

# **Schedule 146**

## **DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION and STATE ASSESSMENT OFFICES**

Nebraska Records Management Division  
440 South 8<sup>th</sup> Street, Suite 210  
Lincoln, NE 68508  
(402) 471-2559

**REQUEST FOR APPROVAL  
OF RECORDS RETENTION  
AND DISPOSITION SCHEDULE**

SCHEDULE

146

AGENCY, BOARD OR COMMISSION

**DEPARTMENT OF PROPERTY  
ASSESSMENT AND TAXATION**

DIVISION, BUREAU OR OTHER UNIT

**& STATE ASSESSMENT OFFICES**

**TO: STATE RECORDS ADMINISTRATOR  
STATE OF NEBRASKA**

**PART I -- AGENCY STATEMENT**

In accordance with Section 84-1212.01, R.R.S. 1943, approval of the attached records retention and disposition schedule by the State Records Administrator is hereby requested. Retention periods and dispositions have been recommended by this agency after a careful evaluation of all factors listed in Section 84-1212.01, R.R.S. 1943.

SIGNATURE

*Catherine D. Long*

TITLE

*Property Tax Administrator*

DATE

*7-22-04*

**PART II - ARCHIVAL APPROVAL**

The attached schedule has been analyzed, all archival and historical material has been properly identified, no disposition except by transfer to the State Archives has been recommended for such material, and this schedule is approved as submitted.

SIGNATURE

*Andrea I. Falgout*

STATE ARCHIVIST

DATE

*July 23, 2004*

**PART III -- APPROVAL BY STATE RECORDS ADMINISTRATOR**

The attached schedule has been reviewed in accordance with Section 84-1212.01, R.R.S. 1943, and is approved as submitted.

SIGNATURE

*Jim D. Miller*

STATE RECORDS ADMINISTRATOR

DATE

*7/27/04*

## **INSTRUCTIONS FOR USING THIS SCHEDULE**

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of agency records, regardless of the media on which they reside. This schedule was written specifically for records unique to your office and the State Agencies General Records Schedule #124 contains those records common to most state government agencies. These retention schedules, which are approved by the State Records Administrator, provide your only ongoing authority to dispose of records. Listed below are some basic procedures to follow when applying your schedule.

### **DISPOSING OF RECORDS**

1. Check your schedules to see what the retention period is. Note: Your agency's unique schedule will take precedence over State Agencies General Records Schedule #124 for any items which have differences in retention requirements.
2. Dispose of records that have met their retention periods.
3. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is the last page of this schedule. Remove the form, photocopy it, complete the form, make a photocopy for your records, and send the completed form to the Records Management Division at the address below. If you wish, you may receive this form electronically by contacting the Records Management Division. This report establishes that the destruction was performed in your normal course of business.

**Please remember to retain the blank form for future use.**

### **NON-SCHEDULED RECORDS**

Contact a Records Management Consultant in Records Management to see whether the records will fit under an item already on the schedule. If they do not, they must be retained until they are added to the next revision of your schedule.

### **SCHEDULE UPDATE**

It is the responsibility of each agency to periodically update their schedule. A Records Management Consultant in Records Management can assist you with the schedule update, which involves adding new records and making revisions to existing items. Keeping your schedule current will ensure that you have the ongoing authority to discard records when their useful life has ended.

### **QUESTIONS**

If you have any questions about these procedures, please contact your agency Records Officer or your Records Management Consultant in Records Management. We will help you with any questions the schedule may present, including: transferring records to the State Records Center or State Archives, microfilming records, scanning records, etc.

**Records Management Division  
440 South 8th Street, Suite 210  
Lincoln, NE 68508-2294  
402-471-2559**

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## **SCHEDULE 146 – DEPARTMENT OF PROPERTY ASSESSMENT AND TAXATION AND STATE ASSESSMENT OFFICES**

### **146-1 AIR CARRIERS ANNUAL REPORTS (FORM 40)**

Report filed by interstate air carriers, with PA&T, listing all owned or leased flight equipment used within the continental limits of the United States. The files contain the company reports and internal work papers necessary to determine the net book value of the flight equipment and the portion of value to be allocated to this state for purposes of taxation. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB775).

