1.

004.05A If May 1 falls on a Saturday, Sunday, or legal holiday, the county board of equalization shall hear and decide protests on the previous business day.

004.05B Within seven days after the final decision, the county clerk shall send written notice to the protester (state agency, governmental subdivision or lessee), and the assessor of the action taken by the board.

004.06 The decision of the county board of equalization may be appealed to the Tax Equalization and Review Commission on or before June 1, pursuant to Neb. Rev. Stat. Section 77-5013.

004.07 On or before June 1, the assessor shall send notices of assessed valuation changes to each state agency, governmental subdivision and lessee, whose assessed valuation has changed from that of the previous year. The notice shall describe the real property and state the old and new assessed valuation, the convening date of the county board of equalization, the date for filing a valuation protest, and also provide the average level of value of all classes and subclasses of real property as determined by the Tax Equalization and Review Commission.

004.08 On or before June 30, a state agency, governmental subdivision, or the lessee may protest the assessed valuation to the county board of equalization. If June 30 falls upon a Saturday, Sunday, or legal holiday, the valuation protest will be considered timely filed if performed in person or postmarked on the next business day. When the valuation protest is sent by ordinary mail the postmarked date shall be used to determine the date filed. When the valuation protest is sent by either certified or registered mail, the certification or registration date shall be used as the postmarked date.

004.08A The valuation protest shall be written in triplicate, signed and filed with the county clerk of the county in which the property is located.

004.08B If the valuation protest is not timely filed, it shall automatically be dismissed.

004.08C Attached to each valuation protest, shall be a written statement of why the requested change in assessment should be made. If no statement is attached, the protest shall automatically be dismissed.

004.08D Each protest filed can only pertain to one parcel and not a combination of parcels.

004.09 The county board of equalization shall hear and decide the protest on or before July 25.

004.09A If July 25 falls on a Saturday, Sunday, or legal holiday, the county board of equalization shall hear and decide protests on the previous business day.

004.09B The county clerk shall notify the protester of the county board of equalization's action taken on the protest within seven days after the date of the decision of the board.

004.10 Beginning on July 26 and on or before August 24, the action of the county board of equalization regarding a valuation protest may be appealed to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

004.11 Any state agency, governmental subdivision or the lessee having a right to protest or appeal may petition the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013 on or before December 31 of the year in which the notice should have been sent, for a determination of the actual value, or special value because a failure to give notice pursuant to REG-15-004.03, REG-15-004.05B, REG-15-004.07 and 15-004.09B prevented the timely filing of a protest or appeal.

004.12 No petition shall in any manner suspend the collection of any tax or the duties of officers relating thereto during the pendency of the petition, and all taxes affected thereby, which may be collected, shall be distributed as though no petition were pending.

004.13 If by final order of the Commission, it is determined that such tax or a part thereof should be refunded, the county treasurer is authorized to make the refund upon receiving a certified copy of such final order.

(Neb. Rev. Stat. Sections 49-1202 and 49-1203, R.R.S. 2004, Neb. Rev. Stat. Sections 77-202.11, ~~and 77-702,~~ R.R.S. 2003, Neb. Rev. Stat. Sections ~~77-202, 77-202.12,~~ 77-1315, 77-1502~~, 77-5007~~ and 77-5013, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-202, 77-202.12, 77-702 and 77-5007, R.S. Supp., 2007.

REG-15-005 PROPERTY TAXES

005.01 Property taxes paid by the lessee.

005.01A Each state agency and governmental subdivision that has leased taxable property upon which the taxes are to be paid by the lessee, shall on or before October 15, provide the assessor of the county in which the property is located, the name and address of the lessee to whom the property tax statement should be sent. If the governmental entity has provided this information pursuant to REG-15-004.02 and the identity of the lessee has not changed, the governmental entity is not required to provide this information a second time.

005.01B Taxes on property assessed to the lessee shall be due and payable in the same manner as all other property taxes.

005.01B(1) All taxes assessed to the lessee shall be due and payable on December 31 of each year. One-half of the property taxes become delinquent on May 1 and the second half on September 1 next following the date the taxes become due, except in counties having a population of more than one hundred thousand. In counties with a population of more than one hundred thousand, the delinquent dates are April 1 and August 1 next following the date the taxes become due.

