NEBRASKA ADMINISTRATIVE CODE

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

Chapter 10 - Real Property Regulations

Effective Date ~~1/3/07~~

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Title 350 – Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~
Chapter 10 - Real Property Regulations

REG-10-001 DEFINITIONS

001.01 Real property shall mean all land, buildings, fixtures other than trade fixtures, improvements, certain mobile homes, cabin trailers and similar property, mineral interests, and all privileges pertaining to real property.

001.01A Fixtures other than trade fixtures, shall include any item of property that is:

001.01A(1) Annexed or physically attached to or incorporated into the real property;

001.01A(2) Appropriated to the use of the real property to which it is annexed. If the property is a necessary or useful adjunct to the real property to which it is annexed, then it has been appropriated to the use or purpose of the real property; and

001.01A(3) Intended to be annexed to the real property. Intention shall be inferred from the nature and extent of the annexation and appropriation, unless the owner of the item or the owner of the real property provides documentation that the intention is otherwise.

001.01A(4) Examples of fixtures are items which are common to the maintenance and operation of structures such as central air conditioning, heating system, common lighting and plumbing. All of which add to the value of a structure or appreciably prolong the useful life of the structure and basically are considered a capital improvement since they would meet the criteria required in REGS 10-001.01A(1) through 10-001.01A(3).

001.01B Building shall mean a structure designed for habitation, shelter, storage, trade, manufacture, religion, business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily, covered with a roof.

001.01C Improvement shall mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers or utilities.

001.01D Mineral interest shall mean the ownership of any mines, minerals, quarries, mineral springs and wells, oil and gas wells, overriding royalty interest, and production payments with respect to oil and gas leases. The interest includes the executor rights to sell or lease the property, to receive bonus

payments and delay rentals, and to participate in the production through royalty payments. See, Mineral Interest Regulation, Chapter 13.

001.01E Mobile home, cabin trailer and similar property shall mean every portable or relocatable device of any description without motive power, which are used, or designed to be used for residential, office, commercial, agricultural, or other similar purposes. Mobile homes, cabin trailers, and similar property that are unoccupied and held for sale at the location of the business, by persons engaged in the business of selling such property and cabin trailers are not included.

001.01F Privileges pertaining to real property shall mean the right to sell, lease, use, give away, or enter and the right to refuse to do any of these. All rights may or may not be vested in one owner or interest holder.

001.02 Home site shall mean land within a parcel, which is used or intended to be used for residential purposes.

001.02A Farm home site shall mean one acre or less of land that is contiguous to a farm site and upon which is located a residence and necessary improvements needed for residential purposes. This land shall not be classified or assessed as agricultural or horticultural land.

001.03 Farm site shall mean land containing improvements that are agricultural or horticultural in nature, including an uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land. This land shall not be classified as agricultural or horticultural land and shall not include a home site.

001.04 Status shall mean improved, unimproved or improvements on leased land.

001.04A Improved shall mean land upon which buildings are located.

001.04B Unimproved shall mean land without buildings or structures.

001.04C Improvements on leased land (IOLL) shall mean any item of real property defined in REG-10-001.01A through REG-10-001.01E which is located on land owned by a person other than the owner of the item.

001.05 Property parcel type shall mean the predominant use of the parcel of real property at the time of assessment regardless of the parcel's legal use or zoning.

001.05A Single family residential shall mean all parcels of real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-a-round as opposed to a transitory occupancy by a single family or two families.

001.05B Multi-family shall mean dwellings predominantly used for occupancy by more than two families.

001.05C Commercial shall mean all parcels of real property predominantly used or intended to be used for commerce, trade, or business.

001.05D Industrial shall mean all parcels of real property predominantly used or intended to be used for the process or manufacture of goods or materials.

001.05E Recreational shall mean all parcels of real property predominately used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment.

001.05F Agricultural or horticultural purposes shall mean 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 shall include land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easement Act, except when the parcel or portion thereof is being used for purposes other than agricultural or horticultural. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be considered as being used for agricultural or horticultural purposes.

001.05F(1) Land encumbered by an easement under the Wetlands Reserve Program cannot be used for agricultural or horticultural purposes and therefore cannot be characterized as agricultural or horticultural land and must be valued at its actual value.

001.05F(2)~~(1)~~ See, Agricultural Land and Horticultural Land Regulations, Chapter 14.

001.05G Exempt shall mean real property that receives a property tax exemption pursuant to Neb. Rev. Stat. Section 77-202 (1) (a) (b) (c) (d). See, Property Tax Exemption Regulations, Chapter 40.

