NEBRASKA ADMINISTRATIVE CODE

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

Chapter14 – Agricultural Land and Horticultural Land Assessment Regulations

Effective Date ~~1/3/07~~

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Title 350 – Nebraska Department of Revenue, Property Assessment Division ~~and Taxation~~
Chapter 14 – Agricultural Land and Horticultural Land Assessment Regulations

REG-14-001 PURPOSE

001.01 The purpose of the Agricultural Land and Horticultural Land Assessment Regulations is to establish guidelines for the assessment of agricultural land and horticultural land in the State of Nebraska.

(Neb. Rev. Stat. Sections ~~77-702 and~~ 77-1306.01 R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Section 77-1359, 77-1363 and 77-1379, R.S. Supp., 2006 and Neb. Rev. Stat. Section 77-702, R.S. Supp., 2007.)

REG-14-002 DEFINITIONS

002.01 Accretion Land is the increase of land by the gradual deposit of water borne solid materials. Accretion land areas may vary in size as the associated body of water either raises or lowers, or as a stream or river changes its channel. It is the opposite of erosion.

002.02 Acre - Foot is a volume of water equivalent to one acre in area with a depth of one foot. It is 43,560 cubic feet of water.

002.03 Actual Value shall mean the 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 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. 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.

002.04 Aesthetic Value is the intangible psychic enhancement of the value of a property due to such factors as a parcel offering an unusually pleasing view.

002.05 Agricultural land and horticultural land is a parcel of land primarily used for agricultural or horticultural purposes. This includes wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land. Agricultural land and horticultural land does not include any land directly associated with any building or enclosed structure.

~~002.05A Agricultural or horticultural purposes includes land retained or protected for future~~

~~agricultural and horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act, except when the parcel or portion thereof is being used for purposes other than agricultural or horticultural purposes.~~

~~002.05B Agricultural or horticultural purposes also includes land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production.~~

~~002.06 Agricultural and horticultural products shall mean grain and feed crops, forages and sod crops; animal production, including breeding, feeding, or grazing of cattle, horses, swine, sheep, goats, bees, or poultry; and fruits, vegetables, flowers, seeds, grasses, trees, and other horticultural crops.~~

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002.06 Agricultural or horticultural purposes includes land retained or protected for future agricultural and horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act, except when the parcel or portion thereof is being used for purposes other than agricultural or horticultural purposes.

002.06A Agricultural or horticultural purposes also includes land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production.

002.06B 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.

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002.07 Alkali Soil is a soil having so high a degree of alkalinity or so high a percentage of exchangeable sodium, or both, that plant growth is reduced.

002.08 Alluvial Soil is a soil formed from materials transported and deposited by flowing water.

002.09 Alluvium is fine soil material such as sand, silt, or clay that is carried by water and deposited on land.

002.10 Animal Unit is generally a two year old steer or a range cow weighing 1,000 pounds or more or their equivalent.

002.11 ~~(AUM)~~ Animal Unit Month (AUM) is the forage or feed necessary to carry an animal unit for one month. ~~Abbreviation AUM.~~

002.12 Available Water Capacity is the capacity of soils to hold water available for use by most plants.

Commonly expressed in inches of water per inch of soil.

002.13 Badlands are a land type consisting of steep or very steep barren land that has little or no agricultural value.

002.14 Canopy is the cover of leaves and branches formed by the tops of crowns of trees and plants.

002.15 Carrying Capacity is the maximum number of animals an area can support over a period of the production year, or grazing season, without inducing a downward trend of forage production, or affecting the quality of the soil of the area.

002.16 Catsteps are very small, irregular terraces on steep hillsides, especially in grassland, formed by cattle tracks or slippage of saturated soil.

002.17 ~~(CFS)~~ Cubic Feet Per Second (CFS) is a term used in the allocation of water from streams and irrigation canals. One cfs of water equals 450 gallons.

002.18 Clay is commonly the finest or smallest particles of soil. Wet clay is sticky or gummy. Sometimes referred to as heavy soils. Clay soils take water slowly and are slowly or very slowly permeable.

002.19 Clayey describes soils high in clay. Includes the textures of clay, silty clay, and sandy clay.

002.20 Claypan is a dense, compact layer in the subsoil having a much higher clay content than the overlying material.

002.21 Cropland is that part of ~~the farm acreage~~ an agricultural or horticultural parcel, normally used for the production of crops or rotation pasture. Cropland may be irrigated or dryland cropland.

002.21A Dryland cropland is land that is primarily used for crop production without irrigation. Dryland Cropland includes all cultivated row crops, small grains, and seeded hay and forage crops grown under dryland conditions. Alfalfa or alfalfa and bromegrass used for hay, ~~or bromegrass grown with cropland~~ is considered cropland. Permanent bromegrass used for grazing is considered grassland.

002.21B Irrigated Cropland includes all land where irrigation is used, whether for cultivated row crops, small grains, seeded hay, forage crops, or grasses.

002.22 Crop Mix refers to the ratio of the different kinds of crops on the land of a farm or in a certain area. This ratio can be expressed in acres, percent, or years.

002.23 Crop Rotation refers to the growing of different crops in recurring succession on the same land.

002.24 Crop Share Rent is a rent which is an agreed percentage of the crop grown by the tenant. The share usually varies from one-fourth to one-half, depending on the landlord's contribution.

002.25 Depth of Soil is the total thickness of weathered soil material over bedrock or mixed sand and gravel.

002.26 Dunelike is a slope term used to describe high rounded hills or ridges common in areas of drifted sand such as the Sandhills.

002.27 Erosion is the wearing away of the land surface by water, wind, ice, or other geologic agents and by such processes as gravitational creep.

002.28 Fallow is cropland left idle in order to restore productivity through accumulation of moisture. Common in regions of limited rainfall.

002.29 Timberland and Forestland is land which is wooded by nature or humans and consisting of a dense growth of trees and underbrush such that it is not suitable for grazing.

