

MINUTES
LANCASTER COUNTY BOARD OF COMMISSIONERS
COUNTY-CITY BUILDING, ROOM 112
TUESDAY, AUGUST 25, 2020
9:00 A.M.

Advance public notice of the Board of Commissioners meeting was posted on the County-City Building bulletin board and the Lancaster County, Nebraska, web site and emailed to the media on August 21, 2020.

Commissioners present: Sean Flowerday, Chair; Rick Vest, Vice Chair; Roma Amundson; Deb Schorr; and Christa Yoakum

Others present: David Derbin, Chief Administrative Officer; Ann Ames, Deputy Chief Administrative Officer; Jenifer Holloway, Deputy County Attorney; Dan Nolte, County Clerk, and Monét McCullen, County Clerk's Office

The meeting was called to order at 9:02 a.m., the Pledge of Allegiance was recited and the location of the Nebraska Open Meetings Act was announced.

1) MINUTES:

- A. Approval of the minutes of the Board of Commissioners meeting held on Tuesday, August 18, 2020.**

MOTION: Vest moved and Yoakum seconded approval of the minutes. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

2) CLAIMS:

- A. Approval of all claims processed through August 25, 2020.**

MOTION: Amundson moved and Yoakum seconded approval of the claims. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

3) CONSENT ITEMS: These are routine business items that are expected to be adopted without dissent. Any individual item may be removed for special discussion and consideration by a Commissioner or by any member of the public without prior notice. Unless there is an exception, these items will be approved as one with a single vote of the Board of Commissioners. These items are approval of:

- A. Authorizing and directing Sara Hoyle to correct nunc pro tunc a clerical error in County Contract C-20-0502 by interlineating "C-19-0409" in place of "C-19-0406". (C-20-0502)**
- B. Amendments on the following County contracts:**
- 1. C-16-0078 with Language Line Services, Inc., for Language Interpretation Services – Phone and Video. (Using the State of Nebraska Contract No. 48860 O4. The amendment extends the contract from August 1, 2020 through January 31, 2021. The estimated cost to the County is not to exceed \$1,000.) (C-20-0513)**

2. C-17-0737 with TLC Dry Cleaners for Annual Service – Uniform Cleaning (Quote 5681. The amendment renews the contract from September 12, 2020 through September 11, 2021. The cost to the County is not to exceed \$5,000.) (C-20-0516)
 3. C-14-0422 with Fish Window Company for Annual Requirements - Window Cleaning Services. (Bid No. 14-155. The amendment renews the contract from August 28, 2020 through August 27, 2021. The cost to the County is not to exceed \$3,000.) (C-20-0517)
 4. C-16-0249 with Midwest Medical Transport Company for Medical Transportation Services - Lancaster County Community Mental Health Crisis Center (Sole Source SS-35. The amendment renews the contract from May 31, 2020 through May 30, 2024. The cost to the County is not to exceed \$20,000 for the four-year renewal term.) (C-20-0518)
 5. C-18-0516 with Tyler Technologies, Inc., for Licensed Software – Softcode (Using the County of Imperial, California contract, MOU028. The amendment renews the contract from September 4, 2020 through September 3, 2021. The estimated cost to the County is not to exceed \$15,777.54.) (C-20-0530)
- C. Amendments to the following County contracts for Annual Repair Services for Construction and Purpose-Built Equipment. (Bid No. 18-167. The amendments renew the contracts from September 6, 2020 through September 5, 2021. The cost to the County is not to exceed \$500,000 for contracts.)
1. C-18-0510 with Acker Diesel Repair LLC. (C-20-0519)
 2. C-18-0511 with Brown Heavy Equipment, Inc. (C-20-0520)
 3. C-18-0549 with Johnson Diesel Repair. (C-20-0521)
 4. C-18-0495 with Hamilton Equipment Co. (C-20-0522)
 5. C-18-0582 with Murphy Tractor & Equipment Co. Inc. (C-20-0523)
 6. C-18-0536 with NMC, Inc. (C-20-0524)
 7. C-18-0537 with RDO Truck Center. (C-20-0525)
 8. C-18-0512 with Rose Equipment LLC. (C-20-0526)
 9. C-18-0497 with Truck Center Companies Lincoln. (C-20-0527)
 10. C-18-0496 with Titan Machinery Inc. (C-20-0528)
 11. C-18-0498 with Vermeer High Plains. (C-20-0529)
- D. Right-of-way contracts with the following:
1. Ronald and Myra Morrison, Southwest 100th Street and West Hallam Road, in the amount of \$1,243. (C-20-0531)
 2. Michael A. Wenzl, North 14th Street and West Waverly Road, in the total amount of \$6,759. (2 contracts) (C-20-0532) (C-20-0533)
- E. Change Order No. 1 to County Contract C-20-0398 with Straight-Line Striping, Inc., for an additional 3 miles of Pavement Markings at various locations (Project 20-17; Pavement Striping 2020 for a net increase of \$3,413.82). (C-20-0539)
- F. Change Order No. 2 to County Contract C-20-0282 with Pavers, Inc., for an overrun of Asphalt “SLX” (Project 20-11; Asphalt Paving and Resurfacing 2020 for a net increase of \$34,674.39). (C-20-0540)

MOTION: Schorr moved and Vest seconded approval of the consent items. Yoakum, Vest, Schorr, Amundson, and Flowerday voted yes. Motion carried 5-0.

4) UNFINISHED BUSINESS:

A. Request for an exceptional circumstance award under Personnel Rule 17.14(d) for a \$500 award to Matt Anthony, Department of Corrections 2019 employee of the year.

Brad Johnson, Lancaster County Department of Corrections Director, expressed his appreciation for Mr. Anthony. He noted Mr. Anthony is a training coach, which is an important position and the success of the Corrections Department is due to well trained employees.

Dan Nolte, Lancaster County Clerk, read the nomination into the record (Exhibit 1).

Schorr presented Officer Anthony with a plaque for his services. She noted the most important asset the County has is dedicated employees. Schorr said well trained officers keep the employees and inmates safe and that is the County's highest priority.

Flowerday said a good employee can make or break an entire shift and set the tone for a whole generation of officers. He noted this is an invaluable position. He thanked Mr. Anthony and the rest of the corrections staff for their service to the community.

MOTION: Schorr moved and Yoakum seconded approval of the exceptional circumstance award. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

5) PUBLIC HEARING:

A. Lancaster County's Proposed Budget for Fiscal Year 2020-21. (See correlating item 6C) (To access budget documents please use the link provided -

https://lancaster.opengov.com/transparency#/36140/accountType=revenuesVersusExpenses&embed=n&breakdown=types¤tYearAmount=cumulative¤tYearPeriod=years&graph=bar&legendSort=desc&proration=true&saved_view=114405&selection=1B8A338809572F1EC28C636C8DCAE791&projections=null&projectionType=null&highlighting=null&highlightingVariance=null&year=2021&selectedDataSetIndex=null&fiscal_start=earliest&fiscal_end=latest)

Dennis Meyer, Budget and Fiscal Director, was administered the oath and gave an overview of budget documents presented (Exhibit 2). He noted the proposed budget was submitted in July, 2020 and there have been very few changes since that time. Expenditures were \$11,000,000 more than revenues. To help offset that amount, Meyer discussed the increase in expenditures, adjustments of the cash reserve, decreases in revenue and the fund balance. He noted the Board denied 12 new position requests, the amount transferred to the County Engineering Department was reduced from the previous year and each department was asked to give back approximately 1% of their initial request. Due to these changes, expenditures are being reduced by over \$6,000,000 and revenues were increased by \$3,000,000. There will be an additional \$32,000 due to an increase in property valuations.

Christopher Prosch, LIBA (Lincoln Independent Business Association) Public Policy Director, was administered the oath and provided comments regarding the budget (Exhibit 3).

Larry Hudkins, Lancaster County Farm Bureau, was administered the oath and discussed the Lancaster Event Center levy (Exhibit 4).

Pam Dingman, Lancaster County Engineer, was administered the oath and discussed her concern for the lack of funding the Engineering Department is receiving (Exhibit 4).

The Chair closed the public hearing.

6) NEW BUSINESS:

A. Resolution in the matter of final allocation of levy authority to all political subdivisions subject to Lancaster County levy authority. (R-20-0046)

Meyer said with the adoption of this resolution, Lancaster County is within the allowable .15 cents. The dollar amounts will then be sent out to the political subdivisions so they have the ability to finalize their own budgets.

MOTION: Schorr moved and Amundson seconded approval of the resolution. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

B. Resolution in the matter of exceeding the budgeted restricted funds limit for the 2019-20 fiscal year by an additional one percent. (R-20-0047)

Meyer said this resolution is regarding the addition 1% for the lid calculation. This will not drive the property tax amount as that has already been determined but will allow the County to increase the base amount if needed in the future.

MOTION: Amundson moved and Vest seconded approval of the resolution. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

C. Resolution in the matter of approving the Lancaster County budget for fiscal year 2020-21. (R-20-0048)

Meyer said Attachment A within the resolution is setup to increase property taxes by \$32,000 and reduce COVID-19 reimbursements. Expenditures will remain the same.

MOTION: Vest moved and Yoakum seconded approval of the resolution.

Schorr said Mr. Meyer has made the budget process transparent for the residents of Lancaster County and thanked him for his efforts.

ROLL CALL: Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

D. Resolution accepting Brent Meyers' bid in the amount of \$106,000 for the property generally located at 300 Tyler Street, Bennet, Lancaster County. (R-20-0049)

MOTION: Amundson moved and Vest seconded approval of the resolution.

Dingman said Mr. Meyers was the highest bidder at the auction. This also came in higher than the appraisal amount.

ROLL CALL: Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

E. Resolution in the matter of instituting eminent domain proceedings against Phillip R. Pfeifer, Tract No. 2 (County Project CP-B-187, on North 70th and Branched Oak Road). (R-20-0050)

Dingman appeared with Alex Olson, County Engineering Right-of-way Manager and said this pipe has been built however, the erosion control on both sides has not been complete as the Engineering Department is having a difficult time coming to an agreement with the landowner. An appraisal of the property was entered into the record (Exhibit 6)

MOTION: Vest moved and Amundson seconded approval of the resolution. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

F. Agreement with JEO for Survey Environmental, H&H Analysis, Design, Plan Preparation and Permitting Services of Lancaster County Bridge X-129. The Engineer shall

commence said work upon notice to proceed and complete all work on or before February 11, 2021. The cost to the County shall not exceed \$128,030. (C-20-0534)

Dingman said this bridge is located on Stagecoach Road (Exhibit 7) near a recreation area and part of the structure is failing. This agreement will allow the engineering process to begin with hopes of building the bridge next year. Bridge X-129 is also located on a paved road which meets the criteria to make this a priority.

MOTION: Vest moved and Amundson seconded approval of the agreement.

Schorr asked if funds were allocated in the budget for this project. Dingman said construction for this bridge was cut from the budget, but this agreement is only for the engineering process and hopefully there will be funds in the future to construct the bridge.

ROLL CALL: Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

G. Federal Equitable Sharing Agreement and Annual Certification Report for the Lancaster County Sheriff's Office regarding equitable sharing activity of drug forfeiture funds for the fiscal year ending June 30, 2020. (C-20-0535)

MOTION: Vest moved and Amundson seconded approval of the agreement. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

H. Federal Equitable Sharing Agreement and Annual Certification Report for the Lancaster County Attorney's Office regarding equitable sharing activity of drug forfeiture funds for the fiscal year ending June 30, 2020. (C-20-0536)

MOTION: Schorr moved and Amundson seconded approval of the agreement. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.

I. Ratification of the Interlocal Agreement with the City of Lincoln on the 2020 Byrne Justice Assistance Grant (JAG) Program Award. (C-20-0537)

MOTION: Amundson moved and Yoakum seconded approval of the interlocal agreement. Schorr, Amundson, Yoakum, Vest and Flowerday voted yes. Motion carried 5-0.

J. Nebraska Crime Commission Sub-Recipient Audit Acknowledgement for fiscal year 2019-2020.

MOTION: Schorr moved and Amundson seconded approval of the audit acknowledgement. Vest, Schorr, Amundson, Yoakum and Flowerday voted yes. Motion carried 5-0.

K. Special Conditions for the 2020 Justice Assistance Grant – Lancaster County Diverting the School to Prison Pipeline in the amount of \$160,813 for the time period of July 1, 2020 to June 30, 2021. (C-20-0538)

MOTION: Yoakum moved and Amundson seconded approval of the special conditions. Yoakum, Vest, Schorr, Amundson and Flowerday voted yes. Motion carried 5-0.

7) UPDATE ON COVID-19 AND LANCASTER COUNTY RESPONSE:

Flowerday said Lancaster County has moved back into the yellow. There has been a drop in Lancaster County cases and he encouraged others to continue all precautions.

- 8) **PUBLIC COMMENT:** Those wishing to speak on items relating to County business not on the agenda may do so at this time.

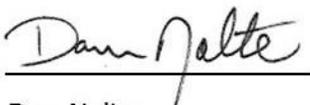
No one appeared for public comment.

9) **ANNOUNCEMENTS:**

- A. The Lancaster County Board of Commissioners will hold a special staff meeting on Tuesday, August 25, 2020 immediately following the regular meeting in Room 112 of the County-City Building (555 S. 10th Street, Lincoln).
- B. The Lancaster County Board of Commissioners will hold a Legislative Retreat on Thursday, August 27, 2020 at 8:30 a.m., in Sheriff Training Rooms B and C of the Hall of Justice (575 S. 10th Street, Lincoln).
- C. The Lancaster County Board of Commissioners will hold its next regular meeting on Tuesday, September 1, 2020 at 9:00 a.m., in Room 112 of the County-City Building (555 S. 10th Street, Lincoln) with the Board of Equalization immediately following.
- D. County Commissioners can be reached at 402-441-7447 or commish@lancaster.ne.gov.
- E. The Lancaster County Board of Commissioners meeting is broadcast live on LNKTVCity. For the rebroadcast schedule visit lincoln.ne.gov (keyword: LNKTVCity). Meetings are also streamed live on LNKTVCity and can be viewed on YouTube (LNKTVCity).

10) **ADJOURNMENT**

MOTION: Schorr moved and Amundson seconded to adjourn the Lancaster County Board of Commissioners meeting at 9:52 a.m. Amundson, Yoakum, Vest, Schorr and Flowerday voted yes. Motion carried 5-0.



Dan Nolte
Lancaster County Clerk





2019 Department of Corrections Employee of the Year

Matthew Anthony

I would like to nominate Officer Matt Anthony for the 2019 Lancaster County Department of Corrections Employee of the Year.

Officer Matthew is the 2nd shift Field Training Officer (FTO). On a regular day, this specialized position comes with a tremendous amount of responsibility, knowledge and integrity. In comparison to a normal workload for this position, to say that Ofc. Anthony excelled and greatly exceeded expectations, would be the grandest of understatements. To put this in perspective, a typical workload for field training officers would consist of 3-5 new staff for whom they are responsible for training. There was not a time during the past year that Ofc. Anthony had less than 10 and at one time as many as 18. He was responsible for assisting them at their posts, ensuring their training blue books were filled out and providing information regarding their performance to myself and their Sergeant FTO. In addition to all of this, Ofc. Anthony met with me on a regular basis to assist me in scheduling them in areas they needed to work. Managing 18 new employees' schedules alone was a task. Ofc. Anthony communicated effectively with all of the new staff and was able to efficiently prioritize who required the most assistance. By him communicating with me regarding the scheduling of the new staff, it made it possible for him to more effectively manage them. He never fell behind nor did he complain. Ofc. Anthony has set the example for new staff to follow and he has set that bar high. He shows them patience, persistence, and time management all in addition to their regular duties.

Last of all, he encourages them to communicate with their supervisors and the importance of the team effort we strive for. I cannot think of anyone more deserving of this award.



PROPOSED BUDGET INFORMATION

FY2020-21

Public Hearing to be held on August 25, 2020

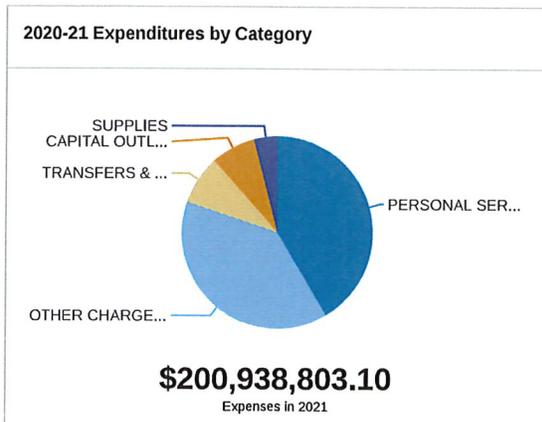


BUDGET OVERVIEW

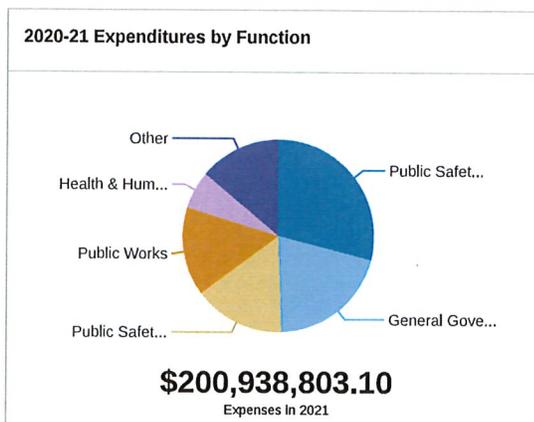
The Lancaster County Board's proposed budget was completed using the property tax rate of 28.1576 cents along with a projection of a 2.75% increase in valuation. The actual valuation increase was 2.79% which would generate an additional \$32,253. Discussion will be held at the budget hearing to determine any changes deemed necessary.

The County's budget is a plan to address a combination of state mandates, local priorities, public safety and infrastructure needs.

BUDGET OF EXPENDITURES



EXPENDITURES BY FUNCTION



The total proposed budget of expenditures is \$200,938,803 which is a 1.33% decrease in comparison to the 2019-20 amended budget.

The largest portion of Lancaster County expenditures is for employee salaries and benefits (41.39%).

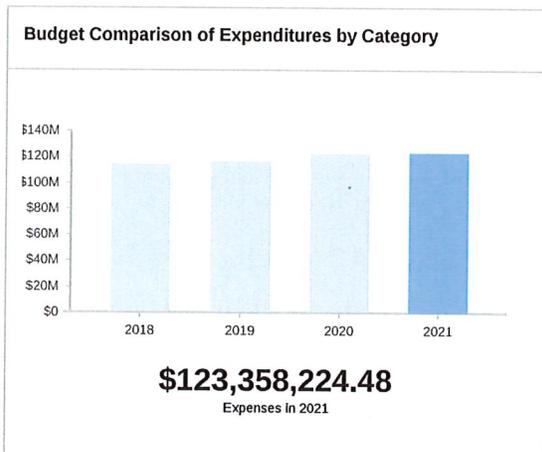
Lancaster County's 3 largest budgets:

1. County Engineer - \$29,543,928
2. Corrections - \$27,973,020
3. County Sheriff - \$14,470,936

Public Safety, including Law Enforcement and Other, is 44.45% of the budget. Public Safety-Law Enforcement consists of Corrections, County Sheriff, Youth Services Center, etc. Public Safety-Other includes Courts, County Attorney, Public Defender, etc.

