

RECEIVED

FEB 20 2018

LANCASTER COUNTY
CLERK

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JAN 31 2018

LANCASTER COUNTY
BOARD

January 30, 2018

RE: Overpayment of property taxes on incorrect agricultural land/property assessment from 2007 - 2017 for the property parcel ID: 01-24-100-005-000

To Mr. Andy Stebbing, Lancaster County Treasurer:

We request a refund of all taxes overpaid from 2007 - 2017 that are rightfully, ethically, and judicially due. We understand that state statutes limit the refund of property taxes made "as a result of a clerical error or honest mistake or misunderstanding, on the part of a county or other political subdivision of the state or any taxpayer" to the three previous taxing periods. Based on the attached documentation and explanation in our letter, we believe that the overpayment of taxes was not due simply to an honest mistake, but was in fact a dereliction of duty on the part of the county assessor's office based on the repeated opportunities for correction, and therefore, a full refund is due.

On January 10, 2018, Travis and Sally Schroer discovered that the values attributed to agricultural land between properties (similar to our property in land use, size, and location) appeared to be significantly different - and our values were higher. We examined the agricultural land assessment for our property and neighbors' properties. We researched the meaning of the LCG values (a "Land Capability Group" that categorizes land type and the ability of soil to produce yields of forage on the agricultural land assessment) and how they were determined. We found the legend explaining the LCG codes that vary in coding from 1D1 to 4G. We discovered then that there is a significant difference in land assessment between cropland and grassland. We also discovered that "dry" on the agricultural land assessment more accurately means "crop". (You will notice that cropland is not a part of any description in the agricultural land summary in the attached documentation.) We had never questioned the dryland assessment. Once we realized what it means, how it is valued, and that most of our agricultural acres were being classified as "dryland" (which is really "cropland"), we decided it was time to call the county assessor. For the previous 15 years, our property has been comprised of the home site, CRP, hay, pasture, and waste.

On January 11, 2018, Sally called the county assessor's office. Tim Sealock in the assessor's office assured her that grassland should be coded as grassland, whether it is CRP or not. Sally also confirmed the remainder of our property outside of the home site, which is hay and pastureland, should be assessed as grassland or wasteland as well. We acknowledge that going forward we should be able to verify our land assessments, but prior to this phone call and our extensive research, we were unaware that there was a different value assigned for grassland and cropland acres, and that "dry" acres really meant "cropland" acres. Despite that, we had unknowingly provided factual, written information to support the correct coding of the agricultural land on our property in January 2007.

Attached is a copy of an Agricultural and Horticultural Questionnaire that was completed by Travis Schroer on 1/25/2007 and was stamped as received by Norman H. Agena, Lancaster County Assessor, Register of Deeds on 1/29/2007, remarking that on our property we have hay, pasture, and CRP. There is no mention of crops, other than our mistaken notion that brome hay should be categorized as a crop. This is the earliest record we have to prove that we notified the county assessor's office that our land should be coded as grassland. WHY WERE OUR AGRICULTURAL LAND RECORDS NOT UPDATED AT THIS TIME?

We have had numerous visits from an appraiser from the county assessor's office to our property since 2003 when we began participating in CRP. We can validate this fact with the three building permits that we took out for improvements to our property in 2007, 2014, and 2017. The increase in value in 2008 and 2015 and updated photos on our property valuation are evidence that someone from the county assessor's office was physically on our property to assess it. The assessor also has access to GIS mapping and satellite imagery to verify the land use of the property. It is an OBSERVABLE FACT that we are growing grass and hay on our property, not crops, and at least since 2007, none of the assessors had bothered to update this information on our property assessment while accessing the value of the property.

We protested being removed from the Greenbelt tax exemption in 2007 and 2008. We went before the county board to provide our evidence to support our case for Greenbelt status. Again, the fact that we are participants in CRP and had only hay and pasture acres was brought up, our Greenbelt status was approved, and the Deputy County Assessor, Rob Ogden, was present at the hearing. Again, no change was reflected in the property assessment to reflect grassland values.