001.05H Centrally assessed shall mean operating real property valued by the Property Tax Administrator. See, Property Valued by the State Regulations, Chapter 30.

001.05I Game and Parks payments in lieu of tax shall mean the annual payment made in place of or as a substitute for a property tax for land acquired by the Game and Parks Commission for wildlife management purposes. The payments shall be the same as what the real property taxes would have been if the land was privately owned and based upon the land use at the time of acquisition by the Commission. See, In Lieu of Tax Regulations, Chapter 41.

001.05J For mobile homes and mineral interests. See, Regulations 10-001.01D and 10-001.01E.

001.06 Zoning shall mean 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 city. The class of city and the area of jurisdiction are as follows:

001.06A Metropolitan class (population 300,000 or more) - three miles

001.06B Primary class (population 100,001 - 299,999) - three miles

001.06C First class (population 5,001 - 100,000) - two miles

001.06D Second class (population 801 – 5000) - one mile

001.06E Village (population 100 – 800) - one mile.

001.07 Location shall mean the physical site of real property by one of the following descriptions:

001.07A Urban shall mean a parcel of real property located within the limits of an incorporated city or village.

001.07B Suburban shall mean a parcel of real property located outside of the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.

001.07C Rural shall mean all real property outside of an urban or suburban area. Unincorporated villages and subdivisions outside the legal jurisdiction of an incorporated city or village shall be classified as rural.

001.08 City size shall mean the population of a city in which a parcel of real property is located.

001.09 Parcel size shall mean the size of the parcel of land in square feet or acres.

001.10 Property record file shall mean a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file shall be interrelated through codes and references, which shall be recorded on a property record card. This may be in the form of an electronic file that can be printed on demand.

001.11 Property record card shall mean a master record located on the front of or cover of the property record file and shall serve as a reference to and inventory of all portions of the property record file. It shall contain a summary of the general data relevant to the parcel it represents. This may be in the form of an electronic file that can be printed on demand.

001.12 Valuation is the act or process of estimating value.

001.13 Highest and best use shall mean the most reasonable and most probable use of the property that will support the highest present value. It is the recognition of the contribution of that specific use to community environment or community development goals in addition to wealth maximization of individual property owners.

001.14 Equalization is a process by which the valuations of similar or comparable properties are reviewed, to assure that equivalent amenities receive equivalent consideration and treatment in the assessment process.

001.15 Actual value shall mean the market value or fair market value of real property in the ordinary course of trade. It is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market or in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which it is capable of being used. In analyzing the uses and restrictions, the analysis shall include a consideration of the full description of the physical characteristics of the property and the property rights being valued. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach, (2) income approach, and (3) cost approach.

001.16 Assessment shall mean the act of listing the description of all real property determining its taxability, determining its taxable value, and placing it on the assessment roll.

001.17 Assessment roll shall mean a complete and verified list of all real property in a county and the associated assessments as defined in REG-10-001.16.

001.18 Omitted property shall mean, for the current tax year, any taxable real property that was not assessed on March 19. Omitted property also means any taxable real property that was not assessed for any prior year. Omitted property does not include exempt property or listing errors of an item of property on the assessment roll.

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

001.20 Clerical error shall mean the transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.

001.21 Parcel shall mean a contiguous tract of land under the same ownership and in the same tax district and section of land. Parcel may include all lots in a block that belong to the same owner and are in the same tax district. Parcel shall also mean an improvement on leased land (IOLL). A parcel cannot contain more than one section.

001.22 Class or subclass of real property shall mean a collection of properties that share one or more common characteristics that are not found in other properties outside the class or subclass.

001.22A For agricultural or horticultural land, class or subclass shall include, but not be limited to irrigated cropland, dry cropland, grassland, wasteland, nurseries, feedlots, orchards, location, geographic characteristics and market characteristics that are appropriate for the valuation of a class or subclass of agricultural or horticultural land at seventy-five (75) percent of its market value. In the case of agricultural or horticultural land subject to special valuation, seventy-five (75) percent of its special value as if the land were available only for agricultural or horticultural purposes or uses without regard to any other purpose or use that could be applied to the land.

001.22B For all other real property, class or subclass shall include, but not be limited to status, parcel type, zoning, location, city size, parcel size, geographic characteristics or market characteristics that are appropriate for the valuation of a class or subclass of real property at one hundred (100) percent of its market value. For the purposes of this regulation market characteristics shall mean the social and economic factors in the market that affect the value of real property. Geographic characteristics shall mean the physical characteristics of the earth, land, region, or site that may have an effect on value.

001.23 Taxable value and assessed value shall have the same meaning.

001.24 Special valuation shall mean the actual value of land if the land were available only for agricultural or horticultural purposes or uses without regard to any other purpose or use to which the land may be used.