General Government is 2nd at 20.40%. General Government includes the County Clerk, County Treasurer, County Assessor/Register of Deeds, etc. The largest dollar amount is for transfers between funds.

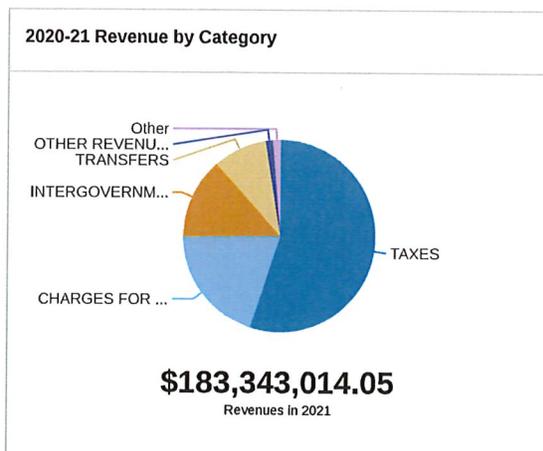
Public Works is the 3rd largest function at 14.94%. Public Works consists of the County Engineer and Noxious Weed Control.



GENERAL FUND EXPENDITURES

The total budget of expenditures for the general fund is \$123,358,224 which is an increase of \$683,204. This results in a .56% increase over the prior year.

This budget funds new body cameras for the Sheriff's Office and the new HR/Payroll system will be implemented around October 1. The Lancaster County Board worked with departments throughout the budget process to ensure priorities were met while keeping the growth in expenditures at a reasonable rate.



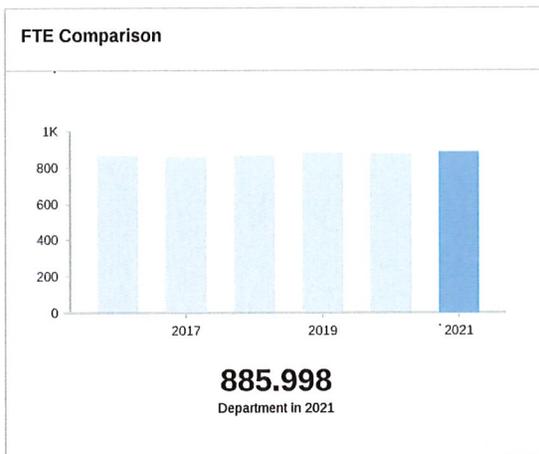
BUDGET OF REVENUES

Taxes are the largest source of revenue for Lancaster County (54.99%). Taxes consist of Property Tax, Motor Vehicle Tax and Inheritance Tax. Inheritance Tax is deposited into the General Fund and is utilized to decrease the amount of property tax required.

Charges for Services and Fees are second at 19.81%. Lancaster County has also been working with Federal and State agencies for reimbursement of allowable COVID-19 expenditures.

Cash Reserve - General Fund

The Government Finance Officers Association (GFOA) recommends the cash reserve be no less than two months (16.67%) of regular general fund operating expenditures. Based on the recommendation from the GFOA, the General Fund's cash reserve should be \$20.6 million. The cash reserve is setup to help cash flow during months of limited property tax collections. Lancaster County is making an effort to increase the General Fund cash reserve. The new cash reserve amount will be \$10,130,699 which is an increase of \$2,000,000. Cash reserve will need to be a budget discussion item each year because the new reserve number is only 8.2% of the general fund operating expenditures.



Fund Balance - General Fund

The General Fund balance at July 1, 2020, was \$10,416,518 which is an increase of \$11,518 in comparison to the previous year. Fund balance is part of the calculation of property tax needed to balance the budget so the amount needed for 2020-21 budget remained approximately the same.

Employees

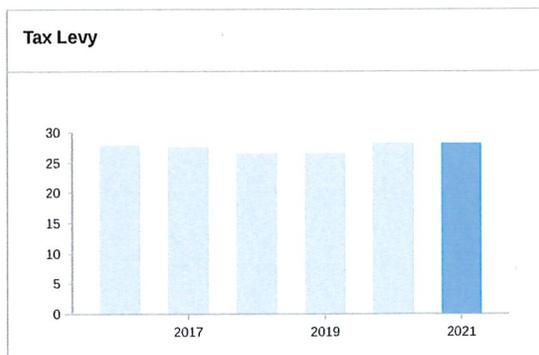
Lancaster County's total staffing for budget year 2020-21 increased to 886 full time equivalents (FTEs). FTEs increased by 8. The increase was due to new positions as well as additional overtime and on call increasing in certain areas.

New Positions:

1. 3 new FTEs for centralized payroll team (County Clerk)
2. IT Tech position for body camera program (County Sheriff)
3. Patrol Division Deputy hired during FY19-20 (County Sheriff)
4. 2 new positions paid with federal funds (Community Corrections)

3 largest Departments:

1. Corrections - 229
2. County Sheriff - 112
3. County Engineer - 108



Property Tax Levy

Property Taxes are increasing by 2.79%. The total amount of property taxes for the proposed budget is \$82,484,498.

The county tax levy will be 28.1576 cents which remains the same as last year.

28.158
Type In 2021

TO: The Lancaster County Commissioners
FROM: The Lincoln Independent Business Association
RE: The Lancaster County Budget Proposals
DATE: August 20, 2020



*- Christopher Prosch
 - Public Policy Advisor for the Lincoln Independent Business Association
 - 620 N. 48th St. Suite 205, Lincoln NE 68504*

This past month, the Lincoln Independent Business Association has been working closely with numerous LIBA members, Lancaster County budget personnel and elected officials to help us better understand the details of the Lancaster County Budget. We formulated a series of questions that were answered in a timely manner and we thank the County Commissioners, Ms. Pam Dingman, and Mr. Dennis Meyer for meeting with LIBA staff and members. They were very helpful in helping us better understand the County budget.

Our major focus in looking at the budget was threefold: public safety; government transparency; and infrastructure.

In regards towards Public Safety, we want to

Thank ~~you~~ to the Lancaster County Commissioners and staff for addressing the issue of public safety with the consideration and approval of 70 new body cameras for the Lancaster County Sheriff's Office. During these difficult times, it is important to remember that public safety is paramount and that the Lancaster County Sheriff's Department is incredibly valuable to our county. They are a true asset to the community, and we appreciate them.

Secondly, government transparency is key check and balance between elected officials and the people in understanding exactly what is happening across the county. After looking into the Lancaster County budget, we noticed an increased attempt by the County officials to be more transparent. We applaud the Lancaster County Commissioners and staff for creating an online portal for all residents to view at their discretion. Through the website, "lancaster.opengov.com", the residents get a direct look into the county's finances. This is a great first step in addressing the many issues of increased transparency that we need from our elected officials. We appreciate Mr. Meyer's work loading the data onto the website and look forward to his continued efforts to provide additional detail.

Additionally, we want to thank the County staff and commissioners for being committed to not raising the property tax levy during these uncertain times for business owners. Property valuations have increased and therefore property taxes will still increase. Business owners are suffering, making tough calls, reducing their budgets, and furloughing hard working people.

Lastly, the roads and bridges of Lancaster County need immediate attention. We request that the county place a higher emphasis on infrastructure needs, which will drive commerce for our community and county. With the Infrastructure capacity needing more attention, we urge the county to pay close attention to wasteful spending through state mandated expenditures. We recently became aware that the County is forced to spend \$400,000 per year for building space

that is completely empty. We hope the Commissioners will take great efforts to lobby the Senators to rectify this situation.

Also, during our review of the budget and a few meeting agendas, we have become aware of the large amount of money that is given to non-profits. In the near future, we would like to visit with the Commissioners about the source of funds and criteria for awarding these dollars.

We appreciate our elected officials at every level of government and their commitment to Lancaster County. We want to make sure that transparency is being offered properly to the residents and business owners during these difficult times.



**LANCASTER COUNTY
FARM BUREAU®**

August 21, 2020

To the County Commissioners,

The Lancaster County Farm Bureau would like to add our voices to the support of the Lancaster Event Center Fairgrounds (LEC Fairgrounds). We have a long history with the Lancaster County Ag Society and the LEC Fairgrounds. Our organization has supported the event center with financial support since its inception with over \$50,000 because we see the value of LEC Fairgrounds for all of Lancaster county. We have provided support for events and personnel for projects like the Pedal Tractor Pull and Fun at the Farm during the County Fair as well as supporting the Ag Awareness Festivals which impact over 2000 youth all over Lancaster County every single year.

We realize financial times are challenging right now but we feel confident that the County Commissioners are looking at creative and innovative ways to meet these challenges. We wish to add our support to your efforts as long as they do not involve increasing property taxes again. We realize that makes a challenge even more challenging but we have faith in you.

The LEC Fairgrounds has become a great source of community involvement and revenue, this year notwithstanding of course. They provide economic and educational benefits across the city, county, state and nation with the events that they have been bringing to our city. The list is too long to share today but highlights include the Nebraska Ag Expo (2nd largest indoor Ag show in the US) which is an opportunity for businesses small and large from across the nation to showcase the innovations that Americans are known for and provide three days of revenue for local restaurants, hotels and other local businesses. The City of Lincoln library sale allows people of all economic situations opportunities to purchase books and other items that normally would not be possible. We have been a proud supporter of the Lancaster County Fair for years and years because we know the benefits youth receive from involvement in 4H and FFA, not only for their years in those organizations but for their entire lives. Over 700 4H/FFA participate at the county fair annually showcasing over 6000 projects.

We hope you will continue to look at avenues to help support the Lancaster County Event Center Fairgrounds come up with the \$400,000.00 they are looking for to get through this unprecedented time.

Thank you so much for your service to the County,

Lancaster County Farm Bureau

President, Larry Hudkins



Pamela L. Dingman, P.E.
County Engineer

444 Cherry Creek Road, Bldg. C
Lincoln, Nebraska 68528
Phone: 402-441-7681 Fax: 402-441-8692
Email: coeng@lancaster.ne.gov



August 25, 2020

Dear Commissioners,

As Lancaster County Engineer I offer the following testimony at today's budget hearing:

This is the 7th budget that I have been involved in. There are people who state that no amount of money could fix our infrastructure problem. However, we know that is not true because in 2018, this board created the Lancaster County Transportation Strategy Task Force. The report issued by the task force in 2018 noted an annual critical infrastructure funding gap of \$15 million. Critical bridges make up \$9 million of that \$15 million.

In FY2020, the growth in Lancaster County coupled with increased evaluations, a levy increase, and a reduction in the allocation to the RTSD added approximately 10.6 million new dollars. In FY2021, that increase is approximately 2.3 million new dollars, according to my old school math that is \$12.9 million. I am not asking for all new money to go to infrastructure, it would however, be a start to pledge 50% of new money to infrastructure.

Once again, I must ask; If not now ... then when? For the last 7 years, every year I think this is going to be the year that the County Engineer's budget request is going to be granted. This budget request that is typically only 1.5 to 2.0% of the infrastructure needs in our community. That request has been repeatedly denied and cut. This year the County Engineer's budget request was cut by \$3.8 million. In addition, our Highway Allocation projections are down by nearly \$1.5 million.

The budget you are about to approve has only one bridge, one lone bridge and no new paving for Lancaster County. This means that 10 bridges which are currently closed will remain closed for at least another year. This means that South 98th Street and SW14th Street will wait at least another year for paving. This means that less than 10% of critical needs are being met. Why is this acceptable?

All of you stated in our July 14th meeting that roads and bridges are not your priority. Some of you have said that the rural citizens have said in the wheel tax meetings that they did not want roads and bridges. I will assure you that is not true, the rural citizens don't want another tax.

I want the rural community to know that I will continue to fight for additional funding for roads and bridges. I want you to know that the dollars put into construction contracts help local small business and provide a number of jobs in Lancaster County. Funding County Engineering helps emergency responders serve the rural community, helps get our children to and from school, and helps our farmers get their goods to market. Good roads and bridges help our community be a better place.

Respectfully,
Pamela L. Dingman, PE
Lancaster County Engineer

Project: Lancaster County Culvert Project
B-187



**APPRAISAL REPORT FOR:
RURAL ACREAGE LAND**

**COUNTY CULVERT REPLACEMENT PROJECT
B-187, TRACT 2**

**APPROXIMATELY 16000 NORTH 56th ST.
LINCOLN, NE 68514**

**PREPARED FOR:
LANCASTER COUNTY ENGINEERING DEPARTMENT
JAMES SHOTKOSKI, RIGHT-OF-WAY MANAGER
444 CHERRYCREEK ROAD
BUILDING C
LINCOLN, NE 68528**



KUBERT APPRAISAL GROUP

**6001 SOUTH 58TH STREET, SUITE F
LINCOLN, NEBRASKA 68516**

**THOMAS W. KUBERT, MAI, CCIM
CERTIFIED GENERAL REAL PROPERTY APPRAISER**

KAG 19-0517

APPRAISAL REPORT: KAG 19-0517
Prepared for: Lancaster County Engineering Department

Project: Lancaster County Culvert Project
Tract Number: B-187, Tract 2
Property Owner(s): Philip R. Pfeiffer
Property Address: Approximately 16000 North 56th St., Lincoln, NE

Estimated Market Value Before the Taking:		\$812,725
Estimated Market Value After the Taking:	-	<u>\$812,300</u>
Compensation:		\$425
Plus Other Damages:	+	<u>\$3,530</u>
Total Compensation:		\$3,955
Called:		\$4,000

APPRAISERS CERTIFICATION

The undersigned does hereby certify that, to the best of my/our knowledge and belief:

- I/we have completed the analysis of the subject property for the firm. The inspection of the subject property was completed on November 18, 2019. The pictures included in this report were taken on November 18, 2019. Details of both the inspection and subsequent analysis are contained in this report.
- The statements of fact contained within this report are true and correct.
- The reported analyses, opinions, and conclusions are limited only by the reported assumptions and limiting conditions, and are my/our personal, impartial, and unbiased professional analyses, opinions, and conclusions.
- I/we have no present or prospective interest in the real estate that is the subject of this report, and I/we have no personal interest with respect to the parties involved.
- I/we have no bias with respect to the property that is the subject of this report or to the parties involved with this assignment.
- My/our engagement with respect to this assignment was not contingent upon developing or reporting predetermined results.
- My/our compensation for completing this assignment is not contingent upon development or reporting of a predetermined value of direction in value that favors the cause of the client, the amount of the value opinion, that attainment of a stipulated result, or the occurrence of a subsequent event directly related to the use of this appraisal.

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- My/our analyses, opinions, and conclusions were developed, and this report has been prepared, in conformity with the *Uniform Standards of Professional Appraisal Practice*.
- I/we are experienced in appraising properties of this type and am/are qualified to appraise the property based upon that experience and knowledge.
- I/we have personally inspected the property herein appraised and the property owner has been afforded the opportunity to accompany me/us at the time of inspection. The subject property was as represented by the photographs contained in this appraisal.
- I/we have made a personal field inspection of the comparable sales relied upon in completing this appraisal. The comparable sales relied upon in completing this appraisal were represented by the descriptions contained in this appraisal, as appropriate.
- I certify that the use of this report is subject to the requirements of the Appraisal Institute relating to review by its duly authorized representatives. Furthermore, as of the date of this report, Thomas W. Kubert, MAI, CCIM has completed the continuing education program of the Appraisal Institute.
- That I/we understand that such appraisal is to be used in connection with the acquisition of property rights in connection with a proposed Lancaster County culvert project to be completed by the Lancaster County Engineering Department.
- That this appraisal has been made in conformity with the appropriate State laws, regulations and policies and procedures applicable to the appraisal of right-of-way and that, to the best of my/our knowledge, no portion of the value assigned to the subject property compensation consists of items which are non-compensable under the established law.
- That I/we have not revealed the findings and results of this appraisal to anyone other than the proper professionals of the Lancaster County Engineering Department or their designees, and I/we will not do so until so authorized by these officials, or until I/we am/are required to do so by due process of law, or until I/we am/are released from this obligation by having publicly testified as to the analysis and/or conclusions of this report.
- The appraisers signing this report have functioned as consultants to the Board of Equalization of Lancaster County, Nebraska during the three-year period preceding the date of this appraisal. This consulting assignment may have included the subject property related to the appeal of assessments for taxation. The function of the appraisers in that consulting capacity was exempt from the Nebraska Real Property Appraiser Act. All data, analysis and documentation relating to this consulting assignment are maintained by the County Clerk of Lancaster County, Nebraska.
- The appraiser signing this report has not performed a real estate appraisal on or in the subject property during the three-year period preceding acceptance of this assignment.

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- Based on the data and analysis contained in this report, the estimated value of the parts taken, and damages accrued to the remainder of the property, as of November 18, 2019, are estimated to be **\$4,000 (Four Thousand Dollars)**.

Appraised by:



December 26, 2019

Title: Thomas W. Kubert, MAI, CCIM Date
Certified General Appraiser
CG 950191

Organization:
Kubert Appraisal Group
6001 S. 58th Street
Lincoln, NE 68506

Review Summary

___ Appraisal approved when used with attached review.

___ Appraisal approved as submitted.

Reviewed by: _____ Date: _____

EXTRAORDINARY ASSUMPTIONS

Extraordinary Assumptions definition is included in the Addenda section. This appraisal is made under the following assumptions along with those that appear in the body of the appraisal:

1. As defined by the Uniform Standards of Professional Appraisal Practice, this appraisal analysis is reported in Appraisal Report format. This appraisal report will reportedly be utilized by the client, and/or their representatives, in conjunction with potential acquisition of the proposed easements. This report is not intended for any other use/users.
2. The impact of the proposed easements on the subject property is typically estimated based on a complete before and after analysis of the subject property. However, due to the limited rights being acquired and the limited impact to the remainder of the subject property, an extensive before and after value analysis is not applicable to the current analysis.

Therefore, the appraisal process completed in the evaluation of this property is **limited in scope**, and the analysis is reported in **appraisal report** format. The limited scope relative to the subject property includes the limited analysis of improvements which are not impacted by the proposed taking and are located well away from the taking.

3. The analyst was provided with metes and bounds descriptions of each of the proposed easement areas relative to the subject property. This report assumes that the area calculations provided by the client for each type of use limitation and/or easements relevant to the subject property are accurate. Any difference between the easement areas indicated on the proposed plans and the actual easement may alter the results of this analysis.
4. The inspection and the photographs taken of the subject property occurred from the adjacent public right-of-way in the area of the taking.
5. The appraiser is not an expert on hazardous materials and the appraiser cautions such materials, if present, could affect the value of the property. The subject property's historical agriculture use may have included the potential use of restricted use chemicals. Proper application procedures would have limited any long-term affect. The inspection of the subject property revealed no known hazardous materials.

SCOPE OF THE ANALYSIS

The project impacting the subject property involves reconstructing a culvert under the adjacent roadway. This project includes a new permanent easement on the subject property as well as additional impacts to the subject property associated with cost-to-cure items such as fence and gates.

The subject project appears to have commenced prior to acquisition of the property rights from the subject ownership. This resulted in work being partially completed prior to the date of this appraisal. According to the subject ownership, several oral discussions have taken place without resolution of the property rights issues and associated damages.

