

RESOLUTION NO. 2026-29

A RESOLUTION TO ADOPT AND ENACT BY REFERENCE **Amendment to Sections 8.22 of Article 8 of the Zoning Regulations of the County of Lincoln, Nebraska**, attached hereto, AND ALL THE CONDITIONS, PROVISIONS, LIMITATIONS, AND TERMS OF SAID AMENDED REGULATIONS ARE ENACTED AS IF SET OUT VERBATIM HEREIN AND SPREAD AT LARGE IN THIS RESOLUTION; TO PROVIDE FOR INVALIDITY OF A PART AND FOR REPEAL OF OTHER ZONING REGULATIONS AND RESOLUTIONS IN CONFLICT WITH THIS RESOLUTION; AND TO PROVIDE FOR EFFECTIVE DATE.

WHEREAS, the Lincoln County Planning Commission was submitted a proposed amendment titled "Proposal Amendment to Article 8 Section 8.22 Data Centers," which amends Section 8.22 of Article 8 of the Lincoln County Zoning Regulations to add additional regulations for data centers of various sizes and revises existing regulations accordingly, and a preliminary recommendation and report was done by the Lincoln County Planning Commission,

WHEREAS, the Lincoln County Planning Commission held a public hearing on August 11, 2026, at its 5:30 p.m. meeting, regarding the proposed amendment,

WHEREAS, the Lincoln County Planning Commission on August 11, 2026, at its 5:30 p.m. meeting, passed a Resolution, which included a report, recommending the approval of a proposed amendment titled "Proposal Amendment to Article 8 Section 8.22 Data Centers," which amends Sections 8.22 of Article 8 of the Lincoln County Zoning Regulations to add additional regulations for data centers of various sizes and revises existing regulations accordingly, and a preliminary recommendation and report was done by the Lincoln County Planning Commission,

WHEREAS, the Board of Commissioners acknowledged receipt of the recommendation of the Lincoln County Planning Commissioner and held a public hearing on August 11, 2026, on the proposed amendment titled "Proposal Amendment to Article 8 Section 8.22 Data Centers," which amends Sections 8.22 of Article 8 of the Lincoln County Zoning Regulations to add additional regulations for data centers of various sizes and revises existing regulations accordingly, and a preliminary recommendation and report was done by the Lincoln County Planning Commission.

NOW, THEREFORE, BE IT RESOLVED BY THE BOARD OF COMMISSIONERS OF THE COUNTY OF LINCOLN, NEBRASKA:

SECTION 1: That the **Amendment to Article 8 Section 8.22 Data Centers**, is attached hereto and hereby incorporated by reference into this Resolution, the same as if being set out verbatim herein.

SECTION 2: The **Amendment to Article 8 Section 8.22 Data Centers**, is hereby approved and adopted by the Board of Commissioners of The county of Lincoln, Nebraska, on the 31st day of August, 2026.

SECTION 3: The **Amendment to Article 8 Section 8.22 Standards for Review**, shall be identified by the signature of the Chairman of the Lincoln County Board of Commissioners, the attestation by the County Clerk or Deputy County Clerk, and the seal of the County on the last page of the **Sections 8.22 of Article 8 of the Zoning Regulations of The county of Lincoln, Nebraska**, under the following words: "ADOPTED AND APPROVED by the Governing Body of Lincoln County, Nebraska, this 31st day of August, 2026."

SECTION 4: The **Amendment to Article 8 Section 8.22 of the Zoning Regulations of the County of Lincoln, Nebraska**, shall have the number of this Resolution and the date of the passage of this Resolution in parenthesis at the end of the Amendment, and also in parenthesis at the end of the Amendment state: This is an **Amendment to Article 8 Section 8.22 of the Zoning Regulations of the County of Lincoln, Nebraska**.

SECTION 5: This Resolution, which includes **Amendment to Article 8 Section 8.22 of the Zoning Regulations of the County of Lincoln, Nebraska**, shall be spread into the minutes of this Board.

SECTION 6: **Amendment to Article 8 Section 8.22 of the Zoning Regulations of the County of Lincoln, Nebraska**, shall be published in book or pamphlet form or once in a legal newspaper published in and of general circulation in Lincoln County, Nebraska, within fifteen days of passage of this Resolution.

