



STATE SALES FILE PRACTICE MANUAL

Exhibit 107

2010 Equalization Proceedings
Before the
Tax Equalization and Review Commission

APRIL 2010

PREFACE

The Department of Revenue, Property Assessment Division (Division) is under the direction of the Tax Commissioner and the Property Tax Administrator.

The Department of Revenue Property Assessment Division may be referred to as the “Division” and the Property Tax Administrator may be referred to as the “PTA”.

The Division is required by Neb. Rev. Stat. §77-1327 to develop and maintain a state-wide sales file of all arm’s length transactions. From this sales file the Division prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Division prepares statistical analysis from a non-randomly selected set of observations; known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn.

TABLE OF CONTENTS

Preface.....	i
Table of Contents.....	ii
State Sales File Instructions.....	1
Building the State Sales File Records	
Real Estate Transfer Statement Form 521	
Purpose.....	3
Form 521.....	4
Form 521 Numbered Fields.....	6
Field Explanation.....	7
Submission Schedule.....	11
Sale or Transfer Determination.....	12
Electronic Transfer of Data.....	14
Supplemental Information	
Overview.....	16
Residential/Commercial.....	17
Agricultural.....	18
Section Detail.....	19
Residential/Commercial Numbered Fields.....	21
Agricultural Numbered Fields.....	22
Field Explanation.....	23
Submission Schedule.....	31
Exceptions Not Requiring Supplemental Information.....	32
Electronically transferring.....	33
Multi-Parcel 521 Sales	
Multiple Parcel Sales Overview.....	35
Ag Land Spreadsheet.....	37
Ag Land Spreadsheet Example.....	38
Combination 521 Sales	
Sales File Combination Overview.....	39
Combination of Sales Form.....	40
Combination of Sales Form Numbered Fields.....	41
Combination Form Procedure.....	42
Combination Form Example.....	46

Working with the State Sales File

Roster Information

Purpose.....	47
RES & COM Roster.....	48
Ag Roster	49
RES & COM Roster Numbered Fields.....	50
Ag Roster Numbered Fields.....	51
Roster Corrections	53
Working in the Sales File ‘Locate Worksheet’	56
Electronically Submitting Sales Data	61

Sales File Correction Form

Procedure	63
Sales File Corrections Form.....	64
Sales File Corrections Form Numbered Fields.....	65

Sales Protest

Instruction for Sales File Protest	66
Sales Protest Form	67
Waiver of Hearing Form.....	68

Reports

Generating Reports	69
--------------------------	----

Statistical Reports

Query Statistical Reports	73
---------------------------------	----

What-if’s

What-if Query	77
---------------------	----

Practical Application

Definitions.....	81
Arm’s Length Transactions.....	86
Non-Arm’s Length Transactions	87

Assessed Value Update (AVU)

Purpose.....	91
Residential.....	92
Commercial	93
Agricultural.....	94
Instructions.....	95
Assessor Assist Assessed Value Update (AVU) Instructions	100
Submitting the AVU to PAD	106
AVU File Transfer from 3 rd Party Vendor-Terra Scan.....	110

Abstract Form 45	
Purpose.....	113
Filing Dates.....	114
Abstract Form 45	115
Instructions.....	126
Definitions.....	127
Submitting Abstract Form 45.....	136
Assessor Assistant Abstract	137
Assessor Assistance	
Transferring Assessor Assistant Program from FTP	149
Assessor Assistant Login	158
Working in the Assessor Assistant	163
Manually Shutting Down the Assessor Assistant	165
Support Documentation	
Sales File Overview	
History.....	168
Overall Process	169
Property Assessment Division Policy #502	171
Assessor Coding	
Assessor Locations.....	176
Valuation Grouping.....	177
JAVA Update	181
Occupancy Codes	
Alphabetical Occupancy List.....	183
Numerical Occupancy List	188
Special Occupancy Group.....	193
School District Codes	
School Dist Code Information	195
School District Assessors Procedures.....	196
School District Reference List	202

STATE SALES FILE PRACTICE MANUAL INSTRUCTIONS

This manual will provides step-by-step instructions on the data that is gathered and maintained in the State Sales file; how to review, make changes, and modifications to the data; and file administrative reports utilized by the Property Assessment Division (Division) in the Report and Opinions process. These procedures have been written for both manual and electronic process.

There are two primary source documents used to develop the State Sales file; the Real Estate Transfer Statement Form 521 (Form 521), and the Supplemental Worksheet. The Form 521 line item descriptions are numbered 1-30, these numbers are carried throughout this manual, and have been referenced with a “T” in front of the line number. The Supplemental Worksheets line numbers are greater than 30, and will have an “S” in front of the line number when referenced throughout this manual. Since there is only one worksheet for both the Residential and Commercial properties, those line items with an “R” are for residential properties, line items with a “C” are for commercial properties. The Agricultural properties line items are indicated with an “A”.

There are currently two separate electronic filing processes available for counties; 1) transferring Form 521 data and supplemental information and 2) the Assessor Assistant program.

All counties have the ability to electronically submit the information contained on the Form 521 and all property characteristic data to the Division. The electronic transfers occur a minimum of four times annually and replace the paper process.

