

Schedule 14

County Assessors

February 13, 2006

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

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

SCHEDULE	14
AGENCY, BOARD OR COMMISSION	County Assessors
DIVISION, BUREAU OR OTHER UNIT	
Supersedes Edition of August 11, 1999	

**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	<i>Russell L. Fortyn</i>
TITLE	<i>President Nebraska Assessors Assoc.</i>
DATE	<i>2/7/06</i>

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	DATE
<i>Andrea E. Fary</i>	<i>Feb. 10, 2006</i>
STATE ARCHIVIST	

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	DATE
<i>John D. Gace</i>	<i>2/13/06</i>
STATE RECORDS ADMINISTRATOR	

RMA 01005D

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guidelines for storing and disposing of records, ***regardless of the media on which they reside***, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This schedule, along with the unique schedule written specifically for records unique to your office, approved by the State Records Administrator, provides 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 General Records Schedule #24 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. This report establishes that the destruction was done 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 the Records Management Division 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 local government entity 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 a Records Management Consultant in the Records Management Division. We will help you with any questions the schedule may present.

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

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SCHEDULE NO. 14 - COUNTY ASSESSORS

14-1 ASSESSMENT SALES RATIO STUDIES (Formerly Sales Assessment 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.

Dispose of after 5 years.

14-2 ASSESSOR'S PLAN OF ASSESSMENT REPORT

Report prepared annually by assessors and submitted to the County Board of Equalization on or before June 15 each year. The plan indicates the assessment actions planned for the next 3 assessment years and also examines the level, quality, and uniformity of assessment. The assessor may amend the plan if necessary after budget approval. A copy of the plan and any amendments are submitted to the Department of Property Assessment & Taxation on or before October 31 of each year.

Dispose of 4 years after the adoption of each new plan.

14-3 CAPITALIZATION RATE STUDIES – LOCALLY ASSESSED

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

Dispose of after 5 years unless appeal pending, then 5 years after the final resolution of the appeal.

14-4 CERTIFICATES OF TAXES LEVIED REPORT

Copy of 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.

Dispose of after 3 years.

14-5 CERTIFICATION OF TAXABLE VALUE TO POLITICAL SUBDIVISIONS

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

Dispose of after 3 years.

14-6 COUNTY ABSTRACTS OF ASSESSMENT REPORTS

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.

Dispose of after 4 years.

14-7 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.

Dispose of after 4 years.

14-8 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.

Dispose of after 4 years.

14-9 EDUCATIONAL LANDS AND FUNDS

Listings of agricultural real property parcels owned by Board of Educational Lands and Funds (BELF) sent to assessors by PA&T requesting current year's assessed valuation information.

Dispose of after 3 years.

14-10 ESTATE INVENTORIES (Obsolete)

Inventories from estates for purposes of assessment of inheritance taxes. Includes proof of publications.

Dispose of after 1 year at Assessor's discretion.

14-11 EXEMPTION APPLICATIONS (FORMS 451, 451A, and 453)

Copies of applications, filed at the county assessor's office, for tax exempt status and statements of affirmations of use for continued tax exemption on real, tangible personal property, or exemption for mobile homes owned by qualifying veterans.

Dispose of 5 years after final resolution of any appeal.

14-12 EXEMPT PROPERTY LIST

Copies of exempt property list, if provided to assessor. During September of each year the County Board of Equalization shall publish a list of all real property receiving a permissive exemption pursuant to Neb. Rev. Stat. §77-202 (1)(c) and (d).

Dispose of after 3 years.

14-13 FIELD NOTES, APPRAISAL CARDS AND WORKSHEETS

See item 14-31 REAL PROPERTY RECORD FILE

14-14 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. Includes assessor report of government owned property submitted to the Property Tax Administrator on or before December 1, 2004 and every fourth year thereafter.

Dispose of 5 years after final resolution of appeal or litigation.

**14-15 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.

Dispose of after 4 years provided audit has been completed.¹

14-16 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.

Dispose of 4 years after allowed or disallowed.

14-17 INVESTMENT AND GROWTH EXEMPTION RECORDS

Personal property schedules LB 775P filed annually by taxpayers at both the county and state level for potential personal property exemptions qualified pursuant to the Employment and Investment Growth Act (LB 775).

Dispose of after 5 years.

14-18 MOBILE HOME REPORT (Formerly Parking Cabin Trailers or Mobile Homes, Application For)

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.

Dispose of after 4 years.

**14-19 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 Neb. Laws 2004 LB 841, therefore copies of these documents will cease to exist in 2005.

Dispose of after 5 years.

14-20 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 Neb. Rev. Stat. §3-101.

Dispose of after 4 years.

14-21 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.

ORIGINAL RECORDS:

1961 AND FORWARD: Dispose of after 5 years unless appeal pending, then 5 years after final resolution of appeal, subject to review by the State Archives for possible accession.

1960 AND PRIOR: Dispose of after review by the State Archives for possible accession.

14-22 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.

Dispose of after 5 years unless appeal pending, then 5 years after resolution of appeal.

14-23 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. *As of 2005, this report was eliminated as a result of legislative changes pursuant to Neb. Laws 2005 LB 263.*

Dispose of after 4 years.

14-24 PROPERTY VALUATION PROTESTS (Form 422 & 422A)

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 Neb. Laws 2002 LB 292, the copy for PA&T was eliminated, but the copy for assessor record remains unchanged.

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.

14-25 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.

Dispose of after 5 years.

14-26 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.

Dispose of after 5 years.

