

Schedule 128

TAX EQUALIZATION & REVIEW COMMISSION

January 15, 2019

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

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

SCHEDULE	128
AGENCY, BOARD OR COMMISSION	TAX EQUALIZATION & REVIEW COMMISSION
DIVISION, BUREAU OR OTHER UNIT	
Supersedes Edition of August 1, 2001	

**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



TITLE

CHAIRMAN

DATE

12/13/2018

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

1/2/2019

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

1/10/19

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

1/15/2019

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 128
TAX EQUALIZATION & REVIEW COMMISSION**

January 15, 2019

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

SUPERSEDES EDITION OF August 1, 2001

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
128-1	APPEALS - OFFICIAL RECORD OF THE PROCEEDINGS	The official record of the appeal proceedings may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-2	CASE FILE	The case file may include all original papers, documents, exhibits and orders filed in a case. In certain cases original quality photocopies may be substituted for exhibits that are returned to a party.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-3	EQUALIZATION PROCEEDINGS - AGENDA, LEGAL NOTICES, EXHIBITS AND RELATED DOCUMENTS	The Equalization Proceedings are undertaken each year by the Commission as required by the Nebraska Constitution, Article I, Section 28. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding the equalization proceedings. In certain cases photographs may be substituted for exhibits that are returned to witnesses who testified before the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-4	EQUALIZATION PROCEEDINGS - OFFICIAL RECORD	The official record of the Equalization Proceedings may be a verbatim record made by a court reporter or an audio record of the proceedings. It may include exhibits and testimony. The verbatim record made by a court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-5	ORDERS	Orders from the Equalization Proceedings may be published individually or be bound together in a published report.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	

ITEM NUMBER	RECORD TITLE	DESCRIPTION/EXAMPLES	RETENTION	REFERENCE/COMMENTS
128-6	PUBLIC HEARINGS - AGENDA, LEGAL NOTICES, EXHIBITS AND RELATED DOCUMENTS	The Commission holds public hearings each year whenever the Commission is to formulate public policy. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding the public hearing. In certain cases photocopies may be substituted for exhibits that are returned to witnesses who testify before the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-7	PUBLIC HEARINGS - OFFICIAL RECORD	The official record of the public hearing may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by the court reporter is kept in the care and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 30 days after case closed or, 10 years if of research value	
128-8	REMOVAL FROM OFFICE - AGENDA, LEGAL NOTICES, EXHIBITS AND RELATED DOCUMENTS	The Commission may be called upon to remove assessing officials from office as required by the law. The documents pertaining to these proceedings may include all original papers, documents, exhibits and orders issued regarding those proceedings. In certain cases photocopies maybe substituted for exhibits that are returned to witnesses who testify before the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	
128-9	REMOVAL FROM OFFICE - OFFICIAL RECORD OF THE PROCEEDINGS	The official record of the proceedings to remove an assessing official from office may be a verbatim record made by a court reporter or an audio record of the proceedings. The verbatim record made by the court reporter is kept in the case and custody of the court reporter. If requested by the Commission, a party, a witness, or other interested person, that record may be transcribed. If an audio recording is made, that recording is kept in the care and custody of the Commission.	APPELLATE REVIEW CASES: 30 days after final appellate review or, 10 years if of research value OTHER CASES: 3 years after case closed or, 10 years if of research value	