The primary function of the Assessor Assistant program is to allow an assessor or division staff access to the state sales file to make the following updates:

1. Review data from the State Sales file in the form of a “roster”;
2. Make changes and modifications to the data and submit those changes electronically back to the state;
3. Electronically update a county’s Assessed Value Update (AVU);
4. Download data to be used in analysis.

At any time during the year changes to sales can be made in the Assessor Assistant Program. Select the **‘Locate Worksheet’** tab under the **Assessor Menu**. Refer to the Assessor Assistance Section.

Any changes made to the sales and submitted back to the Division before Thursday each week will be up-loaded and the new files will be pushed back down to your program, on Monday,

when you log back into the program. You may review the changes, an icon will appear that states: “Updates are available from PAD would you like to accept them” by selecting **Yes** to the message the changes will be uploaded.

If files were not submitted to the Division until Friday the changes may not have been loaded and may not be reflected in the program by Monday. When you log back into your program on Monday, the icon will appear that states: “Updates are available from PAD would you like to accept them” select **No** to not override your values or if you have additional changes to make.

If you are still working on changes and have not submitted them and receive the update message select **No** so your changes are not overridden by any new values.

The County Real Property Abstract (Form 45) is generally electronically filed. Counties export directly from the County CAMA system and submit the Form 45 data directly to the Division. Procedures have been written for a county to either file the form/report manually or electronic with the Division.

There are three main sections to this manual: 1) building the state sales file records; 2) working with the state sales file; and 3) support documentation. Each chapter of this manual starts with a copy of the original filing form/report with a basic line item description of the form. Documentation has been provided on the flow of data from the source document to where and how it is displayed in the state sales file, and the Reports and Opinion created by the Division.

If you need assistance after working with this manual please contact your field Liaison or the System Analyst, Gina Marsters, at gina.marsters@nebraska.gov or 402-471-6191 or cell at 402-416-6555.

REAL ESTATE TRANSFER STATEMENT PURPOSE

The Form 521 is used by the county register of deeds to determine whether transactions affecting the title to real property are subject to, or exempt from, documentary stamp tax. The documentary stamp tax is taxed to the grantor executing the real property transfer at the rate of two dollars and twenty-five cents for each one thousand dollars value or fraction thereof. *See* Neb. Rev. Stat. §76-901. This tax is collected at the time the deed, memorandum of contract, or land contract is presented to the county register of deeds for recording.

Every deed, memorandum of contract, land contract, or any other instrument affecting title to real property shall be recorded when delivered to the register of deeds. It is the responsibility of the register of deeds to ensure the Form 521 accompanies the recorded instrument and that the Form 521 is completed in compliance with the statutory requirements found in §76-214. If the Form 521 does not accompany the instrument to be recorded or is not completed properly the register of deeds shall not record the deed, memorandum of contract, or land contract.

The information contained on the Form 521 provides the basis for equitable treatment of all taxpayers by the county assessor, county board of equalization, and the Tax Equalization and Review Commission. The Division also uses this information to develop and maintain a state-wide sales file of all arm's length transactions, from which the level of value of each class as indicated by sales transactions across the state are published. *See* §77-1327.

Real Estate Transfer Statement

• Read instructions on reverse side

THE DEED WILL NOT BE RECORDED UNLESS THIS STATEMENT IS SIGNED AND ITEMS 1-25 ARE ACCURATELY COMPLETED

1 County Name	2 County Number	3 Date of Sale Mo. ____ Day ____ Yr. ____	4 Date of Deed Mo. ____ Day ____ Yr. ____
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) Street or Other Mailing Address City State Zip Code Telephone Number ()		6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) Street or Other Mailing Address City State Zip Code Telephone Number ()	

