

**RE: Garfield County Ag**

Hotz, Rob <rob.hotz@nebraska.gov>

Wed 4/15/2020 12:19 PM

To: Sorensen, Ruth <ruth.sorensen@nebraska.gov>

Cc: Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>

Thank you.

Robert W. Hotz, Chairman  
Nebraska Tax Equalization & Review Commission  
P.O. Box 95108  
301 Centennial Mall South  
Lincoln, Nebraska 68509-5108  
Office: (402) 471-7724  
Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)

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**From:** Sorensen, Ruth <ruth.sorensen@nebraska.gov>  
**Sent:** Wednesday, April 15, 2020 12:17 PM  
**To:** Hotz, Rob <rob.hotz@nebraska.gov>  
**Cc:** Keetle, Steve <Steve.Keetle@nebraska.gov>; Kuhn, Jim <jim.kuhn@nebraska.gov>; Thompson, Joseph <joseph.thompson@nebraska.gov>  
**Subject:** RE: Garfield County Ag

Commissioner Hotz,

I would direct you to page 3 of the Report & Opinion for Garfield County, due to the passage of LB 372 (Effective date: September 1, 2019) which amended [Neb. Rev. Stat. § 77-1363](#), all counties implemented a Land Capability Group (LCG) re-classification this year.

For the majority of the state, the grassland uses significantly shifted out of the 4G category into higher LCGs. The 2020 Abstract of Assessment for Garfield County is correct.

Please let me know if you have any questions.

**Ruth A. Sorensen**

*Property Tax Administrator/Property Assessment Division*

**Nebraska Department of Revenue**

PO Box 98919

301 Centennial Mall South

Lincoln, NE 68509

OFFICE 402-471-5962

[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)

[revenue.nebraska.gov/PAD](https://revenue.nebraska.gov/PAD)

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**From:** Hotz, Rob <[rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)>

**Sent:** Wednesday, April 15, 2020 10:39 AM

**To:** Sorensen, Ruth <[ruth.sorensen@nebraska.gov](mailto:ruth.sorensen@nebraska.gov)>

**Cc:** Keetle, Steve <[Steve.Keetle@nebraska.gov](mailto:Steve.Keetle@nebraska.gov)>; Kuhn, Jim <[jim.kuhn@nebraska.gov](mailto:jim.kuhn@nebraska.gov)>; Thompson, Joseph <[joseph.thompson@nebraska.gov](mailto:joseph.thompson@nebraska.gov)>

**Subject:** Garfield County Ag

Ms. Sorensen,

Please compare the Abstract, Schedule IX, Market Area 1, page 38 to the same Abstract for 2019. In 2019, the percentages of 4G1 and 4G Grass acres were 24% and 69% respectively. In the 2020 Abstract, those same percentages are shown as 0.34 and 1.48 respectively. Please clarify or correct the errors in the 2020 Abstract.

Thank you.

Robert W. Hotz, Chairman  
Nebraska Tax Equalization & Review Commission  
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Lincoln, Nebraska 68509-5108  
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Fax: (402) 471-7720  
Cell: (402) 802-7551  
Email: [rob.hotz@nebraska.gov](mailto:rob.hotz@nebraska.gov)