CARLINE COMPANY TIME/SPEED STUDY PROCEDURE

Purpose. To clarify information that is necessary for the Property Tax Administrator to consider a time/speed study when determining the allocation of the net book value of the cars of the carline companies.


The president or other chief officer or owner of every car line company shall, on or before June 1 of each year, furnish to the Property Tax Administrator a true, full, and accurate statement, verified by the affidavit of the officer or person making it, showing (1) the aggregate number of miles made by each class of its cars on the several lines of railroad in this state during the preceding year ending December 31, (2) the aggregate number of miles made by each class of its cars on all railroad lines during the preceding year ending December 31, (3) the total number of each type of its cars, (4) the taxable value of its cars, and (5) the number of its cars required to make the total mileage in this state. For good cause shown, the Property Tax Administrator may allow an extension of time in which to file such statement.

Title 350, Neb. Admin. R. & Regs. 30-004.01B (2008) provides, in relevant part:

004.01B(1) A car line company requesting the Property Tax Administrator to consider the use of a time/speed study shall submit such study at the time of filing the reports required in REG-30-004.01A.

004.01B(2) Any time/speed study submitted pursuant to REG-30-004.01B(1) shall be applicable for three (3) years. The use of a time/speed study may be extended at the discretion of the Property Tax Administrator beyond three (3) years if the carline company requesting the use of the time/speed study provides information to the Property Assessment Division that indicates, in the opinion of the Property Tax Administrator, that the time/speed study continues to reflect traffic patterns in the state.

Procedure. Carline companies must file statutorily required reports which detail the number of miles traveled in Nebraska in the preceding year by each class of car, the total number of miles traveled in the preceding year by each class of car, the total number of each type of car, and the
taxable value (net book value) of its cars that entered Nebraska. A carline company may submit a time/speed study with the statutorily required reports. The Property Tax Administrator will review the time/speed study to determine whether it will be accepted or rejected.

Submission of Time/Speed Study

A time/speed study submitted by a carline company shall be submitted by June 1 of each year and is to include all relevant information, including:

1. Car identification information – car mark and car number;
2. Departure location;
3. Departure date;
4. Departure time, using the 24-hour clock format;
5. Arrival location;
6. Arrival date;
7. Arrival time, using the 24-hour clock format;
8. Elapsed time, in hours (computed to two decimal places);
9. Trip miles between the departure location and the arrival location; and
10. Computation of average daily speed, as follows:
   a. Total elapsed time, in hours, for all cars;
   b. Total trip miles for all cars;
   c. Average speed, in miles per hour, which is found by dividing the total trip miles for all cars by total elapsed time for all cars;
   d. Average miles per day, which is found by multiplying the average speed by 24, rounded to the nearest whole number.

A separate time/speed study is to be submitted for each type of car to be considered by the Property Tax Administrator, and must be representative of the total traffic patterns of the carline company. Additional documentation may be requested to support the use of the time/speed study.

The use of a time/speed study is at the discretion of the Property Tax Administrator. Should the Property Tax Administrator reject the use of a time/speed study, a notice of such rejection shall be sent to the carline company. A time/speed study submitted and approved shall be applicable for three years.

Use of a current time/speed study may be extended at the discretion of the Property Tax Administrator. A carline company may request an extension of the use of a submitted time/speed study beyond the initial three year period. Any extension requests must be in writing and must include documentation that demonstrates the traffic patterns in the state are similar to the traffic patterns established in the original time/speed study. If the Property Tax Administrator is dissatisfied with the documentation provided, the request for extension of the time/speed study will be rejected.