002.30 Friable is soil which is easy to break, crumble, or crush.

002.31 Grassland is the state and condition of the range based on what it is naturally capable of producing. Grassland includes all types of grasses, permanent bromegrass, other introduced grasses, and native grasses used for grazing or mowed for hay. In many instances it is not possible to identify permanent bromegrass from temporary bromegrass that is grown as part of the crop rotation. For this reason, all of the present bromegrass should be classified as grassland until the area is returned to cultivation. There may be situations where an alfalfa and grass mixture is grown in rotation with cropland or is harvested for hay. These areas can be classified as cropland but their market value may be more representative of grassland. Areas of wooded grazing land are classified as grassland not timberland or wasteland. When there are significant areas of trees or timber on a parcel, and it can no longer be grazed, consideration needs to be given to placing the affected acres in the forestland and timberland category.

002.31A Hardland Grassland is a term commonly used to distinguish the silty and clayey grassland areas from those of the sandy grassland areas.

002.31B Introduced Grassland is an area devoted to the production of introduced grass species, such as bromegrass, and harvested by grazing.

002.31C Native Grassland is all land producing native forage for animal consumption and land that is revegetated naturally or artificially to provide a forage cover that is managed like native vegetation.

002.31D Sandy Grassland generally refers to rangesites in which soils range from very fine sandy loam to loamy fine sand in texture. Typically these grasslands have rapid permeability, low runoff, and have low water tables.

002.32 Grazing Season is that portion of the year that livestock graze or are permitted to graze on a given area of grassland.

002.33 Hayland is land used primarily for the production of hay from long-term stands of adapted forage plants.

002.34 Highest and Best Use is generally defined as that use which will generate the highest net return to the property over a period of time.

002.35 Hummocky is a slope term used to describe the topography consisting of low rounded hills or knolls that occur in areas of drifted sand.

002.36 Intake Rate is the average rate of water entering the soil under irrigation.

002.37 Irrigation is the artificial application of water to the soil for ~~full~~ crop production.

002.37A Gravity Irrigation is irrigation in which the water is distributed by gravity.

~~002.37B Irrigated Land is land upon which irrigation is applied for the production of grass or other crops.~~

002.37B~~C~~ Irrigation reuse pits and adjacent ponded bodies of water used in conjunction with irrigation systems may be classified as contiguous irrigated land.

002.37C~~B~~ Pivot Irrigation is the application of water to the soil using an automated power source and equipment in a circular pattern. The equipment collectively is referred to as a "center pivot irrigation system".

002.38 Irrigable Lands are lands having soil, topographic, drainage, and climatic conditions favorable for irrigation and located in a position where a water supply is or can be made available.

002.39 Land Capability is the suitability of land for use of producing a crop or crops without permanent damage.

002.40 Land Capability Classification is a system for showing the suitability of soils for most kinds of field crops. These are determined by the Natural Resources Conservation Service.

002.41 Land Capability Groups are groups of soils that are similar in their productivity and their suitability

for most kinds of farming. It is a classification based on the capability classification, production, and limitations of the soils, the risk of damage when they are used for ordinary field crops, grassland, and woodlands, and the way they respond to treatment. Land Capability Groups are determined by the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~ based upon the dryland capability classification.

002.42 Land Classification is the arrangement of acres into categories based on the properties of the land or its suitability for some particular use. The categories for land use include, but are not limited to, irrigated cropland, dryland cropland, grassland, wasteland ~~in conjunction with agricultural land~~ and intensive land uses such as nurseries, feedlots, orchards, shelterbelts, timberland and forestland.

002.43 Land Areas are general areas of the state which have been determined to have similar topographic characteristics, growing seasons, and rainfall. The counties in each area are therefore determined to have similar farming and ranching practices enough that they are considered to be comparable, on a regional basis, for valuation.

002.44 Land Resource Area is an area which is topographically similar, whether plains, hills, tableland, or badlands.

002.45 Loamy refers to or includes a broad group or range of textures and includes silt loams, clay loams, sandy loams, and loams. Generally, loamy soils range from moderately fine to medium and moderately coarse texture.

002.46 Loess is material transported and deposited by wind and consisting predominantly of silt-sized particles.

002.47 Market Area is an area with defined characteristics within which similar properties are effectively competitive in the minds of buyers and sellers with other comparable property in the area.

002.48 Meadow is an area of natural or planted vegetation dominated by grasses and grass like plants used primarily for hay production.

002.49 Mellow Soil is very friable, soft porous soil. Not hard or fine like clay.

002.50 Permeability is the rate at which water moves through the soil or the ease of water and air movement in a soil.

~~002.51 Other agricultural land shall include, but not be limited to, agricultural land and horticultural land with an intensive agricultural or horticultural use which has not been identified in REG 14-002.42.~~

002.51~~2~~ Range Sites are distinctive kinds of grassland that differ from other kinds of grassland in their

potential to produce native plants. There are 24 range sites in Nebraska.

002.52~~3~~ Recapture Rate is that rate which is necessary to recover a capital investment over its projected economic life.

002.53~~4~~ Texture (Soil) is the relative proportions of sand, silt, and clay particles in a mass of soil.

002.54~~5~~Wasteland includes ~~those~~ land ~~types~~ that cannot be used economically and are not suitable for ~~recreational or~~ agricultural or horticultural purposes ~~use or production~~. Such land types include but are not limited to, blowouts, riverwash (recent unstabilized alluvial deposits), marshes, badlands, large deep gullies (including streambeds and banks), bluffs, rockland, gravel areas, and salt flats. To qualify for wasteland the land must be lying in or adjacent to and in common ownership or management with land used for ~~the production of~~ agricultural or horticultural purposes ~~products~~. Some of these areas could be developed or reclaimed for some beneficial use by land shaping, revegetation, drainage, or possibly other special practices. Until they are reclaimed, developed, or restored to agricultural production or recreational use, they should be classified as wasteland. Other land ~~types~~ which may be classified as wasteland are the permanent easement acres associated with the Bureau of Reclamation or irrigation districts, which~~. These areas~~ are defined as open canals or ditches, laterals, drains, and service roads for the canal system. Assessors need to verify or be aware of the type of deed or easement that may be filed for these areas before making any determination of classification.

002.55~~6~~ Water Table is the upper surface of groundwater or that level below which the soil is saturated with water. The depth below the surface at which free water is found. Generally refers to the apparent water table, but can also be a perched or artesian condition.

