

TO BE FILED WITH
YOUR ASSESSOR
ON OR BEFORE
JUNE 30

Special Valuation Application

• 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 _____

INSTRUCTIONS

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

1. Be located outside the corporate boundaries of any sanitary and improvement district, city, or village; and
2. Be 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 on or before June 30, or within thirty (30) days after the mailing of a valuation notice by the county board of equalization, with the assessor of the county wherein the land is located. 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 thirty (30) days from the date the notice of such 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 action of the county board of equalization may be taken to the Tax Equalization and Review Commission within thirty (30) days after final action of the county board of equalization. There is a filing fee of \$25.00.

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

APPEALS OF VALUE. Appeals of the recapture valuation or 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 appeals of valuations are handled.

Land use questionnaire for Agricultural Special Valuation

Parcel/location# _____

Owner: _____

Legal: _____

Please answer the following questions and indicate land uses as completely as possible. This form will assist the assessor in determining eligibility for Agricultural Special Valuation:

Row crops Type _____ Irrigated _____ # of acres _____

Pasture grazing/harvest? _____ Irrigated _____ # of acres _____

If the land is for grazing, what animals are being grazed? _____

Intensive use acres: Orchard Vineyard Nursery Feedlot
 Sod Other _____ # of acres _____

Are there acres that are enrolled in a federal program for which you are receiving payment?

Yes No If yes, please explain: _____

Are there acres under lease? Yes No If yes, please explain: _____

Other information that may be useful in determining eligibility for agricultural special valuation would be a Farm Services Agency Report or Schedule F from your federal tax return. While we are not requesting these items at this time they are useful in determining special valuation eligibility.

Signature of owner

Date

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