NEBRASKA ADMINISTRATIVE CODE

Title 350 – Nebraska Department of Revenue, Property Assessment Division
Chapter 10 – Real Property Regulations
Effective Date – MM/DD/YY

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Record Keeping	Neb. Rev. Stat. §§ 77-702, 77-1303, 77-1329, and 77-1331 ~~R.R.S. 2003, 77-1303, R.S. Supp., (2006) and 77-702, and 77-1331, R.S. Supp., 2007~~	00~~4~~5
Improvements on Leased Land	Neb. Rev. Stat. §§ 77-117, ~~and 77-1375, R.R.S. 2003 and~~ 77-702, ~~and~~ 77-1374, 77-1375, and 77-1376 ~~R.S. Supp., 2007~~	00~~5~~6

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

REG-10-001 PURPOSE

001.01 These regulations address the duties, procedures, and recordkeeping responsibilities of county assessors when valuing real property. They also detail the duties and powers of the county board of equalization requiring that all real property in the county is assessed uniformly and proportionately.

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

REG-10-00~~1~~2 DEFINITIONS

00~~1~~2.~~15~~01 Actual value ~~shall mean~~ means 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.

00~~1~~2.~~16~~02 Assessment ~~shall mean~~ means ~~the act of~~ listing the description of all real and personal property, determining its taxability, determining its taxable value, and placing it on the assessment roll.

00~~1~~2.~~17~~03 Assessment roll ~~shall mean~~ means a complete and verified list of all real property in a county and the associated assessments ~~as defined in REG-10-001~~2.~~16~~.

00~~1~~2.~~08~~04 City size ~~shall mean~~ means the population of a city in which a parcel ~~of real property~~ is located.

00~~1~~2.~~22~~05 Class or subclass of real property ~~shall mean~~ means a collection of properties that share one or more common characteristics that affect value and that are not found in other properties outside the class or subclass.

00~~1~~2.~~22~~05A For agricultural or horticultural land, class or subclass ~~shall~~ includes, but is not ~~be~~ limited to~~,~~: irrigated cropland~~,~~; dry cropland~~,~~; grassland~~,~~; wasteland~~,~~; nurseries~~,~~; feedlots~~,~~; orchards~~,~~; location~~,~~; geographic characteristics~~,~~; and other market characteristics that are appropriate for the ~~valuation~~ assessment of ~~a~~ the class or subclass of agricultural or horticultural land. ~~at seventy-five (75) percent of its market value.~~

002.05A(1) In the case of agricultural or horticultural land subject to special valuation, class or subclass includes, but is not limited to: irrigated cropland; dry cropland; grassland; wasteland; nurseries; feedlots; orchards; location; geographic characteristics; and other market characteristics that are appropriate for the valuation of a class or subclass of agricultural or horticultural land at 75% 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.

00~~1~~2.~~22~~05B For all other real property, class or subclass ~~shall~~ includes, but is not ~~be~~ limited to, improvement 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~~ means the social and economic factors in the market that affect the value of real property.

002.05C Geographic characteristics ~~shall mean~~ means the physical characteristics of the earth, land, region, or site that may have an effect on value.

00~~1~~2.~~20~~06 Clerical error ~~shall mean~~ means ~~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, pursuant to Neb. Rev. Stat. § 77-128.

00~~1~~2.~~14~~07 Equalization ~~is~~ means a process by which the valuations of similar or comparable properties are reviewed, to assure that equivalent ~~amenities~~ characteristics receive equivalent consideration and treatment in the assessment process.

00~~1~~2.~~03~~08 Farm site ~~shall~~ means the portion of land contiguous to land actively devoted to agriculture, which includes ~~containing~~ improvements that are agricultural or horticultural in nature, including any

uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land. This land ~~shall~~ will not be classified as agricultural or horticultural land and ~~shall~~ will not include a home site.

~~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.~~

00~~1~~2.~~02~~09 Home site~~ shall mean~~ means ~~land within~~ a parcel, which is used or intended to be used for residential purposes.

00~~1~~2.~~02~~09A Farm home site~~ shall mean~~ means ~~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.~~ land contiguous to a farm site which includes an inhabitable residence and improvements used for residential purposes and which is located outside of urban areas or outside a platted and zoned subdivision. This land ~~shall not be~~ must not be classified or assessed as agricultural or horticultural land.

00~~1~~2.~~07~~10 Location~~ shall mean~~ means the physical site of real property by one of the following descriptions:

00~~1~~2.~~07C~~10A Rural~~ shall mean~~ means 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~~ are classified as rural.

00~~1~~2.~~07~~10B Suburban~~ shall mean~~ means 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.

00~~1~~2.~~07A~~10C Urban~~ shall mean~~ means a parcel ~~of real property~~ located within the limits of an incorporated city or village.

00~~1~~2.~~18~~11 Omitted property~~ shall mean~~ means, for the current tax year, any taxable real property that was not assessed on March 19. Beginning January 1, 2014, the date is March 25 for counties with a population of at least 150,000 inhabitants. 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.