Sally was informed by Tim Sealock of the County Assessor's office that the soil composition values reflecting soil production capabilities has been in place for over 60 years. When comparing the categorization between 2010 and 2017, the amount of acres in the various categories has changed, even though the mapping of the soils and the use of the ground has not. How is it possible that again, there were updates being made to the agricultural land acreage values, but there was no change to reflect the accurate assessment of grass and hay being grown on the property?

The correction of our agricultural land values was finally made on January 17, 2018, after the county assessor's office acknowledged the error on the property valuation. Also, it should be noted that our wasteland was also incorrectly understated and was updated at the same time.

It is not our responsibility to quality check the work of the assessor's office. We have provided factual information to the assessor regarding the use of the agricultural land in writing and also have been subject to multiple appraisals between 2007 and 2017. We had to investigate the coding ourselves in order to ask educated questions on the assessment of our property. We ultimately have spent hours researching other properties, state statutes, LCG codes, speaking with the county assessor's office, and filling out information for the assessor to use to accurately assess our property.

We cannot accept that we have fulfilled our obligations and have overpaid approximately \$4100 between 2007 -2017, yet state statute only allows us to collect \$1660 (3 years worth - even 2014 is out because the mistake was only discovered 11 days into the current year). We provided factual information to the county assessor regarding our property which was not updated. We were visited multiple times by appraisers from the assessor's office after which our property was not correctly updated. We trust the county assessor's office to handle its job properly and not require investigation on our end to ensure that all information is being updated correctly as demanded by law. All of the evidence provided in this letter points to gross negligence on the part of the county assessor's office in 2007, 2008 (twice), 2015, and 2017.

Here is our estimate of the correction due (based on a corrected agricultural land value adjustment of 67.265% of actual assessed value in 2018 and then applied to all previous ag land values):

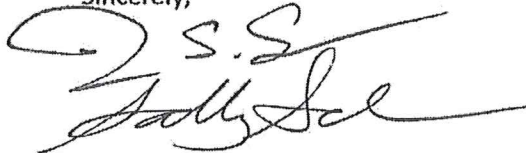
<u>Year:</u>	<u>Historical Ag Land Value:</u>	<u>Corrected Ag Value:</u>	<u>Over-assessment Value:</u>	<u>Yearly Tax Rate:</u>	<u>Refund Due:</u>
2017	117,000	78,700	38,300	1.784962	\$683.64
2016	87,200	58,655	28,545	1.806227	\$515.59
2015	79,800	53,677	26,123	1.769346	\$462.20
2014	74,000	49,776	24,224	1.757139	\$425.65
2013*	68,000	45,740	22,260	1.814823	\$403.98
2012*	63,000	42,377	20,623	1.63403	\$336.99
2011*	50,000	33,633	16,368	1.646451	\$269.48
2010*	42,000	28,251	13,749	1.600944	\$220.11
2009*	42,000	28,251	13,749	1.592475	\$218.94
2008	47,494	31,947	15,547	1.629636	\$253.36
2007	43,896	29,527	14,369	1.62498	\$233.50

TOTAL REPAYMENT DUE: \$4,023.43

*these years the Historical Ag Land Value is estimated based on the total property assessed value

We understand that this must be approved by the Lancaster County Treasurer, then forwarded to the Lancaster County Assessor, who will then present this request on our behalf in front of the Lancaster County Board. Please notify us when the hearing is scheduled with the County Board so that we may be present.

Sincerely,



Travis and Sally Schroer

cc: Deb Schorr (District 3)
Lancaster County Commissioners
County-City Building
555 South 10th Street, Room 110
Lincoln, Nebraska 68508

SCHROER, TRAVIS S
01-24-100-005-000

Return by 2/17/07 to:
Lancaster County Assessor
555 South 10th Street
Lincoln, NE 68508-2864

Agricultural & Horticultural Questionnaire

The following is a list of the most common types of agricultural or horticultural uses of land.
Please check all uses that apply to this parcel.

