

Report could be catalyst for further tax review

By Don Wesley

A Lincoln Alliance study made public this week asserts that some Omaha, Lincoln and Beatrice (O.L. & B) Railroad property is underassessed and given further tax breaks.

I was hired by the Lincoln Alliance as a staff researcher to study property tax problems in Lancaster County.

The result of my research was a preliminary report which showed that some O.L. & B property in Lincoln was underassessed and improperly classified as terminal

Revenue they seemed to believe that Terminal Reports were primarily the responsibility of the county assessor, Fritz Meyer. One source in the Revenue Dept. said they accepted as fair and accurate any Terminal Report which was not contested by a county assessor. (Railroads prepare Terminal Assessments Reports for each county in which they operate. These reports list properties and their values which the Railroad considers Terminal Property.)

Are Railroads totally self-assessing? What is or isn't Terminal Property? If nothing else the Alliance's study has shed some light on a some forgotten or ignored property in Nebraska.

The Lincoln Alliance also has urged Meyer not to increase residential property values in Lincoln without

reassessing commercial and industrial property values, also. Before the Alliance started to act, it appeared that only residential properties were going to be reassessed and given increased valuations.

Meyer repeatedly claimed that commercial and industrial properties were already assessed fairly and it was residential properties which were receiving tax breaks because of under assessment.

The Lincoln Alliance study on the O.L. & B Railroad identifies specifically the error of that position. It is one example, but indications are it would not stand alone if Meyer made a comprehensive reassessment.

My hope is that the O. L. & B Railroad study will serve as a catalyst for review of property assessment, tax payments and property ownership in Lancaster County.

watch u mean



property (tangible property used in the operation of the railroad) thus affording O.L. & B significant tax savings as terminal property is assessed a lower mill levy than other classifications of property. More research was added to the report, presented to the Lancaster County Board Tuesday.

I was surprised by the confusion and neglect I found concerning railroad property assessment and taxation. O.L. & B Railroad's Terminal Report (which must be submitted yearly by each railroad to the State Department of Revenue and the county assessor) included parcels of property which had been sold by O.L. & B Railroad or which they apparently have never owned.

I had the impression that the O.L. & B Railroad simply turned in the same list of properties from year to year, never bothering to make changes if property was sold or purchased or if the value of a property increased or decreased.

Persons in the county assessors office showed little concern for or even awareness of Railroad Terminal Reports. They seemed to believe that Terminal Reports were primarily the responsibility of the State Department of Revenue.

When I spoke with persons in the State Department of

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