

By Russ Pankonin

The Imperial Republican

Chase County Assessor Dotty Bartels wants to remind property owners that any improvement to a property of \$2,500 or more must be reported to her office.

Bartels said it doesn't take a lot for an improvement to add up to \$2,500 anymore. She noted both materials and labor for a project count toward the \$2,500 threshold.

For instance, if someone replaces the windows in their home, and the total cost is \$2,500 or more, the property owner is required to report that improvement.

The assessor said there's a misconception that if a project is not completed, it doesn't need to be reported to the assessor's office.

She said that even if a project remains unfinished, and \$2,500 or more was spent towards improvements, the completed portion must be reported.

Zoning, building permits

Permits for improvements are required by the county, the City of Imperial and the Village of Wauneta.

Bartels said they use these permits as a way to track improvements. However, the property owner is responsible for reporting improvements not requiring a permit to her office.

Chase County zoning regulations require rural property owners to obtain a zoning permit before any improvement construction begins.

A zoning permit is needed for any new structure being built, Zoning Administrator Billie Muehlenkamp said.

She added that if an existing structure is moved, altered or square footage added, a zoning permit is required.

The regulations apply to both residential, farm or commercial improvements.

The City of Imperial and the Village of Wauneta require building permits for any kind of project that alters the structure of a home or business, along with additions of garages, buildings and fences.

City Administrator Jo Leyland said remodeling projects do not require building permits as long as the structure is not added to or altered. The same is true in Wauneta.

For instance, someone gutting and replacing their kitchen would not need a permit as long as no structural changes are made.

While no permit is needed in those instances, Leyland reminded property owners it's their responsibility to report the improvements to the county assessor.

She emphasized the need for permits for fences. A permit can help ensure the fence is installed on the right property lines.

One mile jurisdiction

The zoning regulations in Imperial and Wauneta extend one mile outside the city limits.

As a result, rural property owners whose property falls within that one-mile boundary are required to obtain city permits as if they resided within the city limits.

Bartels said this causes some confusion for rural property owners within the one-mile circle of jurisdiction.

They still need permits for required projects. However, she said sometimes they don't realize a permit is needed and in the end, nothing gets reported to her office.

Nebraska statutes also require property owners to report improvements. If a permit is issued for

the project, that serves as sufficient notice to the assessor.

In instances when a permit is not needed, such as with remodeling, the property owner is required to report by Dec. 31 of the year of the project.

State statutes also provide penalties for not reporting improvements to the assessor.

The penalty prior to March 19 of each tax year is 12 percent of the tax due on the improvements.

After March 19, that penalty increases to 20 percent, along with interest penalties that accrue due to non-payment. The penalty can run up to \$1,000 for each year the improvements go unreported.

Bartels said it's a matter of fairness. If improvements go unreported, other taxpayers unfairly pick up that share of the tax burden.