001.25 Special valuation assessment shall mean seventy-five (75) percent of the special valuation.

001.26~~5~~ Recapture valuation shall mean the actual value. Recapture valuation will only be determined through tax year 2008.

001.27 Recapture valuation assessment shall mean eighty (80) percent of the recapture valuation for tax years 2006 and 2005. For tax years 2007 and 2008, the recapture valuation assessment shall mean seventy-five (75) percent of the recapture valuation. Recapture valuation assessment will only be determined through tax year 2008.

001.28~~6~~ Predominant use shall mean the most common, frequent, or prevailing use of the land.

001.29 Trade fixture shall mean an item of machinery or equipment, used in commercial, manufacturing, or processing activities. The degree of attachment shall have no influence towards classifying 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. Since having failed to meet the criteria outlined in REGS 10-001.01A(1) through 10-001.01A(3), trade fixtures are not considered to become part of the real property nor do they constitute capital improvements to the real property.

(Neb. Rev. Stat. Section 37-335, R.R.S. 2004, Neb. Rev. Stat. Sections 77-102, ~~77-103,~~ 77-103.01, 77-112, 77-117, 77-124, 77-126, 77-128, 77-129, 77-130, 77-604, 77-682, ~~77-702~~ and 77-1245, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections 77-123, 77-132, 77-202, 77-802, 77-1303, and 77-1359, R.S. Supp., 2006 and 77-103 and 77-702, R.S. Supp., 2007.)

REG-10-002 PROCEDURES

002.01 All real property as defined in REG-10-001, including any buildings, fixtures other than trade fixtures and structures under construction and any mobile homes that are owned by a dealer and are not at the location of the business, shall be assessed as of January 1, 12:01 a.m. annually. The assessment level of real property shall be:

002.01A All real property, other than agricultural land and horticultural land, shall be valued at one hundred (100) percent of its actual value.

002.01B Agricultural land and horticultural land shall be valued at seventy-five (75) percent of its actual value.

002.01C Agricultural land and horticultural land which has value for purposes other than for agriculture or horticulture and meets the qualifications for special valuation assessment shall be valued at its special valuation assessment ~~seventy-five (75) percent of its special value as~~ defined in REGS-10-001.25~~4~~ and 11-002.04~~1E~~ and at its ~~actual value~~ recapture valuation assessment as defined in REGS-10-001.27~~5~~ and 11-002.06~~1G~~.

002.02 Assessor's Powers and Duties.

002.02A On or before March 19 of each year, the assessor shall prepare an assessment roll of all taxable real property.

002.02B After March 19, the assessor shall not 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.

002.02B(1) The assessor shall 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 or on or before August 10 in a county with a population of over one hundred thousand inhabitants that has adopted a resolution to extend the deadline for hearing protests.

002.02B(2) The assessor shall report at any time, to the county board of equalization, any omitted real property that was not reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01 and clerical errors pursuant to Neb. Rev. Stat. Section 77-128 that result in a change to the assessed value,

002.02C After April 1, and on or before June 1, the assessor shall implement all adjustments to value as ordered by the Tax Equalization and Review Commission.

002.02D On or before June 1 the assessor shall publish in a newspaper of general circulation that the assessment roll is complete, the notices of valuation changes have been mailed and provide the final date for filing a protest.

002.02E On or before June 1, the assessor shall send notices of valuation changes by first class mail, to every owner of record or lessee that is responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11 as of May 20, whose assessed valuation has changed from that of the previous year. The notice shall describe the real property and state the old and new valuation, the convening date of the county board of equalization, the dates 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.

002.02F On or before June 6, the assessor shall post in the assessor's office, and mail to a designated newspaper of general circulation and licensed broadcast media in the county, the assessment sales ratios as determined by the Tax Equalization and Review Commission and any other statistical measures.

002.02G The assessor may correct the assessment roll at any time for clerical errors that do not result in a change of value.

002.02H The assessor shall attend all meetings of the county board of equalization when such meetings pertain to the assessment or exemption of real property.

002.02I The assessor shall annually, on or before June 15 prepare a plan of assessment describing the assessment actions that he or she would like to implement for the next assessment year and two years thereafter. The plan shall identify the classes and subclasses of real property that the assessor plans to examine during the following three-year period.

002.02I(1) The plan shall examine the level, quality, and uniformity of assessment along with proposed measures and resources, needed to achieve and maintain the statutory and administrative requirements.