002.56 Primarily used shall mean that the use of the land is mainly agricultural or horticultural.

002.57 Parcel shall mean a contiguous tract of land under the same ownership and in the same tax district and section. 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.

002.58 Commercial production shall mean agricultural and horticultural products produced for the primary purpose of obtaining a monetary profit.

002.59 Roads and ditches shall mean a public road on private land which is maintained by the county or the township in counties under the township supervisor system.

(Neb. Rev. Stat. Section~~s 77-702 and~~ 77-1306.01, R.R.S. 2003, Neb. Rev. Stat. Sections 77-1359, 77-1363 and 77-1379, R.S. Supp., 2006 and Neb. Rev. Stat. Section 77-702, R.S. Supp., 2007.)

003.01 The following general descriptions outline the geological formations, soils parent materials, topographic regions, growing seasons, frost-free days, average rainfall, predominant land uses, typical farming and ranching practices, and typical crops located in each Land Area.

003.01A Area 1- Northwest Area (generally referred to as the Panhandle) consists of Sioux, Dawes, Sheridan, Box Butte, Scotts Bluff, Banner, Kimball, Morrill, Cheyenne, Garden, and Deuel Counties.

003.01A(1) The soils in the area are quite variable due to the different geological formations and soil parent material. The topographic regions included in this area are rolling hills, valley side slopes, bluffs and escarpments, dissected plains, plains, sandhills and valleys. The regions and their local names identify areas or landscape features that are generally familiar from north to south in the Panhandle; Pierre Hills, White River Valley, Pine Ridge, Niobrara Valley, Box Butte Plain, Sandhill Region, North Platte Valley, Wildcat Ridge, Pumpkin Creek Valley, Cheyenne Plain, and Lodgepole Creek Valley. The soils vary from clayey soils to sandy and silty soils formed from bedrock and loess. There are some very shallow and shallow soils from bedrock on the dissected plains and in the bluffs and escarpments area. The valleys and valley side slope areas have mostly deep, silty to sandy soils.

003.01A(2) Farming operations consist primarily of ranching in the grassland areas, winter wheat and summer fallow dryland farming on the plains, and extensive irrigation in the valleys and on uplands where water is available. The principal irrigated crops are corn, sugar beets, field beans, and alfalfa. Some of the river valley areas have a high water table so that the soils are subirrigated (unless they are artificially drained). Saline and alkali soils are common in some areas. The Sandhills have many areas of wet meadows that are used mostly for native hay.

003.01A(3) The average precipitation in this area ranges from about 15 to 18 inches. The growing season ranges from about 120 to 140 days. The western part of this area has elevations from 4,000 to over 5,000 feet above sea level. These elevations generally have cooler night temperatures and cooler seasonal temperatures. This affects the kinds of crops and grasses suitable for use and their total production. This in turn affects land values in some parts of this area.

003.01B Area 2- The North Area extends from the state line on the north to nearly the middle of the state on the south and from the Panhandle on the west to the eastern Boyd, Holt, and Wheeler County lines. This area is the north central part of the state and is composed of Cherry, Keya Paha, Boyd, Brown,

Rock, Holt, Grant, Hooker, Thomas, Blaine, Loup, Garfield, Wheeler, Arthur, McPherson, and Logan counties.

003.01B(1) The topographic regions of this area include the sandhills in the entire western part of the area except for some bluffs and escarpments along the Niobrara River. Other topographic regions include plains, dissected plains, valleys, and bluffs and escarpments in the eastern and northeast part of this area. The topographic regions in the east and northeast part are identified as the Nebraska-Dakota Plains; the Holt-Pierce Plain; the Prairie Plain; the Ainsworth Plain; and the Niobrara Valley. These plains areas have few soils in common with sandhills in this area. The soils in the Sandhills area are nearly all formed in wind deposited sands. In the lowland areas of the Sandhills the soils are subirrigated and are generally in meadow grasses.

003.01B(2) The Sandhills are nearly all in native grass although there are scattered pivot irrigation systems in many areas of the Sandhills that are used to irrigate corn and alfalfa. The uplands are used primarily for grazing as part of cattle ranching operations. Many subirrigated meadows are used for hay production. A supply of water that is used for both livestock water and irrigation underlies nearly the entire Sandhills. The plains and dissected plains of Boyd, Keya Paha, and northeast Cherry County have soil parent materials of shale, sandstone, loess, and some sand and gravels. Soils range from sandy to silty and clayey and from very shallow and shallow over bedrock or gravel to deep soils over loess or sandy parent material. Cultivated crops are mainly dryland farmed because of the lack of sufficient irrigation water. The principal dryland crops are oats, corn, wheat, alfalfa, and some sorghum. The more rolling and dissected land is nearly all in grass and used for grazing. The Holt-Pierce Plain and the Ainsworth Plain have soils developed mainly over silts and sands. There is a gravelly substratum in many areas. These areas have been developed extensively with center pivot irrigation. A few areas lack sufficient water for irrigation. The principal irrigated crops are corn and alfalfa. The dryland crops are mainly corn, oats, alfalfa, and some rye. The Prairie Plains to the south of the Elkhorn River have many center pivot irrigation systems. This is an area of extensive meadow lands because of a relatively high water table. These meadows are in grass that is harvested for hay and the surrounding Sandhills are used for grazing.

003.01B(3) The average precipitation ranges from about 18 inches in the west to 24 inches in the east. The average growing season varies from about 120 days in the west to 150 days in the east.

003.01C Area 3 - The Northeast area is north of the Platte River and Southwest of the Missouri

River consisting of Knox, Cedar, Dixon, Dakota, Antelope, Pierce, Wayne, Thurston, Boone, Madison, Stanton, Cuming, and Burt counties.

003.01C(1) The topographic regions map shows that it includes the Missouri River Lowlands to the north and east with the adjacent bluffs and escarpments. A major part of the area consists of the Loess Hills dissected by the Elkhorn River and its tributaries. The west central part is identified as the Holt-Pierce Plain and the southwest area as the Loess Hills and Plains. Small outlying areas of Sandhills are along the Elkhorn River Valley in the central part. The rolling hills and dissected plains have mostly silty soils that are formed in loess. The Holt-Pierce Plain has mixed silty and sandy soils. Nearly all the river valleys have mixed silty, sandy, and clayey alluvial soils. A few soils are formed in weathered bedrock in the bluffs and escarpment areas along the edge of the Missouri River.