This appraisal report and analysis will consider the impacts of the proposed property rights acquisition, damages to the remainder, as well as any informal impacts to the property resulting from the project work completed to date.

HYPOTHETICAL CONDITIONS

Hypothetical conditions definition is included in the Addenda section. This appraisal is made under the following hypothetical conditions along with those that appear in the body of the appraisal:

Hypothetical Conditions may affect the analysis herein.

1. The after taking value analysis is made under the assumption that the proposed permanent easement and/or damages have been taken/incurred and the subject property includes the proposed permanent easement and/or damages.

INTENDED USE

The intended use of this appraisal is for possible acquisition of proposed permanent easements on the subject property. Additionally, the appraisal report may be used as the basis of testimony for court purposes.

INTENDED USER

The intended users and clients of this report are Mr. James Shotkoski, Lancaster County Engineering Department, and/or their representatives.

EFFECTIVE DATE

The effective date of the report is November 18, 2019 and the photographs contained herein were taken on November 18, 2019.

TITLE HISTORY

Current ownership of the subject property is Philip R. Pfeiffer. There have been no ownership transfers in the last three years. The appraisers are not title experts. If title verification is required, the client should seek professional title services to confirm this data.

TAX AND ASSESSMENT DATA

A review of the Lancaster County Assessors' records, as of the effective date, indicates the property is assessed under Parcel ID Number 19-33-100-002-000. The information concerning the assessed value and taxes on the subject property is as follows:

2019	Account Number(s):	19-33-100-002-000
	Land:	\$413,200
	Improvements:	\$0
	Total Assessed Value:	<u>\$413,200</u>
	Tax Rate (2018):	1.7048220%
	Estimated 2019 Taxes:	\$7,044.32
	Less State Tax Credit:	<u>- \$516.42</u>
	Estimated 2019 Taxes:	\$6,527.90

According to Nebraska Department of Revenue Property Assessment Division's website, the State of Nebraska off set a portion of real property taxes levied in 2018. The property tax credit is shown on tax statements as a credit after the full taxes are levied. The real property tax credit determined for year 2019 is \$104.15 per \$100,000 of taxable valuation for non-agricultural property, and \$124.98 per \$100,000 of taxable valuation for agricultural property.

Current assessed values may not be reflective of market value as estimated in this appraisal report. The contributory assessed value of the improvements will be utilized in the analysis of the subject property as reflective of the current contributory value of the subject property improvements.

Nebraska law allows for agricultural and horticultural land to be assessed at a rate lower than 100% of market value. State statute currently mandates qualified agricultural or horticultural land to be assessed at 75% of its actual market value.

Special valuation, also known as Greenbelt, was enacted because urban development and other non-agricultural development can have an economic impact on agricultural or horticultural land values. Only agricultural land and horticultural land may qualify for special valuation.

Because agricultural properties are not necessarily valued for assessment based on their current highest and best use, no reliance is considered relative to the current assessment levels and the results of this appraisal analysis.

PROPERTY DESCRIPTION

Location:	Approximately 16000 N. 56 th St., Lincoln, NE 68514
Legal Description:	Lot 15, Irregular Tract and the East Half of the Northwest Quarter (E ½ NW ¼) in Section 33, Township 12 North, Range 7 East of the 6 th P.M., Lancaster County, Nebraska.
Parcel Identification Number:	19-33-100-002-000
Property Rights Appraised:	Fee Simple Estate
Size:	137.75 net acres
Shape:	Irregular
Access:	Branched Oak Road on North Edge
Frontage:	1,906 feet – U.S. Hwy 77 2,642 feet – Branched Oak Rd.
Topography:	Generally rolling/below road grade of Branched Oak Rd.
Drainage:	Appears to drain to the south and southeast. Drainage appears adequate.
Zoning/Jurisdiction:	AG – Agriculture District
Floodplain:	None
Utilities:	Public – Telephone & Electric Private – Water & Sanitary Sewer
Adjacent Uses:	North: Branched Oak Rd. East: Improved Acreage and Unimproved Agriculture West: Hwy 77 and Improved Acreage South: Improved Acreage and Unimproved Agriculture
Current Use:	Unimproved Agriculture

PROPERTY DESCRIPTION (Continued)

Future Use: According to City of Lincoln/Lancaster County Future Land Use Plan, the site is designated as Agriculture use with environmental uses in the minimum flood corridors along the waterways within the subject property.

Highest and Best Use: Agricultural and rural residential uses.

General Site Improvements Site includes perimeter agricultural fencing.

Site Improvements in Area of Taking: There is a four foot tall 3-strand barbed wire fence measuring approximately 260 li. ft. Site includes volunteer trees within the creek and low-lying areas.

Excess/Surplus Land: None

Improvements: None

Improvement Reference: Lancaster County Assessor Data

Estimated Improvement Value: N/A

Soil Type and Percentage

Soil	Acres	Percentage
1	14.03	13%
2	0.76	1%
3	68.73	64%
4	23.40	22%
Total	106.92	100%
Waste	30.83	
Total	137.75	

Land Type and Percentage

Land Use	Acres	Percentage
Dryland	103.70	75%
Grassland	3.22	2%
Irrigated	0.00	0%
Waste	30.83	22%
Total	137.75	100%

HIGHEST AND BEST USE ANALYSIS

The highest and best use of the subject property was developed for this appraisal. Analysis of the subject property's highest and best use is essential because it defines its overall marketability with insights to the most probable buyer, what they expect, and which uses of the subject property maximize value. This site is analyzed both as if vacant and as improved. Highest and best use definition is in the Addenda section.

Legally Permissible: A determination must be made as to which uses are legally permissible. For the purposes of this report, the appraiser assumes that there are not unknown deed restrictions, easements, or encroachments legally limiting the allowable uses on the subject site.

As Vacant

The subject property is currently zoned AG – Agriculture District under the jurisdiction of Lancaster County. The AG zoned areas are generally permitted for agriculture and single-family residences of 20 acres or more. The 137.75 acres could support approximately 6 sites. The site could be rezoned to AGR Agriculture Residential District which allows for three-acre acreages, but it is not considered a possibility in the foreseeable future.

Agriculture/farming including grassland and cropland use are legally permissible on the subject site.

As Improved

The subject property is unimproved.

Physically Possible: The subject property contains a site area of 137.75 net acres. The location on a major roadway is a positive influence.

As Vacant

Any of the legally allowable uses would be physically possible on the subject property site.

As Improved

The subject property is unimproved.

Financially Feasible: Of those uses which are legally permissible and physically possible, a determination must be made as to which uses are most financially feasible.

As Vacant

Land in the immediate area is utilized as agriculture use, home sites associated with agriculture, recreational land, or rural acreages. Rural residential development has had adequate demand in north Lancaster County, indicating a rural residential development is a potential future use. However, rural residential demand has weakened over the last few years with limited rural acreage development occurring. Until the demand for rural acreages stabilizes, the subject property should continue to have an interim use as agriculture, in the areas outside of the restricted use lands.

Agricultural land generally has the greatest demand and value in the subject area. Cultivated land values are dependent on the location, soil productivity, use, and utility of the individual site and generally includes a range from \$4,000 to \$7,000 per acre. Grassland and pasture land is typically in the range of \$3,000 to \$5,000 per acre.

Restricted use land generally includes values in the range of \$1,500 to \$3,500 per acre. These restricted use lands are generally in the floodplain or floodway, and many have additional adverse utility issues such as conservation easement. The value of the restricted use land can be maximized by integrating it into adjacent development.

As Improved

The subject property is unimproved.

Maximally Productive: Of those uses which are legally permissible, physically possible, and financially feasible, a determination must be made as to which uses are most maximally productive.

As Vacant

There does not appear to be any reasonably probable use of the site that would generate a higher land value than for continued use as an agricultural piece of land, until the demand for rural residential development land has increased.

As Improved

The subject property is unimproved.

Conclusion of the Highest and Best Use: Of those uses which are legally permissible, physically possible, financially feasible, and maximally productive, a determination must be made as to which use is the highest and best use of the property.

As Vacant

The subject property is a large site that currently functions as an agricultural use property but has the potential for future rural development.

The highest and best use is considered continued agriculture use.

As Improved

The subject property is unimproved.

VALUE ANALYSIS BEFORE THE TAKING

To estimate market value, three separate approaches – cost, sales comparison and income capitalization – have been considered. Although these three approaches to value are always considered during every appraisal process, all three do not necessarily need to be utilized by the appraiser to reach a credible result. The following summarizes the credibility of each and whether they are applied in this appraisal.

Cost Approach

The cost approach is based on the principal of substitution which states that an informed purchaser would not pay more for a property than the cost of reproducing a property with the same utility. It entails estimating the cost of producing the improvements, deducting an estimate of depreciation, and then adding the value of the site as though vacant. The cost approach is most appropriate for newer construction and less reliable in cases of significant depreciation.

- Market participants recognize limitations of the cost approach and may place limited reliance on the cost approach as an estimator of value if the improvement is subject to significant depreciation. This is also true for interim uses that are likely to be removed upon development of the subject property.
- The cost approach does not typically apply to the analysis of vacant land.
- The cost approach will not be utilized in the analysis of the subject property.

Sales Comparison Approach

The sales comparison approach is based on the principle of substitution which suggests that, within competitive markets, similar products will realize similar prices. Inherent in this concept is the premise that a purchaser would not pay more for a property than the price to acquire another property with the same amenities and utility. The sales comparison approach is frequently used to estimate real estate value.

- Market participants consider sales comparison a primary approach for the subject property profile.
- The sales comparison approach will be utilized to assist in establishing the current value of the subject property.

Income Capitalization Approach

Income producing real estate is purchased for the right to receive future income. The income capitalization approach is based on the concept that value is created by the expectations of future benefits and higher productivity should result in higher values. The income capitalization approach consists of methods to analyze a property's capacity to generate income and/or a reversion and convert these monetary benefits into an estimate of value.

- For agricultural use properties, the income approach is difficult to rely upon when yields, crops, weather, and general market conditions vary significantly on an annual basis. Market participants do not rely on the income potential as a primary approach for the subject property profile.
- For properties which are subject to agricultural leases on a cash basis, the income approach can be a reliable indicator of value. However, without reliable sources of market rent estimates, ownership expense ratios, and market capitalization rates, a direct income capitalization approach is of diminished reliability. This is particularly true for properties where agricultural use is an interim use to foreseeable urban development.
- The income approach will not be utilized in the analysis of the subject property.

Summary

The subject property is currently used as an agriculture use property. The scope of the analysis contained within the appraisal report is generally limited to land value analysis utilizing the Sales Comparison Approach. The sales comparison approach will be utilized to compare similar properties that have recently sold in the market. While there are no identical properties to the subject property, the comparable sales demonstrate the willingness of buyers to purchase similar style properties in the area and will consider adjustments for differences relative to the subject property.

The Cost Approach and Income Capitalization Approach are not appropriate to value vacant land and will not be used in this appraisal report.

SALES COMPARISON APPROACH

The Sales Comparison Approach is a process of comparing market data; that is, prices paid for similar properties.

Market data, when carefully verified and analyzed, are good evidence of value since they represent the actions and reactions of sellers, users, and investors.

In applying the Sales Comparison Approach, an appraiser takes five steps:

1. Researches the market for similar properties for which pertinent sales, listings, and data are available.
2. Qualifies the sale prices as to terms, motivating forces, and arm's length nature.
3. Compares each comparable property's physical characteristics with the corresponding ones of the property being appraised.
4. Considers all dissimilarities in terms of their probable effect upon the sale price and adjusts the sales relative to the subject property.
5. Formulates an opinion of the relative value of the property being appraised, as compared with the adjusted sale price of each comparable property.

The adjusted values of the sale can then provide a probable range of value for the subject property, and the patterns can reflect the probable actions of purchasers and sellers in the market relative to the subject property. When sufficient information is available in the current market, the resulting pattern is a good indication of value.

The appraisers have researched the local and competing market for sales of properties which are considered to be comparable to the subject land. The estimated land value of the subject property is based upon these sales, together with the appraisers' knowledge of current market conditions in the market area.

Based on the relevant sales factors of the subject property and the comparable sales, the Sales Comparison Approach will include consideration of the following:

- Property Rights
- Conditions of Sale
- Financing
- Date of Sale

SALES COMPARISON APPROACH (Cont.)

Based on the relevant physical characteristics of the subject property and the comparable sales, the Sales Comparison Approach will include consideration of the following:

- Location
- Effective Size (Net Acres)
- Access/Visibility
- Floodplain
- Utility/Improvements
- Zoning/Potential Use
- Land Use
- Soil Class

For the physical and sale characteristics of the comparable sales, the appraiser relied upon public records and specifically the records of the County Assessor and Register of Deeds databases. All of the comparable sales have been reviewed on-site by the analyst and were verified by a knowledgeable party and/or public documentation.

The subject property is zoned AG-Agricultural Districts. The following land sales are considered to be the most comparable and current sales data from which to compare to the subject and have been adjusted accordingly. The following table provides a short summary of the sales. Complete sales analysis is located within the Addenda section of this report.

Sale No	Location	Date of Sale	Size/ Acres	Price/ Acre
1	SW 70 th & W Van Dorn St	10/29/19	150.12	\$5,562
2	112 th St & Havelock Ave	12/17/18	105.35	\$6,851
3	NW 12 th St & Havelock Ave	09/19/18	180.16	\$4,318
4	NW 84 th St & W Branched Oak Rd	8/28/18	150.19	\$4,544
5	N 14 th St & Rock Creek Rd	12/28/17	147.05	\$5,304
6	NW 84 th St & W Rock Creek Rd	9/29/17	153.32	\$4,625
7	N 14 th St & Agnew Rd	9/11/17	150.51	\$5,300

The following valuation factors are utilized when comparing the market sales with the subject site and are summarized below.

Transaction Factors

Property Rights – All of the comparable sales were sold with a similar Fee Simple Estate property right and no adjustments were required.

Conditions of Sale – Adjustments consider the motivations of the buyer and the seller. In many situations the conditions of sale may significantly affect transaction price. All sales used in this analysis are considered to be “arm’s length” and no adjustments were required.

Financing – To the best of our knowledge, all of the comparable sales were sold for cash or cash equivalent terms. None of the comparable sales required this adjustment.

Expenses after Sale – Expenses after the sale of the property may include demolition costs to remove a portion of the improvements, environmental remediation costs, or large capital improvements needed at the time of the sale. None of the comparable sales required this adjustment.

Date of Sale – The residential development land market in Lincoln is considered to be increasing due to lower interest rates and the demand for finished houses. Sales prior to 2019 generally required a 3% per year adjustment.

Physical Factors

Location – The comparable sales are located in similar agricultural areas of the market. Location adjustments are intended to reflect differences with desirability regarding location within the market.

Effective Size - In general, small parcels sell for higher unit prices than larger parcels, due to more market participants for the smaller parcels. However, the impact of size is limited as all agricultural tracts be similarly subdivided. This adjustment is considered relative to the net acres of the sites.

Access/Visibility – This adjustment considers the general access to the property and can consider any paved road or minimum maintenance road access.

Floodplain: This adjustment considers the influence of floodplain relative to the current use of the property. Properties subject to periodic flooding are generally inferior to lands not subject to flooding.

Utility/Improvements – The adjustment for utility is intended to reflect differences regarding configuration of parcels, comparing those more irregular shaped parcels of land versus parcels that are more square or rectangular. This adjustment can also consider any improvements included in the analysis.

Zoning/Potential Use – The subject property is an agricultural use site, and this is consistent with both its current and future highest and best uses. This adjustment can consider any variance in the current or future use of the sale or subject property.

Land Use: More intense land uses such as cropland typically produce larger yields and demand a higher price in the market than less intense uses such as grassland and waste.

Soil Type: Inherent in the adjustment is the assertion that soils with superior classifications, such as Class 1, generally have a great utility or ability to produce higher yields and income than soils with inferior classifications, such as Class 4. Thus, the soils with superior classifications will generally demand a greater price in the open market than sales with inferior or lower soil classifications.

Utility – The adjustment for utility is intended to reflect differences regarding configuration of parcels, comparing those more irregular shaped parcels of land versus parcels that are more square or rectangular. The subject property is considered to have average utility. This adjustment considers increased density to the effective area of the subject property.

Zoning/Future Potential Use/Growth Tier – The subject property is currently zoned AG Agriculture District. Zoning and anticipated intensity of use dictates the use, density, and design of a development. The zoning adjustment also considers features, such as setback regulations, height restrictions, open space requirements, lot coverage requirements, and the potential use groups available for a particular site.

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Development Land Sales Adjustment Grid – Before the Taking

LAND SALE ADJUSTMENT GRID								
SUBJECT		SALE 1	SALE 2	SALE 3	SALE 4	SALE 5	SALE 6	SALE 7
15400 N 56 St		SW 70th & W Van Dom St	112th St & Havelock Ave	NW 12th St & W Little Salt Rd	NW 84th St & W Branched Oak Rd	N 14th St & Rock Creek Rd	NW 84th St & W Rock Creek Rd	N 14th St & Agnew Rd
Sale Price		\$835,000	\$721,716	\$777,900	\$682,500	\$780,000	\$709,105	\$797,650
Price/Acre		\$5,562	\$6,851	\$4,318	\$4,544	\$5,304	\$4,625	\$5,300
Property Rights	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple	Fee Simple
Adj.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj. Base		\$835,000	\$721,716	\$777,900	\$682,500	\$780,000	\$709,105	\$797,650
Conditions of Sale	Typical	Market	Market	Market	Market	Market	Market	Market
Adj.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj. Base		\$835,000	\$721,716	\$777,900	\$682,500	\$780,000	\$709,105	\$797,650
Financing	Typical	Cash	Cash	Cash	Cash	Cash	Cash	Cash
Adj.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj. Base		\$835,000	\$721,716	\$777,900	\$682,500	\$780,000	\$709,105	\$797,650
Expenses after Sale	N/A	None	None	None	None	None	None	None
Adj.		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj. Base		\$835,000	\$721,716	\$777,900	\$682,500	\$780,000	\$709,105	\$797,650
Date of Sale	Current	10/29/19	12/17/18	9/19/18	8/28/18	12/28/17	9/29/17	9/11/17
Adj.		0%	3%	4%	4%	6%	7%	7%
Adj. Base		\$835,000	\$743,367	\$809,016	\$709,800	\$826,800	\$758,742	\$853,486
Adjusted Price/Acre		\$5,562	\$7,056	\$4,491	\$4,726	\$5,623	\$4,949	\$5,671
Location	North	West	Northeast	Northwest	Northwest	North	Northwest	North
Adj.		-10%	-15%	5%	10%	5%	10%	5%
Size/Acre	137.75	150.12	105.35	180.16	150.19	147.05	153.32	150.51
Adj.		0%	-5%	5%	0%	0%	0%	0%
Access/Visibility	Avg/Avg	Inf/Sim	Inf/Sim	Inf/Sim	Inf/Sim	Inf/Sim	Inf/Sim	Inf/Sim
Adj.		5%	5%	5%	5%	5%	5%	5%
Floodplain	None	None	1.70% FP	None	3% FP	None	0.5% FP	4.20%
Adj.		0%	0%	0%	0%	0%	0%	0%
Utility	Average	Similar	Similar	Similar	Similar	Similar	Similar	Similar
Adj.		0%	0%	0%	0%	0%	0%	0%
Zoning/FutureUse	AG/Rural Dev	AG/Sim	AG/Sim	AG/Sim	AG/Sim	AG/Sim	AG/Sim	AG/Sim
Adj.		0%	0%	0%	0%	0%	0%	0%
Land Use								
Dryland	76%	84%	95%	97%	91%	85%	90%	92%
Grassland	2%	13%	5%	0%	1%	3%	0%	0%
Irrigated	0%	0%	0%	0%	0%	0%	0%	0%
Waste	22%	3%	0%	3%	8%	12%	10%	8%
Adj.		0%	-5%	-5%	-5%	-5%	-5%	-5%
Soil Type								
1	13%	20%	42%	2%	36%	5%	35%	15%
2	1%	27%	0%	17%	8%	26%	1%	18%
3	64%	29%	58%	79%	55%	65%	63%	67%
4	22%	24%	0%	2%	1%	4%	1%	0%
Adj.		0%	0%	0%	0%	0%	0%	0%
Net Adjustments		-5%	-20%	10%	10%	5%	10%	5%
Net Adjusted Price/Acre		\$5,284	\$5,645	\$4,940	\$5,199	\$5,904	\$5,444	\$5,954
Mean Value		\$5,481						
Mean Value(minus extrem		\$5,495						

MARKET DATA COMPARISONS

The following industrial land sales are considered to be the most comparable and current sales data from which to compare to the subject property and have been adjusted accordingly. The following table provides a short summary of the sales. Complete sales analysis is located within the Addenda section of this report.

