Print Reset

File with the County Assessor On or Before December 31

Vacant or Unimproved Lot Application

FORM **191**

Name and Mailing Address of Owner

Name

County Name

Current Mailing Address (Number and Street or PO Box)

Tax Year Applied For

City | State | Zip Code

Date Filed

________________________ , 20_____

Daytime Phone | Email Address

Subdivision Name and City

Year Subdivided	Total Number of Lots	Number of Unsold Lots as of December 31	Number of Lots to be Combined

Are these lots in the same tax district?

☐ Yes ☐ No If "No" please stop, you do not qualify.

Average Asking Price Per Lot

$

Real Property Description

• Please attach a list or a plat of lots and the asking prices.

Improvements (Please check all that apply)

☐ Gas ☐ Curbs and Gutters ☐ Paved Street ☐ Street Lights ☐ Public Water ☐ Public Sewer ☐ Septic Tanks ☐ Other ________________

What is the anticipated sellout period?	How many lots were sold last year?	Average Selling Price Per Lot Last Year
		$
If there is financing on these lots, what are the terms?	Number of Years Financed	Interest Rate Financed

Lending Institution Name/Address

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, complete, and correct, and that I am duly authorized to sign this application.

sign here

Owner's Signature | Date

Name and Mailing Address if Different From Above | Phone Number

This application must be filed with the county assessor on or before December 31.

For County Assessor's Comments

Date of Receipt

Instructions

Qualifications. The owner of two or more vacant or unimproved lots that are being held for sale or resale, may elect to have the lots treated as one parcel for property assessment and property tax purposes. These lots must be in the same subdivision and in the same tax district. See Neb. Rev. Stat. § 77-132**.**

An election for treatment as one parcel must be made annually by filing this form with the county assessor by December 31 immediately preceding the year for which the election to treat the vacant or unimproved lots as one parcel is sought.

Procedure. For lots covered by this application, the county assessor must use the income approach, including the use of a discounted cash-flow analysis.

When and Where to File. This application must be filed with the county assessor in the county where the vacant or unimproved lots are located. The application must be fully completed, signed, and dated. Applications must be received by the county assessor's office on or before December 31 immediately preceding the year for which the election to treat lots as one parcel is sought. If the filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this application is sent to the county assessor through the U.S. mail, it will be considered filed on the date of the postmark. If this application is sent to the county assessor as registered or certified U.S. mail, the application filing date will be the registered or certified date.