Crops:
Number of acres 3.0 Crop Brome Hay
Number of acres _____ Crop _____
Number of acres _____ Crop _____

Grazing, Feeding or Breeding of Livestock:
Number of acres 3.5 Livestock Type(s) Horse
Number of head 2 Grazing Season April to October

Agricultural Lease: Number of acres leased _____ (Attach copy of lease)

Horticultural Use:
Nursery: Number of acres _____ Orchard/Vineyard: Number of acres _____

Wasteland: Number of acres _____

Land enrolled in a state or federal program:
Type of program: 04 CRP Number of acres: 11.54

Farmed in conjunction with another agricultural/horticultural parcel:
Parcel I.D.# _____

Other agricultural/horticultural uses:
Type of use: _____ Number of acres: _____

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JAN 29 2007

NORMAN H. AGENA
LANCASTER COUNTY ASSESSOR/
REGISTER OF DEEDS

Buildings & Structures on this Parcel

(Check all that apply)

House Utility Building Grain Bins Barn Other _____

Please provide a brief statement of how the parcel is currently being used:

Attach all appropriate documentation needed to verify the information shown above. This may include items such as Farm Service Agency Reports, Schedule F from your Federal Income Tax Return, product sales receipts, lease agreements, etc.

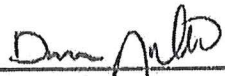
[Signature] 416-2965 1-25-07
Owner's Signature Phone Number Date

Return this Questionnaire and documentation to the Lancaster County Assessor no later than February 17, 2007.

STATE OF NEBRASKA)
)
COUNTY OF LANCASTER)

I, Dan Nolte, County Clerk of Lancaster County, Nebraska, do hereby certify that the following is a complete transcript of the records of the Lancaster County Board of Equalization with respect to the protest and complaint of TRAVIS S. AND SALLY J. SCHROER / GREENBELT PROTEST NUMBER GB08-136.

In Witness Whereof, I hereunto set my hand and affix the Seal of Lancaster County this 21st day of January, 2010.



Dan Nolte
Lancaster County Clerk



1 TRAVIS S. AND SALLY J. SCHROER / GREENBELT PROTEST

2 NUMBER GB08-136:

3
4 On Thursday, September 4, 2008, hearings were held before the Lancaster County
5 Board of Equalization regarding protests filed pertaining to 2008 greenbelt disqualifications.
6 On that date a hearing was held regarding the greenbelt disqualification protest filed by
7 Travis and Sally Schroer, Greenbelt Protest No. GB08-136; Parcel I.D. No. 01-24-100-005-
8 000. Travis Schroer was present. Sitting as the Board of Equalization were Larry Hudkins,
9 Bernie Heier, Bob Workman and Ray Stevens. Also present were Dan Nolte, County Clerk;
10 Melissa Koci, County Clerk's Office; Susan Starcher, County Clerk's Office; and Rob Ogden,
11 Deputy County Assessor/Register of Deeds.

12
13 **WORKMAN:** Our next one is Travis Schroer and that's number 136.
14 And Travis we approved your greenbelt last year. Has
15 anything changed from last year?

16 **SCHROER:** No, we just have more hay.

17 **WORKMAN:** And I see here 1,300 bales. I'll ask direction from the
18 Board.

19 **HEIER:** I see an FSA number. Move approval of greenbelt
20 status.