002.02I(2) The assessor shall annually, on or before July 31 present the plan to the county board of equalization. The assessor may amend the plan when necessary because of county board actions in the adopted budget that affect the assessor's office. A copy of the plan and any amendments to the plan shall be mailed to the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~ on or before October 31 each year.

002.02J When the date for filing or submitting any form, report, tax valuation notice, valuation data, adjustments to value, published notices or any other requirement under REG 10-002.02, falls on a

Saturday, Sunday, or legal holiday, the items will be considered timely filed if performed in person or postmarked on the next business day. When any document is sent by ordinary mail the postmarked date shall be used to determine the date filed. When any document is sent by either certified or registered mail, the certification or registration date shall be used as the postmarked date.

002.03 Protests to the County Board of Equalization.

002.03A On or before June 30, all protests of valuation for real property shall be written in triplicate, signed and filed with the county clerk. If June 30 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.

002.03B If the protest is not timely filed, it shall automatically be dismissed.

002.03C Each protest, shall have attached or contain a written statement of why the requested change in assessment should be made. If the protest pertains to real property, the statement shall contain a description of the real property. If the protest pertains to tangible personal property, the statement shall contain the physical description of the property. If no statement is provided, the protest shall automatically be dismissed.

002.03C(1) The protest may be, but is not required to be, prepared on the Property Valuation Protest (Form 422). Failure to use the Property Valuation Protest (Form 422) shall not result in the protest not being accepted for filing or being dismissed. The Property Valuation Protest (Form 422) is not required to be promulgated by the Department of Revenue ~~Department of Property Assessment and Taxation~~.

002.03C(2) Each protest filed can only pertain to one parcel and not a combination of parcels.

002.04 County Board of Equalization Powers and Duties.

002.04A The county board of equalization shall fairly and impartially equalize the valuation of all items of real property in the county, so that all real property is assessed uniformly and proportionately.

002.04B The county board of equalization shall meet from June 1 through July 25, for the purpose of correcting the current year's assessment, for any real property that was omitted property reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01, undervalued or overvalued. Any county board of equalization of a county with over one hundred thousand inhabitants can extend the deadline for

hearing protests from July 25 to August 10 if a resolution is adopted annually before July 25. No hearing of the county board of equalization on a protest shall be held before a single commissioner or supervisor. The assessor shall make no corrections of the current year's assessment after March 19, until so ordered by the board, except for clerical errors that do not result in a change of value on the assessment roll.

002.04C After July 25 or after August 10, if the county has adopted a resolution to extend the deadline for hearing protests, the county board of equalization shall not change the valuation of any real property for the current year unless there was a clerical error as defined in REG-10-001.20 or the real property was omitted real property not properly reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01.

~~Commencing on or after June 1 and ending on or before July 25, the county board of equalization shall hold a session for the purpose of reviewing and deciding the written protests filed. Except any county board of equalization of a county with over one hundred thousand inhabitants can extend the deadline for hearing protests from July 25 to August 10 if a resolution is adopted annually before July 25. No hearing of the county board of equalization on a protest shall be held before a single commissioner or supervisor.~~

002.04C(1) The county clerk shall mail on or before August 2, or on or before August 18 in a county that has adopted a resolution extending the deadline for hearing protests, to the protestor a written notice of the county board of equalization's action taken on his or her protest. The notice shall state that a report of the board's decision is available at either the county clerk's or county assessor's office, whichever is appropriate. The notice shall also state that a copy of the report may be used to complete an appeal to the Tax Equalization and Review Commission. Nothing in this regulation shall prohibit a county from providing a copy of the report of the board's decision to the protestor along with the written notice of the board's decision.

002.04C(2) If July 25 or August 10, falls on a Saturday, Sunday or legal holiday, the county board of equalization shall hear and decide protests on the previous business day.

002.04C(3) The county clerk or county assessor shall prepare a report for each protest filed. The report shall contain a signed statement by the chairperson of the county board of equalization stating the board's decision and basis for the decision, description of the property affected, the recommendation of the assessor, recommendation of a referee if applicable, the date the county board of equalization heard the protest, date of the decision and the date notice of the decision was mailed to the protester. Attached to the report shall be a copy of the property record file that substantiates the assessed value, unless the assessor certifies to the county board of equalization that a copy of the file is maintained in either paper or electronic form in the assessor's office.

002.04C(3)(a) One copy of the report if given by the county clerk shall be given to the assessor on or before August 2. The assessor shall not make a change to the values prepared and submitted by the county clerk until such report is completed as required by REG-10-002.04C(3).

002.04D The county board of equalization may petition the Tax Equalization and Review Commission for class or subclass adjustments on or before July 26. Except that any county that has adopted a resolution extending the deadline for hearing protests waives any right to petition the Tax Equalization and Review Commission for adjustment of a class or subclass of real property for that year.