Information from Form 40 is entered into an electronic database, Records Retention Schedule Item #146-3, Air Carrier Statements of Tax Due, for further calculation of tax statements and record keeping for tax payments received.

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged, or foreclosed, provided audit has been completed.<sup>1</sup>**

### **146-2 AIR CARRIER CERTIFICATION OF TAX DISTRIBUTION TO STATE TREASURER**

Documents provided to the State Treasurer showing total air carrier tax collections, less the Department's administration fee, for distribution to counties' general fund. Includes certification documents, list of air carriers and tax due amounts, and associated work papers.

**PA&T RECORD: Dispose of after 5 years, provided audit has been completed.<sup>1</sup>**

### **146-3 AIR CARRIER STATEMENTS OF TAX DUE**

Documents include copies of the Department's tax statements mailed to air carriers showing current assessment and taxes due, electronic database of air carriers and tax due amounts, tax correction documentation, and associated work papers documenting payment of tax amounts received. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB775). Electronic data is maintained by tax year.

**ELECTRONIC DATA: Backup weekly; dispose of after 5 years, provided audit has been completed.<sup>1</sup>**

**PA&T PRINTOUT: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged or foreclosed, provided audit has been completed.<sup>1</sup>**

**SECURITY BACKUP COPY: Dispose of after superseded.**

### **146-4 ASSESSMENT SALES RATIO STUDIES**

Statistical reports prepared for assessors by the Department of Property Assessment and Taxation, showing ratios of assessed value of property to actual market value by property type and other stratifications within each county.

**PA&T RECORD: Dispose of after 5 years.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-5 ASSESSOR'S FIVE-YEAR PLAN OF ASSESSMENT**

Report filed by assessors with the Department of Property Assessment and Taxation, beginning September 2001 and every five years thereafter. The assessor provides updates to the plan each year between the adoption of each five-year plan. The plan examines the level, quality, and uniformity of assessment.

**PA&T RECORD: Dispose of 4 years after the adoption of a new 5-Year Plan.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of 4 years after the adoption of a new 5-Year Plan.**

**146-6 ASSESSOR EXAMINATION**

Examination papers of applicants for Nebraska Assessor Certification. Dispose of by shredding.

**PA&T RECORD: Dispose of one week prior to the following next scheduled examination.**

**146-7 CAPITALIZATION RATE STUDIES – CENTRAL ASSESSMENT**

Internal work papers associated with annual unit value appraisals of railroads and public service entities. Files contain documentation of financial sources, costs of debt and equity capital, financial models used in cost of equity, and overall band of investment capitalization rate information.

**PA&T RECORD: Dispose of after 5 years unless appeal pending, then 5 years after the final resolution of the appeal.**

**146-8 CAPITALIZATION RATE STUDIES – LOCALLY ASSESSED**

Internal work papers associated with the income approach in a mass appraisal model.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years unless appeal pending, then 5 years after the final resolution of the appeal.**

**146-9 CAR LINE ANNUAL REPORTS (FORM 44)**

Report filed by car line companies listing owned or leased railcars by type of car and associated car miles. The files contain the company reports and internal work papers necessary to determine the net book value and the portion of value to be allocated to this state for purposes of taxation. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB775). Information from Form 44 is entered into an electronic database, Records Retention Schedule Item #146-11, Car Line Statements of Tax Due, for further calculation of tax statements and record keeping of tax payments received.

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged or foreclosed, provided audit has been completed.<sup>1</sup>**

**146-10 CAR LINE CERTIFICATION OF TAX DISTRIBUTION TO STATE TREASURER**

Documents provided to the State Treasurer showing total car line tax collections, less the Department's administration fee, for distribution to counties and their respective taxing subdivisions, based upon statutory formula of railroad taxes levied. Includes certification documents, tax list, and associated work papers.

**PA&T RECORD: Dispose of after 5 years, provided audit has been completed.<sup>1</sup>**

**146-11 CAR LINE STATEMENTS OF TAX DUE**

Documents include copies of the Department's tax statements mailed to car line companies, showing assessment and taxes due, electronic database of car line companies and tax due amounts, tax correction documentation, and associated work papers documenting payment of tax amounts received. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB775). Electronic data maintained by tax year.