Sale No	Location	Date of Sale	Size/ Acres	Adj. Price/ Acre
1	SW 70 th & W Van Dorn St	10/29/19	150.12	\$5,284
2	112 th St & Havelock Ave	12/17/19	105.35	\$5,645
3	NW 12 th St & Havelock Ave	09/19/18	180.16	\$4,940
4	NW 84 th St & W Branched Oak Rd	8/28/18	150.19	\$5,199
5	N 14 th St & Rock Creek Rd	12/28/17	147.05	\$5,904
6	NW 84 th St & W Rock Creek Rd	9/29/17	153.32	\$5,444
7	N 14 th St & Agnew Rd	9/11/17	150.51	\$5,954

The above comparable sales indicate a sales range from \$4,940 to \$5,954 per acre, with a mean value of \$5,481 per acre. Eliminating the extremes (Sales 3 and 7) tightens the range from \$5,284 to \$5,904 per acre, with a mean value of \$5,495 per acre.

Sales 1, 2, and 3 are the most recent sales with an adjusted value range from \$4,940 to \$5,645 per acre, with a mean value of \$5,290 per acre

Sales 1, 5, and 7 required the least amounts of adjustments, with an adjusted value range from \$5,284 to \$5,954 per acre, with a mean value of \$5,714 per acre.

The subject property is located in an established agricultural area north of Lincoln with good access to area highways and Interstate-80. The site is generally level and includes good utility.

Final Value Summary

Based on the comparable sales and the overall utility of the site, the appraiser estimates the value of the subject property to be between \$5,600 and \$5,950 per acre, with a most probable value of \$5,900 per acre, illustrated below.

$$137.75 \text{ Acres} \times \$5,900 \text{ per Acre} = \$812,725$$

DESCRIPTION OF THE PROJECT

The project impacting the subject property involves reconstructing a culvert under the adjacent roadway. This project includes a new permanent easement on the subject property as well as additional impacts the subject property associated with cost-to-cure items such as fence and gates.

The subject project appears to have commenced prior to acquisition of the property rights from the subject ownership. This resulted in work being partially completed. Prior to the date of this appraisal. According to the subject ownership, several oral discussions have taken place without resolution of the property rights issues and associated damages.

This appraisal report and analysis will consider the impacts of the proposed property rights acquisition, damages to the remainder, as well as any informal impacts to the property resulting from the project work completed to date.

The description of the taking is taken from the Easement Illustration Map included in this report and the inspection of the subject property.

The subject property Before the Taking includes 137.75 net acres. Based on plans provided by the client, the subject property is proposed to include approximately 0.08 acres of permanent easement and is located near the northeast corner of the site. The permanent easement includes a 36" x 54' round culvert pipe with a concrete headwall on inlet with rock outlet protection. There is also removal and replacement of an existing 18" x 26' driveway culvert pipe.

The appraiser is also aware of impact to the current fence and gate which will require replacement. There are also approximately five chords of firewood/timber which have been removed due to the easement.

There is an informal temporary easement totaling approximately 0.5 acres including piles of trees, brush, and dirt that temporarily inhibits the use of the land.

EFFECT OF THE TAKING

Permanent easements restrict the bundle of rights to the land, are transferrable, and are perpetual. Generally, damages for permanent easements are between 40% and 100% of the underlying land value depending on the intensity of the permanent easement. Permanent easement uses such as underground utilities are typically at the lower end of the damage range, or 40% to 60%. Permanent easements such as those for surface uses like drainage and surface utilities are generally in the middle of the range, or 60% to 75%. More intense uses such as permanent easements for roadway right-of-way, sloping, and drainage are typically in the upper limits of the damage range, or 75% to 100%.

The analyst recognizes that the easement is generally in an existing waterway. However, the incorporation of the current waterway use into future development is speculative and could be graded and/or developed to allow development within the easement areas.

The permanent easement for the subject property is for a county culvert project and is considered to adversely limit the potential use of the area. Therefore, the permanent damages are estimated to be 90% of the underlying land value, calculated as follows:

$$\begin{array}{rclcl} \$5,900/\text{Acre} & \times & 90\% & = & \$5,310/\text{Acre} \\ \$5,310/\text{Acre} & \times & 0.08 \text{ Acres} & = & \$425 \end{array}$$

Fence Estimates

The subject property previously included barbed wire fencing in the area of taking. The client has provided an estimate from American Fence Company in the amount of \$2,985 for the installation of fencing. A copy of the fence estimate is within the Addenda of this appraisal report.

The appraiser has reviewed the fence proposal and provides the following cost support. Based on data from the Marshall and Swift Cost Service, Section 66, page 5, updated to November 2019, a replacement cost of the fencing is summarized as follows:

<u>FENCE</u>		
260 ft at 4 ft/3 strand	X \$5.11 per ft =	\$1,329
Gate (1)	X \$200 per unit (avg)	\$200
	Total	\$1,529
Multipliers	Current	1.02
	Local	1.00
	Total Cost	\$1,559
	Called	\$1,600

Additionally, the Nebraska Department of Transportation (NDOT) provides a current fence schedule (updated to September 5, 2018) which yields the following cost estimate:

<u>FENCE</u>		
16 Rods at 4 ft/3 strand	X \$35.00 per rod =	\$560
Pulls (2)	X \$175 per unit (avg) =	\$350
Ends (2)	X \$205 per unit (avg) =	\$410
Gate (1)	X \$200 per unit (avg) =	\$200
	Total	\$1,520
	Time adjustment (5.5%)	\$1,604
	Called	\$1,600

Based on these three cost estimates, the American Fence Company appears to be the highest indicated cost; however, it is noted that the American Fence cost estimate is also the most detailed and property specific. Because of the unique grade and low level drainageway issues associated with the subject property, the retrofit required, and the small scope of the project; the analyst has relied primarily on the American Fence estimate and this is generally supported by the other estimates. The fencing is considered as additional damages beyond the impact to the underlying land value.

Firewood Estimates

The appraiser is aware of 4-5 chords of firewood that was removed due to easement. The contributory value of timber is included in the underlying land value. The salvage value of timber is typically allowed to the owner. The wholesale value for firewood/timber is typically \$50/chord, calculated as follows:

$$5 \text{ chords} \times \$50 = \$250$$

The appraiser notes that there is additional standing timber of 4-5 additional chords of firewood that could be removed at a later date.

Informal Temporary Easement

The appraiser is aware of an informal temporary easement which includes 0.5 acres in and around the area of taking. This includes piles of trees and dirt that temporarily inhibit the value and use of the land. The temporary damages are estimated to be 10% of the underlying land value, calculated as follows:

$$\begin{array}{rcl} \$5,900/\text{Acre} & \times & 10\% & = & \$590/\text{Acre} \\ \$590/\text{Acre} & \times & 0.50 \text{ Acres} & = & \$295 \end{array}$$

In the appraiser's opinion, there are no other adverse effects to the property as a result of the proposed easements.

SUMMARY OF DAMAGES

Estimated Damages to the Remainder:	\$425
Other Damages:	
Fence	\$2,985
Firewood	\$250
Informal Temporary Easement	\$295
Total	<u>\$3,955</u>
Called	\$4,000

SUMMARY OF BEFORE AND AFTER VALUATIONS

Estimated Market Value Before the Taking:	\$812,725
Total Damages to the Remainder:	<u>\$425</u>
Estimated Market Value After the Taking:	\$812,300
Called:	\$812,300

TOTAL COMPENSATION

Permanent Easement:	\$425
Fence Estimate:	\$2,985
Firewood:	\$250
Informal Temporary Easement:	<u>\$295</u> <i>>495</i>
Total:	\$3,955
Called:	\$4,000

Project: Lancaster County Culvert Project
B - 187

**SUMMARY-PARTS TAKEN & DAMAGES
(STATE RULE-NEBRASKA STATUTE)**

Land Value - Before Taking	\$812,725
Value of Part Taken - Fee Taking	
0.00 Acre x \$5,900 Acre x 0% Damages =	\$0
Value of Part Taken - Permanent Easement	
0.08 Acre x \$5,900 Acre x 90% Damages =	\$425
Less Total Value of Parts Taken	<u>\$425</u>
Equals: Remainder Value Before Taking	\$812,300
Less: Remainder Value After Taking	<u>\$812,300</u>
Equals: Damages to Remainder	\$0
Less Special Benefits to Remainder	<u>\$0</u>
Equals: Net Damages to Remainder	\$0
Plus: Value of Parts Taken	\$425
Plus: Other Compensation	
Fence Estimate	\$2,985
Firewood	\$250
Informal Temporary Easement	
0.50 Acre x \$5,900 Acre x 10% Damages =	\$295
Landscaping	<u>\$0</u>
Total Indicated Compensation	\$3,955
Called	\$4,000

RECAPITULATION OF PART TAKEN AND DAMAGES

Fee Taking	
0 Acre x \$5,900 Acre x 0% Damages =	\$0
Permanent Easement - Lancaster County	
0.08 Acre x \$5,900 Acre x 90% Damages =	\$425
Damages to Remainder	
Other Compensation	
Fence Estimate	\$2,985
Firewood	\$250
Informal Temporary Easement	
1 Acre x \$5,900 Acre x 10% Damages =	<u>\$295</u>
Landscaping	\$0
Total	\$3,955
Called	\$4,000

LEASE DATA

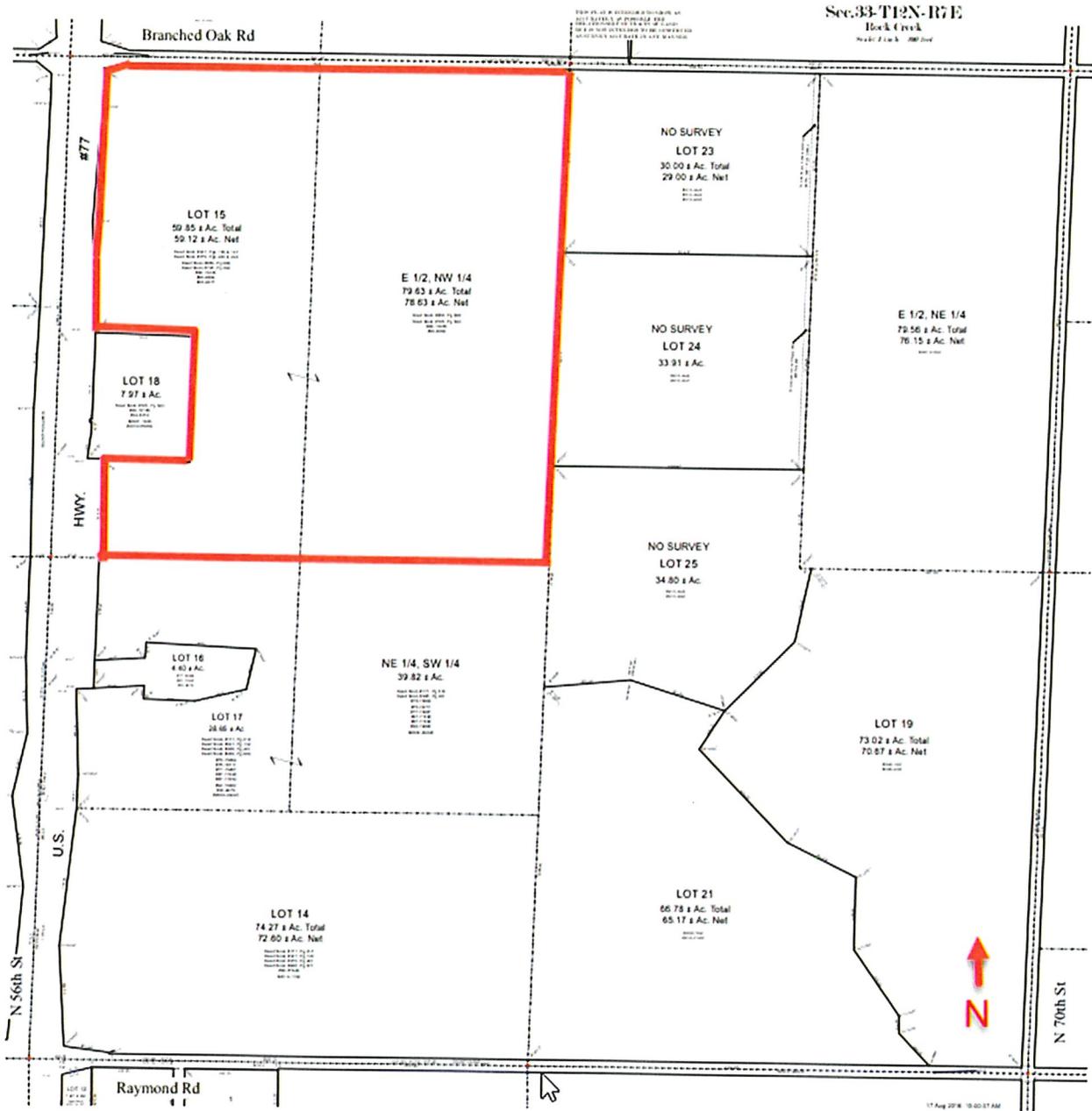
Lessee: The appraiser is not aware of any lease agreements for the subject property.
Type and Length of Lease: N/A
Terms: N/A
Lessee's Interest: N/A

PROPERTY INSPECTION REPORT

Owner or Designated Representative: Mr. Philip R. Pfeiffer
Owner
Address of Owner or Designated Representative: 15400 N. 56th St.
Lincoln, NE 68514
Date of "Offer to Accompany" and to Whom Offered: November 12, 2019
Mr. Philip R Pfeiffer
Date of Property Inspection and Who Accompanied Appraiser: November 18, 2019
Mr. Philip R. Pfeiffer
Property Owner's Reason for Declining Offer and Date Decline: N/A
Additional Appraisal Comments: The analyst met onsite with property owner, Philip R. Pfeiffer. Various concerns were expressed by Philip R. Pfeifer during the inspection. These concerns included the informal temporary easement, replacement of fence and gate, trespassing of property before permission was granted, and the piles of firewood.

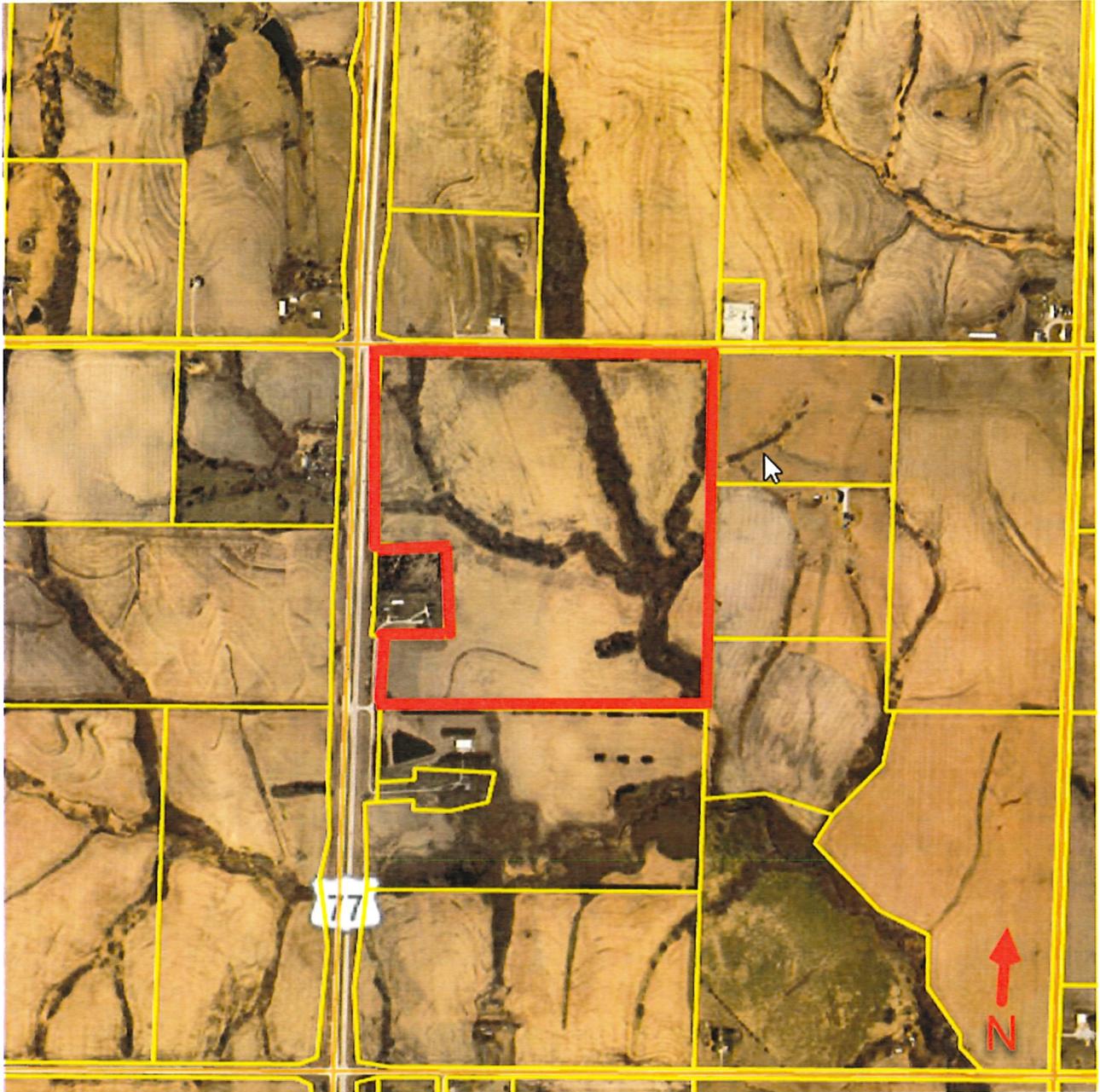
Project: Lancaster County Culvert Project
B-187

