

Schedule 146

DEPARTMENT OF REVENUE

PROPERTY ASSESSMENT DIVISION

December 7, 2018

Nebraska Records Management Division
3242 Salt Creek Circle
Lincoln, NE 68504
(402) 471-2559

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

SCHEDULE	146
AGENCY, BOARD OR COMMISSION	DEPARTMENT OF REVENUE
DIVISION, BUREAU OR OTHER UNIT	PROPERTY ASSESSMENT DIVISION (PAD)
Supersedes Edition of July 27, 2004	

**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

Tony Fulton

TITLE

Tax Commissioner

DATE

12/04/18

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

Hayes Koutney

DATE

12/7/2018

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

Dean Haffner

DATE

12/7/18

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

Jim A. Gae

DATE

12/7/18

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 State Agencies General Records Schedule #124 contains those records common to most state 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 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. 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** (Neb. Rev. Stat. §82-105). The State Archives may remove selected records in accordance with standard archival practices to ensure efficient access, organization and enduring historical value (Neb. 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 146
NEBRASKA DEPARTMENT OF REVENUE
PROPERTY ASSESSMENT DIVISION (PAD)
12/7/2018

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

Supersedes Edition of July 27, 2004

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
146-2	AIRCRAFT INFORMATION REPORT	Report filed annually with the county assessor and copies forwarded electronically to PAD.	PAD RECORD: 3 years	Neb. Rev. Stat. §77-1250.02
146-6	ASSESSOR EXAMINATION	Examination records of applicants for Nebraska Assessor Certification.	PAD RECORD: 1 year prior to the following next scheduled examination ELECTRONIC RECORD: Test is electronic given through the Department of Administrative Services "Employee Development Center" website	Neb. Rev. Stat. §77-421
146-5	ASSESSOR'S THREE YEAR PLAN OF ASSESSMENT	Report filed electronically by county assessors with PAD-every year. The plan examines the level, quality, and uniformity of assessment. Electronic copies maintained by tax year.	PAD RECORD: Retain most current 10 tax years, then destroy	Neb. Rev. Stat. §77-1311.02
146-1	CENTRALLY ASSESSED PROPERTY	Documents will include all filings and information regarding the following types of centrally assessed of property: air carriers, carlines, public service entities, and railroads. Information filed annually and maintained by tax year.	PAD RECORD: 5 years, unless APPEAL OR BANKRUPTCY PENDING: 5 years after the final resolution of the appeal or 5 years after bankruptcy dismissed, discharged, or foreclosed (whichever applies)	Forms include those required by statute or regulation
146-12	CERTIFICATE OF TAXES LEVIED REPORTS	Administrative report filed annually by the county assessor with PAD.	PAD RECORD: 3 years ELECTRONIC RECORD: Retain most current 10 tax years, then destroy	Form 49 & copies (PDF) of counties' taxing entities and tax districts
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.	PAD RECORD: 3 years	
146-15	COUNTY ABSTRACTS OF ASSESSMENT REPORT FOR REAL PROPERTY, ASSESSOR SURVEY, AND ASSESSED VALUE UPDATE FOR SALES IN STATE'S SALES FILE	Administrative reports filed annually by the assessor with PAD. Data filed electronically and maintained by tax year.	PAD RECORD: 4 years ELECTRONIC RECORD: Retain most current 10 tax years, then destroy	Form 45, Assessor Survey, and Assessed Value Update (AVU) for sales in state's sales file

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
146-3	COUNTY ASSESSOR AND DEPUTY ASSESSOR CERTIFICATE HOLDERS AND EDUCATION HOURS	Electronic data base of county assessor certificate holders and record of education hours. Documents include requests for approval of continuing education hours, provider requests for education course approval, and attendance lists from approved education events.	ELECTRONIC RECORD: 6 years for active certificate holders	
146-4	COUNTY CLERICAL ERRORS AND OMITTED PROPERTY REPORTS	Reports filed by county assessor with their County Board of Equalization The county clerk forwards copies of these reports/decisions electronically to PAD.	PAD RECORD: 3 years	Neb. Rev. Stat. § 77-1507.
146-7	DELINQUENT REAL PROPERTY LISTS	Administrative reported filed annually by the county treasurer with PAD. Data filed electronically and assembled into a master list of all counties, per Neb. Rev. Stat. § 77-1804.	PAD RECORD: 2 years ELECTRONIC RECORD: 2 years after publication on website	Neb. Rev. Stat. §77-1804
146-21	EXEMPT PERSONAL PROPERTY RETURNS FOR EMPLOYMENT AND INVESTMENT GROWTH ACT OR NEBRASKA ADVANTAGE ACT	Applications, schedules, attachments and other materials relating to potential personal property exemptions filed annually by qualified taxpayers.	PAD RECORD: 3 tax years after the last exemption is given	Form 775P and 312P
146-22	EXEMPTION DECISIONS	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. County Clerk forwards electronic copies of decisions of the County Board of Equalization approving or denying exemptions to the Property Tax Administrator.	APPEALED RECORD: 3 years after resolution of appeal ALL OTHERS: 3 years	•Copies of Form 451 or 457 •Neb. Rev. Stat. §77-202.04
146-8	EXEMPTION LISTS AND PROOF OF PUBLICATIONS	Lists of approved permissive exemptions and proof of publications filed annually by the county clerk with PAD. Copies forwarded electronically and maintained by tax year.	PAD RECORD: 4 years	Neb. Rev. Stat. §77-202.03
146-24	HOMESTEAD EXEMPTION TAX SUMMARY CERTIFICATE AND AMENDED CERTIFICATES	Annual report of homestead tax exemptions in the county certified by the County Assessor and County Treasurer to the 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.	PAD RECORD: 5 years	Forms 458S and 458X

