

15 August 2017

Lancaster County Clerk
555 S. 10th Street, Room 108
Lincoln, NE 68508

RECEIVED

AUG 15 2017

**LANCASTER COUNTY
CLERK**

Dear Sir/Ma'am,

Please accept this correspondence as an appeal to the determination by the Lancaster County Assessor that my property located at 16700 S. 72nd Street in Hickman Nebraska does not qualify as being eligible for Special Valuation for Agriculture or Horticulture Use.

The basis for my appeal is that the integrity of my application submission was false as inferred from the comments by Norman Agena, which are "This is a nicely landscaped acreage. Small chicken cook in rear. No Ag activity.

When I submitted the required form 456 in February 2017, I was told by the assessor's office that my property qualifies to be considered for special valuation because it is zoned as AGR and that someone would be contacting me in June. I was told that typically a representative would ask to view the property and areas dedicated toward agriculture or horticulture use. This did not occur.

On July 16th, I received the form 456 by U.S. mail with additional instructions attached to file a written appeal if I choose to do so.

On the original application, I provided a description of Agriculture and Horticulture Use taking place on my property that included small scale poultry and egg production; substantial gardening and raw or canned produce production; cultivation of various varieties of fruits; cultivation of grasses for forage, animal bedding and fertilizer; cultivation of ornamental trees, grasses, and flowers for aesthetic and recreational purposes.

According to the University of Nebraska, "Horticulture is the science and art of growing and using fruits, vegetables, flowers, ornamental plants and grasses to enhance our living environment and diversity to human diets. Horticulture crops are typically produced on small scale with intensive management and require a high degree of skill. Many horticulture crops are grown for aesthetic enjoyment and recreation." while "Agriculture is the science of practicing farming, including cultivation of the soil for the growing of crops and rearing of animals to provide food, wool, and other products." <http://agronomy.unl.edu/horticulture>.

The following represents agriculture and horticulture activity taking place on my property:

- Small scale poultry and egg production. I maintain a small scale flock of between 60 and 90 chickens who produce on average, 10 dozen eggs per week or 520 dozen eggs annually.
- Substantial gardening and raw or canned produce production. I maintain an approximately 4,000 square foot garden where annually sweet corn, beans, peas, onions, garlic, various varieties of melons, squash, tomatoes, peppers, radish, potatoes are

produced. These produce items are typically sold in raw or processed form. Estimates of the production of each type of vegetable are: sweet corn – 40 doz; beans and peas – 100 lbs; onions and garlic – 75 lbs; mellons and squash – 125 lbs; tomatoes and peppers – 200 lbs; radish and potatoes – 200 lbs. Our garden residue is either used as green fertilizer or fed to the chickens.

- Cultivation of various varieties of fruits. I maintain apple and mulberry trees. Estimates of the production of these fruits are 130 lbs.
- Cultivation of grasses for forage, animal bedding, and green fertilizer. My “lawn” consists mostly of tall fescue’s although I did over seed last fall with smooth brome. Fescue and brome is considered dryland forage grasses.
<http://extensionpublications.unl.edu/assets/pdf/g1705.pdf>. I typically harvest these grasses 2-3 times per year and this helps reduce the feed costs for my chickens by approximately 1/3 during the spring and summer months, provides bedding, and provides green fertilizer for uses in my and other’s gardens as well as ground cover during the winter months.
- Cultivation of ornamental trees, grasses, and flowers for aesthetic purposes. I maintain ornamental switchgrass, wild rose bushes, a variety of flowering plants, burning bushes along with a variety of pine, spruce, red maple trees, and red ash trees.

If you have any further questions regarding this appeal, please feel free to contact me at 402.770.4992 or by email at meneal1970@gmail.com

Sincerely,



Martin E. Neal
16700 S. 72nd Street
Hickman, NE 68372

Enclosure

TO BE FILED WITH
THE COUNTY
ASSESSOR ON OR
BEFORE JUNE 30

Special Valuation Application for Agricultural or Horticultural Use

FORM
456

Applicant's Name Martin E. Neal			Owner of Record Martin E. Neal		
Street or Other Mailing Address 16700 S 72nd Street			Street or Other Mailing Address 16700 S 72nd Street		
City Hickman	State NE	Zip Code 68372	City Hickman	State NE	Zip Code 68372
Parcel ID Number 15-22-305-001-000			County		

Legal Description of Land
Leisure Lakes Estates First Addition, Block 1, Lot 1

Description of Agricultural or Horticultural Use

Small scale poultry and egg production; substantial gardening and raw or canned produce production; cultivation of various varieties of fruits; cultivation of grasses for forage, animal bedding and fertilizer; cultivation of ornamental trees, grasses, and flowers for aesthetic and recreational purposes.

ACRES DEVOTED TO AGRICULTURAL OR HORTICULTURAL USE		
1 Total number of acres in legal description.....	1	4.48
2 Number of acres not devoted to agricultural or horticultural use.....	2	1.00
3 Number of acres devoted to agricultural or horticultural use (line 1 minus line 2).....	3	3.48

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true and correct. I also declare that I am entitled to a special valuation of my property based on agricultural and horticultural use.

sign
here

Martin E. Neal
Signature of Applicant or Applicant's Authorized Representative
402.770.4992

15 FEB 17
Date

FOR COUNTY ASSESSOR'S USE ONLY

APPROVED

COMMENTS:

DISAPPROVED

RECEIVED

FEB 15 2017

NORMAN H. AGENA
LANCASTER COUNTY ASSESSOR/
REGISTER OF DEEDS

*This is a nicely landscaped Acreage
Small chicken coop in rear. No Ag
Activity.*

Norman H. Agena
Signature of County Assessor

2/13/17
Date