PLAT MAP



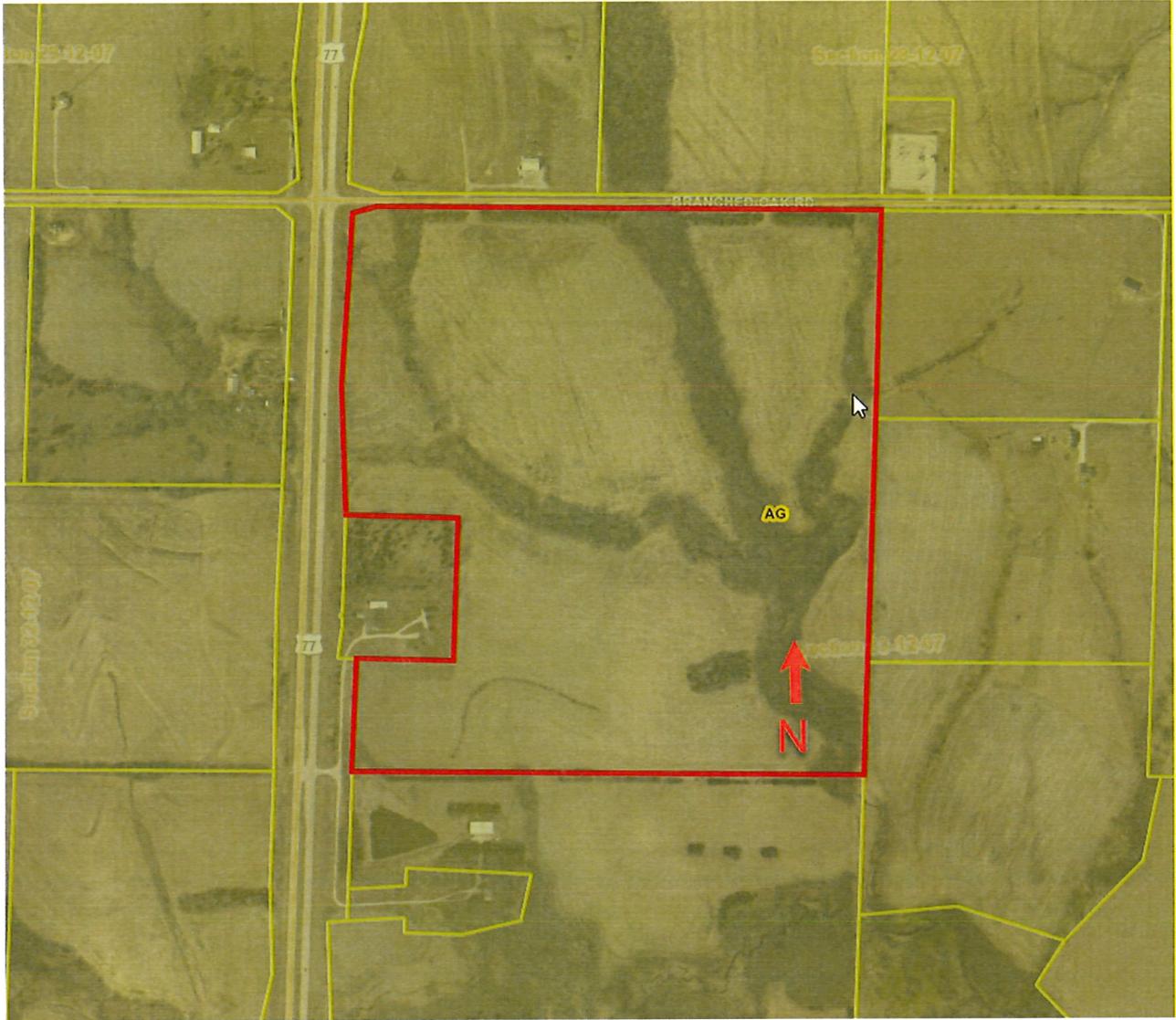
Plat map provided by the Lancaster County Engineering Department database. Outlining added by the analyst for illustrative purposes only and is not considered to be at scale. The subject property is outlined in red.

AERIAL MAP



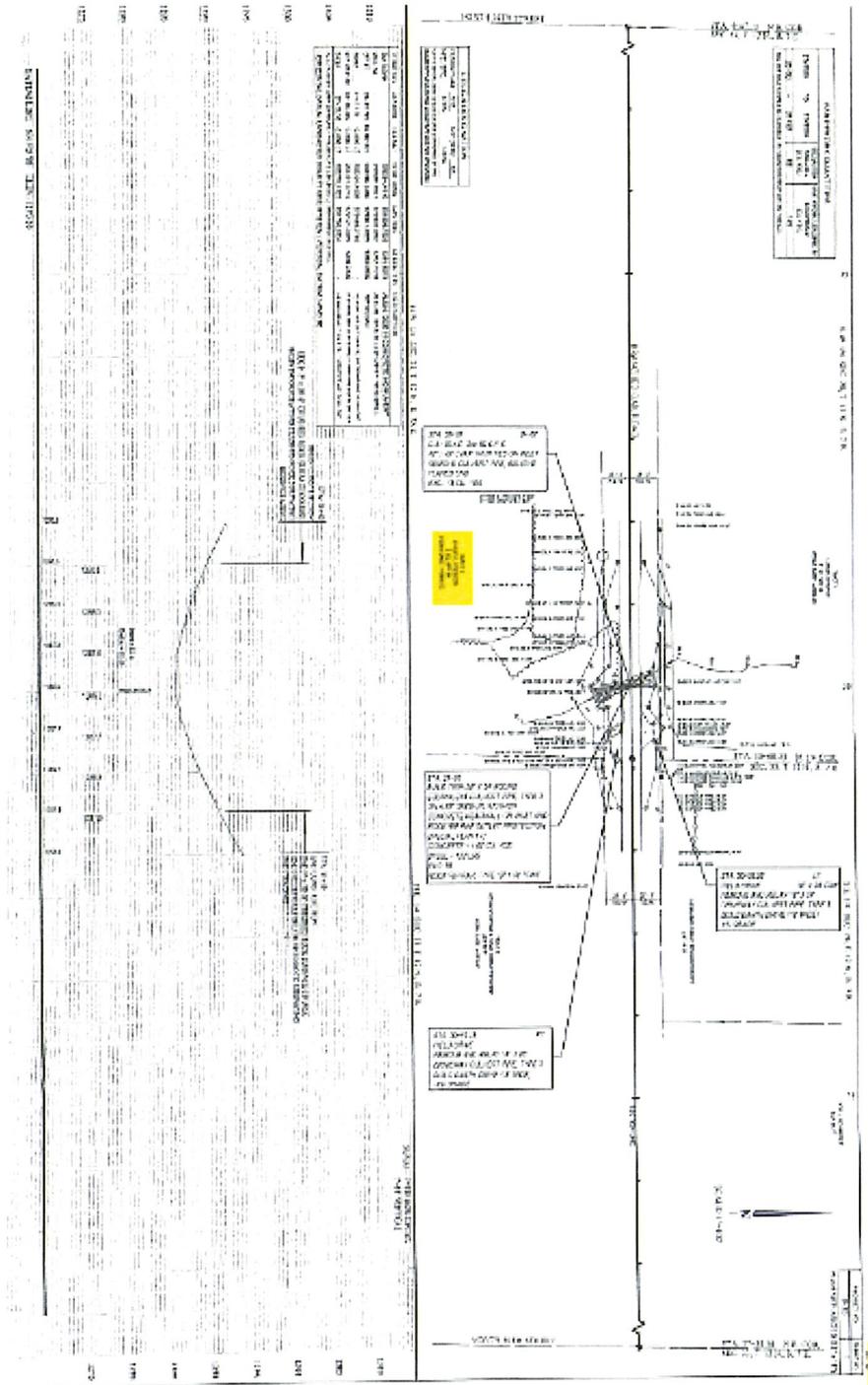
Aerial map provided by the Lincoln/Lancaster County GIS Mapping Application. Outlining added by the analyst for illustrative purposes only and is not considered to be at scale. The subject property is outlined in red.

ZONING MAP



Zoning map provided by the Lincoln/Lancaster County GIS Mapping Application. Outlining added by the analyst for illustrative purposes only and is not considered to be at scale. The subject property is outlined in red.

EASEMENT ILLUSTRATION – S-147



The illustration was provided by the Lancaster County Engineering Department.

EASEMENT DESCRIPTION – B-187

Permanent Easement
B-187
Tract 2

A part of the E ½ of the NW ¼ of Section 33, Township 12 North, Range 7 East of the 6th Principal Meridian, Lancaster County, Nebraska, more particularly described as follows:

Referring to the Northeast Corner of said E ½ of the NW ¼; thence with an assumed bearing of South 02 Degrees, 01 Minutes, 29 Seconds West with the east line of said E ½ of the NW ¼, a distance of 33.01 feet to the point of beginning, said point being located 33.00 feet south of, as measured perpendicular to, the north line of said E ½ of the NW ¼; thence continuing on aforesaid bearing of South 02 Degrees, 01 Minutes, 29 Seconds West with the east line of said E ½ of the NW ¼, a distance of 12.00 feet to a point; thence North 89 Degrees, 30 Minutes, 01 Seconds West, and parallel with the north line of said E ½ of the NW ¼, a distance of 37.09 feet to a point; thence South 51 Degrees, 50 Minutes, 23 Seconds West, a distance of 32.02 feet to a point; thence North 89 Degrees, 30 Minutes, 01 Seconds West, and parallel with the north line of said E ½ of the NW ¼, a distance of 25.00 feet to a point; thence North 62 Degrees, 56 Minutes, 07 Seconds West, a distance of 55.90 feet to a point; thence North 89 Degrees, 30 Minutes, 01 Seconds West, and parallel with the north line of said E ½ of the NW ¼, a distance of 50.00 feet to a point; thence North 81 Degrees, 31 Minutes, 51 Seconds West, a distance of 50.49 feet to a point, said point being located 33.00 feet south of, as measured perpendicular to, the north line of said E ½ of the NW ¼; thence South 89 Degrees, 30 Minutes, 01 Seconds East, and parallel with the north line of said E ½ of the NW ¼, a distance of 237.41 feet to the point of beginning.

Containing 0.08 acres, more or less.

F:\ROW\Legal Descriptions\Culvert Bridge Deeds & Perm. Easements\B\B-187 Tract2PE.docx

The easement description was provided by the Lancaster County Engineering Department.

**PHOTOGRAPHS OF PRINCIPAL IMPROVEMENTS AND/OR
FEATURES AFFECTING VALUE ESTIMATE**



Easement Area: Looking west along north edge from northeast corner.



Easement Area: Looking south from Branched Oak Road at area of taking.

Photographs (Continued)



Easement Area East Edge: Looking south from Branched Oak Road at area of taking.



Easement Area West Edge: Looking southwest from Branched Oak Road at area of taking.

Photographs (Continued)



Shows wood pile outside area of taking.



Shows wood pile outside area of taking.

Photographs (Continued)



Looking east on Branched Oak Road.



Looking west on Branched Oak Road.

COPY OF LETTER OF INTRODUCTION AND OFFER TO ACCOMPANY APPRAISER



Thomas W. Kubert, MAI, CCIM
Lincoln Office: (531) 500-0890 ikubert@kubertappraisal.com 6001 South 58th Street, Suite F, Lincoln, NE 68516

November 12, 2019

Mr. Philip R. Pfeiffer
15400 North 56th Street
Lincoln, NE 68514

Re: Property: 15400 North 56th Street
Owner: Philip R. Pfeiffer
Project: Lancaster County Culvert Project: B-187, Tract 2
KAG File: 19-0517

Dear Mr. Pfeiffer,

Kubert Appraisal Group has been engaged by the Lancaster County Engineering Department to provide appraisal services related to the above referenced project. Lancaster County records indicate that you have an interest in the above referenced property, which will be subject to property rights acquisition in association with the above referenced project.

The project includes potential right-of-way taking, permanent and/or temporary easements needed to construct and operate proposed public improvements in the area of the subject property. Specifically, the subject property will be impacted by the following proposed acquisitions:

- Easement B-187: Permanent easement for .08 acres.

A copy of the metes and bounds description of the proposed acquisition areas, as well as maps showing the areas is included with this correspondence.

As a part of the appraisal process and on behalf of the client, I will estimate the market value of the property rights to be acquired and estimate the loss in value (damages) sustained by your property due to the proposed acquisition.

Project: Lancaster County Culvert Project
B-187

As part of the appraisal process, we will be visiting your site to inspect the proposed easement area and any other areas impacted by the proposed acquisition. At this time, I am offering you the opportunity to be present at the inspection to discuss the impacts of the proposed acquisition and/or the acquisition process. If you are not present at the inspection, we will limit the site inspection to a viewing from the public right-of-way and complete the appraisal process based on that level of inspection.

If you wish to be present on the day I inspect the project area within your property, please contact me at (531) 500-0890 prior to November 22, 2019 to schedule an inspection time.

I appreciate your assistance with this phase of the acquisition process.

Sincerely,



Thomas (Tom) W, Kubert, MAI, CCIM
Nebraska Certified General Appraiser #CG950191
Kubert Appraisal Group, PC

QUALIFICATIONS OF APPRAISER
Thomas W. Kubert, MAI, CCIM

EXPERIENCE

Kubert Appraisal Group, P.C.
President, 2018 – Current
Staff Appraiser, 2018 - Current
Great Plains Appraisal Company, Lincoln, Nebraska
President, 2007-2018
Staff Appraiser, Commercial Division 1992-2018
Lancaster County Assessors Office, Lincoln, Nebraska
Sr. Residential Appraiser, Residential Division 1993-1994
Staff Appraiser, Residential Division 1992-1993
Listing Technician, Residential Division 1991-1992

Extensive experience since 1991 in the appraisal of commercial, industrial, agricultural, residential, and special-purpose properties. Primary experience related to general appraisal, real property tax, condemnation, and litigation issues.

LICENSES

Nebraska Real Estate Appraiser – 1995-Current
- Certified General Appraiser CG 950191
Nebraska Real Estate Brokers License – 2007-Current
- Brokers License 20070663
Iowa Real Estate Appraiser – 2018-Current
- Certified General Appraiser CG 03616

PROFESSIONAL AFFILIATIONS

Appraisal Institute - MAI Designation - 2002
Realtors Association of Lincoln - REALTOR®-Appraiser Member - 2003
CCIM Institute (Certified Commercial Investment Member Institute) – CCIM Designation 2006
Nebraska Department of Revenue, Property Assessment Division
- County Assessor/Deputy Assessor Certification –2012 to Current
o Certificate 120801
Nebraska Real Property Appraiser Board - 2011 to 2015
- 1st Congressional District Representative
- Association of Appraisal Regulatory Officials
Nebraska Department of Roads
Right of Way Division – Approved Appraiser List for All Appraisals and Appraisal Reviews
Lancaster County Board of Equalization
- Tax Equalization Coordinator, 2003-Current
- Referee Coordinator. 2005-Current
- Assistant Coordinator, 1997-2004
- Referee – 1995-Current

EDUCATION

University of Nebraska-Lincoln, Lincoln, Nebraska
Bachelor of Science, Business Administration 1990
Appraisal Institute - Coursework
"Standards of Professional Practice, Part C - Course 430" - 2000
"Report Writing and Valuation Analysis - Course 540" - 1998
"Advanced Applications - Course 550" - 1997
"Advanced Sales Comparison & Cost Approaches - Course 530" - 1997
"Standards of Professional Practice, Parts A & B - Course 410/420" - 1996

QUALIFICATIONS OF APPRAISER
Thomas W. Kubert, MAI, CCIM
(Page 2)

EDUCATION (Continued)

Appraisal Institute – Coursework

- "Highest & Best Use and Market Analysis - Course 520" - 1996
- "Advanced Income Capitalization - Course 510" - 1995
- "Basic Income Capitalization - Course 310" - 1994
- "Residential Valuation" - 1992
- "Real Estate Appraisal Methods" - 1991
- "Uniform Appraisal Standards for Federal Land Acquisitions; Practical Applications" - 2017
- "Eminent Domain and Condemnation" – 2016

Appraisal Institute – Seminars

- "Honing In: State of the Industry and Professional Development" - 2017
- "Online Cool Tools: New Technology for Real Estate Appraisers" - 2016
- "Analyzing Tenant Credit Risk and Commercial Lease Analysis" – 2012
- "Business Practices and Ethics" – 2012/2017
- "Real Estate Finance Statistics and Valuation Modeling" - 2012
- "Effective Appraisal Report Writing" – 2011
- "Uniform Standards of Professional Appraisal Practice Update" – 2011
- "Uniform Standards of Professional Appraisal Practice Update" – 2010
- "Appraisal Curriculum Overview - 2010
- "Appraising Distressed Commercial Real Estate - 2009
- "Forecasting Revenue" – 2009
- "Introduction to Valuing Green Buildings" – 2008
- "Appraisal Challenges: Declining Markets and Sales Concessions" – 2008
- "Uniform Standards of Professional Appraisal Practice Update" – 2008
- "Business Practice and Ethics – Course 420" - 2007
- "Litigation Skill for the Appraiser: An Overview" - 2007
- "Uniform Appraisal Standards for Federal Land Acquisitions" - 2006
- "Market Analysis and the Site to Do Business" - 2005
- "Building Transferable Skills Sets Seminar" - 2005
- "Scope of Work: Expanding Your Range of Services" - 2004
- "Loss Prevention Program for Real Estate Appraisers" - 2004
- "Subdivision Analysis" - 2003
- "The Road Less Traveled: Special Purpose Properties" - 2003
- "Appraisal Consulting: A Solutions Approach for Professionals" - 2003
- "Appraisal in Litigation" - 2002
- "Appraising Environmentally Contaminated Properties" - 2002
- "Attacking and Defending an Appraisal in Litigation" - 2002
- "Eminent Domain and Condemnation Appraising" - 2001
- "Case Studies in Commercial Highest and Best Use" - 2000
- "Demonstration Appraisal Report Writing" - 1998
- "Litigation Skills for the Appraiser" - 1997
- "Analyzing Operating Statements" – 1997

QUALIFICATIONS OF APPRAISER
Thomas W. Kubert, MAI, CCIM
(Page 3)

EDUCATION (Continued)

- Nebraska Real Property Appraisal Board
 - "Ed Tour 2009" -2009
 - "Standard 3 Review Training Session" - 2009
 - "Standard 3 Review Training Session" - 2007
- The Appraisal Foundation
 - "State Investigator Training – Level 1" – 2013
 - "State Investigator Training – Level 2" - 2013
- The American Society of Farm Managers and Rural Appraisers
 - "Appraisal Review Under Uniform Standards for Federal Land Acquisitions" –Course A-380 – 2007
- CCIM Institute
 - "Ethics Course Online Seminar" - 2008
 - "Core Concept Review Course" - 2006
 - "Investment Analysis for Commercial Investment Real Estate- Course CI104" – 2006
 - "User Decision Analysis for Commercial Investment Real Estate – Course CI103" – 2006
 - "Market Analysis for Commercial Investment Real Estate– Course CI102" – 2005
 - "Financial Analysis for Commercial Investment Real Estate– Course CI101" - 2005
- Southeast Community College
 - "Real Estate Law" - 1996
 - "Real Estate Investments" - 1996
 - "Real Estate Finance" - 1995
 - "Real Estate Appraisal" - 1991
- Other Education Providers
 - American Bankers Association
 - "Going Concern Appraisals; Understanding Tangible and Intangible Assets" - 2011
 - Crew Midwest
 - "2013 Commercial Real Estate Workshop" - 2013
 - "2012 Commercial Real Estate Workshop" - 2012
 - International Association of Assessing Officers
 - "CAMA Valuation Model Building" Course 305 - Residential - 1993
 - International Right of Way Association
 - "Reviewing Appraisals in Eminent Domain" –Course 410 - 2006
 - The Moore Group
 - "Uniform Standards of Professional Appraisal Practice Update" - 2018
 - "Uniform Standards of Professional Appraisal Practice Update" - 2016
 - "Report Writing Update and Case Studies" - 2015
 - "Nebraska Supervisory Appraiser and Trainee Appraiser Course" -2015
 - "Uniform Standards of Professional Appraisal Practice Update" - 2014
 - "Uniform Standards of Professional Appraisal Practice Update" – 2013
 - "Uniform Standards of Professional Appraisal Practices" - 2006
 - "Uniform Standards of Professional Appraisal Practices" – 1991
 - McKissock
 - "The Green Guide to Appraising" - 2013

QUALIFICATIONS OF APPRAISER
Thomas W. Kubert, MAI, CCIM
(Page 4)

EDUCATION (Continued)

Larabee School of Real Estate

"Protecting Your Clients' Health – Risks Exposed" 0314R - 2017

"Everyday Ethics in Real Estate" 0845R - 2017

"Contracts 0742R" - 2015

"Fair Housing and Real Estate" – 2012

"Ethical Obligations to Clients and Customers" – 2012

"License Law / Agency Review" - 2011

"Nebraska Agency" - 2009

"Fair Housing" - 2008

"Sales and Brokerage" - 2007

"Writing the Narrative Report" - 1995

Midwest Appraisers Association

"Uniform Standards of Professional Appraisal Practice" – 7 Hour Update - 2004

State of Nebraska Real Property Appraiser Board



Hereby certifies that: THOMAS W KUBERT

KUBERT APPRAISAL GROUP PC
6001 S 58TH ST STE F
LINCOLN, NE 68516-3644

Is credentialed in the State of Nebraska as a:

Certified General Real Property Appraiser

Holding credential number: CG950191

Issued on: Jan 01, 2019

Set to expire on: Dec 31, 2020

Nebraska Real Property Appraiser Board Director: _____

A handwritten signature in black ink, appearing to read "Tyler N. Kohy", is written over a horizontal line.