00~~1~~2.~~21~~12 Parcel~~ shall mean~~ means a contiguous tract of land under the same ownership and in the same tax district and section~~ of land~~. A ~~P~~parcel may include~~s~~ all lots in a block that belong to the same owner and are in the same tax district. Parcel ~~shall~~ also means an improvement on leased land (IOLL). A parcel cannot contain more than one section.

00~~1~~2.~~09~~13 Parcel size~~ shall mean~~ means the size of the parcel ~~of land~~ in square feet or acres.

00~~1~~2.~~28~~14 Predominant use~~ shall mean~~ means the most common, frequent, or prevailing use of the land.

00~~1~~2.~~05~~15 Property parcel type~~ shall mean~~ means the predominant use of the parcel ~~of real property~~ at the time of assessment regardless of the parcel's legal use or zoning.

002.15A Agricultural or horticultural land means a parcel that is primarily used for agricultural or horticultural purposes, excluding any land associated with a building or enclosed structure located on the parcel. Agricultural or horticultural land includes wasteland lying in or adjacent to, and in common ownership or management with, other agricultural and horticultural land.

00~~1~~2.~~05~~15~~F~~B Agricultural or horticultural purposes~~ shall mean~~ means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from ~~the science and art of~~ agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes~~ shall include~~ include~~s~~

land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the state Conservation and Preservation Easement Act (Neb. Rev. Stat. §§ 76-2,111 to 76-2,118), except when the parcel or a portion ~~thereof~~ of the parcel, 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~~ the land from agricultural or horticultural production ~~shall~~ will be considered as being used for agricultural or horticultural purposes.

00~~1~~2.~~05~~15~~F~~B(~~2~~1) See, Agricultural Land and Horticultural Land Regulations, Chapter 14.

00~~1~~2.~~05~~15~~F~~B(~~1~~2) Land encumbered by an easement under the federal 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.

00~~1~~2.~~05~~15~~H~~C Centrally assessed ~~shall mean~~ means operating real property valued by the Property Tax Administrator. See, Property Valued by the State Regulations, Chapter 30.

00~~1~~2.~~05~~15D Commercial ~~shall mean~~ means all parcels ~~of real property~~ predominantly used or intended to be used for commerce, trade, or business.

00~~1~~2.~~05~~15~~G~~E Exempt ~~shall mean~~ means 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.

00~~1~~2.~~05~~15~~I~~F Nebraska Game and Parks Commission (Commission) payments in lieu of tax ~~shall mean~~ means 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~~ are for the same ~~as what~~ amount that 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.

00~~1~~2.~~05~~15~~D~~G Industrial ~~shall mean~~ means all parcels ~~of real property~~ predominantly used or intended to be used ~~for the~~ to process or manufacture ~~of~~ goods or materials.

001~~2~~.~~05~~15~~J~~H For ~~mobile homes and~~ mineral interests and mobile homes, see, Regulations 10-00~~1~~2.~~0~~18E and 10-00~~1~~2.~~0~~18F respectively.

00~~1~~2.~~05~~15~~B~~I Multi-family ~~shall mean~~ means dwellings predominantly used for occupancy by more than two families.

00~~1~~2.~~05~~15~~E~~J Recreational ~~shall mean~~ means all parcels ~~of real property predominately~~ predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of ~~the~~ these uses ~~would include~~ are fishing, hunting, camping, boating, hiking, picnicking, ~~and the~~ or having an access or view that simply allows ~~relaxation,~~ diversion, ~~and~~ entertainment, and relaxation.

00~~1~~2.~~05~~15~~A~~K Single family residential ~~shall mean~~ means 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~~ year-round, as opposed to a transitory occupancy ~~by a single family or two families~~.

00~~1~~2.~~11~~16 Property record card ~~shall mean~~ means a master record located ~~on the front of or cover~~ at the beginning of the property record file and ~~shall serve~~ serves as a reference to and inventory of all portions of the property record file. It ~~shall contain~~ must 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.

00~~1~~2.~~10~~17 Property record file~~ shall mean~~ means a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file ~~shall be~~ are interrelated through codes and references, which ~~shall be~~ are recorded on a property record card. This may be in the form of an electronic file that can be printed on demand.

00~~1~~2.~~01~~18 Real property ~~shall mean~~ means 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.

00~~1~~2.~~01B~~18A Building ~~shall mean~~ means an improvement to real property enclosing a space within its walls and usually, but not necessarily, covered by a roof and designed for habitation, shelter, storage, business, trade, or manufacture. ~~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.~~

00~~1~~2.~~01A~~18B Fixtures (other than trade fixtures)~~, shall include~~ means any item of property that is:

00~~1~~2.~~01A~~18B(1) Annexed or physically attached to or incorporated into the real property;

00~~1~~2.~~01A~~18B(2) Appropriated to the use of the real property to which it is annexed. If the property is a necessary or useful ~~adjunct~~ addition to the real property to which it is annexed, then it has been appropriated to the use or purpose of the real property; and

00~~1~~2.~~01A~~18B(3) Intended to be annexed to the real property. Intention ~~shall be~~ is 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.

