

# Special Valuation Application for Agricultural or Horticultural Use

|                                 |       |          |                                 |       |          |
|---------------------------------|-------|----------|---------------------------------|-------|----------|
| Applicant's Name                |       |          | Owner of Record                 |       |          |
| Street or Other Mailing Address |       |          | Street or Other Mailing Address |       |          |
| City                            | State | Zip Code | City                            | State | Zip Code |
| Parcel ID Number                |       |          | County                          |       |          |
| Phone Number                    |       |          | Email Address                   |       |          |
| Legal Description of Land       |       |          |                                 |       |          |

Description of Agricultural or Horticultural Use

### Acres Devoted to Agricultural Or Horticultural Use

|  |          |  |
|--|----------|--|
| 1 Total number of acres in legal description . . . . .   | <b>1</b> |  |
| 2 Number of acres not devoted to agricultural or horticultural use . . . . .                   | <b>2</b> |  |
| 3 Number of acres devoted to agricultural or horticultural use (line 1 minus line 2) . . . . . | <b>3</b> |  |

#### Specific Information Required if Agricultural or Horticultural Land Consists of Five Contiguous Acres or Less

If the acres devoted to agricultural or horticultural use consist of five contiguous acres or less, the owner or lessee of the land must provide an IRS Schedule F (Profit or Loss From Farming) documenting a profit or loss from farming for two out of the last three years in order for such land to qualify for special valuation.

Owner or lessee of land certifies the appropriate IRS Schedule F's are attached.

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 Applicant's Authorized Representative \_\_\_\_\_ Date \_\_\_\_\_

#### For County Assessor's Use Only

Approved

Comments:

Disapproved

▶ Signature of County Assessor \_\_\_\_\_ Date \_\_\_\_\_

## Sarpy County Special Valuation Questionnaire

Property Owner: \_\_\_\_\_

Parcel I.D. #: \_\_\_\_\_

The purpose of the Special Valuation Questionnaire is to help the assessor understand the agricultural and horticultural purposes of the land in question. The following is a definition from the Nebraska Real Property Regulations: ***Agricultural and horticultural purposes shall mean 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.***

1. What is the primary use of the land that is not associated with buildings and enclosed structures?

Circle one:      Agriculture      Horticulture      Aquaculture

2. What plants are being grown for sale? \_\_\_\_\_

How many acres are devoted to this use? \_\_\_\_\_

3. What animals are being raised for sale? \_\_\_\_\_

How many acres are devoted to this use? \_\_\_\_\_

4. If the land is under a Conservation Easement. How many acres are involved? \_\_\_\_\_

5. If the land is under a federal or state program requiring the land to be removed from agricultural production:

In which program is the land enrolled? \_\_\_\_\_

How many acres are enrolled in the program? \_\_\_\_\_

6. If your land is enrolled in the Conservation Reserve Program, we will require your CRP-1 form and a copy of your certified map.

7. Please provide any additional information that you believe to be helpful in determining your eligibility for Agricultural or Horticultural Special Valuation:

\_\_\_\_\_  
Signature of owner

\_\_\_\_\_  
Date

This completed questionnaire is to be submitted with your  
Form 456, Special Valuation Application

## Instructions

**What Property Qualifies for Special Valuation.** To qualify for special valuation, the following requirements must be met:

1. The land must be agricultural or horticultural land as defined in Neb. Rev. Stat. § 77-1359;
2. The land must be located outside the corporate boundaries of any sanitary and improvement district, city, or village; and

(Note: Special valuation is available to agricultural or horticultural land included within the corporate boundaries of a city or village if the land is subject to a conservation or preservation easement and the governing body of the city or village approves the agreement creating the easement.)

3. If the agricultural or horticultural land consists of five contiguous acres or less, the owner or lessee of the land must provide an IRS Schedule F (Profit or Loss From Farming) documenting profit or loss from farming for two out of the last three years.

**Who May File.** The Special Value Application, Form 456, must 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.** Form 456 must be filed with the county 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. A Form 456 must be filed for each separately-described tract of land.

For agricultural or horticultural land that consists of 5 contiguous acres or less, the owner or lessee of the land must also provide an IRS Schedule F (Profit or Loss From Farming) documenting profit or loss from farming for two out of the last three years.

**Legal Description of Land.** The legal description of the land can be found on the deed, a real estate tax receipt, or obtained from the county assessor.

**Notice of Value.** If the Form 456 is approved by the county assessor, then the county board of equalization must 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.

**Protest to County Board of Equalization.** If the Form 456 has been disapproved by the county assessor, the applicant has 30 days from the date the notice of disapproval was mailed to file a written protest with the county clerk. The protest must state the reasons why the application should not have been denied. 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 of an action of the county board of equalization may be filed with the Tax Equalization and Review Commission within 30 days after final action of the county board of equalization.

**Protests or Appeals of Special Value.** Protests or appeals of the special valuation on parcels previously approved for special valuation may be taken to the county board of equalization and the Tax Equalization and Review Commission in the same manner as all other protests or appeals of valuations.