002.05 Beginning on July 26 and on or before August 24, or on or before September 10 if the county has adopted a resolution to extend the deadline for hearing protests, any action of the county board of equalization taken pursuant to Neb. Rev. Stat. Section 77-1502 or 77-1504 may be appealed to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013. An appeal will be considered timely filed if postmarked by August 24 or September 10 if the county has adopted a resolution to extend the deadline for hearing protests.

002.06 Overvalued or undervalued real property and properly reported omitted real property.

002.06A After March 19 and on or before July 25, or on or before August 10 in a county with a population of over one hundred thousand inhabitants that has adopted a resolution to extend the deadline for hearing protests, the assessor shall report to the county board of equalization any current year overvalued, undervalued~~,~~ real property and current year real property which was properly reported to the assessor, but was omitted from the assessment roll. ~~real property.~~

002.06B Beginning June 1 and on or before July 25, or on or before August 10 in a county that has adopted a resolution to extend the deadline for hearing protests, the county board of equalization shall meet to consider and correct the current year assessment for overvalued, undervalued and current year properly reported omitted real property and give written notice of the assessed value to the record owner, agent, or lessee that is responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11 at his or her last-known address.

002.06B(1) Protests for current year properly reported omitted real property and ~~-~~current year undervalued and overvalued real property shall be filed with the county board of equalization within thirty days after the mailing of the notice by the county board of equalization. The procedures for filing a protest shall be the same as those in REGS-10-002.03A through 10-002.03C, except for date restrictions.

002.06C All protests relating to ~~current year omitted real property, which was properly reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01 and~~ current year undervalued and overvalued real property, shall be heard and decided by the county board of equalization on or before September 15 or on or before September 30 if the county has adopted a resolution to extend the deadline for hearing protests.

002.06C(1) If September 15 or September 30, falls on a Saturday, Sunday or legal holiday, the county board of equalization shall hear and decide protests on the previous business day.

002.06D All protests relating to current year omitted real properly which was properly reported to the assessor pursuant to Neb. Stat. Section 77-1318.01, should be heard and decided as soon as possible preferably within thirty days, by the county board of equalization after the date the protest was filed with the county board of equalization.

002.06E~~D~~ The county clerk shall mail within seven days, to the protestor a written notice of the county board of equalization's action taken on his or her protest. The notice shall state that a report of the board's decision is available at either the county clerk's or county assessor's office, whichever is appropriate. The notice shall also state that a copy of the report may be used to complete an appeal to the Tax Equalization and Review Commission. Nothing in this regulation shall prohibit a county from providing a copy of the report of the board's decision to the protestor along with the written notice of the board's decision.

002.06F~~E~~ The county board of equalization final decisions on undervalued~~,~~ and overvalued ~~or omitted~~ current year real property may be appealed to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013 on or before October 15 or on or before October 30 if the county has adopted a resolution to extend the deadline for hearing protests.

002.06G The county board of equalization final decisions concerning current year omitted real property which was properly reported to the assessor may be appealed to the Tax Equalization and Review Commission within thirty days after the board's final decision.

002.06H~~F~~ After July 25 or after August 10 if the county has adopted a resolution to extend the deadline for hearing protests, the county board of equalization shall not change the valuation of any real property that is undervalued, overvalued or omitted real property which was properly reported to the assessor for the current year. ~~unless the~~ Only real property with a clerical error or ~~was~~ omitted real

property not properly reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01, can be changed at anytime by the county board of equalization.

002.07 Clerical errors and omitted real property not properly reported to the assessor.

002.07A The county board of equalization may meet at any time after June 1 for the current year, and any time between January 1 and December 31 for any former year or years, for the purpose of assessing any omitted real property which was not properly reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01 and for clerical errors as defined in REG-10-001.20 that result in a change of valuation. The county board of equalization shall send written notice of the assessed value to the record owner, agent or lessee that is responsible for paying the property taxes pursuant to Neb. Rev. Stat. Section 77-202.11 at his or her last known address.

002.07B Protests for clerical errors and omitted real property pursuant to REG-10-002.07A shall be filed with the county board of equalization within thirty days after the mailing of the written notice of the assessed valuation. The procedures for filing a protest shall be the same as those in REGS-10-002.03A through 10-002.03C, except for date restrictions.

002.07C The county board of equalization shall meet at any time for the purpose of hearing and deciding protests relating to clerical errors and omitted real property not properly reported to the assessor pursuant to Neb. Rev. Stat. Section 77-1318.01.