SECTION 7: That all other zoning regulations, resolutions or parts of zoning regulations/resolutions in conflict herewith and with the **Amendment to Article 8 Section 8.22 of the Zoning Regulations of the County of Lincoln, Nebraska**, which is attached and incorporated by reference into this Resolution, are hereby repealed to the extent necessary to give this Resolution full force and effect.

SECTION 8: This Resolution shall take effect and be in force from and after its passage and publication according to law.

A motion was made by County Board member Heugley, seconded by County Board member Wuehler to approve and adopt this herein Resolution (Resolution No. 2026-29).

Upon roll call Heugley,
Wuehler, Woodruff,

Bruns, Weems voted "aye." Nays
"none",
_____, and
_____.

MOTION CARRIED BY VOTE OF 5 **to** 0 **on this 31st day of August 2026.**

**WHEREUPON the Chairman declared this herein Resolution (Resolution No. 2026-
) duly adopted, passed and approved this 31st day of August 2026.**

THE BOARD OF COMMISSIONERS OF THE COUNTY OF LINCOLN,
IN THE STATE OF NEBRASKA



JOSEPH HEWGLEY, COMMISSIONER



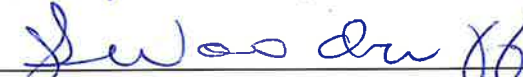
MICAELA WUEHLER, COMMISSIONER



KENT WEEMS, CHAIRMAN

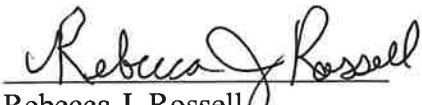


CHRISTOPHER BRUNS, COMMISSIONER



JERRY WOODRUFF, COMMISSIONER

ATTEST:



Rebecca J. Rossell
Lincoln County Clerk



DRAFT REGULATIONS – SUGGESTED EDITS

Section 8.22 Data Centers

The following requirements shall apply to all Data Centers. Ancillary Data Centers may be exempt from these regulations.

8.22.01 Intent.

The intent of this section is to regulate the location and site design, with consideration for construction methods, as well as, some operational procedures of data centers within the jurisdiction in order to promote efficient and responsible development. This is being done to ensure compatibility with surrounding land uses, protect the environment, and safeguard public health, safety, and welfare.

8.22.02 Definitions

Community Benefits Agreement: A legally binding, negotiated agreement between a project proponent/developer and Lincoln County ~~that identifies enforceable commitments intended to offset, mitigate, or address public impacts created by the proposed data center. Such commitments may include, but are not limited to, road and infrastructure improvements, emergency response funding, public safety training, utility impact mitigation, water and wastewater monitoring and protections, environmental monitoring, decommissioning obligations, and other benefits reasonably related to the projected impacts of the proposed use. An initial draft shall be provided before the application is deemed complete. A final executed agreement with the county is required prior to the issuance of a conditional use permit.~~ (this section was moved to Sec. 8.33.03 (8)).

Cooling System: Any mechanical, electrical, liquid, refrigerant, or air-based system utilized to dissipate heat generated by Data Center operations.

Closed Loop Cooling: A sealed thermal management circuit that continuously recirculates coolant, typically water or a water-glycol mixture to absorb and remove heat. Because the system is hermetically sealed, the coolant is not exposed to outside air, which prevents evaporation, contamination, and water loss. After the initial fill, water usage is effectively zero, with only minor top-offs needed over long periods.

Data Center: An establishment engaging in the storage, management, processing, and/or transmission of digital data, and housing computer and/or network equipment, systems, servers, appliances, and other associated components related to digital data operations.

The facility may also include any air handlers, power generators, water cooling and storage facilities, utility substations, and other associated utility infrastructure to support sustained operations at the Data Center.

Data Center, Ancillary: (or micro centers) Smaller, localized server rooms (occupying less than **10% of a building's gross floor area or 2,500 square feet whichever is less**) permitted as an ancillary use to primary commercial or office functions that directly support on-site commercial or business operations. Ancillary uses or structures secondary and incidental to a Data Center use, including but not limited to: administrative, logistical, fiber optic, storage, and security buildings or structures. Typically consume under 1 megawatt (MW) of power.

Data Center, Campus: Two or more Data Center structures located on one or more contiguous parcels under common ownership or control or within the same structure.

Data Center, Colocation: (or "colo") A shared facility where businesses rent physical space like racks, cabinets, or private cages to house their own servers and computing hardware. Colocation capacity ranges from a few kilowatts for single racks to 100+ MW for hyperscale deployments.

