

Schedule 14

COUNTY ASSESSORS

August 22, 2022

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(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

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

Supersedes Edition of February 13, 2006

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

TITLE

Holt County Assessor

DATE

8-2-2022

PART II – APPROVAL OF STATE ARCHIVES:

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

8/8/22

PART III – APPROVAL OF AUDITOR OF PUBLIC ACCOUNTS:

The attached schedule has been reviewed, all audit material has been properly identified, and this schedule is approved as submitted.

SIGNATURE

DATE

8/16/22

PART IV – APPROVAL OF 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

8/22/2022

INSTRUCTIONS FOR USING THIS SCHEDULE

Records retention and disposition schedules are designed to serve as your records management guideline for storing and disposing of agency records, **regardless of the media on which they reside**, including paper, microfilm, diskettes, optical disks, CDs, DVDs, servers, computer hard drives, etc. This schedule was written specifically for records unique to your office and the Local Agencies General Records Schedule #24 contains those records common to most local government agencies. This retention schedule, which is 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 this 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. Unless there is pending or on going, legal action, records request, or audit.
3. For records requiring a review of, or transfer to the **NE State Historical Society (State Archives)**, your agency is required to contact the State Archives to negotiate the transfer. Additionally, **once the records are accessioned into their collection, they become the property of the State Archives**. The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Nebr. Rev. Stat. §82-107). Please contact their office by calling (402) 471-4783.
4. Complete a Records Disposition Report for the records you dispose. The Records Disposition Report form is located on the Secretary of State Records Management website. https://appengine.egov.com/apps/ne/sos_records_disposition_report. This report establishes that the destruction was performed in your normal course of business.

NON-SCHEDULED RECORDS

Contact a Records Management Specialist 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 Specialist in Records Management can assist you with the schedule update, which may involve adding new records series and making revisions to existing items. Keeping your schedule current will ensure 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 the Records Management Specialist in Records Management. They will help you with any questions the schedule may present, including: transferring records to the State Records Center or microfilming records, scanning records, etc.

**Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
402-471-2559**

**SCHEDULE 14
COUNTY ASSESSORS**

August 22, 2022

Retention requirements are for all records, regardless of the media on which they reside, unless otherwise noted.

Supersedes Edition of February 13, 2006

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
14-1	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.	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.	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	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.	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.	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.	4 years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
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.	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.	3 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.	3 years	
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.	3 years	•Neb. Rev. Stat. §77-202 (1) (c) and (d)
14-11	EXEMPTION APPLICATIONS	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.	5 years after final resolution of any appeal	Forms 451, 451A and 453
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.	5 years after final resolution of appeal or litigation	
14-15	HOMESTEAD EXEMPTION TAX SUMMARY CERTIFICATE	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.	5 years or maximum of 10 years if no audit has been performed	Forms 458S and 458X

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
14-16	HOMESTEAD TAX EXEMPTIONS	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, Notice 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.	4 years after allowed or disallowed	Forms 458, 458B, 458R, 458T
14-17	INVESTMENT AND GROWTH EXEMPTION RECORDS	Personal property schedules LB775P 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 (LB775)	5 years	
14-18	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.	4 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.	4 years	Neb. Rev. Stat. §3-101
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 RECORD: 1961 AND FORWARD: 5 years unless appeal pending, then 5 years after final resolution of appeal 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.	5 years unless appeal pending, then 5 years after the final resolution of the 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.	4 years	As of 2005, this report was eliminated as a result of legislative changes pursuant to Neb. Laws 2005 LB263
14-24	PROPERTY VALUATION PROTESTS	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.	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	<ul style="list-style-type: none"> ●Form 422 & 422A ●Copy for PA&T was eliminated, but the copy for assessor record remains unchanged ●Neb. Laws 2002 LB 292

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
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.	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.	5 years	
14-27	REAL ESTATE TRANSFER STATEMENTS AND MANUFACTURED HOUSING TRANSFER STATEMENTS	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.	4 years	Form 521 & 521MH
14-28	REAL PROPERTY AGRICULTURAL LAND TRUST LIST	Assessor's annual listing certified by October 1 to the Secretary of State, listing the name and addresses of every trust owning agricultural land in the county as shown on the assessment rolls.	1 year	
14-29	REAL PROPERTY BUILDING PERMITS OR INFORMATION STATEMENTS	Includes name of property owner, description of property, improvements, and in some cases, appraisal and assessment.	5 years	
14-30	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.	3 years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
14-31	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 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.	1991 AND FORWARD: 6 years unless appeal pending, then 5 years after final resolution of appeal. 1990 AND PRIOR: Dispose of after review by the State Archives for possible accession. ELECTRONIC SECURITY BACKUP COPY: After superseded	
14-32	REPORT AND OPINION OF THE PROPERTY TAX 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.	5 years	
14-13	REPORT OF DESTROYED REAL PROPERTY	Form filed with the County Assessor office to notify the office of destroyed or damaged property for the current assessment year.	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	Form 425
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.	4 years unless appeal pending, then 4 years after final resolution of the appeal	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
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 generated by PA&T at the request of the assessor or some 3rd party.	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.	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.	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).	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.	3 years	
14-39	SEPARATE ASSESSMENT APPLICATION FOR SEVERED MINERAL INTERESTS	Requests that the surface estate and mineral interest be taxed separately by any person, corporation or organization who is the owner of either the surfaces estate or mineral interest.	1 year after inactive or no longer valid	Minerals Form 401

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
14-40	SPECIAL VALUATION APPLICATION	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.	1 year after inactive or no longer valid	Form 456
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 county treasurer, collections, tax list corrections, cancellation and the enter balance for the district.	5 years or maximum of 10 years if no audit has been performed	
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.	3 years	
14-46	TAX INCREMENT FINANCING (TIF) REPORTS	Documents filed with assessor notifying them for division of ad valorem tax.	2 years after notification	Neb. Rev. Stat. §18-2147
14-47	TAX LIST CORRECTION JOURNAL	Recap of all Tax List Correction Vouchers.	ORIGINAL RECORD: Permanent or microfilm and destroy SECURITY MICROFILM: Transfer to the State Archives MICROFILM WORK COPY: Permanent	Contact the State Archives to negotiate transfer.
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.	5 years or maximum of 10 years if no audit has been performed	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
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.	3 years	