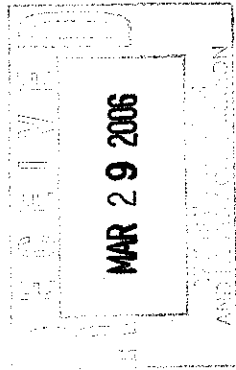


STATE OF NEBRASKA
DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION



IN THE MATTER OF THE)
ASSESSMENT PRACTICES) Case No. 2006EXT-9
OF HAYES COUNTY, NEBRASKA)
ORDER

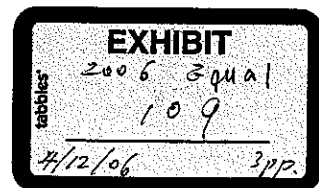
Pursuant to Neb. Rev. Stat. Section 77-1514, (R.S. Supp. 2005), the Property Tax Administrator has reviewed a request for an extension of the date for the filing of the abstract of the property assessment rolls to be filed with her by Hayes County, Nebraska. The extension request was in writing and was dated March 28, 2006. The request indicated that in checking her values, the Hayes County Assessor found numerous discrepancies in value in the agricultural class of property. She is seeking to file an amended abstract of assessment after the statutory due date for such filing. The assessor has waived hearing in this matter.

In considering the request for extension, the Property Tax Administrator notes that pursuant to Section 77-1514, she has the power to grant such extensions. Recognizing the need for accuracy in the filing of the abstract, the Property Tax Administrator finds that the extension would assist the county in improving assessments and preparing an accurate real property abstract.

For the above-stated reasons, I hereby issue the following order:

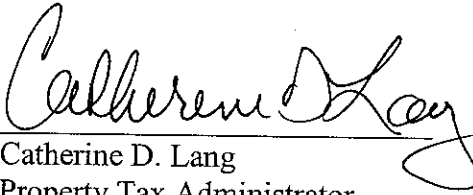
That on or before April 5, 2006, the Hayes County Assessor shall forward to the Property Tax Administrator an amended abstract of assessment for all classes of real property in Hayes County, Nebraska. Further, in light of the extension granted for the filing of the

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abstract, the date for the filing of the 2006 Report and Opinion of the Property Tax Administrator for Hayes County with the Nebraska Tax Equalization and Review Commission shall be extended until April 14, 2006

Dated this 28th day of March, 2006.


Catherine D. Lang
Property Tax Administrator

NOTICE: Sent as notification of the above-referenced matter, by regular U.S. Mail, postage prepaid, on March 28, 2006 and by certified mail, return receipt requested, (# 7005 1160 0001 1212948), as well as facsimile transmission ((308) 286-3413, on March 28, 2006 to:

Ms. Joan Lauenroth
Hayes County Assessor
P.O. Box 370
Hayes Center, NE 69032

Sent as notification of the above-referenced matter, by regular mail, on March 28, 2006, to:

Chairperson
Hayes County Board of Supervisors
c/o of the Hayes County Clerk
P.O. Box 370
Hayes Center, NE 69032

cc: Hayes County Attorney
Nebraska Tax Equalization and Review Commission

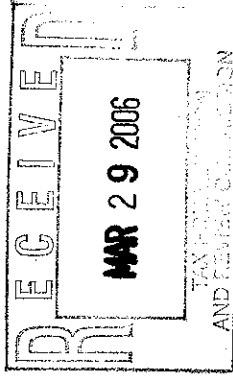


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STATE OF NEBRASKA
DEPARTMENT of PROPERTY
ASSESSMENT & TAXATION
1033 "O" Street Suite 600
Lincoln, Nebraska 68508

Return Service Requested

96-01-00



INTER-OFFICE

Nebraska Tax Equalization & Review Commission
1st Floor
State Office Building
Lincoln, NE

INTER-OFFICE

INTER-OFFICE

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