All address changes, business or residence, must be reported to the Real Property Appraiser Board immediately.

This Credentialing Card is proof that such person is credentialed under the Real Property Appraiser Act unless credential has been canceled, surrendered, suspended, or revoked.

Nebraska Real Property Appraiser Board
301 Centennial Mall South, First Floor PO Box 94963
Lincoln, Nebraska 68509-4963
Phone: 402-471-9015 Fax: 402-471-9017 www.appraiser.ne.gov

Administrative Identification Number:	7295-2019	Registration Fee Paid:	\$550.00
Random Fingerprint Audit Program Fee Paid:	\$10.00	Federal Registry Fee Paid:	\$80.00

LANCASTER COUNTY APPRAISAL CARD

Parcel ID: 19-33-100-002-000

Tax Year: 2019

Run Date: 11/18/2019 9:30:57 AM

Page 1 of 2

OWNER NAME AND MAILING ADDRESS

PFEIFFER, PHILIP R
15400 N 56 ST
LINCOLN, NE 68514

Additional Owners
No.

PROPERTY SITUS ADDRESS

GENERAL PROPERTY INFORMATION

Prop Class: Aq Unimproved
Primary Use: Agricultural
Living Units:
Zonina: AG-Agriculture District
Nbhd: 3700N - Rural 3700N
Tax Unit Grp: 0030
Schl Code Base: 55-0145 Waverly
Exemptions:

Flags:

PROPERTY FACTORS

GBA: 0
NRA:
Location:
Parking Type:
Parking Quantiv:

LEGAL DESCRIPTION

S33, T12, R7, 6th Principal Meridian, E1/2 NW &
LOT 15 NW

SALES INFORMATION

Date	Type	Sale Amount	Validity	Multi	Inst.Type	Instrument #
12/23/1992	Vacant	\$6,150	Disqualified		Warranty Deed	1993009677

BUILDING PERMITS

Number	Issue Date	Amount	Status	Type	Description
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INSPECTION HISTORY

Date	Time	Process	Reason	Appraiser	Contact-Code
04/10/2018	12:27 PM	Field Review - 08	Aq Field Check	SAB	
01/24/2018	7:32 AM	Desktop Review, Orthos - 10	Data Verification	CEE	
04/30/2010		Field Review - 08	Final Review	JAJ	
03/26/2010	1:55 PM	Field Review - 08	General Review	DFM	
11/18/2008		Field Review - 08	Final Review	CDB	

RECENT APPEAL HISTORY

Year	Level	Case #	Status	Action
------	-------	--------	--------	--------

ASSESSED VALUE HISTORY

Year	Land	Building	Total
2019	\$413,200	\$0	\$413,200
2018	\$451,500	\$0	\$451,500
2017	\$451,500	\$0	\$451,500
2016	\$455,700	\$0	\$455,700
2015	\$434,300	\$0	\$434,300

APPRAISED VALUES

	Land	Building	Total	Method
Current	\$0	\$0	\$0	COST
Prior	\$0	\$0	\$0	COST
Cost	\$0	Market	GRM	\$0
Income	\$0	MRA	Ovr	

MARKET LAND INFORMATION

Method	Type	AC/SF/Units	Inf1	Fact1	Inf2	Fact2	InfC	FactC	Avg Unit Val	Land Value
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Total Acres 137.68 GIS SF 5997354

Mkt Land Total \$0
Taxable Aq Land Total \$413,152

LANCASTER COUNTY APPRAISAL CARD

Parcel ID: 19-33-100-002-000

Tax Year: 2019

Run Date: 11/18/2019 9:30:57 AM

Page 2 of 2

AGRICULTURAL LAND						
Ag Type	Ag Acres	Soil Unit	LCG	Govt Prog	Adj Code	Ag Value
D-Dryland	9.56	7206	1D			46,610
D-Dryland	4.11	7231	1D			20,017
D-Dryland	0.69	7774	2D			2,915
D-Dryland	52.31	7644	3D			184,375
D-Dryland	2.55	7501	3D1			10,220
D-Dryland	11.30	7666	3D1			45,333
D-Dryland	6.56	7867	4D			20,910
D-Dryland	16.56	7466	4D1			54,635
G-Grassland/Pasture	0.31	7206	1G		GT1	663
G-Grassland/Pasture	0.15	7231	1G		GT1	312
G-Grassland/Pasture	0.07	7774	2G		GT1	129
G-Grassland/Pasture	1.68	7644	3G		GT1	2,357
G-Grassland/Pasture	0.73	7666	3G1		GT1	1,237
G-Grassland/Pasture	0.28	7466	4G1		GT1	315
W-Waste	0.62	7231	W			461
W-Waste	5.71	7466	W			4,284
W-Waste	0.16	7501	W			119
W-Waste	2.50	7644	W			1,877
W-Waste	2.05	7666	W			1,537
W-Waste	0.25	7750	W			190
W-Waste	1.53	7774	W			1,151
W-Waste	18.01	7867	W			13,507

AGRICULTURAL LAND SUMMARY			
Category	Acres	Category	Value
Total Aq Acres	137.68	Total Aq Appraised	550,870
Drv	103.63	Aq Appr Per Acre Value	4,001
Grass	3.21		
Irrigated	0.00	Total Aq Assessed	413,152
Waste	30.83	Aq Assd Per Acre Value	3,001
Homesite	0.00	Drv	385,014
Farmsite	0.00	Grass	5,013
Commercial Site	0.00	Irrigated	0
RROW	0.00	Waste	23,126
Total Acres	137.68		

COMMENTS

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Project: Lancaster County Culvert Project B-187

Project: Lancaster County Culvert Project B - 187

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Lancaster CTO - Property Tax Information



[Home](#) > [County Treasurer](#) > [Property Information Search](#) > Property Tax Information

Rachel Garver
Lancaster County Treasurer

My Cart

Property Tax Information

Tax Year: 2018 Roll: Real Estate Parcel: 19-33-100-002-000

Owner: PFEIFFER, PHILIP R
Owner Address: 15400 N 56 ST City: LINCOLN, NE 68514
Situs Address: 999999 **NO SITUS** ST City: LINCOLN

Tax District: 0030 RURAL Tax Rate: 1.7048220 %
Property Class: A2 AG UNIMPROVED

Legal Description: S33, T12, R7, 6TH PRINCIPAL MERIDIAN, E1/2 NW & LOT 15 NW

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

Property Payment Calculator

Payment Date:

No Payment is Due.

Property Tax History

Year	Owner	Tax Value	Tax Amount	Paid Tax	Paid Int	Paid Fee	Owed Tax+Fee	Tax Sale
<u>2018</u>	PFEIFFER, PHILIP R	451,500	7,228.58	7,228.58	0.00	0.00	0.00	No
<u>2017</u>	PFEIFFER, PHILIP R	451,500	7,263.88	7,263.88	0.00	0.00	0.00	No
<u>2016</u>	PFEIFFER, PHILIP R	455,700	7,413.00	7,413.00	0.00	0.00	0.00	No
<u>2015</u>	PFEIFFER, PHILIP R	434,300	7,041.80	7,041.80	0.00	0.00	0.00	No
<u>2014</u>	PFEIFFER, PHILIP R	402,100	6,572.28	6,572.28	0.00	0.00	0.00	No
<u>2013</u>	PFEIFFER, PHILIP R	347,000	5,772.94	5,772.94	0.00	0.00	0.00	No
<u>2012</u>	PFEIFFER, PHILIP R	246,800	4,092.92	4,092.92	0.00	0.00	0.00	No
<u>2011</u>	PFEIFFER, PHILIP R	228,200	3,768.58	3,768.58	0.00	0.00	0.00	No
<u>2010</u>	PFEIFFER, PHILIP R	177,600	3,017.54	3,017.54	69.25	0.00	0.00	No
<u>2009</u>	PFEIFFER, PHILIP R	177,600	2,983.62	2,983.62	0.00	0.00	0.00	No
<u>2008</u>	PFEIFFER, PHILIP R	149,375	2,511.82	2,511.82	29.38	0.00	0.00	No
<u>2007</u>	PFEIFFER, PHILIP R	125,846	2,140.76	2,140.76	14.37	0.00	0.00	No
<u>2006</u>	PFEIFFER, PHILIP R	134,235	2,383.82	2,383.82	115.80	0.00	0.00	No
<u>2005</u>	PFEIFFER, PHILIP R	107,470	2,002.18	2,002.18	182.74	0.00	0.00	No

•

<https://www.lincoln.ne.gov/asp/cnty/cto/property.aspx#Calc=true&Hist=true>

1/1

Neighborhood/Area Description

The subject area is generally a rural area which includes rural residential acreages and agriculture uses located in north central Lancaster County, Nebraska.

Boundaries: The general boundaries are Northwest 27th to the west, North 70th Street to the east, Saunders county to the north and the city of Lincoln to the south.

Zoning: The neighborhood is primarily zoned AG – Agriculture District. The Village of Davey will have their own zoning district within their one-mile border.

Floodplain: The area includes minimal amounts of floodplain with the closest being in the southeast corner.

Wetlands: The area of north Lancaster County includes sections of designated Nebraska Eastern Saline Wetlands, Critical Tiger Beetle Habitat, and Endangered and Threatened Species. The wetlands include approximately 4,000 acres in Lancaster County and Saunders County. The wetlands are generally found in floodplain swales and within the drainages of Rock Creek, Little Salt Creek, and Salt Creek.

Lancaster County includes the Salt Creek tiger beetle found only in the saline wetlands of this county. The tiger beetle in October of 2005 was listed by the U.S. Fish and Wildlife Services as an endangered species under the federal Endangered Species Act.

Transportation: The major north-south arterial roadways in the neighborhood include Nebraska Highway 79 and U.S. Highway 77. Highway 77 provides access from northeast Lincoln north to the Lancaster County line and to greater Nebraska. This is a paved four-lane divided highway from Lincoln north to the county line and beyond.

Highway 79 is a paved two-lane state highway starting near northwest Lincoln and travels northwest to the Lancaster County line and to greater Nebraska. Both highways provide good access to the City of Lincoln and the north part of Lancaster County.

North 14th Street is another north-south arterial through the neighborhood that is a paved two-lane roadway. North 14th Street provides access from the north edge of the Lincoln city limits north to the Lancaster County line. Other north-south roadways in the area are typical gravel county roads and include Northwest 40th, Northwest 27th, Northwest 12th, North 1st, North 27th, and North 40th Streets.

Paved east-west roadways include Agnew Road, Raymond Road, and Waverly Road. However, none of these roadways are paved across the entire neighborhood. Many of the east-west roadways are typical gravel county roads, with some areas of dirt roads or minimum maintenance roads.

Land Users: Since the area is primarily rural in nature, the predominant uses include rural acreages, homestead sites associated with agriculture, and agriculture. The south edge of the neighborhood is seeing some development pressure as the city of Lincoln continues to expand.

Comparable Land Sales

Land Sale 1

Location:	Northwest Corner of Southwest 70 th and West Van Dorn Street, Lancaster County, Nebraska
Parcel Identification Number:	04-35-401-002-000
Legal Description:	The Northwest Quarter of the Southeast Quarter (SE ¼) and Irregular Tract Lot Eighteen (18) and Lot 2, Giles Addition, a Subdivision, all in Section Thirty-Five (35), Township Ten (10) North, Range Five (5), East of the 6 th P.M., in Lancaster County, Nebraska
Grantor:	Sharon Ann Genthe and Lynette Joyce Lewis, Successor Co Trustees
Grantee:	1640, LLC
Instrument:	Trustee's Deed
Instrument Number:	2019-043610
Date of Sale:	October 29, 2019
Sale Price:	\$835,000
Land Size:	150.12 Acres
Unit Price:	\$5,562 per Acre
Zoning:	AG-Agriculture District
Frontage:	2,215 Ft. – West Van Dorn 2,195 Ft. – Southwest 70 th Street
Floodplain:	None
Confirmation:	Assessor/Register of Deeds/521 Statement
Comments:	The sale is located near the northwest corner of Southwest 70 th and West Van Dorn Street. The site is approximately 2.5 miles west of Lincoln city limits. West Van Dorn street is paved.

Project: Lancaster County Culvert Project
B-187

Land Sale 1 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 1

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	29.44	20%	Dryland	125.45	84%
2	39.70	27%	Grassland	20.15	13%
3	41.55	29%	Irrigated	0.00	0%
4	34.92	24%	Waste	4.52	3%
Total	145.61	100%	Total	150.12	100%
Waste	4.51				
Total	150.12				

Project: Lancaster County Culvert Project
B-187

Land Sale 2

Location: Near the Northeast Corner of North 112th Street and Havelock Avenue.

Parcel Identification Number: 23-07-200-006-000

Legal Description: Lots 16, 17, and 18, Irregular Tracts Located in the North Half of Section 7, Township 10 North, Range 8 East of the 6th P.M., Lancaster County, Nebraska (Full metes and bounds legal description retained in the file of Kubert Appraisal Group).

Grantor: Kurt Allan Christiansen (Full Grantor name retained in the file of Kubert Appraisal Group)

Grantee: Oak Valley Development, LLC

Instrument: Trustee's Deed

Instrument Number: 2019-000052

Date of Sale: December 17, 2018

Sale Price: \$721,716

Land Size: 105.35 Acres

Unit Price: \$6,851 per Acre

Zoning: AG – Agriculture District

Frontage: 1,108 Feet – North 112th Street
1,549 Feet – Havelock Avenue

Floodplain: 1.7%

Confirmation: Assessor/Register of Deeds/521 Statement

Comments: The sale is located near the northeast corner of 112th Street and Havelock Avenue. The site is approximately 1.25 miles east of Lincoln city limits. There is an underground pipeline easement that appeared after the sale.

Land Sale 2 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 2

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	44.76	42%	Dryland	99.83	0%
2	0.00	0%	Grassland	5.52	95%
3	60.59	58%	Irrigated	0.00	5%
4	0.00	0%	Waste	0.00	10%
Total	105.35	100%	Total	105.35	110%
Waste	0.00				
Total	105.35				

Project: Lancaster County Culvert Project
B-187

Land Sale 3

Location: Southwest Corner of Northwest 12th Street and West Little Salt Road., Lancaster County, Nebraska

Parcel Identification Number: 13-09-200-004-000

Legal Description: Lots 14 and 20, Irregular Tracts in the East Half of Section 9, Township 12 North, Range 6 East of the 6th P.M., Lancaster County, Nebraska

Grantor: Susan L Cihal Revocable Trust

Grantee: Mark A. Masek and Rave M. Masek

Instrument: Trustee's Deed

Instrument Number: 2018037528

Date of Sale: September 19, 2018

Sale Price: \$777,900

Land Size: 180.16 Acres

Unit Price: \$4,318 per Acre

Zoning: AG – Agriculture District

Frontage: 3,692 Feet. – Northwest 12th Street
2,613 Feet – West Little Salt Road

Floodplain: None

Confirmation: Assessor/Register of Deeds/521 Statement

The sale is located near the southwest corner of Northwest 12th Street and West Little Salt Road. The site is approximately 9.25 miles north of Lincoln city limits, approximately 4.5 miles northeast of the Raymond township, and is directly bordered by Raymond Central High School to the west.

Project: Lancaster County Culvert Project
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Land Sale 3 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 3

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	3.54	2%	Dryland	175.09	97%
2	30.52	17%	Grassland	0.05	0%
3	138.26	79%	Irrigated	0.00	0%
4	2.82	2%	Waste	5.02	3%
Total	175.14	100%	Total	180.16	100%
Waste	5.02				
Total	180.16				

Project: Lancaster County Culvert Project
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Land Sale 4

Location: Near Northeast Corner of Northwest 84th and West Branched Oak Road, Lancaster County, Nebraska

Parcel Identification Number: 06-26-300-003-000

Legal Description: Lot 6, of Irregular Tracts, Located in the Southwest Quarter of Section 26, Township 12 North, Range 5 East of the 6th P.M., Lancaster County, Nebraska.

Grantor: Joyce M. Hansen and Paul Hansen

Grantee: Charles Barry and McKenzie P. Barry

Instrument: Joint Tenancy Warranty Deed

Instrument Number: 2018-036129

Date of Sale: August 28, 2018

Sale Price: \$682,500

Land Size: 150.19 Acres

Unit Price: \$4,544 per Acre

Zoning: AG – Agriculture District

Frontage: 1,641 Ft. – West Branched Oak Road

Floodplain: 3%

Confirmation: Assessor/Register of Deeds/521 Statement

The sale is located near the northeast corner of Northwest 84th Street and West Branched Oak Road. The site is approximately 7 miles northeast of Lincoln city limits and approximately one mile east of Branched Oak Lake.

