

File with the
County Assessor
On or Before
December 31

Vacant or Unimproved Lot Application

FORM
191

Name and Mailing Address of Owner			County Name
Name			
Current Mailing Address (Number and Street or PO Box)			Tax Year Applied For
City	State	Zip Code	Date Filed
Daytime Phone		Email Address	
Subdivision Name and City			
Year Subdivided	Total Number of Lots	Number of Unsold Lots as of December 31	Number of Lots to be Combined
Are these lots in the same tax district? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No" please stop, you do not qualify.		Average Asking Price Per Lot \$	
Real Property Description			

• Please attach a list or a plat of lots and the asking prices.

Improvements (Please check all that apply)							
<input type="checkbox"/> Gas	<input type="checkbox"/> Curbs and Gutters	<input type="checkbox"/> Paved Street	<input type="checkbox"/> Street Lights	<input type="checkbox"/> Public Water	<input type="checkbox"/> Public Sewer	<input type="checkbox"/> Septic Tanks	<input type="checkbox"/> Other _____
What is the anticipated sellout period?	How many lots were sold last year?	Average Selling Price Per Lot Last Year \$					
If there is financing on these lots, what are the terms?	Number of Years Financed	Interest Rate Financed					
Lending Institution Name/Address							

Under penalties of law, I declare that I have examined this application and that it is, to the best of my knowledge and belief, true, complete, and correct, and that I am duly authorized to sign this application.

**sign
here**

Owner's Signature _____ Date _____

Name and Mailing Address if Different From Above _____ Phone Number _____

This application must be filed with the county assessor on or before December 31.

For County Assessor's Comments

Instructions

Qualifications. The owner of two or more vacant or unimproved lots that are being held for sale or resale, may elect to have the lots treated as one parcel for property assessment and property tax purposes. These lots must be in the same subdivision and in the same tax district. See [Neb. Rev. Stat. § 77-132](#).

An election for treatment as one parcel must be made annually by filing this form with the county assessor by December 31 immediately preceding the year for which the election to treat the vacant or unimproved lots as one parcel is sought.

Procedure. For lots covered by this application, the county assessor must use the income approach, including the use of a discounted cash-flow analysis.

When and Where to File. This application must be filed with the county assessor in the county where the vacant or unimproved lots are located. The application must be fully completed, signed, and dated. Applications must be received by the county assessor's office on or before December 31 immediately preceding the year for which the election to treat lots as one parcel is sought. If the filing deadline falls on a weekend or holiday, the filing deadline is the next business day.

If this application is sent to the county assessor through the U.S. mail, it will be considered filed on the date of the postmark. If this application is sent to the county assessor as registered or certified U.S. mail, the application filing date will be the registered or certified date.