7 PROPERTY CLASSIFICATION NUMBER. Check one box in categories A and B. Check C also if property is mobile home.

(A) Status	(B) Property Type	(C)
(1) <input type="checkbox"/> Improved (2) <input type="checkbox"/> Unimproved (3) <input type="checkbox"/> IOLL	(1) <input type="checkbox"/> Single Family (4) <input type="checkbox"/> Industrial (6) <input type="checkbox"/> Recreational (8) <input type="checkbox"/> Mineral Interests-Producing (2) <input type="checkbox"/> Multi-Family (5) <input type="checkbox"/> Agricultural (7) <input type="checkbox"/> Mineral Interests-Nonproducing (10) <input type="checkbox"/> Exempt (3) <input type="checkbox"/> Commercial	(1) <input type="checkbox"/> Mobile Home
8 Type of Deed <input type="checkbox"/> Warranty <input type="checkbox"/> Quit Claim	<input type="checkbox"/> Corrective <input type="checkbox"/> Sheriff <input type="checkbox"/> Conservator <input type="checkbox"/> Land Contract <input type="checkbox"/> Executor <input type="checkbox"/> Partition <input type="checkbox"/> Personal Rep. <input type="checkbox"/> Mineral <input type="checkbox"/> Trust <input type="checkbox"/> Bill of Sale <input type="checkbox"/> Cemetery <input type="checkbox"/> Other _____	9 1031 Exchange? (was transfer an IRS like-kind exchange) <input type="checkbox"/> Yes <input type="checkbox"/> No
10 Type of Transfer <input type="checkbox"/> Auction	<input type="checkbox"/> Sale <input type="checkbox"/> Gift <input type="checkbox"/> Exchange <input type="checkbox"/> Foreclosure <input type="checkbox"/> Life Estate <input type="checkbox"/> Revocable Trust <input type="checkbox"/> Irrevocable Trust <input type="checkbox"/> Court Decree <input type="checkbox"/> Partition <input type="checkbox"/> Satisfaction of Contract <input type="checkbox"/> Other (explain) _____	
11 Ownership Transferred in Full? (if No, explain division) <input type="checkbox"/> YES <input type="checkbox"/> NO	12 Was real estate purchased for same use? (if No, state intended use) <input type="checkbox"/> YES <input type="checkbox"/> NO	
13 Was transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (if Yes, check appropriate box) <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Spouse <input type="checkbox"/> Parents and Child <input type="checkbox"/> Family Corporation, Partnership or LLC <input type="checkbox"/> Grandparents and Grandchild <input type="checkbox"/> Brothers and Sisters <input type="checkbox"/> Aunt or Uncle to Niece or Nephew <input type="checkbox"/> Other _____		
14 What is the current market value of the real property?	15 Was mortgage assumed? If Yes, state amount and interest rate. <input type="checkbox"/> YES <input type="checkbox"/> NO \$ %	
16 Does this conveyance divide a current parcel of land? <input type="checkbox"/> YES <input type="checkbox"/> NO	17 Was transfer through a real estate agent? (if Yes, name of agent) <input type="checkbox"/> YES <input type="checkbox"/> NO	
18 Address of Property	19 Name and Address of Person to Whom Tax Statement Should be Sent	

20 Legal Description

21 If agricultural, list total number of acres _____

22 Total purchase price, including any liabilities assumed	22	\$	
23 Was nonreal property included in purchase? <input type="checkbox"/> YES <input type="checkbox"/> NO (if Yes, enter amount and attach itemized list) . .	23	\$	
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete and correct, and that I am duly authorized to sign this statement.

25 **sign here** Print or Type Name of Grantee or Authorized Representative _____ Telephone Number _____
 Signature of Grantee or Authorized Representative _____ Title _____ Date _____

REGISTER OF DEEDS' USE ONLY				FOR NDR USE ONLY
26 Date Deed Recorded Mo. ____ Day ____ Yr. ____	27 Value of Stamp or Exempt Number \$	28 Deed Book	29 Deed Page	30



INSTRUCTIONS

The Register of Deeds shall not accept a deed for recording unless items 1 through 25 are properly completed and this statement is signed.

WHO MUST FILE. Any grantee, or the grantee's authorized representative, who has a deed to real property recorded must file this statement. A land contract or memorandum of contract requires a completed transfer statement, which will be exempt from the documentary stamp tax until the deed is presented for recording.

WHEN AND WHERE TO FILE. This statement must be filed with the Register of Deeds when the deed or land contract or memorandum of contract is presented for recording.

SPECIFIC INSTRUCTIONS GRANTEE (BUYER)

ITEM 1. Indicate county where property is located. If located in more than one county, indicate county where transfer is being filed.

ITEM 4. The date of the deed is the date on which it was signed by the grantor unless otherwise specified in the deed.

ITEMS 5 AND 6. Enter the complete name, address, and telephone number. Business addresses should be used for business organizations such as corporations, trusts, and partnerships.

ITEM 7. Indicate the type of property being transferred. Mark only one box in categories A and B. Mark C only if property is a mobile home. IOLL means improvement on leased land.

ITEM 8. The type of deed includes, but is not limited to: tax, warranty, quit claim, partition, mineral, sheriff, cemetery, trustee, correction, land contract, and bill of sale conveying realty or tenements.

ITEM 9. Check appropriate box to indicate whether the transfer is a like-kind exchange under Internal Revenue Code Section 1031.

ITEM 11. Check the appropriate box to indicate what property interests were retained or transferred. If the box marked "NO" is checked, explain.

ITEM 12. A purchase for the same use would mean a purchase with the same intended use of the property. Examples of change in use are a vacant lot becoming a cemetery or an agricultural lot becoming a subdivision.

ITEM 13. Check the appropriate box to indicate if the transfer was between relatives. A relative is a seller related to the buyer by blood or marriage.

ITEM 14. Indicate the current market value of the real property. Current market value is the purchase price which would be paid for the real property purchased, based upon a sale between a willing buyer and a willing seller in the ordinary course of trade made at the time of registering this deed.

ITEM 15. Check the box marked "YES" if the buyer assumed a mortgage as part of the purchase price, and indicate the amount and interest rate. If no mortgage was assumed, check the box marked "NO."

ITEM 16. If this transfer subdivides the subject property into two or more parcels, check the box marked "YES." If this transfer does not subdivide or split the property, check the box marked "NO."

ITEM 20. The legal description can be found in your deed or abstract of the real property.

ITEM 21. Indicate the total number of acres included if the transfer was of agricultural or horticultural land.

ITEM 22. Enter the total purchase price or consideration paid or to be paid, including cash, mortgages, property traded, assumed liabilities, leases, easements, and personal property purchased.