Land Sale 4 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 4

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	49.29	36%	Dryland	135.60	91%
2	11.56	8%	Grassland	1.99	1%
3	75.95	55%	Irrigated	0.00	0%
4	0.79	1%	Waste	12.60	8%
Total	137.59	100%	Total	150.19	100%
Waste	12.60				
Total	150.19				

Project: Lancaster County Culvert Project
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Land Sale 5

Location: Southwest Corner of North 14th Street and Rock Creek Road., Lancaster County, Nebraska

Parcel Identification Number: 13-13-300-003-000

Legal Description: Lot 20, Irregular Tract located in the Southwest Quarter of Section 13, Township 12 North, Range 6 East of the 6th P.M., Lancaster County, Nebraska

Grantor: Linda Butler

Grantee: Kyle L. Schwarting

Instrument: Quitclaim Deed

Instrument Number: 2018001959

Date of Sale: December 28, 2017

Sale Price: \$780,000

Land Size: 147.05 Acres

Unit Price: \$5,304 per Acre

Zoning: AG – Agriculture District

Frontage: 2,625 Feet. – North 14th Street
1,913 Feet – Rock Creek Road

Floodplain: None

Confirmation: Assessor/Register of Deeds/521 Statement

Comments: The sale is located near the southwest corner of North 14th Street and Rock Creek Road. The site is approximately 7.5 miles north of Lincoln city limits and approximately 1.5 miles northwest of the Davey township. North 14th Street is paved.

Project: Lancaster County Culvert Project
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Land Sale 5 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 5

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	5.94	5%	Dryland	124.62	85%
2	35.45	26%	Grassland	5.12	3%
3	83.72	65%	Irrigated	0.00	0%
4	4.63	4%	Waste	17.31	12%
Total	129.74	100%	Total	147.05	100%
Waste	17.31				
Total	147.05				

Project: Lancaster County Culvert Project
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Land Sale 6

Location: Northwest Corner of Northwest 84th Street and West Rock Creek Road, Lancaster County, Nebraska

Parcel Identification Number: 06-15-400-006-000

Legal Description: Lot 25, Irregular Tract located in the Southeast Quarter of Section 15, Township 12 North, Range 5 East of the 6th P.M., Lancaster County, Nebraska.

Grantor: David Benes

Grantee: Mark J. Blazek and Kimberly M. Blazek

Instrument: Survivorship Warranty Deed

Instrument Number: 2017-041295

Date of Sale: September 29, 2017

Sale Price: \$709,105

Land Size: 153.32 Acres

Unit Price: \$4,625 per Acre

Zoning: AG – Agriculture District

Frontage: 2,395 Ft. – Northwest 84th St.
2,606 Ft. – West Rock Creek Road

Floodplain: 0.5 %

Confirmation: Assessor/Register of Deeds/521 Statement

Comments: The sale is located near the northwest corner of Northwest 84th Street and West Rock Creek Road. The site is approximately nine miles northwest of Lincoln city limits and approximately 1.75 miles northeast of Branched Oak Lake.

Project: Lancaster County Culvert Project
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Land Sale 6 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 6

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	48.81	5%	Dryland	138.60	90%
2	0.59	26%	Grassland	0.00	0%
3	87.28	65%	Irrigated	0.00	0%
4	1.92	4%	Waste	14.72	10%
Total	138.60	100%	Total	153.32	100%
Waste	14.72				
Total	153.32				

Project: Lancaster County Culvert Project
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Land Sale 7

Location: Southeast corner of North 14th Street and Agnew Road., Lancaster County, Nebraska

Parcel Identification Number: 13-11-400-004-000

Legal Description: Lot 16, Irregular Tract, in the Southeast ¼ of Section 11, Township 12 North, Range 6 East of the 6th P.M., Lancaster County, Nebraska (Full metes and bounds legal description retained in the file of Kubert Appraisal Group.

Grantor: S-Halfbox Limited Partnership

Grantee: David Benes

Instrument: Warranty Deed

Instrument Number: 2017-038498

Date of Sale: September 11, 2017

Sale Price: \$797,650

Land Size: 150.51 Acres

Unit Price: \$5,300 per Acre

Zoning: AG – Agriculture District

Frontage: 2,247 Feet. – North 14th Street
2,617 Feet – Agnew Road

Floodplain: 4.2 %

Confirmation: Assessor/Register of Deeds/521 Statement

Comments: The sale is located near the southeast corner of North 14th Street and Agnew Road. The site is approximately nine miles north of Lincoln city limits. Agnew Rd is paved.

Project: Lancaster County Culvert Project
B-187

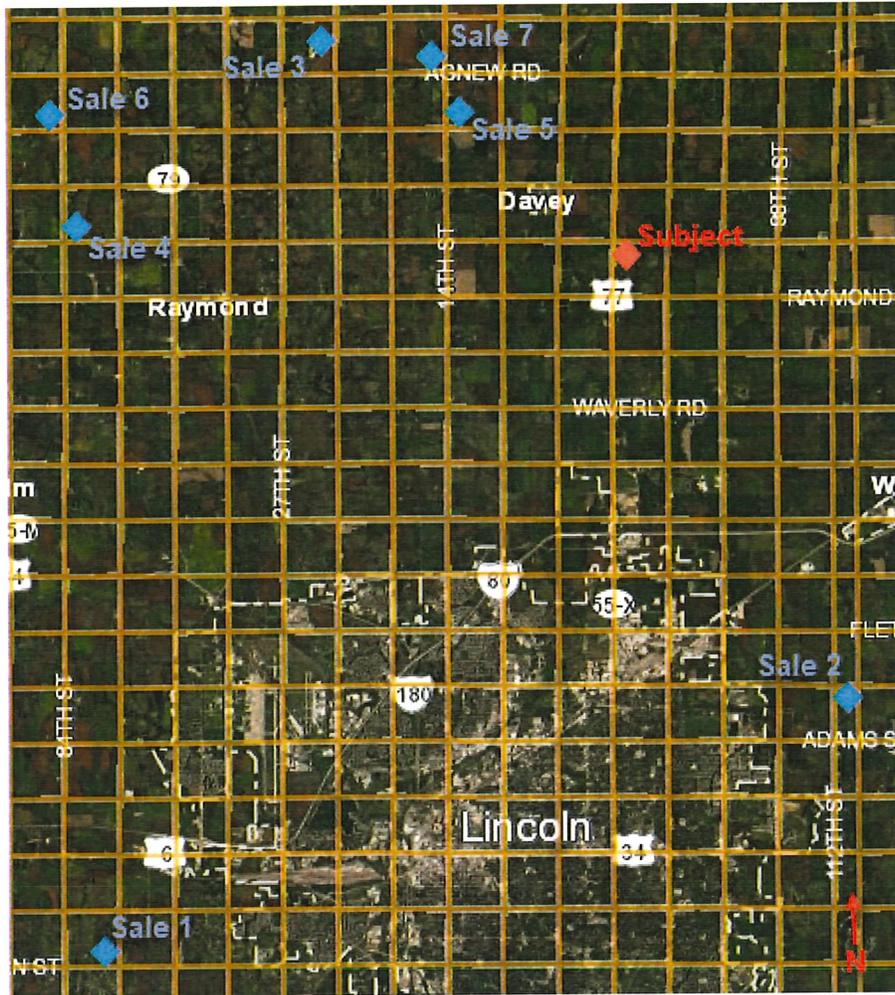
Land Sale 7 (Continued)

The following table illustrates the soil types and land uses. The soil type percentages are exclusive of the waste amount.

Sale 7

<u>Soil</u>	<u>Acres</u>	<u>Percentage</u>	<u>Land Use</u>	<u>Acres</u>	<u>Percentage</u>
1	21.09	15%	Dryland	139.18	92%
2	25.07	18%	Grassland	0.00	0%
3	93.02	67%	Irrigated	0.00	0%
4	0.00	0%	Waste	11.33	8%
Total	139.18	100%	Total	150.51	100%
Waste	11.33				
Total	150.51				

Comparable Land Sales Map



Comparable land sales map was provided by the Lincoln/Lancaster County GIS Mapping Application. Subject property and sale identifiers added by the analyst for illustration purposes only and is not considered to be at scale.

Glossary Of Terms

Source: Appraisal Institute, *The Dictionary of Real Estate Appraisal*, 6th ed. (Chicago: Appraisal Institute, 2015)

Client: The party or parties who engage, by employment or contract, an appraiser in a specific assignment. The client may be an individual, group, or entity, and may engage and communicate with the appraiser directly or through an agent.

Extraordinary Assumptions: An assumption, directly related to a specific assignment, as of the effective date of the assignment results, which, if found to be false, could alter the appraiser's opinions or conclusions. Extraordinary assumptions presume as fact otherwise uncertain information about, physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis.

Fee Simple Estate: Absolute ownership unencumbered by any other interest or estate, subject only to the limitations imposed by the governmental powers of taxation, eminent domain, police power, and escheat.

Highest and Best Use (HABU): The reasonably probable use of property that results in the highest value. The four criteria that the highest and best use must meet are legal permissibility, physical possibility, financial feasibility, and maximum productivity.

Hypothetical Condition: A condition, directly related to a specific assignment, which is contrary to what is known by the appraiser to exist on the effective date of the assignment results, but is used for the purpose of analysis. Hypothetical conditions are contrary to known facts about physical, legal, or economic characteristics of the subject property; or about conditions external to the property, such as market conditions or trends; or about the integrity of data used in an analysis.

Intended Use: The use or uses of an appraiser's reported appraisal or appraisal review assignment opinions and conclusions, as identified by the appraiser based on communication with the client at the time of the assignment.

Intended User: The client and other party identified, by name or type, as users of the appraisal or appraisal review report by the appraiser on the basis of communication with the client at the time of the assignment.

Market Value: A type of value that is the major focus of most real property appraisal assignments. The most probable price, as of a specified date, in cash, or in terms equivalent to cash, or in other precisely revealed terms, for which the specified property rights should sell after reasonable exposure in a competitive market under all conditions requisite to a fair sale, with the buyer and seller each acting prudently, knowledgeably, and for self-interest, and assuming that neither is under undue duress.

Source: Nebraska Revised Statute 77-112

Actual Value: Actual value of the real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the sales comparison approach, income approach, and cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Project: Lancaster County Culvert Project
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Lancaster County Zoning

11/22/2019

Zoning Regulations - Document Viewer

4.001 Scope of Regulations

The regulations set forth in this chapter or elsewhere in this resolution when referred to in the chapter, are the district regulations in the "AG" Agricultural District.

4.003 Permitted Uses.

- a. Agriculture, except commercial feedlots;
- b. Breeding, raising, management and sale of fur-bearing animals and the produce thereof;
- c. Dog breeding establishments and kennels;
- d. Stables, riding stables and riding academies;
- e. Public uses: Including but not limited to public parks, playgrounds, golf courses and recreational uses; fire stations; schools; publicly owned or operated airports; and public utilities and utility distribution systems; excluding governmental landfill operations; (Approved Resolution No. 5367, August 26, 1996)
- f. Single family dwellings;
- g. Places of Religious Assembly;
- h. Cable and fiber optic communication distribution systems; (Resolution No. R-01-21, April 4, 2001)
- i. Wind energy conversion systems (WECS). (Resolution No. R-17-0040, May 30, 2017; Resolution No. R-08-0090, October 15, 2008)

4.005 Permitted Conditional Uses

A building or premises may be used for the following purpose in the "AG" Agricultural District in conformance with the conditions prescribed herein:

- a. Cemeteries, including mausoleums:
 - 1. Mausoleums shall be located at least two hundred (200) feet from every street and adjoining property line.
 - 2. Any cemetery established after the effective date of this title shall contain an area of twenty (20) acres or more.
- b. Roadside stands for the temporary or seasonal sale of produce:
 - 1. Such roadside stands shall be permitted in a required yard, however, no roadside stand shall be permitted in a right-of-way, nor closer than thirty (30) feet to the edge of a traveled roadway.
 - 2. Such roadside stands shall not be operated for more than one hundred eighty (180) days in any one year. (Resolution No. R-18-0078, November 20, 2018)
- c. Group homes:
 - 1. Group homes shall comply with all parking, sign, height and area regulations of the district and all provisions of the County Building Code.
 - 2. The distance between the proposed use and any existing group home measured from lot line to lot line is not less than one-half mile.
 - 3. Such use shall be permitted only so long as the facility continues to be validly licensed by the State of Nebraska.
- d. Wind energy conversion systems (WECS), over the district height, provided they meet the following conditions: (Resolution R-08-0008, February 24, 2009)
 - 1. The distance from all lot lines to any tower support base of the WECS shall be equal to the height of the tower plus the rotor radius. The County Board may grant a reduction in the setback through appeal when it finds that such reduction shall not adversely affect surrounding property and is consistent with the intent of this title to promote the public health, safety, and general welfare. (Resolution No. R-11-0023, March 29, 2011; Resolution No. R-08-0090, October 15, 2008)
 - 2. The distance from any tower support base of a WECS to any tower support base of another WECS under other ownership shall be a minimum of five (5) rotor distance figured by the size of the largest rotor. The Planning Commission may grant a reduction in this requirement if it finds that such reduction does not adversely affect the operation of either WECS. (Resolution No. R-11-0023, March 29, 2011)
 - 3. The WECS operation shall not cause interference to the radio and television reception on adjoining property.
 - 4. The WECS, if interconnected to a utility system, shall meet the requirements for interconnection and operation as set forth in the electric utility's then current service regulations applicable to WECS. (Resolution R-08-0090, Approved October 15, 2008; Resolution No. 3744A, October 5, 1982)
- e. Mobile Homes:
 - 1. The mobile home has:
 - i. No less than an eight hundred (800) square foot floor area, excluding garages.
 - ii. No less than an eighteen (18) foot exterior width.
 - iii. A three (3) inch in twelve (12) inch pitched roof or steeper.
 - iv. A non-reflective exterior siding material which is or simulates wood, stucco or masonry.
 - v. A non-reflective roof material which is or simulates asphalt or wood shingles, tile or rock.
 - vi. Permanent connections to permanently located utilities complying with plumbing codes and electrical codes.
 - vii. A certificate stating the construction complies with the Federal Department of Housing and Urban Development's mobile home construction and safety standards.
 - 2. The mobile home's longest exterior dimension is less than three (3) times the most narrow exterior dimension.

online.encodeplus.com/regs/incoln-ne-lcz/doc-viewer.aspx#secid-157

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3. The towing bar and hitch, wheels and tires, and axles are removed.
4. The mobile home's exterior siding extends to the ground and is supported to withstand wind loads as set forth in the building code or the foundation forms a complete enclosure under the exterior walls. The space beneath the mobile home shall be properly ventilated.
5. The mobile home is securely and permanently attached to a permanent foundation complying with the building code.
6. The mobile home's placement is inspected and complies with this resolution before the mobile home is occupied. (Resolution No. 3777, January 18, 1983)

f. Family Airfield, under the following conditions;

1. The approach must provide a 150 feet clear height over any residential zoned area, 100 feet over any agriculture residential zoned area and safe and reasonable clearances over utility lines, poles, towers and appurtenances, which may be located in the path of any runway.
2. A minimum effective length of the runway shall be 300 feet if paved and 500' if turfed.
3. The paved runway shall be 25 feet or more in width, and the turfed runway shall be at least 50 feet wide. There shall be a primary surface (unobstructed area) along the full length of the turfed runway. All structures beyond the primary surface and the approach slope shall clear a 7:1 transitional or lateral slope as measured from the outside edge of the primary surface or approach slope.
4. The approach surface to each end of each paved runway or turfed runway extends outward along the runway centerline and shall be unobstructed along a 10:1 vertical slope for a horizontal distance of 500 feet. The approach slope shall begin at the turfed runway threshold or at a properly marked displaced threshold. The width of the approach slope shall be 50 feet at the beginning and widen out to 150 feet at a distance of 500 from the beginning. The surface area beneath the approach zone shall be controlled by ownership, fee title or easement.
5. The runway centerline extended shall not cross any existing building within 1/4 mile of the end of the runway.
6. The runway shall be set back 50' from all lot lines.
7. Runway lighting shall be limited to 45 watts in power. No more than 36" above grade and producing no more than 1/4 foot candle of illumination at the property line.
8. A "bubble" of clearance of 200' over and around all buildings shall be maintained.
9. Flight operations shall be prohibited from 10 PM to 5 AM.
10. Abutting property/families may use the same runway provided there are no more than four (4) properties, each of which has at least 150' of frontage on the runway. (Resolution No. 5367, August 26, 1996)

g. Domestic shelter:

1. Parking shall be one space for every four residents based on the maximum occupancy allowed by the lot area and two spaces for every three employees on the largest shifts.
2. The maximum number of residents occupying such a facility shall not exceed one person per 3,000 square feet of lot area.
3. The distance between the proposed use of any existing domestic shelter measured from lot line shall not be less than one mile. (Resolution No. 5407, November 19, 1996)

h. Farm Winery:

1. No farm winery shall manufacture wine in excess of fifty thousand gallons per year.
2. A farm winery must produce a minimum of fifteen percent of product from fruit or other agricultural products harvested from the premises following five years business.
3. Wines produced at the farm winery may be sold on site at wholesale and retail and/or at off premise sites holding the appropriate license.
4. Wine samples and/or consumption on the licensed premises is permitted in reasonable amounts.
5. A farm winery may sell retail items as an accessory to wine sales through tasting or wine sales room. Retail space shall not exceed two thousand square feet.
6. A farm winery may only serve food prepared off site by a Health Department licensed establishment in association with sampling and/or consumption of wine. A farm winery may not act in the capacity of a retail food establishment. (Resolution No. 5437, February 18, 1997)
7. A farm winery shall produce a minimum of 500 gallons of wine on site per year on average over a consecutive 3-year period.
8. A farm winery shall only have a Class Y, YC or YK liquor license approved by the State of Nebraska.
9. The site for the farm winery may be on the same premises as the main residence of the owner or operator. (Resolution No. R-17-0040, May 30, 2017)

i. Temporary paving plants used for the paving of federal or state highways or county roads are allowed during the project construction period under the following conditions:

1. The plant shall be on premises abutting the specific construction project and have access to a paved road.
2. The plant shall be located no closer than 300 feet from an occupied dwelling or from any school, place of religious assembly, library, early childhood care facility, hospital, motel or park.
3. The operator shall require its suppliers to use paved roads or other designated truck routes approved by the County Engineer for the delivery of supplies to the paving plant.
4. Paving material prepared at the plant shall not be transported to any location other than the abutting project.
5. The plant shall be removed upon substantial completion of the construction project. (Resolution No. R-18-0078, November 20, 2018).

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j. Agricultural Attraction is allowed in the AG zoning district under the following conditions:

1. The premises contains twenty (20) acres or more of land, and the majority of the premises is in agriculture use for the purpose of raising and harvesting crops.
2. The attraction has received an Amusement License from the Lancaster County Board. (Resolution No. R-18-0078, November 20, 2018).

k. Early childhood care facilities under the following conditions:

1. No more than a maximum of fifteen (15) children shall be present in the facility at any time;
2. Such facility shall be used as the permanent residence of the licensed child care provider;
3. If the facility is located in a mobile home, the facility shall have a severe weather emergency action plan approved by the Health Department.