Data Center, Edge: A decentralized, smaller computing facility located closer to end users or devices. Minimizing the physical distance data travels, edge data centers bypass the backhaul delays of centralized regional hubs, dramatically reducing latency and saving bandwidth. Typically operate in the 1 MW to 10 MW range.

Data Center, Hyperscale: A massive, highly scalable computing facility designed to efficiently handle enormous data, storage, and networking demands. Typically housing tens of thousands of servers across a minimum 10,000 square feet, engineered for maximum energy efficiency, automation, and rapid horizontal scaling. Typically require 50 to 100 megawatts (MW) or more to operate.

Data Center, On-Site: (or on premises) A private facility where an organization houses, manages, and operates its own IT infrastructure including servers, storage, and networking equipment directly on its own property.

Electrical Demand: The maximum projected electrical load of a facility expressed in megawatts (MW).

Equipment Screening: Requirements that mandate all cooling towers, HVAC units, and emergency generators are hidden from public view using acoustical barriers.

Infrastructure: The physical systems, structures, and facilities owned or operated by the government that provide essential services to the public such as but not limited to roads, water, sewer, utility grids, storm water.

Sensitive Receptors: Schools, preschools, day care centers, in-home daycares, health facilities such as hospitals, long term care facilities, retirement and nursing homes,

community centers, places of worship, playgrounds, parks (excluding trails),
campgrounds, prisons, dormitories, and any residence where such residence is not
located on a parcel with an existing industrial, commercial, or unpermitted use as
determined by the zoning officer.

8.22.03 Data Center Facilities Requirements

1. All principal and accessory structures associated with a Data Center shall be arranged,
designed, and constructed to be compatible with the site and with the surrounding
properties. In general, Data Centers that visually approximate commercial office buildings
are encouraged.

2. Buildings shall be sited and oriented to:

A. Minimize visual impacts of the bulk of the building when examined on a line-of-
sight basis from adjacent public streets and Sensitive Receptor areas.

B. Where 8.22.03 (A) cannot be accommodated, special permanent screening shall
be provided along the perimeter of the property.

C. Provide safe and convenient vehicular access to the site, including sufficient on-
site queuing areas at security gates.

D. Accommodate adequate parking.

E. Minimize impacts on natural resources.

3. Data Center campuses containing more than one building are encouraged to provide a
variety in building size, massing, siting, and appearance by transitioning from smaller or
lower buildings along street frontages to larger and taller structures on the interior of the
site. Topographic conditions shall be given to avoid placement of larger, taller, or more
massive buildings in a prominent location on the property or along a public street.

4. Applicant shall provide evidence of sufficient water and wastewater capacity from the
Utility provider, or certification of efficiency by a Professional Engineer if water is to be
provided by well and onsite wastewater treatment systems. Annual water and wastewater
sampling is required to ensure compliance with all federal, state, and local regulations.

5. Utility Protection: The applicant shall demonstrate that the project will not materially
impair electrical reliability for existing customers. No costs associated with electrical
generation, transmission, substations, distribution facilities, or other utility infrastructure
required to serve the data center shall be borne by existing utility customers or ratepayers.

6. If Grid Tied, applicant shall provide a signed letter from the electric utility demonstrating
ability to serve the facility without impairing system capacity or that the facility will provide
their own dedicated power generation supply.

7. Applicant shall be responsible for all costs to extend infrastructure to the data center
site including but not limited to any required roads, water, wastewater, storm water,

generation, transmission, distributions, substations, or utility upgrades such that existing utility customers, taxpayers, and ratepayers are not required to subsidize the project.

8. Applicant shall provide at the time of filing a Conditional Use Permit (CUP) application, a study or studies that encompass noise mitigation, decommissioning, water consumption, wastewater treatment, electric consumption, emergency response, road agreement, environmental and community impact analysis and community benefits agreement. **An initial draft of the community benefits agreement shall be provided before the application is deemed complete. A final executed community benefits agreement with the county is required prior to the issuance of a conditional use permit.** An application will not be deemed complete until all items above are completed and received.

9. Lincoln County shall require a pre-submittal process to review the proposed application prior to proceeding with the application process.

10. Lincoln County reserves the right at any time to hire a 3rd party professional at the property owners expense to review elements of project.