002.07C(1) All protests relating to clerical errors and omitted real properly which was not properly reported to the assessor should be heard and decided as soon as possible preferably within thirty days, by the county board of equalization after the date the protest was filed with the county board of equalization.

002.07D The county clerk shall within seven days after the county board of equalization decision, send notification to the protester of the board's decision. The notice shall state that a report of the board's decision is available at either the county clerk's or county assessor's office, whichever is appropriate. The notice shall also state that a copy of the report may be used to complete an appeal to the Tax Equalization and Review Commission. Nothing in this regulation shall prohibit a county from providing a copy of the report of the board's decision to the protestor along with the written notice of the board's decision.

002.07E The county clerk shall within seven days, send a report to the Property Tax Administrator stating the description of the property, the reason the omitted property was not assessed by

the assessor and a statement of the board's justification for its action. A copy of the report shall also be retained by the county clerk for public inspection.

002.07F The action of the county board of equalization pursuant to REG-10-002.07C may be appealed within thirty days after the board's final decision, to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5013.

002.07G No prior year assessment shall be made to any omitted real property where the ownership has changed by any means other than will, inheritance, or gift.

002.08 If failure to give notice pursuant to REG-10-002.02E, REG-10-002.04C(1), REG-10-002.06B, REG-10-002.06D, REG-10-002.07A and REG-10-002.07D 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 the notice should have been sent, for a determination of the actual valuation or special valuation assessment.

002.08A No petition or appeal shall in any manner suspend the collection of any 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.

002.08B 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.

002.09 On or before October 15 of each year, the county board of equalization shall levy the taxes necessary for county purposes and shall include all levies necessary to fund tax requests of other political subdivisions.

002.10 All real property taxes shall be due and payable on December 31 next following the date of levy. One-half of the real 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 those 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.

(Neb. Rev. Stat. Sections 49-1202 and 49-1203, R.R.S. 2004, Neb. Rev. Stat. Sections 77-203~~,~~ and 77-204 ~~and 77-702~~, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections ~~77-1311,~~ 77-1315, 77-1315.01, 77-1317, ~~77-1343, 77-1344,~~

~~77-1345,~~ 77-1380, 77-1501, 77-1502, ~~77-1504,~~ 77-1504.01, 77-1507, 77-1613.04, ~~77-5007,~~ 77-5013, and 77-5022 ~~and 77-5023~~, R.S. Supp., 2006, and Neb. Rev. Stat. Sections 77-702, 77-1311, 77-1343, 77-1344, 77-1345, 77-1504, 77-5007 and 77-5023, R.S. Supp., 2007 .)

REG-10-003 MANUALS

003.01 Every assessor shall use all manuals issued by the Property Tax Administrator and the Tax Commissioner as a basis for the performance of their duties. Classifications or assessment methods included in any manual shall be used as a basis for the assessment of all real property uniformly throughout each county. Unless otherwise provided by law, no deviation from such classifications or assessment methods shall be allowed unless each deviation is necessary for compliance with the laws of the state or regulations promulgated by the Property Tax Administrator and the Tax Commissioner. Thorough documentation of each deviation, clearly stating the reasons therefore, shall be included in the property record file of the parcel in question.

003.02 The assessor shall use the Nebraska Assessor's Reference Manual, as issued and updated by the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~ or Property Tax Administrator and the Tax Commissioner, in the performance of ~~his or her~~ their duties.

003.03 The Marshall Valuation Service, including associated handbooks, as published and updated by Marshall and Swift Publishing Company, shall be used for uniform identification of the physical characteristics of real property. If an assessor wishes to utilize an alternative characteristics system, the assessor shall make such request in writing to the Property Tax Administrator. If the Property Tax Administrator is satisfied that the alternative method provides a characteristics system that reasonably corresponds with the Marshall and Swift Valuation Service to assure comparison with other counties, he or she shall grant approval in writing to the assessor.

003.04 If the Property Tax Administrator has reason to believe that any assessor has failed to properly implement any manual as required by law, a hearing shall be held pursuant to the Administrative Procedures Act of the Nebraska statutes. See, Practice and Procedures Regulations, Chapter 90 and Proceedings Instituted by the Department of Revenue ~~Department of Property Assessment and Taxation~~ Chapter 91.

(~~Neb. Rev. Stat. Sections 77-702, R.R.S. 2003 and~~ Neb. Rev. Stat. Section~~s 77-1311, 77-1330~~ and 77-1363, R.S. Supp., 2006 and Neb Rev. Stat. Sections 77-702, 77-1311 and 77-1330, R.S. Supp., 2007.)