00~~1~~2.~~01A~~18C Examples of fixtures are items which are common to the maintenance and operation of ~~structures~~ a building such as central air conditioning, heating system, common lighting, and plumbing. All of ~~which~~ these examples add to the value of a~~ structure~~ building or appreciably prolong the useful life of the ~~structure~~ building and ~~basically~~ are considered ~~a capital improvement~~ real property ~~since they would meet the criteria required in REGS 10-001.01A(1) through 10-001.01A(3)~~.

00~~1~~2.~~01~~18~~C~~D Improvement~~ shall mean~~ means any addition made to real property, amounting to more than~~ mere~~ a repair~~s~~, such as sidewalks, streets, sewers, or utilities.

00~~1~~2.~~01~~18~~D~~E Mineral interest~~ shall mean~~ means the ownership of ~~any~~ mines, minerals, quarries, mineral springs and wells, oil and gas wells, overriding royalty interests, and production payments with respect to oil and gas leases. ~~The~~ A mineral interest includes the ~~executor~~ executor's 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 Interests Regulation, Chapter 13.

00~~1~~2.~~01~~18~~E~~F Mobile home, cabin trailer, and similar property~~ shall mean~~ means every portable or relocatable device of any description without motive power, which~~ are~~ is 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~~ this type of property ~~and cabin trailers~~, are not included.

00~~1~~2.~~01~~18~~F~~G Privileges pertaining to real property~~ shall mean~~ means 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.

00~~1~~2.~~24~~19 Special valuation ~~shall mean~~ means the actual value of the land if the land were available only for agricultural or horticultural purposes or uses, without regard to any other purpose or use ~~to~~ for which the land may be used.

00~~1~~2.~~25~~20 Special valuation assessment ~~shall mean~~ means ~~seventy-five (75) percent~~ 75% of the special valuation.

00~~1~~2.~~04~~21 Status ~~shall mean~~ means improved, unimproved, or improvements on leased land.

00~~1~~2.~~04~~21A Improved land ~~shall mean~~ means land upon which buildings or structures are located.

00~~1~~2.~~04~~21~~C~~B Improvements on leased land (IOLL) ~~shall mean~~ means 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.

00~~1~~2.~~04~~21~~B~~C Unimproved land ~~shall mean~~ means land without buildings or structures.

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

00~~1~~2.~~23~~23 Taxable value and assessed value ~~shall have the same meaning~~, mean the values set on real property by a government as a basis for levying taxes. Taxable value and assessed value have the same meaning and can be used interchangeably.

00~~1~~2.~~29~~24 Trade fixture ~~shall mean~~ means an item of machinery or equipment, used in commercial, manufacturing, or processing activities. The degree of attachment ~~shall have no~~ does not influence ~~towards~~ the classification of the machinery or equipment as real property. Trade fixtures are items of personal property which are placed upon or affixed to real property for the sole purpose of carrying on a trade or business. ~~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.~~

00~~1~~2.~~19~~25 Undervalued and overvalued property ~~shall mean~~ means any taxable property that is assessed by the county assessor, but has a taxable value lower or higher than other taxable property with which it is required to be equalized.

00~~1~~2.~~12~~26 Valuation ~~is~~ means the act or process of estimating actual value of real property, pursuant to Assessment Process Regulations, Chapter 50.

~~001.26 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.~~

00~~1~~2.~~06~~27 Zoning ~~shall mean~~ means the public regulation and enforcement of the use of land by a county or incorporated city. An incorporated city is granted legal zoning jurisdiction for a specific area outside of the city limits based on the class of the city. The class of city and the area of jurisdiction are as follows:

00~~1~~2.~~06~~27A Metropolitan class (population 300,000 or more) - three miles;

00~~1~~2.~~06~~27B Primary class (population 100,001 - 299,999) - three miles;

00~~1~~2.~~06~~27C First class (population 5,001 - 100,000) - two miles;

00~~1~~2.~~06~~27D Second class (population 801 – 5,000) - one mile;

00~~1~~2.~~06~~27E Village (population 100 – 800) - one mile.

~~(~~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, 77-123, 77-124, 77-126, 77-128, 77-129, 77-130, 77-131, 77-132, 77-202, 77-604, 77-682, 77-702, 77-802, ~~and~~ 77-1245~~, R.R.S. 2003 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)~~ MM/DD/YYYY.

REG-10-00~~2~~3 PROCEDURES

00~~2~~3.01 All real property including ~~as defined in REG-10-001~~2~~, including any buildings,~~ fixtures other than trade fixtures, ~~and~~ buildings and structures under construction, and any mobile homes or cabin trailers that are owned by a dealer ~~and are~~ and not located at the ~~location of the~~ dealer's business location, ~~shall~~ will be assessed as of January 1, 12:01 a.m. annually. The assessment level of real property ~~shall be~~ is:

00~~2~~3.01A All real property, other than agricultural land and horticultural land, ~~shall be~~ is valued at ~~one hundred (100) percent~~ 100% of its actual value~~.~~;

00~~2~~3.01B Agricultural land and horticultural land ~~shall be~~ is valued at ~~seventy-five (75) percent~~ 75% of its actual value~~.~~;

00~~2~~3.01C 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~~ is valued at 75% of the special valuation. ~~its special valuation assessment defined in REGS-10-001~~2~~.25 and 11-002.04 and at its recapture valuation assessment as defined in REGS-10-001.27 and 11-002.06.~~

00~~2~~3.02 County Assessor's ~~Powers and~~ Annual Duties.