(Note: Early childhood care facilities with sixteen (16) or more children and early childhood care facilities with fifteen (15) or fewer children not meeting the specified conditions for the above permitted conditional use may be allowed upon approval of a special permit.) (Resolution No. R-18-0078, November 20, 2018).

l. Any use that the Lancaster County Board of Commissioners has approved by granting an amusement license for such use. Said conditional use is permitted on a premises for no more than one event per calendar year, except for Places of Religious Assembly. (Resolution No. R-17-0040, May 30, 2017; Resolution No. 05-0058, May 25, 2005; Resolution No. R-18-0078, November 20, 2018).

4.007 Permitted Special Uses

A building or premises may be used for the following purposes in the "AG" Agricultural District if a special permit for such use has been obtained in conformance with the requirements of ARTICLE 13:

- a. Academies, Private Schools, or Post-Secondary Education Facilities; (Resolution No. R-17-0040, May 30, 2017);
- b. Recreational facilities;
- c. Dwellings for members of religious orders;
- d. Broadcast Towers; (Resolution No. R-17-0040, May 30, 2017; Resolution No. 3958, August 21, 1984);
- e. Campgrounds;
- f. Veterinary facilities;
- g. Excavation; (Resolution No. R-17-0040, May 30, 2017);
- h. Sale barns;
- i. Garden centers;
- j. Facilities for the commercial storage or sale of fertilizer or toxic or flammable agricultural chemicals;
- k. Except as provided in Section 17.031, place of religious assembly steeples, towers and ornamental spires which exceed the maximum district height; (Resolution No. R-17-0040, May 30, 2017; Resolution No. 5408, November 19, 1996);
- l. Expansion of non-conforming use;
- m. Historic Preservation;
- n. Pet cemeteries; minimum area shall be five (5) acres;
- o. Clubs; (Resolution No. R-17-0040, May 30, 2017; Resolution No. 3569, March 10, 1981);
- p. Health Care Facilities, Residential; (Resolution No. R-17-0040, May 30, 2017; Resolution No. 3569, March 10, 1981);
- q. Non-commercial distillation and storage of fuel and fuel products produced in whole or in part from agricultural products raised within the County; (Resolution No. 3501, July 29, 1980);
- r. Mobile homes; (Resolution No. R-17-0040, May 30, 2017);
- s. Heritage center; (Resolution No. 4277, April 28, 1987);
- t. Airfields, Commercial Agriculture Airfields and Heliports; (Resolution No. R-17-0040, May 30, 2017; Resolution No. 5367, August 26, 1996);
- u. Storage of agricultural conservation construction equipment; (Resolution No. 5367, August 26, 1996);
- v. Race track, drag strip or motor sport facility; (Resolution No. R-07-0061, July 24, 2007);
- w. Expanded home occupations; (Resolution No. R-09-0076, September 29, 2009);
- x. Commercial Wind Energy Conversion Systems/Turbines; (Resolution No. R-11-0022, March 29, 2011);
- y. Market Garden; (Resolution No. R-12-0023, March 20, 2012);
- z. Commercial Composting Operation (Resolution No. R-14-0007, Jan. 28, 2014);
- za. Commercial feedlot; (Resolution No. R-17-0040, May 30, 2017);
- zb. Community Unit Plan; (Resolution No. R-17-0040, May 30, 2017);
- zc. Health Care Facilities Non-Residential; (Resolution No. R-17-0040, May 30, 2017);
- zd. Private Recreational Activities; (Resolution No. R-17-0040, May 30, 2017);
- ze. Flood Plain Construction; (Resolution No. R-17-0040, May 30, 2017);
- zf. Personal Wireless Services Facility; (Resolution No. R-17-0040, May 30, 2017); and
- zg. Early Childhood Care Facilities; (Resolution No. R-18-0078, November 20, 2018).
- zh. Accessory Dwelling Unit. (Resolution No. R-18-0094, December 18, 2018).

4.011 Accessory Uses

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Accessory uses permitted in the "AG" Agricultural District are accessory buildings and uses customarily incidental to any of the permitted uses in the district.

4.013 Parking Regulations

No parking is required except that one (1) space per 50 square feet of the largest meeting shall be provided at places of religious assembly and schools. (Resolution No. R-17-0040, May 30, 2017)

4.015 Sign Regulations

Signs within the "AG" Agricultural District shall be regulated in conformance with the provisions in ARTICLE 16.

4.016 AG Preservation

The Planning Director may approve AG Preservation lots and the general requirements of Section 4.017(a) are not required to be met under the following conditions:

In such event, the yard requirements of Section 4.017c(1) shall apply.

1. The overall density on one dwelling unit per twenty (20) acres shall be maintained. The subdivision shall have a minimum of twenty (20) acres and a maximum of eighty (80) acres with no more than 4 buildable parcels created. For purposes of determining minimum lot area, road right-of-way is included in the total area;
2. Buildable lots with onsite wastewater shall be equal to or greater than three (3) acres as provided by County Resolution O2-30. The Lincoln-Lancaster County Health Department may approve lots less than three (3) acres in size served by an onsite wastewater treatment system when an easement exists on adjacent land providing a minimum of three (3) acres (Resolution No. R-12-0058, July 24, 2012);
3. The remaining land shall be placed in an outlot that occupies a minimum of 75% of the total area of the subdivision. This outlot shall be non-buildable except that agricultural structures shall be allowed (Resolution No. R-12-0058, July 24, 2012);
4. Lots shall be accessed by a single shared driveway, which shall be within a public access and utility easement, sixty (60) feet in width, the purpose of which is to act as local road right-of-way in the event the property, or adjacent parcels, should further subdivide in the future. An exception may be made for subdivisions which have frontage on more than one road when the frontage meets the minimum requirement and when a safe access point can be approved by the County Engineer (Resolution No. R-12-0058, July 24, 2012);
5. The subdivider agrees to dedicate the full fifty (50) foot right-of-way on County section line and one-half section line roads abutting the subdivision (Resolution No. R-12-0058, July 24, 2012);
6. In the case of AG Preservation lots there shall be a setback equal to the front yard setback of the district measured from the lot line bordering the public access easement along the shared driveway and along any other public or private roadway. This is to accommodate a future conversion of the shared driveway to a public or private roadway (Resolution No. R-12-0058, July 24, 2012; Resolution No. R-18-0078, November 20, 2018).

4.017 Height and Area Regulations

The height and minimum lot requirements within the "AG" Agricultural District shall be as follows:

a. General requirements:

	Min. Lot Area	Avg. Lot Width	Min Frontage	Req'd Front Yard	Req'd Side Yard	Req'd Rear Yard	Max Height
All Permitted Uses	20 acres	550'	550'	50'	60'	100'	35'

1. Required Yards:

- i. In no event need the sum of the distance from the centerline of the abutting road to the street line, and the required front yard exceed a total of 80'. The required front yard of any such property exceeding the 80' sum may be reduced accordingly; (Resolution No. R-12-0058, July 24, 2012; Resolution No. 3740, August 31, 1982);
- ii. There shall be a required front yard on each street side of a double frontage lot; (Resolution No. R-12-0058, July 24, 2012);
- iii. There shall be a required front yard on each street side of a corner lot; provided, however, that the buildable width of a lot of record on the effective date of this title need not be reduced below thirty-five (35) feet except where necessary to provide a required side yard of not less than five (5) feet in place of one of the required front yards; (Resolution No. R-12-0058, July 24, 2012);
- iv. Where a buildable lot on the effective date of this Resolution has an average width of 550 feet or less, the required side yard may be reduced to a width of not less than ten percent (10%) of the width of the lot, but in no instance shall it be less than fifteen (15) feet; (Resolution No. R-12-0058, July 24, 2012; Resolution No. 4130, December 3, 1985);
- v. Where a buildable lot on the effective date of this Resolution has a depth of not more than three hundred (300) feet, there shall be a required rear yard having a depth of not less than fifty (50) feet or twenty percent (20%) of the depth of the lot, whichever is smaller; (Resolution No. R-12-0058, July 24, 2012);
- vi. For lots of twenty (20) acres or more created prior to January 1, 2017 the minimum frontage requirement shall not apply. Lots without frontage shall be non-buildable unless they have a permanent access easement to a public

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- street or private roadway; (Resolution No. R-17-0040, May 30, 2017; (Resolution No. R-18-0078, November 20, 2018);
- vii. Any residence constructed within the required yard setbacks on a farmstead of twenty (20) acres or more prior to January 1, 2006 shall be considered non-standard as to yard requirements if it remains on 20 or more acres; (See also Resolution R-05-0155, December 6, 2005) (Resolution No. R-17-0040, May 30, 2017; Resolution No. R-18-0078, November 20, 2018);
- viii. Accessory buildings which are attached to or not located more than ten (10) feet from the main structure shall be considered a part of the main structure and shall comply with the front, side and rear yard requirements of the main building. Accessory buildings not a part of the main structure may be located in the required rear yard, but such accessory buildings shall not be nearer than two (2) feet to the side or rear lot line; such accessory buildings located in the required rear yard shall not occupy more than thirty percent (30%) of the required rear yard. (Resolution No. 3740, August 31, 1983; Resolution No. R-12-0058, July 24, 2012; Resolution No. R-18-0078, November 20, 2018).
2. Minimum Lot Area
- i. For purposes of determining minimum lot area, abutting County section line and one-half section line road right-of-way is included in the total area. (Resolution No. R-12-0058, July 24, 2012; Resolution No. R-00-16, February 22, 2000);
- ii. In all interior sections of the minimum area for a buildable lot shall be one half (½) of the total acreage contained in that quadrant of the quarter (1/4) section in which said lot is located. (Resolution No. R-12-0058, July 24, 2012);
- iii. In all closing sections except those which lie along the west line of Range 8 East, the minimum area for a buildable lot shall be as follows: (Resolution No. R-12-0058, July 24, 2012);
1. For those lots located within a Government Lot, the minimum required area shall be one-half (½) of the total acreage contained in said Government Lot; (Resolution No. R-12-0058, July 24, 2012)
 2. For those lots which are not located within a Government Lot, the minimum required area shall be one-half (½) of the total acreage contained in that quadrant of the quarter (1/4) section in which said lot is located. (Resolution No. R-12-0058, July 24, 2012; Resolution No. R-18-0078, November 20, 2018);
- iv. In those closing sections which lie along the west line of Range 8 East, the minimum area for a buildable lot shall be twenty (20) acres, provided, however that the Board of Zoning Appeals, in conformance with the terms of ARTICLE 19, may hear and decide upon petitions to vary strict application of this requirement. (Resolution No. R-12-0058, July 24, 2012; Resolution No. 3478, June 24, 1980; Resolution No. R-18-0078, November 20, 2018).
- b. Buildable Lots not meeting General Requirements
1. If a buildable lot has less area, width or frontage or any combination thereof, than herein required, on the effective date of this title, such lot may be used in the following manner:
- i. If the area of a parcel is ten (10) acres or more, such parcel may be used for (Resolution No. R-18-0078, November 20, 2018):
1. Agriculture, except commercial feedlots.
 2. Breeding, raising, management and sale of fur-bearing animals and the produce thereof.
 3. Dog breeding establishments and kennels.
 4. Stables and riding academies.
 5. Public uses including but not limited to public parks, playgrounds, golf courses and recreational uses, fire stations, public elementary and high schools, and public utilities and utility distribution systems.
 6. A single-family dwelling.
 7. Places of Religious Assembly. (Resolution No. R-17-0040, May 30, 2017)
- ii. If the area of such parcel is less than ten (10) acres, such parcel may be used for (Resolution No. R-18-0078, November 20, 2018):
1. Agriculture, except commercial feedlots.
 2. Public uses including but not limited to public parks, playgrounds, golf courses and recreational uses, fire stations, public elementary and high schools and public utilities and utility distribution systems.
 3. A single family dwelling.
 4. Places of Religious Assembly. (Resolution No. R-17-0040, May 30, 2017)
- iii. Those lots which would qualify under (i) above and have been since reduced by government right-of-way acquisition, may utilize the uses permitted in (i) if the remaining lot is nine (9) acres or larger. (Resolution No. 4689, October 23, 1990)
2. If two or more abutting lots in common ownership exist on the effective date of this title, each of such lots may be used for a single-family dwelling provided that each lot shall contain a minimum area of two (2) acres and shall have an average lot width of one hundred fifty (150) feet. Abutting lots in common ownership may be combined to meet these minimum standards. If a lot has less width or depth, the required side and rear yards may be adjusted as provided in 1.iv and 1.v above. (Resolution No. 3740, August 31, 1983)
- c. Exceptions to Minimum Lot Area - A lot or parcel of land of one (1) acre or more may be used for a single-family dwelling or public use including any public utilities and distribution systems, or for preservation or conservation of land having significant natural, scenic, historic or scientific value (Resolution No. 5172, November 1, 1994) provided that:
1. Such lot or parcel of land and structure shall be in conformance with the following maximum height and minimum lot requirements:
- i. General requirements:

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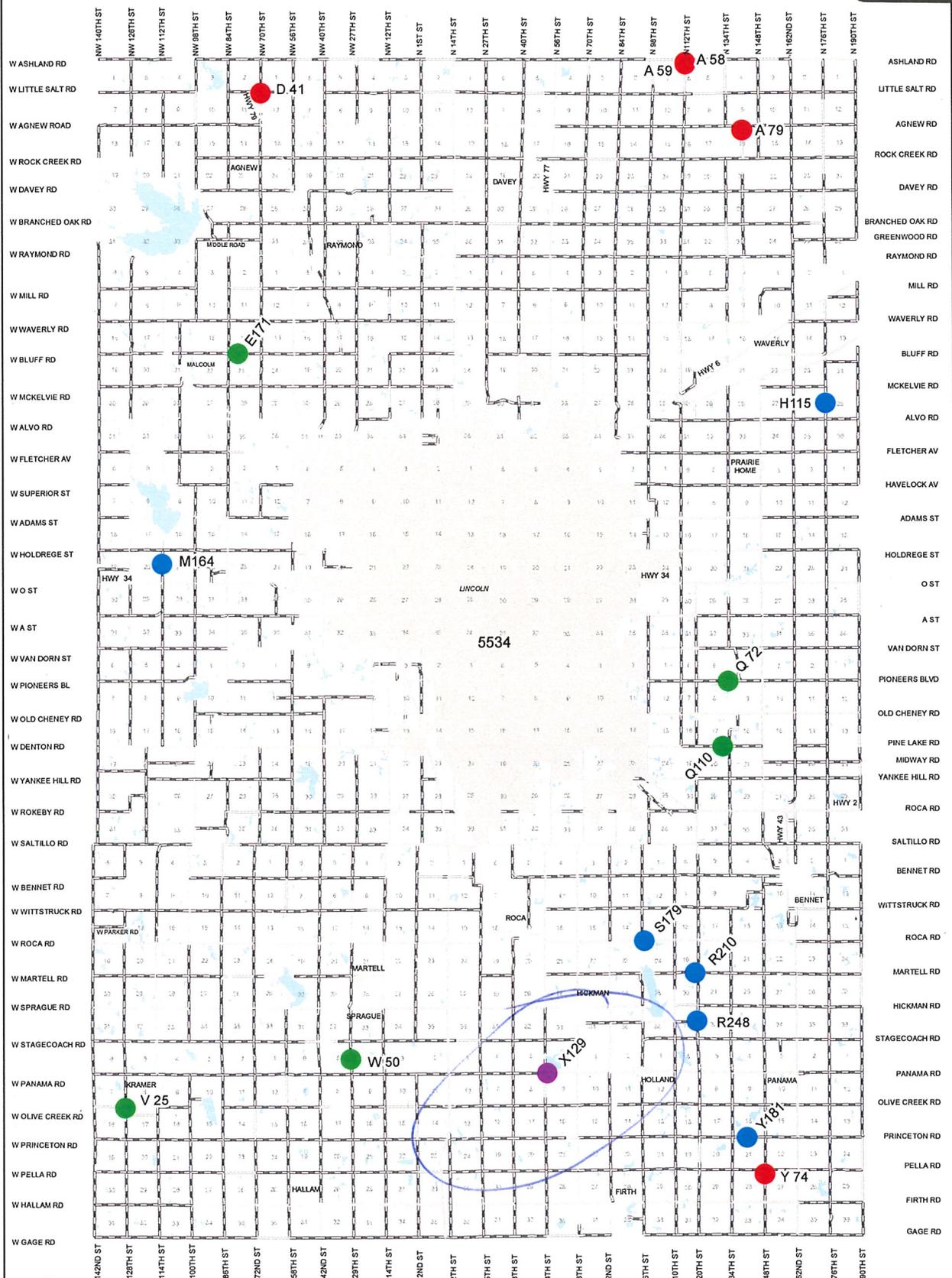
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	Min. Lot Area	Avg. Lot Width	Min. Frontage	Req'd Front Yard	Req'd Side Yard	Req'd Rear Yard	Max Height
All Permitted Uses:	1 acre	150'	120'	50'	15'	Lesser of 50' or 20% of depth	30'
* The sum of (1) the distance from the centerline of the abutting road to the property line, plus (2) the required front yard, need not exceed a total of 80'. The required front yard may be reduced, where necessary, to reach this total.							

- ii. There shall be a required front yard on each street side of a double frontage lot.
 - iii. There shall be a required front yard on each street side of a corner lot; provided, however that the buildable width of a lot of record on November 2, 1953, need not be reduced below thirty-five (35) feet except where necessary to provide a required side yard of not less than five (5) feet in place of one of the required front yards.
 - iv. Accessory buildings which are attached to or not located more than ten (10) feet from the main structure shall be considered a part of the main structure and shall comply with the front, side and rear yard requirements of the main building. Accessory buildings not a part of the main structure may be located in the rear yard, but such accessory building may not occupy more than thirty percent (30%) of the required rear yard and shall not be nearer than two (2) feet to the side or rear lot line. However, if the lot or parcel of land and structure does not meet the requirements of item (i) above, it shall be considered a non-standard use.
2. Such Single family dwelling:
- i. Has existed on such land for more than five (5) years;
 - ii. Is, or has been used as the primary residence associated with a farm; and,
 - iii. Is in conformance with the other provisions of this resolution, the minimum housing code, and the minimum standards for water and sewage facilities and does not represent a hazard to the health and safety of occupants.
3. Such lot or parcel created for such public use shall not be used by itself, for any purpose other than public use or agriculture. (Resolution No. 4048, April 9, 1985)
4. Such a lot or parcel, created for preservation or conservation purposes;
- i. Shall be evaluated, prior to action by the County Board, by the Lancaster County Ecological Advisory Committee or other appropriate committee to determine the property's natural, scenic, historic or scientific significance;
 - ii. Shall have an affected deed restriction or conservation easement attached to the deed, in perpetuity, assuring appropriate limitations on development of the property and permanent preservation of its natural, scenic, historic or scientific values. (Resolution No. 5172, November 1, 1994)

LANCASTER COUNTY CLOSED BRIDGES



- Closed Bridges**
- Not Funded
 - Engineering Funding Requested
 - Funded
 - Construction Funding Requested