003.01C(2) The principal dryland crops are corn, soybeans, alfalfa, and oats. There is considerable irrigation in the stream valleys. Center pivot systems are scattered through the uplands where an adequate water supply is available. The principal irrigated crops are corn and alfalfa. Bromegrass and introduced grassland are common throughout the area. Native grasses occur on the sandy soils, and on the bluff and escarpment areas where slopes are steep and nontillable. Most farm operations consist of mixed grain and livestock operations; however, cash grain farming is extensive in certain areas.

003.01C(3) The average annual precipitation ranges from about 24 to 30 inches. The growing season averages from about 140 to 160 frost-free days.

003.01D Area 4 - The Central Area includes Custer, Valley, Greeley, Sherman, Howard, Dawson, Buffalo, and Hall counties.

003.01D(1) Land formations in the area are the Loess Hills and Plains, the Sandhills and the Platte Valley Lowland which crosses the southern boundary of this area from west to east. The North Loup, Middle Loup, South Loup, Loup, and Cedar River Valleys are in the northern part of this area. The soil parent material over most of the area is loess and consequently the upland soils are mostly silty to somewhat clayey. The river valley soils are sandy or silty and are formed in alluvium of similar textures. In the Sandhill areas along the streams the soils are moderately sandy to very sandy.

003.01D(2) Farming operations range from ranching and dryland crops to extensive irrigation in some areas. The rolling upland soils north of the Platte River are primarily dryland

cropland. The principal dryland crops in the uplands are corn, alfalfa, grain sorghum, winter wheat, and spring small grains. Irrigation is extensive along the stream valleys and center pivot systems are scattered through the rolling uplands north of the Platte River. The principal irrigated crops consist of corn and alfalfa. Some grain sorghum is irrigated, but it is generally not considered as suitable or potentially productive as corn is when it is irrigated for maximum production. Extensive areas of grassland occur in the more rolling Loess Hills, and the dissected plains and Sandhill areas. Beef production from grass is an important enterprise as is the feeding and finishing of cattle in the feedlots.

003.01D(3) The average annual precipitation in this area ranges from about 21 to 24 inches. The growing season ranges from about 140 frost-free days in the northwest to 160 days in the southeast part.

003.01E Area 5 - The East area covers a large area of eastern Nebraska including Nance, Platte, Colfax, Dodge, Washington, Merrick, Polk, Butler, Saunders, Douglas, Sarpy, Hamilton, York, Seward, Lancaster, and Cass counties. The Platte River dissects the area from west to east and the eastern border is the Missouri River.

003.01E(1) The topographic regions in the area include rolling hills and Missouri River Lowlands to the east, plains to the west and a portion of the Drift Loess Hills in the southeast. The major stream valleys in the area are along the Platte and Big Blue Rivers. The upper tributaries of the Big Nemaha River and Salt Creek also extend into the area. The soils in most of the area are formed in loess. In the river valleys, it consists mostly of silty, sandy, and clayey alluvium. A few upland areas have soils formed in glacial material that is exposed on many of the lower slopes. Most of the upland and lowland soils are deep, silty, or clayey soils. A few areas of sandy soils are in stream valleys. The soils formed in loess and glacial material are generally clayey. The soils in the flood plains range from silty to clayey.

003.01E(2) The principal dryland crops in this area are grain sorghum, winter wheat, soybeans, and alfalfa on the more clayey soils. Corn is grown on the more loamy or silty soils on the lowlands and uplands. The plains in the western part of this area have many irrigated areas that produce corn and alfalfa. Irrigation developments are scattered through the eastern part where an adequate water supply is available. Grain sorghum and soybeans are irrigated in a few areas; however, corn is generally considered the most productive grain crop under irrigation. Small areas of introduced grassland (pastures) are commonly seen on the more productive soils, while native grassland is found on the lesser productive soils. Both native and introduced grasses are used for

beef and dairy cattle operations.

003.01E(3) The average annual precipitation ranges from about 25 inches in the west to 31 inches in the southeast. The average annual growing season is about 160 to 175 frost-free days.

003.01F Area 6 - The Southwest area includes Keith, Lincoln, Perkins, Chase, Hayes, Frontier, Dundy, Hitchcock, and Red Willow counties located in southwest Nebraska with Colorado on the west and Kansas on the south. The eastern border is about 100 miles east of the state line and it extends into the sandhills on the north.

003.01F(1) It includes the topographic regions of the Sandhills, Platte Valley Lowland, Cheyenne Plain, Perkins Plain, Lincoln County Sandhills, Frenchman Valley, Colorado-Nebraska Sandhills, dissected plains and the Republican Valley. The parent materials for these soils are the windblown sands in the Sandhills, sandstone and loess on the Perkins and Cheyenne Plains, loess in the dissected plains, and silty and sandy alluvium in the Platte, Republican, and Frenchmen River Valleys. Soils are mostly silty or sandy. Some moderately wet, poorly drained soils are in the Platte River Valley and in some of the Sandhill valleys.

003.01F(2) The Southwest area is the approximate eastern end of the winter wheat-fallow dryland cropping system. Corn, alfalfa, and some grain and forage sorghums are produced under dryland farming. Extensive irrigation is present in all stream valleys and center pivot irrigation is predominant on some parts of the upland plains. The principal irrigated crops are corn and alfalfa. Much of the area is in native grassland. Ranching and beef production is an important enterprise in this area.

003.01F(3) The average annual precipitation ranges from about 18 to 21 inches. The growing season is about 145 to 155 frost-free days.

003.01G Area 7 - The South area includes Gosper, Phelps, Kearney, Adams, Furnas, Harlan, Franklin, and Webster counties.