00~~2~~3.02A ~~On or before March 19 of each year the~~ The county assessor ~~shall~~ must prepare an assessment roll of all taxable real property~~.~~ on or before March 19 of each year. Beginning January 1, 2014, the date will be March 25 of each year for counties with a population of at least 150,000 inhabitants.

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

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

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

003.02A(1)(c) During the meeting, the county assessor's office must provide the real property owner the basis for the valuation shown on the preliminary notice and accept any information the real property owner provides that is relevant to the valuation of the property.[2]

00~~2~~3.02B ~~After March 19, the~~ The county assessor ~~shall not~~ cannot change the valuation of any real property for the current year, except as ordered by the Tax Equalization and Review Commission or the county board of equalization~~.~~ after March 19 of each year.~~;~~ Beginning January 1, 2014, the date will be March 25 of each year for counties with a population of at least 150,000 inhabitants.

[1] LB384 2011 Section 6.
[2] LB384 2011 Section 8.

00~~2~~3.02B(1) The county assessor must ~~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, except: ~~After March 19 or~~

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

003.02B(1)(b) Beginning January 1, 2014, in a county with at least 150,000 inhabitants, reporting will occur after March 25 and on or before July 25. A resolution to extend the deadline for hearing protests can extend this report submission to August 10. ~~or on or before August 10 in a county with a population of over one hundred thousand 100,000 inhabitants that has adopted a resolution to extend the deadline for hearing protests.~~

00~~2~~3.02B(2) The county assessor ~~shall~~ must report ~~at any time, to the county board of equalization,~~ any omitted real property that was not reported to the county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01 and any clerical errors pursuant to ~~Neb. Rev. Stat. Section~~ § 77-128 that result in a change ~~to~~ of the assessed value to the county board of equalization.

00~~2~~3.02C After April 1, and on or before June 1, the county assessor ~~shall~~ must implement all adjustments to value as ordered by the Tax Equalization and Review Commission.

00~~2~~3.02D On or before June 1, the county assessor ~~shall~~ must 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.

00~~2~~3.02E On or before June 1, the county assessor ~~shall~~ must send notices of valuation changes by first class mail, to every owner of record or lessee as of May 20, 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~~ must describe the real property and state the old and new valuation, the convening date of the county board of equalization, and 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~~.

00~~2~~3.02F On or before June 6, the county assessor ~~shall~~ must post in the county 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.

00~~2~~3.02G The county assessor may correct the assessment roll at any time for clerical errors that do not result in a change of value.

00~~2~~3.02H The county assessor ~~shall~~ must attend all meetings of the county board of equalization when ~~such~~ the meetings pertain to the assessment or exemption of real property.

003.02H(1) The county assessor may appoint a designee to attend meetings of the county board of equalization when the county assessor is unable to attend.

00~~2~~3.02I The county assessor ~~shall~~ must annually, on or before June 15, prepare a plan of assessment describing the assessment actions that ~~he or she would like to~~ will be implemented for the next assessment year and two years thereafter. The plan ~~shall~~ must identify the classes ~~and~~ or subclasses of real property that the county assessor plans to examine during ~~the following~~ this three-year period.

00~~2~~3.02I(1) The plan ~~shall~~ must examine the level, quality, and uniformity of assessment along with proposed measures and resources~~,~~ needed to achieve and maintain the statutory and administrative requirements.

00~~2~~3.02I(2) The county assessor must ~~shall~~ ~~annually, on or before July 31~~ present the plan of assessment to the county board of equalization on or before July 31 of each year. The county assessor may amend the plan ~~when necessary because~~ as a result of county board actions in the adopted budget ~~that affect~~ affecting the county assessor's office. A copy of the plan and any amendments to the plan ~~shall~~ will be mailed to the Department of Revenue, Property Assessment Division on or before October 31 each year.

00~~2~~3.02J 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 10-00~~2~~3.02, 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~~ regular, certified, or registered mail, the postmarked certification or registered date ~~shall~~ will 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.~~

00~~2~~3.03 Protests to the County Board of Equalization.

00~~2~~3.03A ~~On or before June 30, all~~ All protests of valuation for real property ~~shall~~ must be in writing, ~~written in triplicate,~~ signed, and filed with the county clerk on or before June 30. If June 30 falls ~~up~~on 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~~ will automatically be dismissed.

00~~2~~3.03~~C~~B Each protest~~,~~ ~~shall~~ must 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~~ The statement ~~shall~~ must contain a description adequate to identify the parcel ~~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~~ will automatically be dismissed. Each protest can only pertain to one parcel, not a combination of parcels.

00~~2~~3.03~~C~~B(1) The protest may ~~be, but is not required, to be,~~ be prepared on the Property Valuation Protest, ~~(~~Form 422 or Form 422A~~)~~. Failure to use ~~the Property Valuation Protest (~~Form 422 or Form 422A~~) shall not result in the protest not being accepted for~~ will not affect the filing or cause it to be ~~being~~ dismissed. Neither ~~T~~the ~~Property Valuation Protest (~~Form 422 or Form 422A~~)~~ is ~~not~~ required to be promulgated by the Nebraska Department of Revenue.