ITEM 23. Enter the total dollar value of items which are included in the total purchase price but are not considered a part of the real property. If none, check the box marked "NO" and enter zero.

AUTHORIZED SIGNATURE. This statement must be signed and dated by the grantee or the grantee's authorized representative.

REGISTER OF DEEDS

The Register of Deeds shall not record the deed if items 1 through 25 on this statement have not been completed or the statement has not been signed by the grantee or authorized representative.

The Register of Deeds shall complete items 26 through 29 at the time the deed is recorded.

The Register of Deeds shall forward this statement to the assessor when items 1 through 29 are complete.

Real Estate Transfer Statement

• Read instructions on reverse side

THE DEED WILL NOT BE RECORDED UNLESS THIS STATEMENT IS SIGNED AND ITEMS 1-25 ARE ACCURATELY COMPLETED

1 County Name T1	2 County Number T2	3 Date of Sale T3 Mo. ____ Day ____ Yr. ____	4 Date of Deed T4 Mo. ____ Day ____ Yr. ____
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5 Grantor's Name, Address, and Telephone (Please Print)	6 Grantee's Name, Address, and Telephone (Please Print)
--	--

5 Grantor's Name (Seller) T5	6 Grantee's Name (Buyer) T6
Street or Other Mailing Address	Street or Other Mailing Address
City State Zip Code	City State Zip Code
Telephone Number ()	Telephone Number ()

7 T7 PROPERTY CLASSIFICATION NUMBER. Check one box in categories A and B. Check C also if property is mobile home.

(A) Status	(B) Property Type	(C)
(1) <input type="checkbox"/> Improved	(1) <input type="checkbox"/> Single Family (4) <input type="checkbox"/> Industrial (6) <input type="checkbox"/> Recreational (8) <input type="checkbox"/> Mineral Interests-Producing (9) <input type="checkbox"/> State Assessed	(1) <input type="checkbox"/> Mobile Home
(2) <input type="checkbox"/> Unimproved	(2) <input type="checkbox"/> Multi-Family (5) <input type="checkbox"/> Agricultural (7) <input type="checkbox"/> Mineral Interests-Nonproducing (10) <input type="checkbox"/> Exempt	
(3) <input type="checkbox"/> IOLL	(3) <input type="checkbox"/> Commercial	

8 Type of Deed T8	9 1031 Exchange? (was transfer an IRS like-kind exchange) T9
<input type="checkbox"/> Corrective <input type="checkbox"/> Land Contract <input type="checkbox"/> Personal Rep. <input type="checkbox"/> Bill of Sale <input type="checkbox"/> Warranty <input type="checkbox"/> Sheriff <input type="checkbox"/> Executor <input type="checkbox"/> Mineral <input type="checkbox"/> Cemetery <input type="checkbox"/> Quit Claim <input type="checkbox"/> Conservator <input type="checkbox"/> Partition <input type="checkbox"/> Trust <input type="checkbox"/> Other _____	<input type="checkbox"/> Yes <input type="checkbox"/> No

10 Type of Transfer T10	11 Was real estate purchased for same use? (if No, state intended use) T12
<input type="checkbox"/> Sale <input type="checkbox"/> Gift <input type="checkbox"/> Foreclosure <input type="checkbox"/> Revocable Trust <input type="checkbox"/> Court Decree <input type="checkbox"/> Satisfaction of Contract <input type="checkbox"/> Auction <input type="checkbox"/> Exchange <input type="checkbox"/> Life Estate <input type="checkbox"/> Irrevocable Trust <input type="checkbox"/> Partition <input type="checkbox"/> Other (explain) _____	<input type="checkbox"/> YES <input type="checkbox"/> NO

11 Ownership Transferred in Full? (if No, explain division) T11	12 Was real estate purchased for same use? (if No, state intended use) T12
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO

13 Was transfer between relatives, or if to a trustee, are the trustor and beneficiary relatives? (if Yes, check appropriate box) T13
<input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> Spouse <input type="checkbox"/> Parents and Child <input type="checkbox"/> Family Corporation, Partnership or LLC <input type="checkbox"/> Grandparents and Grandchild <input type="checkbox"/> Brothers and Sisters <input type="checkbox"/> Aunt or Uncle to Niece or Nephew <input type="checkbox"/> Other _____

14 What is the current market value of the real property? T14	15 Was mortgage assumed? If Yes, state amount and interest rate. T15 %
	<input type="checkbox"/> YES <input type="checkbox"/> NO \$ _____ %

16 Does this conveyance divide a current parcel of land? T16	17 Was transfer through a real estate agent? (if Yes, name of agent) T17
<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO _____

18 Address of Property T18	19 Name and Address of Person to Whom Tax Statement Should be Sent T19
--	--

20 Legal Description **T20**

21 If agricultural, list total number of acres **T21**

22 Total purchase price, including any liabilities assumed	22	\$	T22
23 Was nonreal property included in purchase? <input type="checkbox"/> YES <input type="checkbox"/> NO (if Yes, enter amount and attach itemized list) . .	23	\$	T23
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	T24

Under penalties of law, I declare that I have examined this statement and that it is, to the best of my knowledge and belief, true, complete and correct, and that I am duly authorized to sign this statement.