005.01C As of December 31, all taxes assessed to the lessee shall become a first lien upon the personal property of the lessee until paid. No lien or attachment shall be attached to the property of the state or the governmental subdivisions for failure of the lessee to pay the taxes.

005.01D At least 20 days prior to the issuance of distress warrants, the county treasurer shall mail a notice of delinquent taxes to the lessee and state agency or governmental subdivision advising them that if full payment of the taxes is not received by September 1 next after the due date, distress warrants will be issued and delivered to the county sheriff for collection.

005.01E Neither the state nor a governmental subdivision is obligated to pay the taxes upon failure of the lessee to pay.

005.01F The state or governmental subdivision may request the assessor to send the tax statement to it, rather than the lessee, voluntarily pay the taxes for the lessee and collect the tax from the lessee as part of the lease payment.

005.02 Property taxes paid by the state or governmental subdivision.

005.02A Each state agency and governmental subdivision that has property upon which the taxes are to be paid by the entity shall, on or before October 15, provide the assessor of the county in which the property is located, the name and address to whom the property tax statement should be sent.

005.02A(1) All taxes charged to a state agency or governmental subdivision shall be due and payable and delinquent on the same dates as outlined in REG-15-005.01B(1).

005.03 As of December 31, all taxes assessed to a state agency or governmental subdivision for unleased taxable property shall become a first lien upon the property of the state agency or governmental subdivision until paid.

(Neb. Rev. Stat. Sections 77-202.11, 77-203, 77-204, ~~77-702,~~ 77-1701 and 77-1718, R.R.S. 2003 and Neb. Rev. Stat. Sections 77-202.12~~,~~ and 77-702, R.S. Supp., 2007~~2006~~.)

REG-15-006 IN LIEU OF TAX

006.01 Unleased property of the state and governmental subdivisions that is not being used or being developed for a public purpose may, rather than being subject to property taxes, be subject to an in lieu of tax payment. Such in lieu of tax payments are separate from and shall not apply to property on which in lieu of tax payments are made pursuant to Article VIII, Section 11 of the Nebraska Constitution.

006.02 The in lieu of tax payment shall be paid directly to all state agencies and governmental subdivisions providing public safety, rescue and emergency services, and road or street construction or maintenance services to the property.

006.02A Any property of the state or a governmental subdivision as described in REG-15-006.01, may be subject to the in lieu of tax even though all the services to the property are provided by the owner.

006.03 The in lieu of tax shall be based upon a proportionate share of each state agency's or governmental subdivision's cost for providing the services as outlined in REG-15-006.02.

A governing body after a hearing and a majority vote may adopt a general policy by ordinance or resolution for determining the amount of in lieu of tax. Such ordinance shall still result in an equitable contribution for the cost of providing the services to the property.

006.04 The state agency or governmental subdivision that owns a property that is subject to an in lieu of tax, shall negotiate a written agreement with the state agencies or governmental subdivisions that are providing public safety, rescue and emergency services, and road or street construction or maintenance services, as to the amount of in lieu of tax payable to each. Such in lieu of tax payments shall be considered revenue for budget purposes.

006.05 If a written agreement is not obtained on a property, with all the entities involved, the property will be subject to assessment by the assessor for property taxes.

006.06 All in lieu of tax agreements shall be filed with the assessor on or before February 15.

(Neb. Rev. Stat. Section~~s~~ 77-202.11, ~~and 77-702,~~ R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section~~s~~ 77-202, ~~and 77-202.12,~~ R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-202.12 and 77-702, R.S. Supp., 2007.)

REG-15-007 REPORTING BY THE ASSESSOR

007.01 On or before December 1, 2004 and every fourth December 1 thereafter, the assessor shall file with the county board and the Property Tax Administrator a report containing the following information for that particular year:

007.01A The legal description and the owner of all property located within the county that is owned by state agencies and political subdivisions of the State of Nebraska.

007.01B The legal description, owner and tax status of all leased and unleased property owned by state agencies and political subdivisions of the State of Nebraska that is not being used for a public purpose and is subject to taxation.

007.02 The ~~Department of Property Assessment and Taxation~~ Department of Revenue shall create and maintain a database from the information in REG 15-007.01B on the Department's website which is available to the public.

007.02A The database shall be searchable by legal description, owner and tax status of the property.

(Neb. Rev. Stat. Section 77-202.13, R.S. Supp., 2007~~2006~~.)