003.01G(1) The area includes the Loess Plain Region between the Platte and Republican River Valleys. The dissected plains are along the edge of the Republican River Valley which crosses this area from west to east. The upper tributaries of the Little Blue and Big Blue Rivers extend into the eastern part of the Loess Plain which is south of the Platte Valley. The soil parent material over most of this area is loess and consequently the upland soils are mostly silty to somewhat clayey. The river valley soils are sandy or silty and are formed in alluvium of similar

textures.

003.01G(2) Farming operations range from ranching and dryland crops to extensive irrigation. The rolling upland soils south of the Platte River are primarily managed as dry cropland. The principal dryland crops in the uplands are grain sorghum, winter wheat, and alfalfa. Irrigation is extensive along the stream valleys and on the Loess Plains south of the Platte River. The principal irrigated crops are corn and alfalfa. Extensive areas of grassland occur in the more rolling Loess Hills and the dissected plains where beef production from the forage is an important enterprise.

003.01G(3) The average annual precipitation in this area ranges from about 21 to 27 inches. The growing season ranges from about 150 frost-free days in the northwest to 165 days in the southeast.

003.01H Area 8 - The Southeast includes Clay, Fillmore, Saline, Gage, Otoe, Johnson, Nemaha, Nuckolls, Thayer, Jefferson, Pawnee, and Richardson counties in the extreme southeast corner of Nebraska along the Kansas border on the south and the Missouri River on the east.

003.01H(1) The area includes some Missouri River Lowlands and the Big Nemaha and Little Nemaha River Valleys in the south. The uplands in the area are the rolling hills, bluffs, and escarpments along the river valleys. The soil parent material is primarily loess in the uplands and in the river valleys it is mostly silty, sandy, and clayey alluvium. A few upland areas have soils formed in glacial material that is exposed on many of the lower slopes, especially in the southern counties of this area. Most of the upland and lowland soils are deep, silty or clayey soils. There are a few acres of exposed bedrock and thin soils over bedrock in the bluffs and escarpment areas along some of the tributary streams branching off of the Missouri, Big Nemaha, and Little Nemaha Rivers.

003.01H(2) The principal dryland crops in this area are corn, soybeans, and alfalfa. Some winter wheat is grown on the uplands and on the more clayey soils in the stream valleys. There is some irrigation in the area where water is available, especially in the valleys. Corn yields in this area are fairly good to good without irrigation in years with normal rainfall; however, irrigation increases yields considerably and assures crop production in dry years. Most counties in the area have a high percentage of good tillable land. The introduced grassland is mostly bromegrass. There are some areas of native grass on the bluffs and escarpments along the major streams.

003.01H(3) Precipitation ranges from about 27 inches in the northwest of this area to 33 inches in the southeast. The extreme southeast gets as much as 36 inches of precipitation at times. The average growing season ranges from about 168 days in the northwest to nearly 180 days in the southeast.

(Neb. Rev. Stat. Section 77-1379, R.S. Supp., 2006 .)

REG-14-004 PROCEDURES

004.01 Identification of the parcel.

004.01A 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.

004.01A(1) 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.

004.01A(2) Irregular lots may be identified using the appropriately assigned "tax lot" number.

004.01B Every county shall prepare and maintain a parcel numbering system based on the cadastral mapping program. The property identification numbering system is addressed in REG-10-004.03.

004.02 Identification of the rights to be appraised.

004.02A The assessor is to value all the rights that may legally be owned~~, commonly referred to as the "fee simple title". The~~ including the rights to sell, lease, use, gift, enter, or refuse to do anything are considered to be the rights being appraised for ~~ad valorem~~ property tax purposes.

004.02B Rights in other than the surface estate are to be valued and assessed separately to the owner of those rights when they have been severed from the surface rights. See, Mineral Interest Regulation, Chapter 13, procedures for assessing mineral interests.

004.03 Date of assessment is as of January 1 of the current assessment year. The assessor shall complete the assessment process for all real property on or before March 19 of each year, prior to filing of the county's

abstract of assessment.

004.04 Classes of agricultural and horticultural land. The assessor is responsible for an accurate inventory~~ing~~ of each parcel into its current agricultural and horticultural land class.

004.04A Irrigated Cropland.

004.04B Dryland Cropland.

004.04C Grassland.

004.04D Wasteland.

004.04E Government Programs Land which is voluntarily enrolled in the Conservation Reserve Program (CRP), Conservation Reserve Enhancement Program (CREP), Environmental Quality Incentives Program (EQIP), the Stewardship Incentive Program, the Tree Assistance Program, the Water Bank Program, ~~the Wetlands Reserve Program,~~ or any other programs may require separate market analysis. The land should be classified at its current use such as grassland or timbered grassland; however, the values for land enrolled in government program acres should be adjusted to reflect the local market for similar property.

004.04F~~5~~ Intensive Use Areas: Agricultural or horticultural land which has been designed for intensive uses such as feedlots, nurseries, vineyards, sod farms, and orchards should be valued in a separate category. A separate land classification for these intensive use areas shall be determined. Intensive use areas must be valued independently from rural farmsites. Land not directly associated with buildings in these instances would be assessed at seventy-five (75) percent of value as determined by a market study.

004.04G~~5A~~ Forestland and Shelterbelt Areas: Include natural and planted stands of trees and/or shrubs where livestock grazing is not practiced or possible. Areas where grazing occurs will be classified as timbered grassland. This includes any natural stands of timber. Planted forests include areas planted for windbreaks, shelterbelts, wildlife habitat, wood products, and living snowfence. Areas that include a combination of both planted and natural forests will be in this classification. Trees planted for nursery stock, tree farms, orchards, and other horticultural purposes will be categorized and analyzed separately to determine their value.

004.05~~B~~ Accretion Land: Includes land that has been formed by alluvial deposits associated with a body or stream of water. ~~These land areas vary in size as the associated body of water either raises or lowers, or as a stream or river changes its channel.~~ The State of Nebraska is unique in its recognition of the riparian rights of individuals to own land lying under water. Accretion land can be classified into any agricultural use category. ~~It can be~~

~~irrigated land, dryland, grassland, or wasteland.~~

004.05A~~B(1)~~ In counties adjoining rivers which represent the state boundary, the county surveyor shall survey the land adjoining the river before June 1, 1960, and at least once within each five-year period thereafter.