REG-10-004 RECORD KEEPING

004.01 Every assessor shall prepare and maintain a property record file which shall include a property record card, for each parcel of real property including improvements on leased land, in the county. The property record file and property record card shall be updated annually by the assessor to reflect any changes made to the assessment information of the property.

004.01A Each property record card shall contain the following:

004.01A(1) The legal description, shall be prepared using one of the following methods: government survey; lot number of a recorded plat; metes and bounds; or, tax lot number. The legal description on the record card shall be sufficiently complete so that the parcel can be located and identified. If a metes and bounds description is used, it shall begin at a known point that can be readily identified and the description must close. If there are more than 160 characters in the legal description, a tax lot number system shall be developed. If the county does not have a tax lot number system, pursuant to Neb. Rev. Stat. Sections 23-304 through 23-307, the assessor shall keep a copy of the complete legal description in the record file or in a reference book in his or her office;

004.01A(2) The book and page number of the last deed of record during the past five years and any changes of record ownership including an area for noting splits or additions to the original parcel during the past five years;

004.01A(3) Current record owner name and mailing address;

004.01A(4) Situs address of the parcel if different from the owner's mailing address if applicable;

004.01A(5) Cadastral map book and page numbers, or GIS reference number if applicable;

004.01A(6) Current property classification code pursuant to REG-10-004.02;

004.01A(7) Tax district code as determined by the county;

004.01A(8) Current year and one or more prior years history of the final assessed value of land and improvements, except that this shall not be a requirement for real property that receives a property tax exemption pursuant to Neb. Rev. Stat. Section 77-202 (1) (a) (b) (c) or (d);

004.01B Each property record file shall contain the following:

004.01B(1) A picture of the improvement or main structures if applicable;

004.01B(2) A sketch of the improvement or main structures if applicable;

004.01B(3) A ground plan sketch or aerial photograph if there are multiple improvements in addition to the main structures if applicable;

004.01B(4) School district codes as prescribed by the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~;

004.01B(5) Four or more prior years history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change.

004.01B(6) Other codes created by the assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers or other identifiers.

004.01B(7) The property record file shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also there shall be a narrative statement that provides an explanation of the correlation process and the final estimate of value.

004.02 All real property shall be identified by a property classification code on the property record card. The classification code is vital for the stratification of real property into classes and subclasses. The classification number shall be derived from the following numerical coding system:

(A) Status

1. Improved
2. Unimproved
3. IOLL

(B) Property Parcel Type (Predominant Use of Parcel)

1. Single Family
2. Multi-Family
3. Commercial

4. Industrial

5. Agricultural

6. Recreational

7. Mobile Home

8. Minerals Non-Producing

9. Minerals Producing

10. State Centrally Assessed

11. Exempt

12. Game and Parks In Lieu (Wildlife Preservation Only)

(C) Zoning

1. Single Family

2. Multi-Family

3. Commercial

4. Industrial

5. Agricultural

6. Recreational

7. Other

0. None

(D) Location

1. Urban

2. Suburban

3. Rural

(E) City Size

1. 300,000 and over (metropolitan city)

2. 100,001-299,999 (primary city)

3. 12,001-100,000 (first class city)

4. 5,001-12,000 (first class city)

5. 2,501-5,000 (second class city)

6. 800-2,500 (second class city)

7. 101-799 (village)

8. 1-100 (village)

9. Unincorporated village or Not applicable

(F) Parcel Size (Square feet or Acres)

1. 1 sq. ft. - 10,000 sq. ft.

2. 10,001 sq. ft. - 20,000 sq. ft.

3. 20,001 sq. ft. - 1.00 acre

4. 1.01 acre - 2.00 acres

5. 2.01 acres - 5.00 acres
6. 5.01 acres - 10.00 acres
7. 10.01 acres - 20.00 acres
8. 20.01 acres - 40.00 acres
9. 40.01 acres - 160.00 acres
10. 160.01 acres - one section

004.02A The agricultural land and horticultural land capability groups may be platted on aerial photographs or in an electronic data file. The photograph or data file shall indicate the ownership boundaries and the date of physical inspection by the assessor.

004.03 All land in the state of Nebraska can be identified using the public land survey system. The entire state has been laid out in townships north of the baseline running from east to west along the Kansas-Nebraska border and ranges east and west from the 6th parallel which runs perpendicular to the baseline approximately 108 miles west of the eastern tip of the state. The parcel should be identified using the public land survey system legal description.

004.03A Government lots may be identified using the appropriately assigned government lot number. Government lots are irregularly shaped lots which most often occur along the north and west sections in a township.

004.03B Irregular lots may be identified using the appropriately assigned "tax lot" number.