25 T25

25 Print or Type Name of Grantee or Authorized Representative	Telephone Number
Signature of Grantee or Authorized Representative	Title
	Date

REGISTER OF DEEDS' USE ONLY				FOR NDR USE ONLY
26 Date Deed Recorded T26 Mo. ____ Day ____ Yr. ____	27 Value of Stamp or Exempt Number T27 \$ _____	28 Deed Book T28	29 Deed Page T29	30 T30

GRANTEE — Please make a copy of this document for your records.

**REAL ESTATE TRANSFER STATEMENT
FORM 521 FIELD EXPLANATION**

Item #1 (T1) County Name – Indicate the county where the property is located. If located in more than one county, indicate the county where the real property transfer is being filed.

*** **Item #2 (T2) County Number** – Indicate the one (1) or two (2) digit number identifying the alphabetical order by name of the county, **not** the license number historically assigned for motor vehicles.

*** **Item #3 (T3) Date of Sale** – Indicate the actual sale date of the transfer of the real property. This information should be in a MM/DD/YY format, i.e. 08/20/09. This field is used by the county assessors and the Division for sales file and analysis purposes.

Item #4 (T4) Date of Deed – Indicate the date of the instrument to be recorded. Use a MM/DD/YY format.

*** **Item #5 (T5) Grantor's Name, Address and Telephone Number** – Indicate the name of the person(s) selling the real property. This information is required for verification in the sales analysis, county reappraisal, questionable items for documentary stamp tax, and income tax purposes.

*** **Item #6 (T6) Grantee's Name, Address and Telephone Number** – Indicate the name of the person(s) purchasing the real property. This information is required for verification in the sales analysis, county reappraisal, questionable items for documentary stamp tax, and income tax purposes.

Item #7 Property Classification Number – Check the box that best describes the real property being transferred.

Part (A) (T7A) Status:

- 1 Improved** – means land upon which buildings are located.
- 2 Unimproved** – means land without buildings or structures.
- 3 IOLL (Improvements on Leased Land)** – means any item of real property which is located on land owned by a person other than the owner of the item.

Part (B) (T7B) Property Type – The predominant use of the parcel of real property at the time of the sale, regardless of the parcel's legal use or zoning.

- 1. Single family** means all parcels of real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-round as opposed to a transitory occupancy by a single family or two families.

2. **Multi-family** – means all dwellings predominantly used for occupancy by more than two families.
3. **Commercial** – means all parcels of real property predominantly used or intended to be used for commerce, trade, or business.
4. **Industrial** – means all parcels of real property predominantly used or intended to be used for the process or manufacture of goods or materials.
5. **Agricultural** – means all parcels of land, excluding any building or enclosed structure and the land associated with such building or enclosed structure located on the parcel, which are primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land or horticultural land.
6. **Recreational** – means all parcels of real property predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis.
- 7 & 8. **Mineral Interests** – means the ownership of any mines, minerals, quarries, mineral springs and wells, oil and gas wells, overriding royalty interest, and production payments with respect to oil and gas leases.
9. **State Assessed** – means all centrally assessed operating real property valued by the Property Tax Administrator.
10. **Exempt** – means all parcels of real property that receive a property tax exemption.

Part (C) (T7C) – Check this box for all mobile homes, irrespective of use.

Item #8 (T8) Type of Deed – Indicate the type of deed involved in the transaction. If “Other” is checked, an explanation is required.

Item #9 (T9) 1031 Exchange – Check appropriate box to indicate whether the transfer is a like-kind exchange under Internal Revenue Code Section 1031.

Item #10 (T10) Type of Transfer – Indicate the type of transfer. If “Other” is checked, an explanation is required. This field is used by the county assessors and the Division for sales file and analysis purposes. This file can also be used by the register of deeds as an aid for documentary stamp tax purposes.

Item #11 (T11) Ownership Transferred in Full – Indicate whether ownership was transferred in full. If “No” is checked, an explanation is required. This field is used by the county assessors and the Division for sales file and analysis purposes. This file can also be used by the register of deeds as an aid for documentary stamp tax purposes.

Item #12 (T12) Was real estate purchased for same use? - Indicate whether the real property was purchased for the same use. If “No” is checked, an explanation is required. This field is used by the county assessors and the Division to determine use changes and possible assessment valuation changes.

Item #13 (T13) Was transfer between relatives, or if a trustee, are the trustor and beneficiary relatives? - Indicate whether the transfer was between relatives. If “No” is checked, an explanation is required. This field is used by the county assessors and the Division for sales file and analysis purposes. This file can also be used by the register of deeds as an aid for documentary stamp tax purposes.

Item #14 (T14) What is the current market value of the real property? – This field is used by the register of deeds and the Department of Revenue in calculating documentary stamp tax when real property is transferred for less than actual value. The current market value should be indicated even if the transfer is exempt from real property taxation, and whenever the amount reflected on Item #24 is nominal.

Item #15 (T15) Was mortgage assumed? - This field is used by the register of deeds to determine taxable value when Item #24 shows only the cash portion of the transaction, which if completed in this manner is incorrect as the purchase price should reflect the any and all mortgages. This field is used by the county assessors and the Division for appraisal and market analysis purposes.