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

00~~2~~3.04 County Board of Equalization Powers and Duties.

00~~2~~3.04A The county board of equalization ~~shall~~ must 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.

00~~2~~3.04B The county board of equalization ~~shall~~ must meet ~~from~~ between June 1 through July 25, for the purpose of correcting the current year's assessment~~,~~ for any real property that was omitted ~~property not reported to the assessor~~ pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01, and any undervalued or overvalued real property. Any county board of equalization of a county with over ~~one hundred thousand~~ 100,000 inhabitants ~~can~~ may 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~~ The county board of

equalization may not hold a hearing on a protest with ~~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.~~

003.04B(1) Beginning January 1, 2014, in counties with a population of at least 150,000 inhabitants, the county board of equalization must allow protesters an opportunity to meet in person with the county board of equalization or a referee.

00~~2~~3.04C After July 25, or after August 10~~,~~ if the county board of equalization has adopted a resolution to extend the deadline for hearing protests, the county board of equalization ~~shall not~~ cannot 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~~ and not properly reported to the county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01.

00~~2~~3.04C(1) The county clerk ~~shall~~ must mail to the protester 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~~ decision regarding the ~~on his or her~~ protest. The notice ~~shall~~ must 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.~~[3] Nothing in this regulation ~~shall prohibit~~ prohibits a county from providing a copy of the report of the ~~board's~~ county board of equalization's decision to the protest~~o~~er along with the written notice of the ~~board's~~ decision.

00~~2~~3.04C(2) If July 25 or August 10~~,~~ falls on a Saturday, Sunday or legal holiday, the county board of equalization ~~shall~~ must hear and decide protests on the previous business day.

00~~2~~3.04C(3) The county clerk or county assessor ~~shall~~ will prepare a report for each protest filed. The report ~~shall~~ should contain a signed statement by the chairperson of the county board of equalization stating the board's decision and basis for the decision, a description of the real property affected, the recommendation of the county assessor, the recommendation of a referee if applicable, the date the county board of equalization heard the protest, the date of the decision, and the date notice of the decision was mailed to the protester. Attached to the report ~~shall~~ should also be a copy of the property record file that substantiates the assessed value, unless the county assessor certifies to the county board of equalization that a copy of the file is maintained in either paper or electronic form in the county assessor's office.

00~~2~~3.04C(3)(a) One copy of the report, if ~~given~~ prepared by the county clerk, ~~shall~~ must be given to the county assessor on or before August 2. The county assessor ~~shall not~~ cannot make a change to the values prepared and submitted by the county clerk until the ~~such~~ report is completed. ~~as required by REG-10-002.04C(3).~~

00~~2~~3.04D The county board of equalization may petition the Tax Equalization and Review Commission for a class or subclass adjustment~~s~~ on or before July 26. ~~Except that any~~ 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. For properties that have already received an adjustment from the county board of equalization, an additional adjustment may be made so that the total adjustments are equal to the Tax Equalization Review Commission's ordered adjustment.

00~~2~~3.05 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

[3] LB384 2011 Section 14.

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 ~~shall~~ 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.

00~~2~~3.06 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 at least ~~population of over~~ ~~one hundred thousand~~ 100,000 inhabitants that has adopted a resolution to extend the deadline for hearing protests, the county assessor ~~shall~~ must report to the county board of equalization any current year overvalued~~,~~ or undervalued real property, and current year omitted real property ~~which~~ that was properly reported to the county assessor~~,~~. ~~but was omitted from the assessment roll.~~ Beginning January 1, 2014 in counties with a population of at least 150,000 inhabitants, the dates the county assessor is to report any current year overvalued or undervalued real property and omitted property that was properly reported are after March 25 and on or before July 25, or on or before August 10 in a county with a population of over 100,000 inhabitants that has adopted a resolution to extend the deadline for hearing protests.

00~~2~~3.06B 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~~ must meet to consider and correct the current year assessment for overvalued~~,~~ or 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~~ ~~who~~ ~~is~~ responsible for paying the property taxes pursuant to Neb. Rev. Stat. ~~Section~~ § 77-202.11 at his or her last-known address.

00~~2~~3.06B(1) Protests for current year properly reported omitted real property and current year undervalued or ~~and~~ overvalued real property ~~shall~~ must be filed with the county board of equalization within ~~thirty~~ 30 days after the mailing of the notice by the county board of equalization. The procedures for filing a protest are ~~shall be~~ the same as those in REGS-10-00~~2~~3.03A through 10-00~~2~~3.03~~C~~B, except for the date restrictions.

00~~2~~3.06C All protests relating to current year undervalued and overvalued real property~~,~~ ~~shall~~ must 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).

00~~2~~3.06C(1) If September 15 or September 30~~,~~ falls on a Saturday, Sunday or legal holiday, the county board of equalization ~~shall~~ must hear and decide protests on the previous business day.

00~~2~~3.06D All protests relating to current year omitted real property, which was properly reported to the county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01, should be heard and decided ~~as soon as possible preferably within thirty days,~~ by the county board of equalization within 30 days of ~~after~~ the date the protest was filed ~~with the county board of equalization~~.