**ELECTRONIC DATA: Backup weekly; maintain most current 5 tax years, then destroy, provided audit has been completed.<sup>1</sup>**

**PA&T PRINTOUT: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged or foreclosed, provided audit has been completed.<sup>1</sup>**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**146-12 CERTIFICATE OF TAXES LEVIED REPORTS (FORM 49)**

Administrative report filed annually by the assessor to the Department of Property Assessment and Taxation. The report consists of multiple schedules, itemizing the valuations by property type, tax rates, and taxes levied for each political subdivision. Electronic data maintained by tax year.

**PA&T RECORD: Enter data into electronic database, verify, scan and dispose of after 3 years.**

**ELECTRONIC DATA: Backup weekly; retain most current 10 tax years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**CD SECURITY COPY: Transfer to the State Records Center; dispose of after 10 years.**

**CD WORK COPY: Dispose of after 10 years, provided audit has been completed.<sup>1</sup>**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-13 CERTIFICATION OF TAXABLE VALUE TO POLITICAL SUBDIVISIONS**

Copies of the assessor's official certification of taxable values to individual taxing subdivisions for purposes of setting tax rates.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-14 CORRESPONDENCE FILES**

Department's internal correspondence files for all 93 counties and the files by subject matter, such as taxpayers, county officials, state officials and other state agencies. State Assessor's internal correspondence files for taxpayers and office related matters.

**PA&T RECORD: Dispose of after 3 years.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-15 COUNTY ABSTRACTS OF ASSESSMENT (FORM 45),**

Administrative report filed annually by the assessor to the Department of Property Assessment and Taxation. The real property abstract contains parcels, acres, and valuation by property type for the county. The abstract report includes agricultural land market area maps, if applicable for the county. The personal property abstract contains number of schedules and valuations by property for the county. May originate in paper or electronic form. Electronic data maintained by tax year.

**PA&T RECORD: Enter data into electronic database and verify; dispose of after 4 years.**

**ELECTRONIC DATA: Backup weekly; retain most current 10 tax years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-16 COUNTY ASSESSOR SURVEY**

Administrative report (part of the abstract) filed annually by the assessor to the Department of Property Assessment and Taxation. The survey reflects information provided by the assessors indicating the staffing, funding, and equipping of the office to complete assessment tasks. The survey includes information which was formerly collected in the annual appraisal maintenance report, which summarized the assessor's efforts in performing appraisals and maintaining the appraised values of real property. Electronic data maintained by tax year.

**PA&T RECORD: Enter data into electronic database and verify; dispose of after 4 years.**

**ELECTRONIC DATA: Backup weekly; maintain most current 4 tax years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-17 CURRENT YEAR'S ASSESSED VALUE UPDATE**

Administrative report (part of the abstract) filed annually by the assessor to the Department of Property Assessment and Taxation. The assessed value update reflects the county's current year's assessed values for properties listed in the state's sales file.

**PA&T RECORD: Enter data into electronic database and verify; dispose of after 4 years.**

**ELECTRONIC DATA: Backup weekly; maintain most current 4 tax years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-18 EDUCATION ASSESSOR CERTIFICATION**

Copies of certifications of continuing education hours submitted by persons desiring to qualify or maintain the assessor certification.

**PA&T RECORD: Enter data into electronic database; dispose of 6 years after certification.**

**ELECTRONIC DATA: Backup weekly; dispose of after 8 years.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**146-19 EDUCATION MATERIALS (SCHOOLS AND WORKSHOPS)**

Copies of checks, warrants, etc., for payment of registration fees for workshops, schools, courses, annual course of training, and spreadsheets of classroom assignments and payment records. Copies of all course materials prepared or approved by the Department.

**PA&T RECORD: Dispose of after 4 years.**

**146-20 EDUCATIONAL LANDS AND FUNDS**

Listings of agricultural real property parcels provided by Board of Educational Lands and Funds (BELF) to the Department for purposes of determining the appraised value for the public sale of educational lands. Includes any subsequent listings distributed by PA&T to assessors to obtain current assessed valuation information.