Item #16 (T16) Does this conveyance divide a current parcel of land? – Indicate whether the transaction divides the real property parcel. This field is used by the county assessors and the Division for appraisal and market analysis purposes.

Item #17 (T17) Was sale through a real estate agent? – Indicate whether a real estate agent was involved in the transaction. If “Yes” is checked, indicate the name of the real estate agent. If a real estate agent was involved in the transaction, the agent may be contacted concerning the transfer as they may have information regarding the conditions involved in the transfer. The real estate agent’s telephone number and company affiliation is also helpful. This field is used by the county assessors and the Division for appraisal and sales analysis purposes.

*** **Item #18 (T18) Address of Property** – Indicate the address of the situs of the real property. Location is helpful if the address is unclear; e.g. “East of northeast corner of section 12,” etc. This field is used by the county assessors, the Division, and other sections of the Department of Revenue for locating and verifying the legal description of the real property.

Item #19 (T19) Name and Address of Person to Whom Tax Statement Should be sent – Indicate to whom and where the annual tax statements should be sent.

*** **Item #20 (T20) Legal Description** – Indicate the actual legal description of record for the real property being transferred. This field is used by the county assessors, the Division, and other sections of the Department of Revenue, and the register of deeds as the primary source of identification of the real property being transferred.

Item #21 (T21) If Agricultural, List total number of acres – Indicate the number of acres involved in the transaction, if the transaction involves agricultural land. This field should be completed for agricultural home sites, as well as farms and ranches.

*** **Item #22 (T22) Total Purchase Price, including any liabilities assumed** – Indicate the total purchase price in terms of money, including the real property, the value of personal property, assumed mortgages, other liabilities, or other property traded in the transfer.

*** **Item #23 (T23) Non-real Property** – Indicate the value of all personal property involved in the transfer. A list itemizing the personal property must be included with the Form 521. If no list is included, the deed or instrument can be recorded, but the documentary stamp tax will be computed on the total purchase price, not the adjusted purchase price. (*See Regulation Chapter 12*). This field is used by the county assessors, the Division, the Department of Revenue, and the register of deeds to determine the actual value applies to the real property.

Check the list of personal property included in the transfer to verify that items such as houses, cabins, agricultural storage bins, wells, etc. are not included as personal property. These items are real property and **should not** be deducted from the purchase price. *See, 77-103* for the definition of real property.

*** **Item #24 (T24) Adjusted purchase price paid for real estate** – Indicate the actual value applied to the real property. This amount should be used by the register of deeds for calculation and collection of documentary stamp tax, unless nominal (*See Reg. 52-002.08B*). This field is used by the county assessors, and the Division to determine the real property value for real property assessment purposes.

Item #25 (T25) Print of type name of grantee or authorized representative – Print name and include telephone number.

Signature – The Form 521 must be signed before it is considered statutorily complete. *See §76-214*.

*** **Item #26- (T26) Date Deed Recorded.** This is the date that the deed is recorded in the Register of Deed's office. MM/DD/YYYY format. 01/14/2009.

Item #27 (T27) – Value of Stamp or Exempt Number: This is the amount of doc stamps being reported.

*** **Item #28 (T28) - Book:** This is defined by the office of the Register of Deeds.

*** **Item #29 (T29) - Page:** This is defined by the office of the Register of Deeds. The number of the page on which the first page of the deed is found.

*** Fields captured for the sales file.

REAL ESTATE TRANSFER STATEMENT SUBMISSION SCHEDULE

The following is an outline for the submission of the Form 521 as per Neb. Rev. Stat. §77-214. The Form 521 became a single copy form effective January 1, 2009. Refer to Directive 08-3.

The first column indicates when a Form 521 is filed with an instrument transferring real property, in the office of the register of deeds to begin the real estate transfer statement Form 521 process. The office of the register of deeds files the Form 52 with the Department of Revenue where the documentary stamp tax information is retrieved, and the office of the register of deeds forwards the original Form 521 to the county assessor.

The second column indicates when the county assessor forwards the original Form 521 to the Department of Revenue. The County Assessor shall submit the Form 521 and the supplemental sales worksheet within 45 days after the deed was recorded by the Register of Deeds. A county still must submit the Form 521 electronically anytime throughout the year. After electronic submission the Assessor shall forward the original 521 to the Department of Revenue within 45 days of the electronic submission.

The third column indicates when the county assessor's office is to process and submit any associated supplemental sales worksheet (green sheet information) to the Division.

If...the real estate transfer statement (Form 521) is recorded in:	The county assessor submits the Form 521 in:	Supplemental information sheets are due to the Division by the 15 th of:
January	March	March
February	April	April
March	May	May
April	June	June
May	July	July
June	August	August
July	September	September
August	October	October
September	November	November
October	December	December
November	January	January
December	February	February

SALE OR TRANSFER DETERMINATION

The following are questions to guide the decision process to determine if the Form 521 represents a sale of real property or only the transfer of an interest in the real property.