00~~2~~3.06E The county clerk ~~shall~~ must mail to the protester ~~within seven days, to the protestor~~ a written notice of the county board of equalization's ~~action taken on~~ decision regarding the ~~his or her~~ protest within seven days. The notice ~~shall~~ must 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~~ prohibits a county from providing a copy of the report of the county board of equalization's decision to the protest~~o~~er along with the written notice of the ~~board's~~ decision.

00~~2~~3.06F ~~The~~ Final decisions of the ~~—~~county board of equalization ~~final decisions on~~ concerning undervalued and overvalued 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).

00~~2~~3.06G ~~The~~ Final decisions of the ~~–~~county board of equalization ~~final decisions~~ concerning current year omitted real property, which was properly reported to the county assessor, may be appealed to the Tax Equalization and Review Commission within ~~thirty~~ 30 days after the board's final decision.

00~~2~~3.06H 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~~ cannot change the valuation of any real property that is undervalued~~,~~ or overvalued, or omitted real property which was properly reported to the county assessor for the current year. Only real property with a clerical error or omitted real property not properly reported to the county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01~~,~~ may ~~can~~ be changed at any time by the county board of equalization.

00~~2~~3.07 Clerical Errors and Omitted Real Property not Properly Reported to the County Assessor.

00~~2~~3.07A 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 prior ~~former year or~~ years, for the purpose of assessing any omitted real property which was not properly reported to the county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01 and for any clerical errors ~~as defined in REG-10-001~~2~~.20~~ that result in a change of valuation. The county board of equalization ~~shall~~ must send written notice of the assessed value to the record owner, agent, or lessee ~~that~~ who is responsible for paying the property taxes pursuant to ~~Neb. Rev. Stat. Section~~ § 77-202.11 at his or her last known address.

00~~2~~3.07B Protests for clerical errors and omitted real property ~~pursuant to REG-10-002~~3~~.07A~~ ~~shall~~ must be filed with the county board of equalization within ~~thirty~~ 30 days after the mailing of the written notice of the assessed valuation. The procedures for filing a protest ~~shall be~~ are the same as those in REGS-10-00~~2~~3.03A through 10-00~~2~~3.03~~C~~B, except for the date restrictions.

00~~2~~3.07C The county board of equalization ~~shall~~ may 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 county assessor pursuant to Neb. Rev. Stat. ~~Section~~ § 77-1318.01.

00~~2~~3.07C(1) All protests relating to clerical errors and omitted real property, which was not ~~property~~ properly reported to the county assessor, should be heard and decided ~~as soon as possible preferably within thirty days,~~ by the county board of equalization ~~after~~ within 30 days of the date the protest was filed ~~with the county board of equalization~~.

00~~2~~3.07D The county clerk must ~~shall within seven days after the county board of equalization decision,~~ send notification to the protester of the ~~board's~~ county board of equalization's decision within seven days. The notice must ~~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~~ prohibits a county from providing a copy of the report of the county board of equalization's decision to the protest~~o~~er along with the written notice of the ~~board's~~ decision.

00~~2~~3.07E The county clerk must ~~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 county assessor, and a statement of the county board of equalization's justification for its action within seven days. A copy of the report ~~shall~~ will also be retained by the county clerk for public inspection.

00~~2~~3.07F The action of the county board of equalization ~~pursuant to REG-10-002~~3.07~~C~~ may be appealed within ~~thirty~~ 30 days after the ~~board's~~ final decision~~,~~ to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. ~~Section~~ § 77-5013.

00~~2~~3.07G No prior year assessment ~~shall~~ can be made to any omitted real property where the ownership has changed by any means other than by will, inheritance, or gift.

00~~2~~3.08 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~~ who 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.

00~~2~~3.08A No petition or appeal ~~shall~~ can ~~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~~ must be distributed as though no petition or appeal were pending.

00~~2~~3.08B If, by final order of the Tax Equalization and Review Commission, it is determined that the ~~such~~ tax or a part ~~thereof~~ of the tax should be refunded, the county treasurer is authorized to make the refund upon receiving a certified copy of the ~~such~~ final order.

00~~2~~3.09 On or before October 15 of each year, the county board of equalization ~~shall~~ will levy the taxes necessary for county purposes and ~~shall~~ include all levies necessary to fund tax requests of other political subdivisions.

00~~2~~3.10 All real property taxes ~~shall be~~ are 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~~ 100,000. 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, R.R.S. 2003, 77-1315, 77-1315.01, 77-1317, 77-1380, 77-1501, 77-1502, 77-1504.01, 77-1507, 77-1613.04, 77-5013, and 77-5022, R.S. Supp., 2006, and Neb. Rev. Stat. Sections 77-702, 77-1311, 77-1343, 77-1344, 77-1345, 77-1504, R.S. Supp.)~~ Neb. Rev. Stat. §§ 49-1202, 49-1203, 77-203, 77-204, 77-702, 77-1311, 77-1315, 77-1315.01, 77-1317, 77-1343, 77-1344, 77-1345, 77-1501, 77-1502, 77-1504, 77-1504.01, 77-1507, 77-1613.04, 77-5007, 77-5013, 77-5022, and 77-5023. MM/DD/YYYY.