11. Data centers shall not be allowed to begin operation using temporary power generation.

8.22.04 Development Standards

1. Setbacks and Buffer Zones

A. Buffer zones consisting of landscaping, walls, or other appropriate measures may be required to provide visual and noise mitigation between the data center and adjacent properties, particularly in residential or sensitive use areas.

B. Data centers shall be designed to ensure compatibility with the surrounding built environment, including the use of materials, colors, and architectural elements blending into the character of the area.

C. Exterior walls and roofs should be designed to minimize the visual impact of the facility, such as through the use of earth-tone colors and non-reflective surfaces.

2. Any water cooling and other uses must use a closed loop or recycled water system. Applicant shall as part of the required water consumption study state the amount of water lost along with the amount needed to replenish closed loop or recycled water system. No Data Center shall be approved unless the applicant demonstrates that there is an adequate supply of water for the proposed use and that proposed water withdrawals and discharges will not endanger or adversely affect the quantity or quality of groundwater supplies or surface waters in the vicinity.

A. Public water supply. If the property will be served by a public water supply, the applicant shall submit documentation from the public authority certifying that the public authority will supply the water needed.

B. Other cooling methods. Air cooling or other non-water-cooling methods are preferred and strongly encouraged.

3. Lincoln County reserves the right at any time to hire a 3rd party professional at the property owners expense to review elements of project.

8.22.05 Site Design

1. Data Centers are required to provide at least one parking space per every one employee, based upon the maximum number of employees on site during the largest shift. Handicap parking shall follow ADA compliance standards. Two loading zone spaces shall be available per building.

2. Access to data centers should be designed to ensure efficient traffic flow and prevent congestion, considering the volume and type of anticipated traffic.

8.22.06 Operational Requirements

1. Data centers shall have an emergency response plans in place to address potential hazards, such as power outages, fires, and natural disasters.

2. Adequate fire suppression and detection systems shall be installed and maintained in compliance with applicable fire codes.

3. Data centers shall implement noise mitigation measures to minimize impacts on nearby residential areas, including the use of sound-insulated walls and equipment enclosures.

4. Data centers shall implement appropriate security measures, including controlled access, surveillance systems, and adequate lighting, to ensure the protection of data and infrastructure.

5. Data centers shall include emergency service improvements and annual fire safety inspections.

~~6. Data Centers may be inspected and shall provide access at the request of the Lincoln County Zoning Administrator with a 48-hour notice. Data centers shall be inspected for compliance with these regulations and all special conditions at least annually and upon receipt of a credible complaint from the public about potential violations of these regulations, or any special conditions. Each data center shall provide access for inspections, as detailed above, at the request of the Lincoln County Zoning Administrator upon 48-hour advanced written notice.~~

8.22.07 Minimum Site Requirements

Each Data Center shall be located on at least 10 acres. Setbacks shall match I-1 – Industrial District standards, Front 30', Rear 25' and Side 10'.

A. Setbacks measured from property lines.

B. The applicant shall identify all future expansion areas.

- C. Multiple contiguous parcels may be combined to satisfy minimum acreage requirements.
- D. Lincoln County may require increased setbacks based upon site specific conditions.

8.22.08 Behind Meter Electrical Generation Requirements

1. Dedicated Generation Requirement: Each Behind Meter Data Center may be required to provide dedicated electrical generation and energy storage, or a combination thereof sufficient to offset 100 percent of the facility's projected electrical demand.

2. Prior to completion of construction, the applicant shall provide written verification from the applicable service provider stating the following:

- A. Adequate capacity is available on the applicable transmission lines and at the substation to ensure the capacity is available to serve the other users within the service area is consistent with the normal projected load growth envisioned by the provider.
- B. Utility equipment and related electrical infrastructure are sufficiently sized and can safely accommodate the proposed use.
- C. Any system designed for cooling and operation of the facility (electricity, water, or other means) will be adequate and will not negatively impact the surrounding region.
- D. The energy storage system used (if applicable) will be defined.

8.22.09 Infrastructure Responsibility

1. The applicant shall be solely responsible for all project-related infrastructure costs.
2. The applicant shall have in place a Road Use Agreement with Lincoln County which includes at a minimum the repair or payment for repairs after construction in lieu of actual repair as determined by County Highway Superintendent.
3. Development agreements, escrow accounts, bonds, letters of credit, or other financial guarantees may be required.