**PA&T RECORD: Enter data into electronic database; dispose of 3 years after certification to BELF.**

**ELECTRONIC DATA: Backup weekly; maintain most current 5 years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-21 EMPLOYMENT AND INVESTMENT GROWTH ACT PERSONAL PROPERTY EXEMPTION RETURNS (FORM 775P)**

Applications, schedules, attachments and other materials relating to potential personal property exemptions filed annually by taxpayers qualified pursuant to the Employment and Investment Growth Act (LB 775).

**PA&T RECORD: Dispose of 17 years after the filing of the application for exemption.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-22 EXEMPTION APPLICATIONS (FORMS 451, 451A, and 453)**

Copies of applications, filed at the county assessor's office, for tax exempt status and affidavits/affirmations of use for continued tax exemption on real, tangible personal property, or exemption for mobile homes owned by qualifying veterans. Pursuant to 2002 Neb. Laws LB292, the copy for PA&T was eliminated, but the copy for State Assessment record remains unchanged.

**PA&T RECORD: Immediately dispose of obsolete record.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years after final resolution of any appeal.**

**146-23 GOVERNMENTALLY OWNED PROPERTY INFORMATION**

Information provided to the assessor relating to the taxability of property owned by governmental units and includes leases, in lieu of tax agreements, notices of intent to tax and any other materials relating to whether items of real or tangible personal property owned by governmental subdivisions are taxable.

**STATE ASSESSMENT OFFICE RECORD: Dispose of 5 years after final resolution of appeal or litigation.**

**146-24 HOMESTEAD EXEMPTION TAX SUMMARY CERTIFICATE  
(FORMS 458S and 458X)**

Annual report of homestead tax exemptions in the county certified by the County Assessor and County Treasurer to the State Department of Revenue for reimbursement. Shows the current tax year's total revenue that will be lost to all taxing agencies within the county due to the Homestead Exemptions.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years, provided audit has been completed.<sup>1</sup>**

**146-25 HOMESTEAD TAX EXEMPTIONS (FORMS 458, 458B, 458R, 458T)**

Applications and affidavits filed by individuals for homestead tax exemptions at the assessor's office. Includes Department of Revenue's printouts and Notice of Homestead Rejection form, Statement of Homestead Exemption Status, Statement of Homestead Exemption Transfer, Notices of Changes in Amount and those of the above which cannot be delivered because of change of address, change of name or recipient is deceased.

**STATE ASSESSMENT OFFICE RECORD: Dispose of 4 years after allowed or disallowed.**

**146-26 MOBILE HOME REPORT**

Report filed annually, with assessor by the owner, lessee, or manager of land upon which is parked or located a mobile home as of January 1. The report lists year, make, model, and size of each mobile home, the name, post office address of the owner or occupant thereof, and the date the mobile home was first parked or located on such land.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-27 PERSONAL PROPERTY AIRCRAFT INFORMATION**

Report filed annually by owner, lessee, or manager of any aircraft hanger or land upon which is parked or located any aircraft as defined in 3-101.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-28 PERSONAL PROPERTY ASSESSMENT SCHEDULES**

Returns filed annually by all persons or businesses owning or leasing depreciable tangible personal property, which has a Nebraska net book value greater than zero, except licensed motor vehicles, livestock, and certain rental equipment. Documents include personal property return, net book value schedules, taxpayer's associated depreciation worksheets, if demanded.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years unless appeal pending, then 5 years after final resolution of appeal.**

**146-29 PERSONAL PROPERTY – 13AG SALES TAX EXEMPTION AG  
EQUIPMENT**

Copies of 13AG Sales Tax Exemption Form for Agricultural Equipment, sent to assessors by Department of Revenue indicating sales tax exemptions granted for agricultural equipment. Information used by the assessor in determining potential assessment of personal property for property tax purposes. The requirement for this information has been eliminated pursuant to 2004 Neb. Laws 841, therefore copies of these documents will cease to exist in 2005.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-30 PERSONAL PROPERTY NOTICES**

Notice of Change in Personal Property Assessment, Notice of Penalty on Personal Property, Notice of Unsigned Personal Property, Notice of Action of the County Board of Equalization for Personal Property changes.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years unless appeal pending, then 5 years after resolution of appeal.**

**146-31 PROGRESS REPORTS**

Reports prepared annually by the Department of Property Assessment and Taxation for each county assessor for use in conjunction with their annual updates to their five-year plan of assessment.

