

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

MAR 29 2006

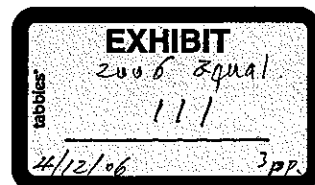
IN THE MATTER OF THE)
ASSESSMENT PRACTICES) **Case No. 2006EXT-2**
OF LANCASTER COUNTY, NEBRASKA) **ORDER**
)
) (Second Extension)
)

On March 17, 2006, the Property Tax Administrator issued an Order granting an extension of the filing date for the 2006 abstract of the property assessment rolls for Lancaster County. The Order was issued after an administrative hearing at which the Lancaster County Assessor testified 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. The Order extended the filing date to March 31, 2006.

On March 28, 2006, the Department of Property Assessment and Taxation received a written request from the Lancaster County Assessor's Office seeking to extend the abstract filing date until April 5, 2006. That request indicated that the software for the new system experienced processing errors that have delayed assigning values to parcels of real property in mass. In order to assign values, Lancaster County is having to work through each Neighborhood to assign values, which is a time consuming process. This process involves nearly one hundred parcels and, therefore, Lancaster County would be unable to meet the filing date of March 31, 2006 contained in the initial Order. Lancaster County also waived hearing in this matter.

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

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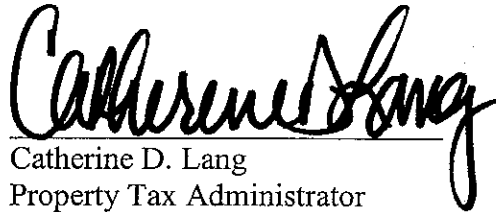
abstract of the property assessment rolls to be filed with her by Lancaster County, Nebraska.

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 Lancaster County Assessor shall forward to the Property Tax Administrator an abstract of assessment for all classes of real property in Lancaster County, Nebraska. 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 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 12129462) on March 28, 2006 to:

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

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

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

cc: Lancaster County Attorney
Nebraska Tax Equalization and Review Commission

A handwritten signature in cursive script, reading "Cindy Klein", is written over a horizontal line.

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