1. Is the transfer for the sale of a parcel of real property?
 - a. Does the Form 521 represent a sale of real property?
 - b. Were all interests to the real property sold or was only a partial interest of the real property sold?
 - c. Were non-real property interests included in the sale and reported on line 24 of the 521 (i.e. personal property, motor vehicle, blue sky, franchise or inventory)?
 - d. Does the stated selling price report the value paid for the real property?
2. Is the transfer for a name change or splitting interest to the parcel?
 - a. Does the 521 represent a transfer of convenience (i.e. correcting defects in a title)?
 - b. Was the 521 transfer completed for an estate transfer (distribution of property to heirs)? (Estate transfers represent a transfer of ownership or control, but not a sale of real property.) There may be an actual sale of an estate, but usually not an arm's-length one – may be with a deed of distribution.
 - c. Was the 521 transfer completed for divorce proceedings? – Represents a settlement of ownership but not a sale of real property, may use a quit claim deed.
 - d. Does the transfer represent a changing the parcel to a joint tenancy or common tenancy? – Represents a change in the form of ownership, but not a sale of real property.
 - e. Does the transfer represent a corporate restructure and not the actual sale or change of ownership of property?
3. What type of deed is it? (Deed – a document or written legal instrument which, when executed and delivered, conveys an interest in or legal title to a property.)

76-203. Deed, defined. The term deed, as used in sections 76-201 to 76-281, shall mean every instrument in writing by which any real estate or interest therein is created, aliened, mortgaged or assigned, or by which the title to any real estate may be affected in law or equity, except last wills and leases for one year or for a less time.

- a. Warranty deed – Warrants good and clear title – A deed containing a covenant (a promise written into a legal agreement that binds the parties to abide by or refrain from certain acts) of warranty whereby the grantor of an estate of freehold guarantees that the title that he or she undertakes to transfer is free from defects and that the property is unencumbered except as stated, and whereby the grantor, for him or herself and his or her heirs, undertakes to defend and protect the grantee against any loss that may be

- suffered by reason of the existence of any other title or interest in the property existing at the time the deed was executed and not excepted therein.
- b. Quitclaim deed – Does not profess the title is valid – A deed in which the grantor conveys or relinquishes all interests that he or she may have in a property, without warrant as to the extent or validity of such interest.
 - c. Corrective deed – replaces a deed that contains an error which has already been recorded.
 - d. Sheriff's deed- A document giving ownership rights in property to a buyer at a sheriff's sale (i.e. a sale held by a sheriff to pay a court judgment against the owner of the property). Deed given at sheriff's sale in foreclosure of a mortgage. The giving of said deed begins a statutory redemption period. (Black's Law Dictionary, Sixth Edition)
 - e. Conservator deed – A deed which is issued by a Committee, Personal Representative or Guardian, a person appointed by the Court to administer the property of a person who is not capable of managing his own affairs.
 - f. Land Contract. A land contract is a contract between the buyer and a private seller of a property, wherein the seller holds the title or deed to the property until all agreed upon payments have been made in full. The seller provides financing to buy the property and the buyer repays the loan in installments.
 - g. Executor deed – A deed which is issued by a person appointed by a testator (one who has made a will) to carry out the provisions of his will; the executor is that person who carries out the provisions of the will.
 - h. Partition deed – A deed issued pursuant to a court ordered division of property owned by two or more owners, may take form of a physical division of the property or a forced sale and division of the proceeds.
 - i. Personal Representative's deed – a personal representative deed is used by a personal representative to transfer the real property from an estate to the beneficiaries or purchasers.
 - j. Mineral deed – An instrument which transfers to the purchaser only an interest in the subsurface portion of the property, while retaining to the vendor the surface or air rights.
 - k. Trust deed – A sealed instrument in writing, duly executed and delivered, conveying or transferring property to a trustee, usually but not necessarily covering real property. A written contract that sets forth the understanding between the trustor and trustee. It generally contains a set of instructions to describe the manner in which the trust property is to be held and invested, the purposes for which it's benefits (income or principal) are to be used, and the duration of the agreement.
 - l. Cemetery deed – A deed for a cemetery lot.
 - m. Deed of trust – An instrument taking the place and serving the uses of a mortgage, by which the legal title to real property is placed in one or more trustees, to secure the repayment of a sum of money or the performance of other conditions.

FORM 521 WORKSHEET ELECTRONIC TRANSFER OF DATA

PROCESS

Regardless of the system vendor, all counties have the ability to electronically submit the information contained on the Form 521 and all property characteristic data to the Division. The electronic transfers will occur a minimum of four times annually and will replace the paper process. A copy of the Form 521 shall continue to be sent to the Division pursuant to REG 12-003.03A.

Following all electronic transfers, through the Assessor Assistance Program a county will have the ability to view the data submitted online and make corrections to the transferred data. The county will also be able to create and print statistical reports and rosters of all sales.

TRANSFER CRITERIA

Criteria developed by the Division must be met in order to be eligible for the electronic transfer process. It is necessary that all Form 521 and supplemental worksheet characteristic data be stored in the county's property record system. The counties must also have basic internet access for the purpose of transferring the information, along with a basic version of Microsoft Excel.

TRANSFER SCHEDULE

The electronic transfer process shall take place at a minimum of four times annually. Please see the county vendor for specifications regarding the submission of the Form 521 and the supplemental worksheet.