004.05B~~(2)~~ In counties with rivers which are not state boundaries, the county surveyor shall cause a survey of lands believed to be altered by adjoining bodies of water when ordered by the county board of equalization or requested by the Property Tax Administrator.

004.05C~~B(3)~~ A report of such survey findings of changes in land areas or a certificate of the opinion that the acres as noted on the current tax lists have not changed due to actions of adjoining bodies of water shall be filed with the assessor.

~~004.05C The classification of the property should follow guidelines set forth in REG-10-004.02.~~

004.06 Classification of agricultural land in Nebraska requires that there be a set of complete and accurate maps or digital imageries that reflect the location, identification, and inventory of all parcels of land within every jurisdiction. The general procedures used in these regulations require that the counties have their soils classified by parcel, soil, and land use. If the soils have not been counted in a county, the county needs to have the following items available:

004.06A Up-to-date aerial photographs or digital imageries of the entire county~~, usually available from the USDA~~.

004.06B Supplemental land valuation records, to inventory the acres of every soil type by land use for every parcel.

004.06C The current soil conversion legend prepared by the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~ that reflects the land capability groups by dryland soil type.

004.06D Property record cards that list the soils, the land use, the number of acres for each use, and the land capability groups for each parcel of agricultural land being assessed.

004.07 The following general procedures for a soil inventory shall be followed for those counties without digital imagery:

004.07A Prepare and organize the aerial photos and soil maps or "Mylars" so they can be filed in a systematic manner for retrieval. Prepare photo index maps as needed. Use property lines that can be

changed and some means of identification for each parcel on these photos.

004.07B Record the current land use on the photos or the "Mylar" map after verifying and physically reviewing the land use in the county.

004.07C Display the land use groups for the soils on the maps or "Mylars" depending on the procedure preferred.

004.07D Tabulate and record the acres and soils for each land use on the property being appraised. Since data may be, or already is, computerized, all data will need to be recorded for each soil type. A separate record will be needed for each ownership. No single parcel shall be larger than one section.

004.07E Consolidate the data on each record into individual land capability groups by grouping the soils together according to the soil conversion legend and the value assigned to the land capability group for that market area.

004.07F Transfer the consolidated summary of acres by land capability groups to the property record cards.

004.07G Summarize and check all land value data on the property record card. A separate property card is needed for each parcel ~~ownership~~ in each section.

004.07H File all photos, supplemental records, and property cards and keep them for reference. When parcels are later split or combined, the information for each unit will need to be regrouped and summarized according to the new property lines.

004.07I An organized maintenance program is desirable for the maps. If maps are not maintained and changed when property is split, combined, or changes ownership, the original investment in a mapping program is lost and eventually an expensive and time consuming remapping program will become necessary. The current land use on agricultural land must be annually updated and maintained. Aerial photos or digital imagery can be utilized for this purpose.

004.08 Classification by Land Capability Groups.

004.08A Soil surveys are one of the principal tools and sources of information used in the classification of agricultural land in Nebraska. The classification of agricultural land for assessment purposes is based on each county's most recent soil survey and the most recent technical updates available. A county's soil survey is not required to be published for its implementation to occur.

004.08B All soil types in a county are assigned to a Land Capability Group. As soil mapping is completed, conversion legends are prepared by the Department of Revenue, Property Assessment Division ~~Department of Property Assessment and Taxation~~ according to the dryland capability classification of each soil that shows, in a general way, the suitability of each soil for most kinds of field crops. Grouping and inventorying soils in this way creates a uniform classification system and is the next step in the assessment of agricultural land. The conversion legend shows the LCG for each soil in the county whether in grassland, dryland or irrigated cropland. The conversion legend groups similar soils throughout their area of occurrence into the same LCG. A conversion legend of the soils of Nebraska is made available to the assessors.

004.08C Soil types that have similar capabilities and characteristics are placed in the same land capability group. The main criteria for different land capability groups are types of soil, slope, and erosion. A few of the other soil characteristics that help to determine land capability and subsequently the land capability group are texture, attributes, saline or alkali conditions, water tables, flooding hazards and depth of soil over bedrock or gravel. All of these characteristics affect the capability of a soil.

004.08D Procedures have been established to achieve a fair and uniform method of using soil maps and interpretations in the classification and inventory of land. It sets forth a consistent and standard land classification and inventory system which can be used statewide for all land classes. It was developed by using pertinent factors such as soil classification, characteristics, properties, limitations and hazards, land use, precipitation, and length of growing seasons. The following procedures are designed to achieve uniform and equitable assessments for similar kinds of agricultural land throughout the State of Nebraska:

004.08D(1) The highest capability soils in cropland are classified into the highest Land Capability Group under that use.

004.08D(2) The lowest capability soils are classified into the lowest Land Capability Group. Every Land Capability Group may not occur in every county.

004.08E A Land Capability Group (LCG) is a grouping of various soils according to their limitations for field crops, the risk of damage if they are used for crops, and the way they respond to average management. Since the soil conservation service maps major natural bodies of soil in a mapping area, the criteria used for grouping the soils do not include major land reformation that would change slope, depth or other characteristics of the soils, nor do they include unlikely major reclamation projects. When such areas have been mapped and assigned capability units by the Natural Resources Conservation Service, the assigned capability unit is used. A LCG is determined for each kind of soil and its current land use.

Nebraska has three primary land uses. The eastern part of the state is principally a dryland farming area. The central and western regions of the state generally require irrigation for the intensive production of common cultivated crops. Approximately one-half of the acreage in the state is in native grassland. Scattered throughout, there is recreational land, timberland and wasteland.

004.08F Due to the wide range of climate and soils in Nebraska, there is a minimum of 12 LCGs to classify the various kinds of soil by land use throughout the state. Some counties may not have every land capability group. Four principal LCGs are established for each of the following agricultural uses and they are coded as shown below:

004.08F(1) Irrigated cropland (includes irrigated grassland) 1A, 2A, 3A, and 4A.

004.08F(2) Dryland cropland 1D, 2D, 3D, and 4D.

004.08F(3) Grassland 1G, 2G, 3G, and 4G.

004.08G Land capability groups defined. The general definition for each of the four land capability groups applies to irrigated cropland, dryland cropland, and grassland.

