

**STATE OF NEBRASKA**  
**DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION**

IN THE MATTER OF THE )  
ASSESSMENT PRACTICES )  
OF LANCASTER COUNTY, NEBRASKA )

Case No. 2006EXT-2

**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 Lancaster County, Nebraska. The extension request was in writing and was dated February 27, 2006. Subsequently, following a written Notice of Hearing from the Department, a hearing on the request was held by telephonic conference on March 16, 2006. During that hearing, the Lancaster County Assessor appeared on behalf of the county. He indicated that the county had a new Computer Assisted Mass Appraisal operating system and that in using the system, the county wanted to be certain of the accuracy of the data used in the abstract. As a result, the county was unlikely to complete the abstract by the statutory filing date of March 19, 2006 or the last date for filing the abstract, March 20, 2006.

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 March 31, 2006, the Lancaster County Assessor shall forward to the Property Tax Administrator an abstract of assessment for all classes of real property in Lancaster County, Nebraska. In the event that during the extension period, additional computer issues occur which render it impossible to meet the March 31 extension filing date, the county may seek additional time by communicating the reason for the request to

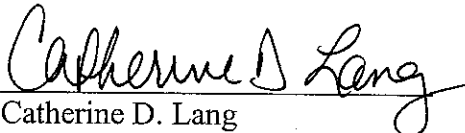
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the Department. Further, in light of the extension, the date for the filing of the 2006 Report and Opinion of the Property Tax Administrator for Lancaster County shall be extended until April 14, 2006.

Dated this 17th 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 ~~21~~, 2006 and by certified mail, return receipt requested, (# 7005 1160 0001 1212 9448) on March ~~21~~, 2006 to:

Mr. Norman H. Agena  
Lancaster County Assessor  
County-City Building  
555 S. 10<sup>th</sup> St.  
Lincoln, NE 68508

Sent as notification of the above-referenced matter, by regular mail, on March ~~21~~, 2006, to:

Chairperson  
Lancaster County Board of Supervisors  
c/o of the Lancaster County Clerk  
555 S. 10<sup>th</sup> St.  
Lincoln, NE 68508

cc: Lancaster County Attorney  
Nebraska Tax Equalization and Review Commission



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