004.04 Every assessor shall prepare and annually maintain a cadastral map system. It shall consist of a series of sheets and books accurately showing each parcel of land to scale. As many of the following items as are pertinent shall be shown on each sheet:

004.03A General

(1) Title of map
- A. Township
- B. Range
- C. Section or sections
- D. Subdivision
- E. Block
- F. Lot
- G. Parcel

(2) Book and page number as found in the register of deed's office

(3) City

(4) Arrow indicating north

(5) Scale of map

(6) Page number of bordering maps on respective edges

004.03B Descriptive information

(1) Sections, townships, and ranges if more than one

(2) Subdivisions if they cover only a portion of the map and are not in the title

(3) Property ownership lines with essential courses and distances - shown by solid lines

(4) Dimensions of lots and tracts - showing original plotted areas in dotted lines if parcel includes a greater area

(5) Lot numbers shown in the center of the lot

(6) Parcel number - which shall be circled or otherwise highlighted on the parcel

(7) Original block number

(8) Assessor's block number, which shall be enclosed elliptically or otherwise highlighted

(9) Acreage of any parcel containing one acre or more, or fractions thereof, or if the county has implemented a lot and block system of identification, then the lot and block

(10) Width of streets and roads

004.03C Street names

004.03D Highway route numbers designating whether federal, state, or local

004.03E Ownership and use of public property (courthouse, library, school, park, etc.)

004.03F Creeks, rivers, ditches, bridges, lakes, etc.

004.03G In the preparation of a cadastral map, the following scale of measurement shall be used as applicable:

Urban lot	Scale - 1 inch = 100 feet
Large urban and suburban	Scale - 1 inch = 200 feet
General rural	Scale - 1 inch = 1,320 feet
General rural and range	Scale - 4 inches = 1 mile

A cadastral map shall be printed on materials of a permanent nature that will facilitate reproduction. Each sheet or page of a cadastral map shall be uniform in size. The assessor shall update and

maintain the cadastral map to reflect any changes in the information contained therein. The requirements mandated in this regulation shall not prohibit a county from using electronic records that encompass such items as the Nebraska Geographic Information Systems after approval from the Property Tax Administrator.

(Neb. Rev. Stat. Section~~s 77-702 and~~ 77-1329, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section 77-1303, ~~and 77-1331,~~ R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702 and 77-1331, R. S. Supp., 2007.)

REG-10-005 IMPROVEMENTS ON LEASED LAND

005.01 Improvements on leased land or leased public land are real property and shall be assessed in the same manner as other real property. The taxes on the improvement on leased land shall be collected by levy and sale of the interest of the owner of the improvement in the same manner as in all other cases for the collection of taxes on real property.

005.02 Improvements on leased public land shall be assessed, together with the value of the lease, to the owner of the improvements as real property. The situs of the improvement on leased land shall be the same as the land upon which the improvement is located. Assessment Application, Form 402P, shall be filed stating that the specifically described improvements on such leased public land are the property of the lessee. This form shall be filed with the assessor of the county wherein the land is located. Form 402P shall be filed on or before March 1 and must be signed by the owner of the improvements. A new Form 402P is required to be filed following any change in the improvements or ownership.

005.03 Improvements on leased land, other than leased public land, shall be assessed to the owner of the leased land unless Assessment Application, Form 402, is filed stating that specifically described improvements on such leased land are the property of the lessee. This form shall be filed by March 1 with the assessor of the county wherein the land is located by either the owner of the land or the owner of the improvements. A new Form 402 is required to be filed following any change in the improvements or ownership.

005.04 When improvements are placed on leased land, but are to be listed separately to the owner of the improvements, the actual value of the land and improvements shall be determined without regard to the fact that the owner of the improvements is not the owner of the land.

005.05 If either the owner of the improvement or the owner of the land claims that the value of their interest in the real property is reduced by reason of the terms of the contract or because of the prospective termination or expiration of the term, he or she shall serve notice of such claim in writing by certified mail on the

owner of the land or the improvement before January 1 and at the same time, serve similar notice on the assessor, together with an affidavit, that notice was served on the other party. Upon finding, from the evidence submitted, that the claim is valid, the assessor shall proceed to apportion the total value of the improvements between the owner thereof and the owner of the land, as their respective interests appear. The assessor shall give notice to the parties of the findings by certified mail, on or before June 1.

(Neb. Rev. Stat. Sections 77-117~~, 77-702, 77-1374,~~ and 77-1375~~ and 77-1376~~, R.R.S. 2003 and Neb. Rev. Stat. Sections 77-702, 77-1374 and 77-1376, R.S. Supp., 2007.)