



220 Center Ave.
PO Box 81
Curtis, NE 69025

Phone: 800-873-5613
Fax: 308-367-4285
Email: dsmith@mnrnd.org

Middle Republican Natural Resources District

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CONTACT: Dan Smith or Stacie Owens
(308) 367-4281

New Occupation Tax Statements Cause Confusion for Some

Curtis, NE – Landowners have received their tax notice for 2007 which included an occupation tax statement. The occupation tax, imposed by the Lower, Middle and Upper Republican Natural Resources Districts, is intended to be used to pay for an agreement with the Irrigation Districts for their surface water leased during the past year.

Information used to prepare the occupation tax statements was a combination of information from the NRD's records of certified acres and the local County Assessor. The County Assessor determined ownership. The occupation tax statements were sent to the well owner in most cases or to landowners with other irrigated acres according to County Assessor records.

Questions about corrections to the occupation tax should be directed to your NRD office. "We can adjust or correct the number of acres shown on your statement if it is in error." Says Dan Smith, General Manager of the Middle Republican NRD. "However, to support these corrections," advises Smith, "your NRD office will need a copy of your occupation tax statement along with maps or drawings indicating actual ground water irrigated acres." These corrections, however, may require that the landowner recertify his or her acres with their local NRD.

Surface water acres on the County Assessor's tax roles were also included with this occupation tax. Corrections to your surface water irrigated acres require that we coordinate with the irrigation districts or the State of Nebraska. Property tax changes must be handled by the County Assessor's Office.

Acres enrolled in CREP should have been excluded in this tax. In some cases, we were unaware of newly signed CREP contracts at the time the occupation tax was initiated. All irrigated acres enrolled in the EQIP incentive program were not excluded from the occupation tax.

A challenge to the legality of the occupation tax has been made recently in court. No court decision has been made. The NRD's will continue to collect the taxes until there is a judgment directing us to do otherwise.

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