**PA&T RECORD: Maintain most current 10 years, then destroy.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-32 PROPERTY VALUATION PROTESTS (FORM 422)**

Copies of written protests filed by taxpayers regarding the assessed value of real property or tangible depreciable personal property. Shows current valuations, requested changes, reasons for the request, and action taken by the County Board of Equalization. Pursuant to 2002 Neb. Laws LB292, the copy for PA&T was eliminated, but the copy for State Assessment record remains unchanged.

**PA&T RECORD: Immediately dispose of obsolete record.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of 3 years after date of action taken by County Board of Equalization, unless further appealed to the Tax Equalization and Review Commission (TERC), then 3 years after date of final resolution of TERC appeal.**

**146-33 PUBLIC SERVICE ENTITY REPORTS (FORM 43)**

Reports filed annually by public service entities for all operating property, owned or leased, and such information necessary to prepare a unit value appraisal and determine Nebraska's allocated taxable value. The files also include the public service entity's reported investments by county and by taxing entity used to distribute value to the counties and political subdivisions for property tax purposes. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB 775).

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged or foreclosed, provided audit has been completed.<sup>1</sup>**

**146-34 PUBLIC SERVICE ENTITY CERTIFIED DISTRIBUTED VALUE REPORT**

Reports generated by PA&T showing the final equalized public service entity taxable value as certified and distributed to the counties and political subdivisions for property tax purposes.

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-35 RAILROAD REPORT OF MILEAGE FOR CAR LINE COMPANIES**

Report or printouts filed annually by railroad companies showing the number of miles traveled by each class of cars of every car line company on their lines for the year preceding December 31. Information used to verify car line company reports of mileage for allocation factor.

**PA&T RECORD: Dispose of after 5 years unless appeal pending by car line company, then 5 years after final resolution of the car line company appeal.**

**146-36 RAILROAD TAX REPORTS (FORM 41)**

Reports filed annually by railroad companies for all operating property, owned or leased, and such information necessary to prepare a unit value appraisal and determine Nebraska's allocated taxable value. The files also include the railroad's reported density factors, track mileage by county and by taxing entity, and building investments used to distribute value to the counties and various political subdivisions for property tax purposes. Includes any work papers, if applicable, for documenting any personal property exemption pursuant to the Employment and Investment Growth Act (LB 775).

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged or foreclosed, provided audit has been completed.<sup>1</sup>**

**146-37 RAILROAD CERTIFICATION OF DISTRIBUTED TAXABLE VALUE**

Reports generated by PA&T showing the final equalized railroad taxable value as certified and distributed to the counties and various political subdivisions for property tax purposes.

**PA&T RECORD: Dispose of after 5 years unless appeal or bankruptcy pending, then 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-38 REAL ESTATE TRANSFER STATEMENT (FORM 521) AND MANUFACTURED HOUSING TRANSFER STATEMENT (FORM 521MH)**

Copies of the real estate transfer document filed at the Register of Deeds Office at the time deeds transferring title to real property are recorded. Form 521: the original is forwarded to the Department of Revenue, one copy is provided to the grantee (buyer), two copies are provided to the assessor, of which one copy is forwarded to the Department of Property Assessment and Taxation. Form 521MH: the white copy is filed at the County Clerk's Office, two copies, pink and canary, are provided to the assessor, and the goldenrod copy is provided to the purchaser. If copies of Form 521MH are forwarded to the Department, the retention shall follow Form 521.

**PA&T RECORD FORM 521: Enter data into Sales File Database, Records Retention Schedule Item #146-44; dispose of 4 years after data entry and verification.**

**STATE ASSESSMENT RECORD OF FORMS 521 and 521MH: Dispose of after 4 years.**

**146-39 REAL PROPERTY AGRICULTURAL LAND TRUST LIST**

Assessor's annual listing certified by October 1 to the Secretary of State, listing the name and address of every trust owning agricultural land in the county as shown on the assessment rolls.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 1 year.**

**146-40 REAL PROPERTY BUILDING PERMITS OR INFORMATION STATEMENTS**

Includes name of property owner, description of property, improvements, and in some cases, appraisal and assessment.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years**

