



Photo by SHAUN FRIEDRICHSEN/Alliance Times-Herald

James Hetfield of Metallica performs at the Sandhills Drive-In Saturday night during a special concert broadcast to drive-ins throughout North America. Three Days Grace opened for Metallica.

Assessor Sees Impact from Legislative Bills

Some Land Values See Increase

By SHAUN FRIEDRICHSEN
News Director

Two bills passed by the Nebraska Legislature are having an unexpected impact in Box Butte County, as Assessor Michelle Robinson is adapting to the changes.

The latest change, she highlighted, comes from LB 1107, which has permanently eliminated the Personal Property Relief Act, effective immediately.

“At the beginning of the year, when people have to file personal property, they have to file between Jan. 1, and May 1,” said Robinson. “Over the past few years, people who filed timely received the personal property exemption, meaning their taxable value, up to \$10,000, was exempt from being taxed.”

People taking advantage of the exemption would only pay taxes on their personal property valued at more than \$10,000. People

affected will receive a tax statement in December that shows an amount due.

“The personal property tax statement is going to show the full value,” said Robinson. “They’re going to have to pay taxes on the full value. It will increase the taxes because there will not be that exemption available.”

Robinson believes the removal of the exemption will have the greatest impact on businesses and agricultural producers. LB 1107 passed on Aug. 13 and Governor Pete Ricketts approved the bill on Aug. 17.

Another bill introduced by Senator Steve Erdman in 2019, and was approved Governor Ricketts is also having unintended consequences throughout the state, causing land valuations to increase.

LB 372 was intended to change the way classes and subclasses of agricultural and horticultural land was valued by classifying land according to its capability instead of dryland capability.

Robinson explained that land is classified in four categories, with category one being the highest value, and category four being the lowest value.

“The previous way the Department of Revenue required assessors to assess ag land was all based on the dryland capability of any given soil,” said Robinson. “LB 372 said it was going to use the NRCS (Natural Resources Conservation Service) data of what the grassland capability is for particular soil.”

Robinson said the change has caused some land to be reclassified at a higher value, leading to an increase in taxes collected on the land.

“Some counties saw a drastic change in the classification of their soils,” Robinson said. “Say, for example, a county had their grassland valued at one, being \$500 an acre, and four, being \$200 an acre, you can see the change if all the land went from a four to a one, it’s going to all go from \$200 an acre to \$500 an

acre. So, that’s going to be quite a value increase.”

In Box Butte County, Robinson said with the passage of LB 372, there have been some increases in land value as it is being reclassified.

“I saw a change mostly in the dryland land use,” said Robinson. “Some of the dryland that would be considered a three, went to a two. So, it wasn’t a huge value increase, but it was an increase on some of the properties.”

Robinson said before the bill passed, she was seeing a decrease in the sale price per acre, which is why she was beginning to lower values. However, with the passage of LB 372, some of the values had a slight increase.

“Had LB 372 not passed, we would have seen ag land values go down in Box Butte County,” Robinson said.

People who have questions or concerns are encouraged to call the County Assessor’s Office at (308) 762-6100.

Two APS Students Test Positive for COVID-19

Box Butte County Cases Total 26

By SHAUN FRIEDRICHSEN
News Director

Within the past week, two students of Alliance Public Schools tested positive for COVID-19, as the virus spreads throughout the region.

On Aug. 26, Superintendent Dr. Troy Unzicker confirmed that a student at Alliance Public Schools tested positive for COVID-19, although the student was not physically in the school.

On Aug. 29, an elementary student at Alliance Public Schools tested positive for COVID-19. The student was last in the building on Aug. 24. COVID-19 Unified Command noted that they are conducting an investigation in conjunction with Alliance Public Schools to determine if other individuals would need to quarantine.

According to the Alliance Public Schools COVID-19 Dashboard, one of the students who tested positive was a student at Alliance Middle School, and the other was a student at Grandview Elementary. To date, 22 people have been quarantined at Alliance Public Schools, and 36 people have been sent home with symptoms of COVID-19.

A number of schools throughout the Panhandle have reported students or staff who have tested positive for COVID-19. At Chadron Public Schools, 12 people have tested positive, though there have been 11 recoveries, and 10 people quarantined. At Chadron State College, a total of 27 students and

employees have tested positive, though there have been 21 recoveries. At Scottsbluff Public Schools, there have been three positive cases, with 19 people quarantined.

The number of positive cases in Box Butte County has climbed to 26, as of press time, with seven active cases, and 19 recoveries. On Aug. 25, Unified Command confirmed one child under 19 and one adult in Box Butte County tested positive for coronavirus, which were both the result of community spread.

On Aug. 27, one adult tested positive for COVID-19 in Box Butte County, with an unknown exposure type. The following day, one child under 19, and one adult in Box Butte County tested positive for coronavirus. Both cases were the result of close contact. The latest cases in Box Butte County were announced on Aug. 31, involving two adults. Both cases were the result of community spread.

As of Aug. 31, there have been a total of 634 cases in the Panhandle since cases started being tracked in March. There were 76 active cases, 552 recoveries and six deaths as of Aug. 31.

In a press release from Unified Command, officials detailed how the Centers for Disease Control classified deaths from COVID-19, noting the susceptibility of people with underlying conditions.

“According to the CDC’s website as of August 31, 182,622 US

Coronavirus Jumps to Page A4

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