004.08G(1) LCG 1 includes soils that generally have the capability to produce high to very high yields of grain or forage crops, including native and introduced grasses, and foods and crops produced for processing such as, soybeans, corn, sugar beets, potatoes, field beans, and others.

004.08G(2) LCG 2 includes soils that have the capability to produce moderately high to above average yields of either grain or forage crops, including native and introduced grasses, and foods and crops produced for processing. Soils in this group have moderate limitations and hazards that affect use and management.

004.08G(3) LCG 3 includes soils that have the capability to produce average or moderately low yields of either grain or forage crops, including native and introduced grasses, and foods and crops produced for processing. Soils in this group have moderately severe limitations and hazards that affect use and management.

004.08G(4) LCG 4 includes soils that have the capability to produce low or very low yields of either grain or forage crops, including native and introduced grasses, and foods and crops produced for processing. Soils in this group have very severe limitations and hazards that affect use and management.

004.08H Additional Land Capability Groups. The foregoing cropland and grassland LCGs

may be subdivided if intermediate or additional LCGs and land values are needed. In many counties, the four LCGs are not adequate to show the range of classifications needed for the diversity of the soil capabilities within the area. In such cases, the LCGs are divided and identified by the addition of the number 1 (one) to the LCG. (Example: 2G1, 4D1, 3A1, etc.) If the irrigated cropland LCG 1A needs to be subdivided, LCG 1A1 will be used for the soils with the higher capability. Intermediate or other appropriate groups will be used as needed when a LCG is divided. The following LCGs are generally adequate for classifying and inventorying agricultural land throughout most of the state.

004.08H(1) 1D1 and 1A1 - Cropland soils generally capable of producing very high yields.

004.08H(2) 1D and 1A - Cropland soils generally capable of producing high yields.

004.08H(3) 2D1 and 2A1 - Cropland soils generally capable of producing moderately high yields.

004.08H(4) 2D and 2A - Cropland soils generally capable of producing above average yields.

004.08H(5) 3D1 and 3A1 - Cropland soils generally capable of producing average yields.

004.08H(6) 3D and 3A - Cropland soils generally capable of producing moderately low yields.

004.08H(7) 4D1 and 4A1 - Cropland soils generally capable of producing low yields.

004.08H(8) 4D and 4A - Cropland soils generally capable of producing very low yields.

004.08H(9) 1G1 - Grassland and meadows generally capable of producing very high yields of forage.

004.08H(10) 1G - Grassland and meadows generally capable of producing high yields of forage.

004.08H(11) 2G1 - Grassland and meadows generally capable of producing moderately high yields of forage.

004.08H(12) 2G - Grassland and meadows generally capable of producing above average yields of forage.

004.08H(13) 3G1 - Grassland and meadows generally capable of producing average yields of forage.

004.08H(14) 3G - Grassland and meadows generally capable of producing moderately low yields of forage.

004.08H(15) 4G1 - Grassland areas generally capable of producing low yields of forage.

004.08H(16) 4G - Grassland areas generally capable of producing very low yields of forage.

004.09 The assessor may create any further sub-classification of agricultural land necessary to achieve uniform and proportionate valuation.

(Neb. Rev. Stat. Section 23-304, R.R.S. 1997, Neb. Rev. Stat. Section 57-236, R.R.S. 2004, Neb. Rev. Stat. Sections 76-2,111, 76-2,112, 76-2,113 through 76-2,118, 77-102, ~~77-103, 77-702,~~ 77-1306.01 and 77-1329 , R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections ~~77-201,~~ 77-1301, 77-1303, 77-1343, ~~77-1344, 77-1345,~~ 77-1361, 77-1363 and 77-1379, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-103, 77-201, 77-702, 77-1344 and 77-1345, R.S. Supp., 2007.)

REG 14-005 OTHER AGRICULTURAL AND HORTICULTURAL LAND USES ~~IN RURAL AREAS~~

005.01 There are other land uses on a agricultural or horticultural parcel ~~in rural areas~~ which are not classified as agricultural land and horticultural land uses. All of these areas will need to have market studies conducted by the assessor to determine the proper assessment of the land. Other land uses shall not be classified as agricultural and horticultural land and shall be assessed at 100% of actual or market value.

005.01A 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.

005.01B 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.

005.01C Roads and ditches are to be counted and inventoried when the county ~~has established and~~ is maintaining a public road on ~~land~~ privately owned land~~. Acres of~~ The public road~~s~~ and adjoining

ditch acres will carry no taxable ~~assessable~~ value to the land owner. Generally public roads and ditches will not exceed 4 acres per mile or 16 acres per section.

005.01D Other non-agricultural and horticultural uses including but not limited to:

005.01D(1) Intermittent small drainage ways, with or without small channels, should be included with the surrounding land. They usually carry runoff only after rains.

005.01D(2)~~E~~ Stream channels of principal streams should be deducted from the surrounding cropland or grassland.

005.01D(3)~~F~~ Large lakes created by watershed dams may have different values. Watershed dams are comprised of various components that will not necessarily be classified differently from the surrounding land. The components include a permanent water basin and silt pool, a temporary storage basin, the dam, and the spillway. The classification of these areas may vary for each location. A value for each individual watershed will need to be established.

005.01D(4)~~G~~ Private lakes and ponds, whether natural or artificial, and not developed or used for recreational purposes, may be classified with the adjacent land. In many situations an analysis needs to be completed to determine the proper classification and valuation of these areas. Included with lakes are sandhill lakes, inactive gravel pits, ox bow lakes in old stream channels, and intermittent bodies of water caused by depressions and claypan soils.

005.01D(5)~~H~~ Reservoirs or lakes that are developed for or have recreational potential will be classified as such. An analysis will be completed to reflect the current market value. These lakes will occur in an agricultural land area and will be separate from the agricultural land classification. When classifying these lakes, zoning regulations should be checked for compliance.

005.01D(6)~~I~~ Sewage lagoons on private land should be valued as amenities to the farm site or the building site.