**146-41 REAL PROPERTY NOTICE OF VALUATION CHANGE**

Roster or copies of notices sent to owners of real property when property values are changed. The notice indicates prior year and current year values and may also include value of mineral interest assessments, omitted and undervalued property notices, etc.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-42 REAL PROPERTY RECORD FILE**

Assessors are required to prepare and maintain a property record file, which includes a property record card, worksheets, supplemental data, and transfer information, for each parcel of real property including improvements on leased land in the county. The property record card is a master record located on the front of or cover of the property record file and serves as a reference to and inventory of all portions of the record file. All appraisal records pertaining to the respective real property parcel or improvements on leased land are considered part of the property record file. Appraisal documents include items such as field notes, worksheets, approaches to value used, and correlation of value records prepared by the assessor, appraiser, or assessment designee, concerning improvements or other changes on the property as well as details of the appraisal of the respective real property.

**STATE ASSESSMENT OFFICE RECORD: Retain permanently, or transfer to State Archives after 20 years, or microfilm and destroy originals.**

**SECURITY MICROFILM: Transfer to State Archives; retain permanently.**

**MICROFILM WORK COPY: Retain permanently.**

**STATE ASSESSMENT ELECTRONIC FILE: Retain an electronic copy of the entire property record file at the end of each tax year for 5 years unless appeal pending, then 5 years after final resolution of appeal.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**146-43 REPORT AND OPINION OF THE PROPERTY TAX ADMINISTRATOR**

Annual report prepared for each county and certified to the Nebraska Tax Equalization and Review Commission. The Report and Opinion contains narrative and statistical information to document the level of value and quality of assessment for each county, describes assessment practices in the county, and provides demographic information.

**ELECTRONIC DATA: Backup weekly; maintain most current 5 years, then destroy.**

**PA&T RECORD: Dispose of 5 years after final certification unless appeal pending, then 5 years after final resolution of appeal.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 5 years.**

**146-44 SALES FILE DATABASE**

The Sales File is a statutorily required database containing sales of real property occurring in the State of Nebraska. The database contains detailed information about the real property sales by county, year, and property type. The sales transactions are maintained for certain timeframes, depending on the established study periods. During each assessment year, sales information is extracted for an established study period and an electronic copy of this file is created as a 'frozen file' from which outputs are generated for analysis.

**ELECTRONIC DATA: Backup weekly; maintain most current 5 years of data transactions, then destroy.**

**ELECTRONIC FROZEN FILES: Backup weekly; dispose of after 5 years unless appeal pending, then 5 years after final resolution of the appeal.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**146-45 SALES FILE PROTESTS AND WAIVER OF HEARING FORMS**

Documents containing information concerning individual sales transactions in which the county brings forth information about the sale that may affect its usability in the sales file compiled by the Department of Property Assessment and Taxation. Also includes documents filed by the protestor for waiver of hearing on sales file protests.

**PA&T RECORD: Dispose of after 4 years unless appeal pending, then 4 years after final resolution of the appeal.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years unless appeal pending, then 4 years after final resolution of the appeal.**

**146-46 SALES FILE SUPPLEMENTAL INFORMATION WORKSHEETS, COMBINATION OF SALES FORMS, AND SALES CORRECTION AND UPDATE REQUEST FORMS**

Supplemental real property record information filed by the assessor for qualified sales transactions, completed on worksheets for residential, commercial, and agricultural properties, used in the state's sales file. Combination of Sales Forms and Sales Correction Update Request Forms filed by assessors with PA&T, in conjunction with sales file worksheets.

**PA&T RECORD: Enter data into Sales File Database, Records Retention Schedule Item #146-44; dispose of 4 years after verification.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 4 years.**

**146-47 SALES FILE ROSTERS: BI-ANNUAL ROSTERS, CORRECTION ROSTERS, and ROSTERS FOR SPECIAL REQUESTS**

Bi-Annual Sales File Rosters (qualified & non-qualified) are real estate sales information listings, generated by the Department, for purposes of review and analysis by assessors and other parties. The listings contain sales data as captured in the state's Sales File Database, such as property description, terms of sale, and notes from assessor.

Correction Rosters are the bi-annual rosters returned by the assessor with requests for corrections to the sales transaction information. Special Request Rosters are printouts generate by PA&T at the request of the assessor or some 3<sup>rd</sup> party.