14-27 REAL ESTATE TRANSFER STATEMENTS (FORMS 521) AND MANUFACTURED HOUSING TRANSFER STATEMENTS (FORMS 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.

Dispose of after 4 years.

14-28 REAL PROPERTY AGRICULTURAL LAND TRUST LIST (Formerly Rural Land Trusts Records)

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.

Dispose of after 1 year.

14-29 REAL PROPERTY BUILDING PERMITS OR INFORMATION STATEMENTS (Formerly Real Property Building Permits and Information Statement)

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

Dispose of after 5 years.

14-30 REAL PROPERTY NOTICE OF VALUATION CHANGE (Formerly Assessment Changes, Notice of)

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.

Dispose of after 3 years.

14-31 REAL PROPERTY RECORD FILE (Formerly Field Notes, Appraisal Cards and Worksheets & Real Estate Assessment Schedules, Property Record Cards)

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 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.

ORIGINAL RECORD:

1991 AND FORWARD: Dispose of after 6 years unless appeal pending, then 5 years after final resolution of appeal, subject to review by the State Archives for possible accession.

1990 AND PRIOR: Dispose of after review by the State Archives for possible accession.

ELECTRONIC SECURITY BACKUP COPY: Dispose of after superseded.

14-32 REPORT AND OPINION OF THE PROPERTY TAX ADMINISTRATOR (Formerly Report and Opinion of the Property Assessment and Taxation Administrator)

Annual report prepared by PA&T for each county and certified to the Nebraska Tax Equalization and Review Commission. A copy is provided to each assessor. 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.

Dispose of after 5 years.

14-33 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.

Dispose of after 4 years unless appeal pending, then 4 years after final resolution of the appeal.

14-34 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 completed by the assessor and returned to PA&T 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 3rd party.

Dispose of after 1 year.

14-35 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 with PA&T 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 are forms filed by assessors with PA&T, in conjunction with sales file worksheets. Documents may include sales verification forms/information used by the assessor to collect additional information regarding real property sales transactions.

Dispose of after 4 years.

14-36 SCHOOL ADJUSTED VALUE CERTIFICATION FROM PA&T

Assessor's copy of the Property Tax Administrator's annual certification "by county" of school adjusted value for school located districts within the county. The report itemizes the unadjusted values, level of assessment, adjustments, and total adjusted value by property class for each school district located within the county. The school adjusted values are used in calculating state aid for school districts.

Dispose of after 3 years.

14-37 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).

Dispose of after 1 year.

14-38 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.

Dispose of after 3 years.

14-39 SEPARATE ASSESSMENT APPLICATION FOR SEVERED MINERAL INTERESTS (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.

Dispose of 1 year after inactive or no longer valid.

14-40 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.

Dispose of 1 year after inactive or no longer valid.

14-41 STATEWIDE PLAN OF EQUALIZATION (Obsolete)

Tax Equalization and Review Commission's annual plan for equalization of residential, commercial/industrial and agricultural property for all 93 Nebraska Counties.

Dispose of after 4 years.

14-42 STATISTICAL MEASURES REPORT

See item 14-32 REPORT AND OPINION OF THE PROPERTY TAX ADMINISTRATOR.

14-43 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 country treasurer, collections, tax list corrections, cancellation and the net balance for the district.

Dispose of after 5 years provided audit has been completed.¹

14-44 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.

Dispose of after 3 years.

14-45 TAX EXEMPTIONS, APPLICATIONS FOR (Duplicates)

See item 14-11 EXEMPTION APPLICATIONS (FORMS 451, 451A, and 453).

14-46 TAX INCREMENT FINANCING (TIF) REPORTS

Documents filed with assessor notifying them for division of advalorem tax pursuant to Neb. Rev. Stat. §18-2147.

Dispose of 2 years after notification.

14-47 TAX LIST CORRECTION JOURNAL

Recap of all Tax List Correction Vouchers.

ORIGINAL RECORD: Retain permanently; OR, Microfilm and destroy.

SECURITY MICROFILM: Transfer to the State Archives; Retain permanently.

MICROFILM WORK COPY: Retain permanently.

14-48 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 Item 14-47, Tax List Correction Journal.

Dispose of after 2 years provided audit has been completed.¹

14-49 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.

Dispose of after 3 years.

DELETED RECORDS

APPRAISAL MAINTENANCE AND UPDATING REPORT (OBSOLETE June 1999)
MOTOR VEHICLE REGISTRATIONS (OBSOLETE June 1999)
VEHICLE TAX RECEIPTS (OBSOLETE June 1999)
VEHICLE TAX REFUND CLAIM (OBSOLETE June 1999)
RECAPITULATION ASSESSMENT SCHEDULES (OBSOLETE June 1999)
RECAPS (Control Cards) (OBSOLETE June 1999)

NOTE

1. These records may be disposed of after the required retention period provided the audit has been completed with the audit report released and all related audit comments resolved. Check with the organization that performed the audit, and, if applicable, the Federal cognizant agency if there is a question whether resolution is complete. For records retention purposes only, the issuance of an audit waiver (or an Unaudited Financial Statement for villages) by the Auditor of Public Accounts shall take the place of an actual audit.

RECORDS DISPOSITION REPORT

TO: SECRETARY OF STATE RECORDS MANAGEMENT DIVISION 440 S. 8 TH STREET SUITE 210 Lincoln, NE 68508-2294	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 (DO NOT INCLUDE SECTION AND ITEM NUMBERS)	TOTAL VOLUME DISPOSED (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
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SEND ORIGINAL TO RECORDS MANAGEMENT. MAKE A PHOTOCOPY FOR YOUR RECORDS.

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