

**Title 350 – Nebraska Department of Revenue, Property Assessment Division
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. Section 77-1306.01 R.R.S. 2003, 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

002.02 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.

002.06 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.

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

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 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 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 brome grass used for hay, is considered cropland. Permanent brome grass 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 crop production.

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

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

002.37C 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 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 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 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 Recapture Rate is that rate which is necessary to recover a capital investment over its projected economic life.

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

002.54 Wasteland includes land that cannot be used economically and are not suitable for agricultural or horticultural purposes. 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 agricultural or horticultural purposes. 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 which may be classified as wasteland are the permanent easement acres associated with the Bureau of Reclamation or irrigation districts, which 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 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 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.)

REG-14-003 AREAS

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.