REG-10-00~~3~~4 MANUALS

00~~3~~4.01 Every county assessor ~~shall~~ will use all manuals issued by the Property Tax Administrator and the Tax Commissioner as a basis for the performance of his or her t~~heir~~ duties. Classifications or assessment methods included in any manual ~~shall~~ will be used as a basis for the assessment of all real property uniformly throughout each county. Unless otherwise provided by law, no deviation from the ~~such~~ classifications or assessment methods ~~shall be~~ is allowed, unless the ~~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 for the deviation, ~~therefore,~~ ~~shall~~ must be included in the property record file of the parcel in question.

00~~3~~4.02 The county assessor ~~shall~~ must use the Nebraska Assessor's Reference Manual, as issued and updated by the Department of Revenue, Property Assessment Division or Property Tax Administrator and the Tax Commissioner, in the performance of his or her ~~their~~ duties.

00~~3~~4.03 The Marshall Valuation Service, including associated handbooks, as published and updated by Marshall and Swift Publishing Company, ~~shall~~ must be used for uniform identification of the physical characteristics of real property. If ~~an~~ a county assessor wishes to utilize an alternative characteristics system, the county assessor ~~shall make such~~ must make this 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 consistency ~~comparison~~ with other counties, he or she ~~shall~~ will grant approval in writing to the county assessor.

00~~3~~4.04 If the Property Tax Administrator has reason to believe that any county assessor has failed to properly implement any manual as required by law, a hearing ~~shall~~ will 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, Chapter 91.

~~(~~Neb. Rev. Stat. ~~Section 77-1363, R.S. Supp., 2006 and~~ §§ 77-702, 77-1311, ~~and~~ 77-1330, 77-1363, and 77-1374.~~R.S. Supp., 2007.)~~ MM/DD/YYYY.

REG-10-00~~4~~5 RECORD KEEPING

00~~4~~5.01 Every county assessor ~~shall~~ must prepare and maintain a property record file which ~~shall~~ includes a property record card~~,~~ for each parcel ~~of real property~~ in the county, including improvements on leased land~~, in the county~~. The property record file and property record card ~~shall~~ must be updated annually by the county assessor to reflect any changes made to the assessment information for ~~of~~ the property.

00~~4~~5.01A Each property record card ~~shall~~ must contain the following items.~~:~~

00~~4~~5.01A(1) The legal description, which ~~shall~~ must 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~~ must be sufficiently complete so that the parcel can be located and identified. If a metes and bounds description is used, it ~~shall~~ must 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~~ must 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 county assessor ~~shall~~ will keep a copy of the complete legal description in the record file or in a reference book in his or her office.~~;~~

00~~4~~5.01A(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.~~;~~

00~~4~~5.01A(3) The current ~~Current~~ record owner's name and mailing address.~~;~~

00~~4~~5.01A(4) The ~~Situs~~ address of the parcel if it is different from the owner's mailing address~~, if applicable;~~

00~~4~~5.01A(5) The cadastral ~~Cadastral~~ map book and page numbers, or GIS reference number ~~if applicable;~~

00~~4~~5.01A(6) The current ~~Current~~ property classification code pursuant to REG-10-00~~4~~5.02;

00~~4~~5.01A(7) The tax ~~Tax~~ district code as determined by the county~~;~~

00~~4~~5.01A(8) The current ~~Current~~ year and one or more prior years' history of the final assessed value of the 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);~~

00~~4~~5.01B Each property record file ~~shall~~ must contain the following (if applicable):

00~~4~~5.01B(1) A picture of the improvements or main buildings ~~structures if applicable;~~

00~~4~~5.01B(2) A sketch of the improvements or main buildings ~~structures if applicable;~~

00~~4~~5.01B(3) A ground plan sketch or aerial photograph if there are multiple improvements in addition to the main structures ~~if applicable;~~

00~~4~~5.01B(4) The school ~~School~~ district codes as prescribed by the Nebraska Department of Revenue, Property Assessment Division~~;~~

00~~4~~5.01B(5) Four or more prior years' history of the final assessed value of land and improvements. ~~Also~~ Further, a complete history of each incremental adjustment or change made

within an assessment year to the assessed value of the parcel must be recorded in the file, including the nature of the change and an indication of the assessment body or official ordering the change;.

00~~4~~5.01B(6) Other codes created by the county assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers, or other identifiers; and.

00~~4~~5.01B(7) The property record file ~~shall~~ must contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. ~~Also there~~ There must ~~shall~~ also be a narrative statement that provides an explanation of the correlation process and the final estimate of value.

00~~4~~5.02 All real property must ~~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~~ or subclasses. The classification number ~~shall~~ must 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~~4~~5.02A The agricultural ~~land and~~ or horticultural land capability groups may be platted on aerial photographs or in an electronic data file. The photograph or data file ~~shall~~ must indicate the ownership boundaries and the date of physical inspection by the county assessor.

