

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.