**PA&T BI-ANNUAL ROSTERS ELECTRONIC PDF COPY: Backup weekly; maintain most current 4 years, then destroy.**

**PA&T BI-ANNUAL ROSTER PRINTOUT: Dispose of after 4 years.**

**PA&T CORRECTION ROSTER PRINTOUT: Enter data into Sales File Database; dispose of after 2 years after verification of data.**

**PA&T SPECIAL REQUEST ROSTER PRINTOUT: Dispose of after 4 years.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 1 year.**

**146-48 SCHOOL ADJUSTED VALUE CERTIFICATION TO DEPARTMENT OF EDUCATION AND TO SCHOOL DISTRICTS**

Documents include the Property Tax Administrator's annual certification of school adjusted value to the State Department of Education and to the school districts and the corresponding electronic database which is created based on information from the school district taxable value reports and the level of value database, Records Retention Schedule Item # 146-49, School Adjusted Value – Level of Value Database, and Records Retention Schedule Item #146-51, School District Taxable Value Report. This certification report itemizes the unadjusted values, level of assessment, adjustments, and total adjusted value by property class for each school district and school system.

The school adjusted values are used in calculating state aid for school districts.

Electronic data maintained by tax year.

**ELECTRONIC DATABASE: Backup weekly; retain most current 10 years, then destroy, provided audit has been completed.<sup>1</sup>**

**PA&T PRINTOUT: Dispose of after 5 years unless appeal pending, then dispose of 3 years after final resolution of appeal or nonappealable corrections.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-49 SCHOOL ADJUSTED VALUE – LEVEL OF VALUE DATABASE**

The Property Tax Administrator's database by tax year which contains all documentation for determination of level of value for school district adjusted value.

**ELECTRONIC DATA: Backup weekly; maintain most current 5 years, then destroy, unless appeal or request for corrections pending, then dispose of after final resolution of appeal or nonappealable corrections.**

**PA&T PRINTOUT: Dispose of after 5 years unless appeal pending. If appeal pending, dispose of 3 years after final resolution of appeal or nonappealable corrections.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**146-50 SCHOOL DISTRICT BOUNDARY CHANGES**

Documents filed by taxpayers with the assessor for transferring property from one school district to another via statutory provisions for free-hold petition (section 79-458) or encapsulated property (section 79-458.01).

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 1 year.**

**146-51 SCHOOL DISTRICT TAXABLE VALUE REPORT**

Administrative report filed annually by assessors with the Department. The report itemizes the assessor's current total taxable valuation by property class for each school district and the county. The school district valuations are the basis for the school adjusted valuation used in the state aid formula. The Report and database began in 2000.

**PA&T RECORD: Enter data into electronic database, verify, scan to CD and dispose of after 3 years, unless appeal pending, then 3 years after the final resolution of the appeal.**

**ELECTRONIC DATABASE: Backup weekly; retain most current 10 tax years, then destroy.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**CD SECURITY COPY: Transfer to the State Records Center; dispose of after 10 years.**

**CD WORK COPY: Dispose of after 10 years, provided audit has been completed.<sup>1</sup>**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-52 SEPARATE ASSESSMENT APPLICATION (MINERALS FORM 401)**

Requests that the surface estate and mineral interest be taxed separately by any person, corporation or organization who is the owner of either the surface estate or mineral interest.

**STATE ASSESSMENT OFFICE RECORD: Dispose of 1 year after inactive or no longer valid.**

**146-53 SPECIAL VALUATION APPLICATION (FORM 456)**

Application by the landowner for special tax treatment of land zoned and used exclusively for agricultural or horticultural purposes, in which the current actual value may be greater due to influences other than those affecting agricultural or horticultural purposes.

**STATE ASSESSMENT OFFICE RECORD: Dispose of 1 year after inactive or no longer valid.**

**146-54 TAX DISTRICT CONTROL LEDGER**

Then controlling account required to be kept when the unit tax system is used. Kept for each tax district, account shows the taxes certified to the county treasurer, collections, tax list corrections, cancellation and the net balance for the district.

**Dispose of after 5 years, provided audit has been completed. <sup>1</sup>**

**146-55 TAX EQUALIZATION AND REVIEW COMMISSION HEARING REPORTS OR FINDINGS AND ORDER**

Opinions issued by the Nebraska Tax Equalization and Review Commission after hearings containing findings of fact and conclusions of law. May originate in electronic or paper.