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
146-25	HOMESTEAD TAX EXEMPTIONS	Applications and schedules filed by individuals for the homestead exemption at the county assessor's office. Includes rosters from the Department of Revenue, Rejection of Homestead Exemption form, Statement of Homestead Exemption Status, Application for transfer of Homestead Exemption, Notices of Changes in Amount, Certification of Disability, Physicians Certification for Late Filing, and those of the above which cannot be delivered because of change of address, change of name or recipient is deceased.	PAD RECORD: 4 years after allowed or disallowed or 5 years after final order of an appealed exemption	Forms 458, 458B, 458R, 458T, 458B, 458L,
146-9	PERSONAL PROPERTY COUNTY ABSTRACT REPORTS	Administrative report filed annually by the assessor with PAD. Data filed electronically and maintained by tax year.	PAD RECORD: 3 years ELECTRONIC RECORD: Retain most current 5 tax years, then destroy	Form 45P
146-10	PERSONAL PROPERTY TAX EXEMPTION SUMMARY CERTIFICATES AND AMENDED CERTIFICATES	Administrative report filed annually by the county assessor and treasurer with PAD for reimbursement of taxes loss. Data filed electronically and maintained by tax year.	PAD RECORD: 3 years ELECTRONIC RECORD: Retain most current 5 tax years, then destroy	Form 259P and 259X
146-29	PERSONAL PROPERTY-13AG SALES TAX EXEMPTION AG EQUIPMENT			Obsolete
146-38	REAL ESTATE TRANSFER STATEMENT	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 PAD, electronically or hard copy. Data is transferred into the State Sales File by county assessors.	ELECTRONIC RECORD: Retain most current 10 years of data transactions, then destroy. See, 146-44, verify data	Form 521
146-11	RENT-RESTRICTED HOUSING PROJECTS VALUATION COMMITTEE; documents received and reports created.	Committee per Neb. Rev. Stat. §77-1333. Requires owners of rent-restricted housing projects to annually file information electronically with the Dept. of Revenue. The committee creates a report and certifies information to county assessors regarding the capitalization rate to be used for the income approach to valuation for the next tax year.	PAD RECORD: 3 years ELECTRONIC RECORD: Retain most current 5 tax years	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
146-43	REPORTS AND OPINION OF THE PROPERTY TAX ADMINISTRATOR	Annual report prepared for each county and certified to the 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 RECORD: Retain for historical purposes	Database includes abstract and other data points
146-13	RETURN OF UNUSED REAL PROPERTY TAX CREDIT	Administrative report filed annually by the county treasurer with PAD. Data filed electronically and assembled into a master list of all counties, per Neb. Rev. Stat. § 77-4212.	PAD RECORD: 3 years ELECTRONIC RECORD: Retain most current 5 tax years.	Form 403
146-44	SALES FILE DATABASE	The State Sales File is a statutorily required database containing sales of real property occurring in the State of Nebraska. The database contains detailed information, from the Form 521, about the real property sales by county, year, and property type. The information is submitted by county assessors electronically to PAD monthly.	ELECTRONIC RECORD: Retain most current 10 years of data transactions, then destroy	Neb. Rev. Stat. §77-1377
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 Department of Education and to the school districts and the corresponding electronic database.	ELECTRONIC RECORD: Retain most current 10 tax years, then destroy APPEAL PENDING: 3 years after final resolution of appeal or non-appealable corrections	PAD Reports by school system and by county
146-51	SCHOOL DISTRICT TAXABLE VALUE REPORT	Administrative report filed annually by the county assessor with PAD. Data filed electronically and maintained by tax year.	PAD RECORD: 3 years ELECTRONIC DATABASE: Retain most current 10 tax years, then destroy	
146-16	SPECIAL VALUATION METHODOLOGY REPORT	Any county that has applied the special valuation assessment, the county assessor is to file a report annually with PAD reporting the methodology used for the special value and actual value of agricultural and horticultural land in the county.	ELECTRONIC RECORD: Retain most current 4 years, then destroy	
146-56	TAX INCREMENT FINANCING (TIF) DOCUMENTS	Copies of approved TIF Project Plans filed by cities annually with PAD regarding tax increment financing projects. Also includes copies of TIF Notices filed with the county assessor notifying them of division of tax. Documents maintained by tax year.	PAD Record: Retain copies for 15 years after PTA (Property Tax Administrator) makes annual report to Legislature	Neb. Rev. Stat. §18-2147