

From: Sorensen, Ruth [mailto:ruth.sorensen@nebraska.gov]
Sent: Monday, November 10, 2008 10:04 AM
Subject: Soil Survey

Dear County Assessor:

Recently, correspondence has been received which has set forth the difficulties being encountered while implementing the recent soil survey adopted by the Natural Resources Conservation Service (NRCS) of the US Department of Agriculture. This correspondence has included requests for an extension of time within which the soil survey is to be implemented. The authority available to the Property Tax Administrator to grant such an extension of time has been carefully reviewed.

The implementation requirement of the soil survey can be found in *Neb. Rev. Stat. §77-1363* (Reissue 2003) which states, in relevant part:

County assessors shall utilize and implement soil surveys in the assessment year after the soil survey maps become available from the Natural Resources Conservation Service of the United States Department of Agriculture.

This statute is still in full force and effect, and county assessors cannot be excused from compliance therewith. However, due to the nature of the current web-based soil survey, along with the difficulties being encountered with implementing Web Soil Survey 2.1 by January 1, 2009, an extension of time within which the soil survey must be implemented will be granted for one (1) year. Assessors are advised to continue working diligently toward implementing the soil survey by converting the alpha soil symbols to the new numeric soil symbols. The extension deadline to have this project completed is **on or before January 1, 2010**.

Please feel free to contact me should you have any questions.

Ruth A. Sorensen

Property Tax Administrator

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****NOTE: New mailing Address *****