8.22.10 Noise Standards

Data Centers	dBa	dBc	Daily/Time
	65	75	7:00:00 AM-9:59:59 PM
	55	65	10:00:00 PM-6:59:59 AM

- Such levels are measured at the property line.
- The maximum sound level in this section does not apply to:
 - A. Any situation arising from sudden and reasonably unforeseen events (beyond the control of the facility operator) that requires the response of emergency vehicles or temporary use of emergency generators.
 - B. If emergency generation continues for more than 8 hours, the applicant/owner/operator is required to notify Lincoln County Emergency Management immediately.

8.22.11 Lighting

1. The applicant shall provide a photometric study to ensure a parking lot is safe, energy-efficient and code compliant.

2. After Hours Lighting for parking areas and vehicular traffic ways shall be automatically extinguished between 11:00 PM and 7:00 AM except for:

A. Exterior lighting necessary for security purposes with an approved photometric plan.

B. Businesses that operate on a 24-hour basis with an approved photometric plan.

2. Exterior fixtures shall be full cutoff or fully shielded and emit no light above the horizontal plane. Illumination attributable to the facility shall not exceed 0.5 foot-candle at any property line.

A. After Hours parking and circulation lighting shall be automatically extinguished between 11:00PM and 7:00AM except for security lighting, which may remain active if the photometric plan demonstrates compliance with property line requirements.

8.22.12 Screening

1. To provide visual screening and reduce noise levels, per Section 8.22.10 ground-mounted and roof mounted equipment used for cooling, ventilating, baffling, air intake, exhaust, or otherwise operating the facility, including backup power generation equipment, must be fully enclosed, except where not mechanically feasible based on the manufacturer's specifications. If it is not mechanically feasible to fully enclose the equipment, it must be fully screened from view using one or more of the following means:

A. By existing vegetation that will remain on the property.

B. By the principal Data Center building or an accessory building

C. A berm averaging a minimum of five feet in height above the adjacent average ground level with a maximum side slope of 3:1, provided that the berm shall be covered by a well-maintained all season natural ground cover and any required screening plantings shall be arranged on the outside and top of the berm.

D. A visually solid fence, screen wall or panel, parapet wall, or other visually solid screen that shall be constructed of materials compatible with those used in the exterior construction of the principal building. Fencing may not be placed in front of landscaping adjacent to a public right of way. There must be landscaping in front of any fence adjacent to public right of way. Barbed wire fencing is not permitted.

2. An alternative screening method may be approved when a licensed landscape architect, architect, engineer, or acoustical professional demonstrates equal or better compliance with the visual and noise standards. Screening shall not obstruct required site triangles, emergency access, ventilation, or equipment clearances.

8.22.13 Backup Power Systems

1. Battery Energy Storage Systems are permitted if they comply with applicable federal, state, and local regulations.

2. All backup generators and fuel systems shall comply with applicable federal, state, and local regulations including noise levels in Section 8.22.10.

3. Routine testing shall be conducted between 8:00 AM and 5:00 PM, Monday through Friday and adhere to noise levels as defined in Section 8.22.10.

8.22.14 Expansion

Any increase in Building area, Electrical demand, Computing capacity, or Site area, shall require amendment of the Conditional Use Permit.

8.22.15 Environmental and Community Impact Analysis

1. Data centers shall be designed and operated to maximize energy efficiency, including the use of energy-efficient servers, cooling systems, and lighting.

2. Renewable energy sources, such as solar or wind power, could be considered.

3. As part of the original conditional use application, the applicant shall provide an environmental and community impact analysis. The environmental and community impact analysis shall include:

- A. A professionally drawn site plan of the property indicating the location of proposed improvements, flood plains, wetlands, waters, and cultural and historic resources on the property and within 500 feet of the boundaries of the property, and the potential for public nuisance to residents resulting from operations.
- B. Evidence that the disposal of materials will be accomplished in a manner that complies with local, state and federal regulations.
- C. An evaluation of the potential impacts of the proposed use, both positive and negative.

8.22.16 Decommissioning and Financial Assurance

1. Decommissioning Plan Required: Applicants shall submit a decommissioning plan as part of the Conditional Use Permit application.

2. Data Centers are recognized as a distinct use that warrants special consideration due to their limited operational lifespans and the potential for residual materials or infrastructure that may require specialized removal or remediation at the end of use.