21 **HUDKINS:** I'll second that motion and I'm just going to ask you,

LANCASTER COUNTY RI PROPERTY INFORMATION

Parcel ID: 01-24-100-005-000

Tax Year: 2008

Run Date: 8/20/2008 8:57:23 AM

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OTHER BUILDINGS AND YARD IMPROVEMENTS														COMMENTS								
Occupancy	MSCI	Rank	Qtr	Yr	Bit	Area	Perim	Hat	Dimen	St	Phys	RCN	%Depr	RCNLD	%Cmp	Code	Units	Pct	Size	Oth	Rank	Year
163 Site Improvements	C	3.00	1	2004		10		8					100.0	0	0	63 Site Improvements				18	3.00	2004
479 Farm Utility Storage Shed	P	2.00	1	2005		384		8	16x24	1		2,396	20.0	1,917								
479 Farm Utility Storage Shed	P	2.00	1	2005		384		8	16x24	1		2,396	20.0	1,917								
												4,793			3,834							

AGRICULTURAL LAND										AGRICULTURAL LAND SUMMARY			
Ag Type	Ag Acres	Soil Unit	LCG	Govt Proa	Adj Code	Base Rate	Adj Rate	Ag Value	Category	Acres	Category	100% Value	
D-Dryland	2.38	JUC	1D			2,075	2,075	4,939	Total Ag Acres	17.33	Total Ag	29,992	
D-Dryland	4.21	WTC2	2D			1,875	1,875	7,894	Dry	17.22	Dry	29,981	
D-Dryland	0.41	BRD	3D1			1,750	1,750	718	Grass	0.00	Grass	0	
D-Dryland	3.76	PAC2	3D1			1,750	1,750	6,580	Irrigated	0.00	Irrigated	0	
D-Dryland	0.58	PAD2	4D1			1,525	1,525	885	Waste	0.11	Waste	11	
D-Dryland	5.88	STD	4D1			1,525	1,525	8,967	Homesite	1.14	80% Ag	22,494	
HS-Homesite	0.40	PAD2	0			0	0	0	Farmsite	0.00	Farmsite		
HS-Homesite	0.74	WTC2	0			0	0	0	Commercial Site	0.00	100% Ag Per	1,731	
W-Waste	0.02	JUC	W			100	100	2	RROW	0.00	Acre Value		
W-Waste	0.09	STD	W			100	100	9	Total Acres	18.47			

COMMENTS

LANCASTER COUNTY APPRAISAL CARD

Parcel ID: 01-24-100-005-000

Tax Year: 2018

Run Date: 1/10/2018 10:03:53 PM

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COST METHOD - OTHER BUILDINGS AND YARD IMPROVEMENTS

COMPONENTS

Occupancy	MSCJ	Rank	Qty	Yr Blt	Area	Hgt	Dimen	St	Cond	RCN	%Depr	RCNLD	%Cmp	Code	Units	Pct	Size	Oth	Rank	Year
479 Farm Utility Storage Shed	P	1.00	1	2005	384	8	16x24	1	2	2,400	80	480								
479 Farm Utility Storage Shed	P	1.00	1	2005	384	8	16x24	1	2	2,400	80	480								
477 Farm Utility Building	P	2.00	1	2017	2,800	14		1	4	31,864	5	30,270								
										36,664		31,230								

AGRICULTURAL LAND

AGRICULTURAL LAND SUMMARY

Ag Type	Ag Acres	Soil Unit	LCG	Govt Prog	Adj Code	Base Rate	Adj Rate	Ag Value	Category	Acres	Category	Value
D-Dryland	2.48	7231	1D			7,125	5,344	13,226	Total Ag Acres	16.69	Total Ag Appraised	92,901
D-Dryland	3.26	7684	2D		3325	6,175	4,631	15,069	Dry	16.64	Ag Appr Per Acre Value	5,566
D-Dryland	0.38	7227	3D1		3000	6,000	4,500	1,719	Grass	0.00		
D-Dryland	3.63	7501	3D1			6,000	4,500	16,331	Irrigated	0.00	Total Ag Assessed	69,675
D-Dryland	0.89	7507	4D1			4,500	3,375	2,987	Waste	0.05	Ag Assd Per Acre Value	4,175
D-Dryland	6.01	7616	4D1		2500	4,500	3,375	20,287	Homesite	1.77	Dry	69,638
HS-Homesite	1.77	SI				0	0	0	Farmsite	0.00	Grass	0
W-Waste	0.05	7616	W			1,000	750	38	Commercial Site	0.00	Irrigated	0
									RROW	0.00	Waste	38
									Total Acres	16.46		

