

TO BE FILED WITH
YOUR ASSESSOR
ON OR BEFORE
JUNE 30

Special Valuation Application for Agricultural or Horticultural Use

•Read instructions on reverse side.

FORM
456

1 Applicant's Name			4 Owner of Record		
2 Street or Other Mailing Address			5 Street or Other Mailing Address		
3 City	State	Zip Code	6 City	State	Zip Code
8 Legal Description of Land			7 County		

ACRES DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE	
8 Total acres in legal description	8
9 Number of acres not devoted to agricultural or horticultural use.	9
10 Number of acres devoted to agricultural or horticultural use (line 8 minus line 9).	10

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to a special valuation of my property based on agricultural and horticultural use.

**sign
here**

Signature of Applicant or Authorized Representative for the Applicant

Date

FOR ASSESSOR'S USE ONLY

APPROVED

DISAPPROVED

COMMENTS: _____

Signature of Assessor

Date

PLEASE MAKE A COPY FOR YOUR RECORDS

Owner of record: _____

Parcel Identification Number: _____

Special Valuation Questionnaire

Nebraska State Statute, 77-1359, (1) Agricultural land and horticultural land means a parcel of land, excluding any building or enclosed structure and the land associated with such building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land; (2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land: (a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and (b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production; ...

1. What is the primary use of the land other than the land associated with buildings or enclosed structures?

Circle one: Agricultural Horticultural Aquacultural

2. What plants are being grown for sale or trade? _____

3. How many acres are devoted to this use? _____

4. What animals are raised for sale or trade? _____

5. How many acres are devoted to this use? _____

6. If the land is under a Conservation Easement. How many acres are involved? _____

7. Is the land under a federal or state program requiring the land to be removed from agricultural production? _____. If so, how many acres are involved? _____

8. Other information: _____

Your Farm Services Agency Report or Schedule F from your federal income tax return may be useful information when determining your eligibility for special valuation.

Signature of owner

Date

Please complete and return this form to the Sarpy County Assessor's Office with your Special Valuation Application, Form 456

INSTRUCTIONS

WHAT PROPERTY QUALIFIES FOR SPECIAL VALUATION. In order to qualify for special valuation, the land must be:

1. Located outside the corporate boundaries of any sanitary and improvement district, city, or village; and
2. Agricultural or horticultural land.

WHO MAY FILE. The application for special valuation shall be submitted on behalf of the owner of record of the property and signed by one of the following:

1. The owner of the land;
2. Any person of legal age duly authorized in writing to sign an application on behalf of the applicant;
3. The guardian or conservator of the applicant; or
4. The executor or administrator of the applicant's estate.

WHEN AND WHERE TO FILE. Applications for special valuation must be filed with the assessor of the county where the land is located, on or before June 30, or within 30 days after the mailing of a valuation notice by the county board of equalization. An application must be filed for each separately described tract of land.

LEGAL DESCRIPTION OF AGRICULTURAL LAND. The legal description of the land can be found on the deed, a real estate tax receipt, or obtained from the assessor.

APPEAL TO COUNTY BOARD OF EQUALIZATION.

If an application for special valuation has been disapproved by the assessor, the applicant has 30 days from the date the notice of disapproval was mailed to file a written appeal with the county clerk. It must state the reasons for the appeal. A hearing before the county board of equalization will be scheduled. A notice of the time and place of the hearing will be sent to the applicant.

APPEAL TO THE TAX EQUALIZATION AND REVIEW COMMISSION.

Appeals from an action of the county board of equalization may be taken to the Tax Equalization and Review Commission within 30 days after final action of the county board of equalization.

NOTICE OF VALUE. If the application for special valuation is approved, the county board of equalization shall send a valuation notice for the special value on or before July 22 to the owner of the land and, if not the same, the applicant. Within 30 days of the mailing of the valuation notice, a written protest of the special value may be filed with the county board of equalization.

APPEALS OF VALUE. Appeals of the special valuation may be taken to the county board of equalization and the Tax Equalization and Review Commission in the same manner all other protests or appeals of valuations are handled.