**PA&T RECORD: Dispose of after 5 years.**

**PA&T ELECTRONIC DATA: Backup weekly; dispose of after 5 years.**

**SECURITY BACKUP COPY: Dispose of after superseded.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**146-56 TAX INCREMENT FINANCING (TIF) REPORTS**

Reports filed by cities annually with the Department of Property Assessment and Taxation regarding tax increment financing projects. Also includes documents filed with assessor notifying them for division of advalorem tax pursuant to section 18-2147.

**PA&T RECORD: Dispose of 2 years after completion of the TIF project which may not exceed a 15-year period.**

**STATE ASSESSMENT OFFICE RECORD: Dispose of 2 years after notification.**

**146-57 TAX LIST CORRECTION JOURNAL**

Recap of all Tax List Correction Vouchers.

**STATE ASSESSMENT OFFICE RECORD: Retain permanently OR microfilm and destroy originals.**

**SECURITY MICROFILM: Transfer to the State Archives; retain permanently.**

**MICROFILM WORK COPY: Retain permanently.**

**146-58 TAX LIST CORRECTION VOUCHERS**

Prepared by the assessor and approved by the County Board. Sent to treasurer to authorize changes in the Tax Lists. **NOTE:** If the correction vouchers are not recapped in a Tax List Correction Journal, then these must be retained permanently, see Tax List Correction Journal, Records Retention Schedule Item #146-57.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 2 years, provided audit has been completed.<sup>1</sup>**

**146-59 TAX LISTS (DUPLICATES)**

Copies of any real or personal property tax lists, as certified to the County Treasurer, showing the taxes to be collected for all real and personal property in the county. Includes assessed valuation, tax district, taxes due, and penalty tax due, if applicable.

**STATE ASSESSMENT OFFICE RECORD: Dispose of after 3 years.**

**NOTES**

1. These records may be disposed of after the required retention period provided the audit of the Comprehensive Annual Financial Report (CAFR) is complete and any required federal audit is complete and all related audit comments have been resolved. Check with the organization that performed the audit, either the Auditor of Public Accounts or the federal cognizant agency, if there is a question whether resolution is complete.

# RECORDS DISPOSITION REPORT

|   |              |
|---|--------------|
| <b>TO: SECRETARY OF STATE<br/>RECORDS MANAGEMENT DIVISION<br/>440 S. 8<sup>TH</sup> STREET SUITE 210<br/>LINCOLN, NE 68508-2294</b> | AGENCY       |
|   | DIVISION     |
|   | SUB-DIVISION |

## REQUIRED INFORMATION:

In accordance with the Records Management Act, records of this agency have been disposed of under the authorization granted by the following schedule(s):

| SCHEDULE NUMBER(S) ONLY<br>(DO NOT INCLUDE SECTION AND ITEM NUMBERS) | TOTAL VOLUME DISPOSED<br>(SEE REVERSE) |
|--|--|
|  |  |
|  |  |

## OPTIONAL INFORMATION (FOR YOUR USE ONLY):

You may include detailed information which will be useful to you in recording exactly what records were disposed of and under what authority. This might include such things as schedule section and item numbers, title of records, inclusive dates of records, etc. This information is not required to be filed with Records Management.

|      |           |
|------|-----------|
| DATE | SIGNATURE |
|------|-----------|

**SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.**

RMA 03006D

## VOLUME ESTIMATING GUIDE

**(PLEASE NOTE THAT FOR REPORTING PURPOSES, A BALLPARK ESTIMATE OF THE TOTAL VOLUME OF MATERIAL DISPOSED IS ADEQUATE.)**

|   |               |
|---|---------------|
| Vertical File Cabinet, 4 drawer letter-size ..... | 6 cubic feet  |
| Vertical File Cabinet, 4 drawer legal-size.....   | 8 cubic feet  |
| Lateral File, 4 drawer/shelf letter-size .....    | 9 cubic feet  |
| Lateral File, 4 drawer/shelf legal size .....     | 12 cubic feet |
| Records center carton.....                        | 1 cubic foot  |
| About a pickup load .....                         | 50 cubic feet |