A. Applicants shall submit a decommissioning plan for removal of obsolete equipment and site restoration at the end of the facility's operational life. Such plan shall address:

- 1. Dismantling and removal of all equipment and appurtenances related thereto, including but not limited to:
 - a. special cabling and electrical components
 - b. electronic equipment
 - c. special cooling equipment
 - d. special power generation
 - e. batteries and other associated facilities

- 328 f. removal of any buildings deemed condemned or uninhabitable
329
- 330 3. Prior to approval of a Data Center Conditional Use Permit, the owner of the land shall
331 provide financial security, in the form and amount of a bond, acceptable to Lincoln County
332 Commissioners to secure the expense of decommissioning, dismantling, removing, and
333 disposal of the Data Center specific components and equipment, in the amount of 125% of
334 the estimated decommissioning.
- 335 A. Lincoln County reserves the right to review once every five years an engineer's
336 new estimate of probable cost of decommissioning.
- 337 B. The bond may be increased or decreased, as appropriate, upon a finding by the
338 Lincoln County Commissioners that the new estimate appropriately addresses the
339 probable cost of decommissioning.
- 340 C. The owner of the land shall pay for all fees associated with the review and
341 approval of each such decommissioning cost estimate by an engineer approved by
342 the Lincoln County Commissioners.
- 343 D. Property owner shall submit annual proof of financial responsibility to Lincoln
344 County.
- 345 E. Lincoln County shall notify the property owner of any proposed increase in the
346 guarantee required and provide the owner with an opportunity for an informal
347 conference on the proposal.
- 348 1. The property owner shall increase the bond within 60 days of receiving the
349 County Board's revised amount.
- 350 2. If a property owner does not submit the required guarantee to the County
351 within 30 days of approval or the timeframe required by conditions of
352 approval, the CUP shall be revoked by the Board.
- 353 F. Lincoln County reserves the right to hire a 3rd party professional at the
354 property owners expense to oversee any decommissioning elements.
355
- 356 4. Abandonment: A facility shall be considered abandoned if operations cease for twelve
357 consecutive months.
358
- 359 5. Site Restoration - Within six months of abandonment, the owner shall:
- 360 A. Remove computing equipment.
- 361 B. Remove generators and fuel systems.
- 362 C. Remove cooling systems.
- 363 D. Remove unused utility infrastructure.
- 364 E. Restore disturbed land.
- 365 F. Remediate environmental impacts.
- 366 G. Return site location to a compatible state according to the surrounding property.
367
- 368 6. County Authority: If the property owner or applicant fails to complete site restoration or
369 comply with any portion of an approved Conditional Use Permit, Lincoln County may utilize
370 any lawful tool and applicant/property owner's financial guarantee to complete required
371 work at property owner's expense.

8.22.17 Safety and Emergency Responders

Any Data Center use proposing battery storage or any other device or group of devices capable of storing energy in order to supply electrical energy at a later time, whether the energy is stored for use on-site or off-site, shall demonstrate compliance with the Standard for the Installation of Stationary Energy Storage Systems or similar standards and must include fire suppression systems designed specifically for battery storage.

The applicant shall coordinate with Lincoln County Emergency Management to ensure there is adequate radio coverage for emergency responders outside and within the building based upon the existing coverage levels of the Lincoln County Public Safety Radio Communications System including mutual aid partners and shall install enhancement systems as needed to meet compliance at property owners expense.

1. The applicant shall submit an Emergency Response Plan (ERP) prepared by a qualified professional.

2. Each Data Center operation shall provide 24-hour emergency contact signage visible at the access entrance. Signs shall include the company name, the property address, the owner/representative's name and telephone numbers. Constantly updated 24-hour emergency contact information shall be on file with the Lincoln County 911 Center.

3. Property owners, at their expense, shall ensure that all area and mutual aid first responders receive adequate training specific to onsite systems. Any specialized fire suppression chemicals or equipment required for fire suppression specific to the data center shall be supplied to the appropriate responders and paid for by the property owners.

4. The operator/applicant/owner shall notify the County of any material change in any hazard that affects the Emergency Response Plan on file.

8.22.18 Reporting

All reports submitted to local, state and federal agencies shall simultaneously be submitted to the Lincoln County Planning Office. Additionally, a water consumption and electric consumption report shall be submitted to the Lincoln County Planning Office annually, no later than January 21 for the preceding calendar year.