

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

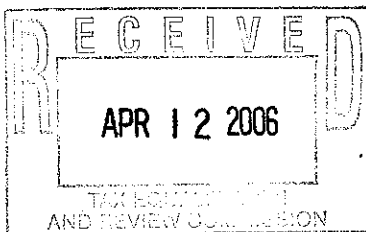
IN THE MATTER OF THE REPORT        )  
AND OPINION OF THE PROPERTY        )  
TAX ADMINISTRATOR FOR                )  
LANCASTER COUNTY, NEBRASKA        )

Case No. 2006EXT-11  
  
**ORDER**

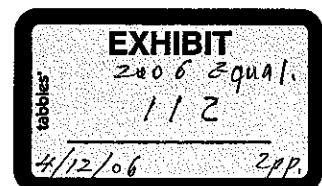
Pursuant to Neb. Rev. Stat. Section 77-1514, (R.S. Supp. 2005), the Property Tax Administrator has reviewed a request for an extension of the date for the filing of the Report and Opinion of the Property Tax Administrator for Lancaster County, Nebraska. That request was prepared by the Measurement Administrator of the Department of Property Assessment and Taxation and dated April 11, 2006. The Measurement Administrator oversees the preparation of the Report and Opinion, including the development of the statistical analysis for each county. With respect to Lancaster County, the Department has experienced difficulties in satisfactorily translating the sales data that has been electronically transferred from the county to the Department to a format that would enable the Department to prepare the necessary statistical analysis for the Report and Opinion. Therefore, the Department is unlikely to complete the work necessary to timely file the Report and Opinion for Lancaster County by the due date for the filing of the Report and Opinion of April 14, 2006 as extended pursuant to the Order of the Property Tax Administrator in Case No. 2006EXT-2.

In considering the request for extension, the Property Tax Administrator notes that pursuant to Section 77-1514, she has the power to extend the statutory filing date for the Report and Opinion set forth by Neb. Rev. Stat. §77-5027. Recognizing the need for accuracy in the preparation of the Report and Opinion, the Property Tax Administrator finds that the extension would enable the Department to more accurately analyze the level of value and quality of assessment in Lancaster County.

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

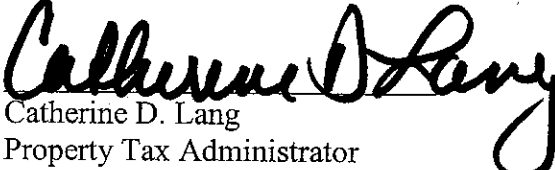


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That on or before April 19, 2006, the Department shall complete and file the Report and Opinion of the Property Tax Administrator for Lancaster County, Nebraska with the Nebraska Tax Equalization and Review Commission.

Dated this 11th day of April, 2006.

  
Catherine D. Lang  
Property Tax Administrator

NOTICE: Sent as notification of the above-referenced matter on April 11, 2006, by hand delivery to:

Mr. Dennis W. Donner  
Measurement Administrator  
Department of Property Assessment and Taxation  
1033 "O" Street  
Suite 600  
Lincoln, Nebraska 68508

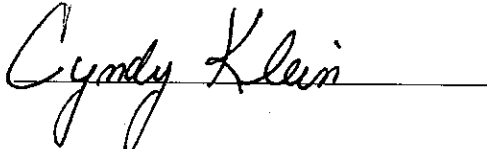
Sent as notification of the above-referenced matter, by regular U.S. Mail, postage prepaid, on April 11, 2006 to:

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

Sent as notification of the above-referenced matter, by regular mail, on April 11, 2006, to:

Chairperson  
Lancaster County Board of Commissioners  
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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