COMMENTS

Other Impts: 477 ASTRO

Lancaster County Treasurer
Property Tax Information

Tax Year: 2017 Roll: Real Estate Parcel: 01-24-100-005-000

Owner: SCHROER, TRAVIS S & SALLY J

Tax District: 0090 RURAL Tax Rate: 1.7849620 %
Property Class: A1 AGIMPROVED

Legal Description: S24, T7, R5, 6TH PRINCIPAL MERIDIAN, N1/2 NW NW

Tax Sale: No
Assignment: No Special Assessment History: No Special Sale: No

Property Tax History

Year	Owner	Assessed Value	Local Tax	State Tax	County Tax	Special Tax	Total Tax	Notes
2017	SCHROER, TRAVIS S & SALLY J	306,900	5,195.86	5,195.86	0.00	0.00	0.00	No
2016	SCHROER, TRAVIS S & SALLY J	277,200	4,758.56	4,758.56	0.00	0.00	0.00	No
2015	SCHROER, TRAVIS S & SALLY J	250,800	4,201.54	4,201.54	0.00	0.00	0.00	No
2014	SCHROER, TRAVIS S & SALLY J	217,400	3,664.48	3,664.48	0.00	0.00	0.00	No
2013	SCHROER, TRAVIS S & SALLY J	208,900	3,653.40	3,653.40	0.00	0.00	0.00	No
Lancaster CTO - Property Tax Information								
1/20/2018								
2012	SCHROER, TRAVIS S & SALLY J	196,400	3,068.92	3,068.92	0.00	0.00	0.00	No
2011	SCHROER, TRAVIS S & SALLY J	162,100	2,546.94	2,546.94	0.00	0.00	0.00	No
2010	SCHROER, TRAVIS S & SALLY J	154,800	2,356.20	2,356.20	0.00	0.00	0.00	No
2009	SCHROER, TRAVIS S & SALLY J	154,800	2,338.00	2,338.00	0.00	0.00	0.00	No
2008	SCHROER, TRAVIS S & SALLY J	188,194	2,904.80	2,904.80	0.00	0.00	0.00	No
2007	SCHROER, TRAVIS S & SALLY J	118,233	1,822.82	1,822.82	0.00	0.00	0.00	No

- 004.08H(1) 1D1 and 1A1 - Cropland soils generally capable of producing very high yields.
- 004.08H(2) 1D and 1A - Cropland soils generally capable of producing high yields.
- 004.08H(3) 2D1 and 2A1 - Cropland soils generally capable of producing moderately high yields.
- 004.08H(4) 2D and 2A - Cropland soils generally capable of producing above average yields.
- 004.08H(5) 3D1 and 3A1 - Cropland soils generally capable of producing average yields.
- 004.08H(6) 3D and 3A - Cropland soils generally capable of producing moderately low yields.
- 004.08H(7) 4D1 and 4A1 - Cropland soils generally capable of producing low yields.
- 004.08H(8) 4D and 4A - Cropland soils generally capable of producing very low yields.
- 004.08H(9) 1G1 - Grassland and meadows generally capable of producing very high yields of forage.
- 004.08H(10) 1G - Grassland and meadows generally capable of producing high yields of forage.
- 004.08H(11) 2G1 - Grassland and meadows generally capable of producing moderately high yields of forage.
- 004.08H(12) 2G - Grassland and meadows generally capable of producing above average yields of forage.
- 004.08H(13) 3G1 - Grassland and meadows generally capable of producing average yields of forage.
- 004.08H(14) 3G - Grassland and meadows generally capable of producing moderately low yields of forage.
- 004.08H(15) 4G1 - Grassland areas generally capable of producing low yields of forage.
- 004.08H(16) 4G - Grassland areas generally capable of producing very low yields of forage.