004~~4~~5.03 All land in the state may ~~of Nebraska can~~ be identified using the public land survey system. The entire state has been laid out in townships ~~north~~ North of the baseline running from east to west along the Kansas-Nebraska border, and ranges ~~east~~ East and ~~west~~ West from the 6th parallel which runs perpendicular to the baseline approximately 108 miles ~~west~~ West of the ~~eastern~~ Eastern tip of the state. The parcel should be identified using the public land survey system legal description.

004~~4~~5.03A Government lots may be identified using the appropriately assigned government lot number. Some government lots are irregularly shaped lots which most often occur along the ~~north~~ North and ~~west~~ West sections in a township.

004~~4~~5.03B Irregular lots may be identified using the appropriately assigned "tax lot" number.

004~~4~~5.04 Every county assessor ~~shall~~ must prepare and annually maintain a cadastral map system. It ~~shall~~ must consist of a series of layers, sheets, ~~and~~ or books accurately showing each parcel ~~of land~~ to scale. Any ~~As many~~ of the following items that ~~as~~ are pertinent ~~shall~~ must be shown on each sheet.~~:~~

004~~4~~5.0~~3~~4A 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~~4~~5.0~~3~~4B 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~~ County assessor's block number, ~~which shall~~ must be enclosed elliptically or otherwise highlighted
(9) Acreage of any parcel containing one acre or more, or fractions of an acre ~~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

00~~4~~5.0~~3~~4C Street names

00~~4~~5.0~~3~~4D Highway route numbers designating whether federal, state, or local

00~~4~~5.0~~3~~4E Ownership and use of public property (courthouse, library, school, park, etc.)

00~~4~~5.0~~3~~4F Creeks, rivers, ditches, bridges, lakes, etc.

00~~4~~5.0~~3~~4G In the preparation of a cadastral map, the following scale of measurement ~~shall~~ must 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~~ must be printed on permanent materials ~~of a permanent nature~~ that ~~will~~ facilitate reproduction. Each sheet or page of a cadastral map ~~shall~~ must be uniform in size. The county assessor ~~shall~~ must update and maintain the cadastral map to reflect any changes in the information ~~contained therein~~. The requirements mandated in this regulation ~~shall~~ will not prohibit a county from using electronic records that encompass ~~such~~ items such as the Nebraska Geographic Information Systems after approval from the Property Tax Administrator.

~~(~~Neb. Rev. Stat. ~~Section~~ §§ 77-702, 77-1303 77-1329, and 77-1331.~~R.R.S. 2003, Neb. Rev. Stat. Section 77-1303, R.S. Supp., 2006 and Neb. Rev. Stat. Sections 77-702 and 77-1331, R. S. Supp., 2007.)~~ MM/DD/YYYY.

REG-10-00~~5~~6 IMPROVEMENTS ON LEASED LAND

00~~5~~6.01 Improvements on leased land or leased public land are real property and ~~shall~~ must be assessed in the same manner as other real property. The taxes on ~~the~~ improvements on leased land ~~shall~~ must 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 other real property.

00~~5~~6.02 Improvements on leased public land ~~shall~~ must be assessed, together with the value of the lease, to the owner of the improvements as real property. The situs of ~~the~~ improvements on leased land ~~shall~~ must be the same as the land upon which the improvement is located. The Improvements on Leased Public Land Assessment Application, Form 402P, ~~shall~~ must be filed stating that the specifically described improvements on ~~such~~ the leased public land are the property of the lessee. This form ~~shall~~ must be filed with the county assessor of the county where~~in~~ 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~~ must be filed following any change in the improvements or ownership.

00~~5~~6.03 Improvements on leased land, other than leased public land, ~~shall~~ must be assessed to the owner of the leased land unless ~~Assessment Application,~~ Form 402, is filed stating that specifically described improvements on the ~~such~~ leased land are the property of the lessee. This form ~~shall~~ must be filed ~~by March 1~~ with the county assessor of the county ~~wherein~~ where the land is located by either the owner of the land or the owner of the improvements before March 1. A new Form 402 ~~is required to~~ must be filed and signed by the owner of the improvements following any change in the improvements or ownership.

00~~5~~6.04 When improvements are placed on leased land, and ~~but~~ are ~~to be~~ listed separately to the owner of the improvements, the actual value of the land and improvements ~~shall~~ must be determined without regard to the fact that the owner of the improvements is not the owner of the land.

00~~5~~6.05 If either the owner of the improvement or the owner of the land claims that the value of his or her ~~their~~ interest in the real property is reduced because ~~by reason~~ of the terms of the contract or because of the prospective termination or expiration of the term, he or she ~~shall~~ must serve notice of ~~such~~ this claim in writing by ~~certified~~ mail on the owner of the land or the owner of the improvement ~~before January 1~~ and ~~at the same time, serve similar notice~~ on the county assessor, together with an affidavit~~,~~ that notice was served on the other party before January 1. ~~Upon finding, from the evidence submitted, that~~ If the claim is determined to be valid, the county assessor ~~shall~~ must ~~proceed to~~ apportion the total value of the improvements between the owner of the improvements ~~thereof~~ and the owner of the land~~, as their respective interests appear~~. The county assessor ~~shall~~ must give notice to the parties of the findings by ~~certified~~ mail~~,~~ on or before June 1.

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