(Neb. Rev. Stat. Section 23-304, R.R.S. 1997, Neb. Rev. Stat. Section 57-236, R.R.S. 2004, Neb. Rev. Stat. Sections 76-2,111, 76-2,112 and 76-2,113 through 76-2,118, 77-102, ~~77-103, 77-702,~~ 77-1306.01 and 77-1329, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections ~~77-201,~~ 77-1301, 77-1303, 77-1343, ~~77-1344, 77-1345,~~ 77-1361, 77-1363 and 77-1379, R.S. Supp., 2006 and Neb. Rev. Stat. Sections, 77-103, 77-201, 77-702, 77-1344 and 77-1345, R.S. Supp., 2007.)

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006.01 A market or sales comparison approach may be used to determine the actual value for each class and subclass of agricultural and horticultural land.

006.01A A valuation per unit of comparison, or per land capability group, may be made based on matched pairs analysis of comparable sales.

~~006.02 Valuations shall be developed in consideration of land capability group and market area, within a county in order to value all property at or near the statutorily required level of value.~~

006.02~~3~~ The income approach to valuation may be used to determine the actual value for each class and subclass of agricultural and horticultural land.

006.02~~3~~A An estimate of potential gross income is made from:

006.02~~3~~A(1) Typical cash rents for comparable land; or

006.02~~3~~A(2) Estimated landlord's share of income on a crop/share basis; or

006.02~~3~~A(3) For grassland, the rent should be based on animal unit months.

006.02~~3~~B Typical expenses are deducted from the estimate of gross income to arrive at net income to the landowner.

006.02~~3~~C Indicated net income is capitalized or divided by the appropriate capitalization rate to estimate the value of the parcel.

006.02~~3~~C(1) Capitalization rate must consider:

006.02~~3~~C(1)(a) Market derived discount rate;

006.02~~3~~C(1)(b) Market derived rate of change;

006.02~~3~~C(1)(c) Market derived sinking fund rate; and

006.02~~3~~C(1)(d) Appropriate effective tax rate.

006.03~~4~~ Reconciliation of final value is based on the appropriateness of the approach to value (market is preferred in the valuation of agricultural land) and the availability and reliability of the information used in each approach.

006.04~~5~~ Miscellaneous land use adjustments.

006.04~~5~~A Tree Canopy-Land with less than thirty-five (35) percent tree canopy should be classified as grassland. A market analysis will demonstrate if any adjustments are needed. Some soil

mapping units consider tree canopy as typical and this has been considered when classifying the land into LCG's. A determination will need to be made whether tree canopy along rivers and streams is used as agricultural land, timberland, or recreational land.

006.04~~5~~B Soil Spot Symbols-Most soil surveys show some spot symbols on soil maps that are used to indicate special soil conditions that are not typical for the soil in the area. The symbols are used to show small areas of wet spots, alkali spots, saline areas, severely eroded areas, sand spots, gravelly areas, rock outcrops, small blowouts, or other conditions for which an adjustment in land value may be necessary. The symbol is used for areas that are too small to delineate, but are significant to the use of the soil in the area. Each county will need to review the spot symbols that are mapped in their county to determine if an adjustment is necessary and how much of an adjustment should be applied. If an adjustment is warranted, it is applied to all areas affected.

006.04~~5~~C Other sub-classifications may be recognized in order to achieve proportionate market value. Examples of the sub-classifications include, but are not limited to:

006.04~~5~~C(1) Irrigation from sources other than the parcel being assessed shall be classified as other properties by soil type; however, the market value should be based on transactions of irrigated land which is under the same limitation as to availability of water source for irrigation.

006.04~~5~~C(2) Irrigable land as defined in REG 14-002.38 may be considered a sub-classification. The value of the land should reflect the current market value recognized for other similarly situated land that has the potential to be irrigated but is not currently irrigated.

006.04~~5~~C(3) Conservation Reserve Program (CRP) Land, ~~Wetlands Reserve Program Land,~~ Conservation Reserve Enhancement Program (CREP), Environmental Quality Incentives Program (EQIP) and other lands which have been enrolled in a federally or state funded program that encourages the development of specific conservation practices in exchange for a guaranteed or contracted annual payment . This land is to be classified at its current use; usually grassland uses. The value for this land should be based on the current market value for land subject to similar restrictions and similar payments.

006.04~~5~~C(4) Parcel size or shape may be detrimental to the value of the parcel for agricultural and horticultural use, while the market may indicate a higher value for smaller tracts as for other uses. Often small irregular shaped parcels are farmed in conjunction with the adjoining farmland rather than being left idle. These parcels shall be valued based on the

classification of the soils as determined in the market analysis.

006.04~~5~~C(5) Parcel location may affect the value of a parcel. The soil shall be classified as other like soils, but the value should reflect the market for properties with similar location limitations or enhancements.

006.05~~6~~ Assessment of agricultural land and horticultural land.

006.05~~6~~A Valuations shall be developed in consideration of land capability group and market area, within a county in order to value all property at or near the statutorily required level of value.

006.05B Land which has been determined to meet the definition of being agricultural land or horticultural land in use shall be assessed at seventy-five (75) percent of the market value.

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006.05~~6~~B Land not meeting the definition of agricultural land or horticultural land in use shall be assessed at one hundred (100) percent of the market value.

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~~006.06C Any agricultural land or horticultural land owner or lessee that is leasing agricultural or horticultural land from the state or governmental subdivision that is subject to taxation and who feels the valuation reflects value attributable to other than the agricultural or horticultural value may apply to the assessor for special valuation assessment. See Agricultural or Horticultural Land Special Valuation Regulations, Chapter 11.~~

(Neb. Rev. Stat. Section 23-304, R.R.S. 1997, Neb. Rev. Stat. Section 57-236, R.R.S. 2004, Neb. Rev. Stat. Sections 76-2,111, 76-2,112, 76-2,113 through 76-2,118, 77-102, ~~77-103,~~ 77-1306.01 and 77-1329, R.R.S. 2003, ~~and~~ Neb. Rev. Stat. Sections ~~77-201,~~ 77-1301, 77-1303, 77-1343, ~~77-1344, 77-1345,~~ 77-1363 and 77-1379, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-103, 77-201, 77-1344 and 77-1345, R.S. Supp., 2007.)