PROCEDURE

The county signs a 521 Electronic Transfer Agreement with the Division. This agreement may be cancelled with the Division upon 45 days written notice. The month following the written notice, the Form 521 and supplemental paper copies shall be mailed to the Division.

The county assessor shall electronically enter all Form 521 data into the county CAMA system. The assessor must then transmit to the Division the data and supplemental for all transactions with stated consideration of more than \$100 or upon which more than \$2.25 cents in documentary stamp taxes are paid. The county assessor may retain a copy of the Form 521 if they so choose. Upon completion of the transmission of the electronic transfer, the county

assessor shall forward the original Form 521 to the Tax Commissioner within 45 days after the date the deed was recorded.

Soon after electronic transfer is elected by the county assessor, the Form 521 data and supplemental data for all sales shall be exported by the county assessor to the Division's file transfer protocol (FTP) site (FTP is a standard protocol for moving files from one computer to another across the Internet), or sent to the Division via email. The Division is responsible for loading the submitted data into the state sales file.

The data fields that must be captured electronically from the Form 521 are as follows:

Line 2- County Number

Line 3- Date of Sale

Line 4- Date of Deed

Line 5 – Grantor's Name (Seller), Street Address, City, State, Zip Code

Line 6 – Grantee's Name (Buyer), Street Address, City, State, Zip Code

Line 9 – 1031 Exchange

Line 18 - Address of Property

Line 20 - Legal Description

Line 22 – Total Purchase Price

Line 23 – Nonreal Property

Line 24 – Adjusted Purchase Price

Line 27 - Value of Stamp or Exempt Number

Line 28 - Deed Book

Line 29 - Deed Page

At any time, a county assessor may elect to electronic transfer the data of the Form 521 and supplemental data. The electronic transfer in each county must occur at least four (4) times per year. The months within which the electronic transfer must occur each year are, January, July, September, and November.

SUPPLEMENTAL WORKSHEET INFORMATION OVERVIEW

(Also known as the ‘green-sheet’ or the assessor’s sales worksheet information.)

The Supplemental Worksheet is used by the Division to obtain additional information about real estate transfers. The information contained on both the Form 521 and the supplemental worksheet provides the basis for the Division to develop and maintain a state-wide sales file of all arm’s length transactions, from which the level of value of each class as indicated by sales transactions across the state are published.

Regulation 12-003.03 requires the county assessor to provide to the Division the supplemental information in the form of a Residential, Commercial or Agricultural Land Sales Worksheet or approved electronic sales supplemental information transfer.

A county assessor may file the supplemental information either manually or electronically. The supplemental information must be forwarded to the Division on or before the 15th of the 2nd month following the deed was recorded with the Register of Deeds.

Information from the sales file data base shall be available from the Division any time of the year.

THERE ARE TWO SALES INFORMATION WORKSHEETS:

- A. Residential & Commercial Sales Information Worksheet; and
- B. Agricultural Land Sales Information Worksheet

Residential & Commercial Sales Worksheet

Cnty No.	Book	Page	Sale Date	School District Code										
				Base:		Affiliated:		Unified:						
Location ID		Sale Number		Useability & Code #		Parcel Number								
						GeoCode	Twn	Rng	Sect	Qrt	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value														
Land		Improvements		Total		Date of Sale Property Classification Code								
						Status	Property Type	Zoning	Location	City Size	Parcel Size			
Assessor Location:				A)	B)		C)	D)	E)	F)				

	Residential	Commercial
Multiple Improvements:	Multiple. Improvements. : ____	Multiple. Improvements. : _____
Construction Date:	Construction Date : _____	Construction Date : _____
Floor:	Floor Sq. Ft. : _____	Floor Sq. Ft. : _____
Building Cost New	Cost: _____	Cost: _____
Single Family Style:	Residential Condition:	Commercial Occupancy Code:
(100) <input type="checkbox"/> Mobile Home	(10) <input type="checkbox"/> Worn Out	Primary: _____ Other1: _____ Other2: _____
(101) <input type="checkbox"/> One Story	(20) <input type="checkbox"/> Badly Worn	Commercial Construction Class: C 46
(102) <input type="checkbox"/> Two Story	(30) <input type="checkbox"/> Average	(1) <input type="checkbox"/> Fireproof Structural Steel Frame
(103) <input type="checkbox"/> Split Level	(40) <input type="checkbox"/> Good	(2) <input type="checkbox"/> Reinforced Concrete Frame
(104) <input type="checkbox"/> 1 1/2 Story	(50) <input type="checkbox"/> Very Good	(3) <input type="checkbox"/> Masonry Bearing Walls
(111) <input type="checkbox"/> Bi-Level	(60) <input type="checkbox"/> Excellent	(4) <input type="checkbox"/> Wood or Steel Framed Ext. Walls
(106) <input type="checkbox"/> Other		(5) <input type="checkbox"/> Metal Frame and Walls
Townhouse or Duplex Style:	Residential Quality:	(6) <input type="checkbox"/> Pole Frame
(301) <input type="checkbox"/> One Story	(10) <input type="checkbox"/> Low	Cost Rank: Condition:
(302) <input type="checkbox"/> Two Story	(20) <input type="checkbox"/> Fair	(10) <input type="checkbox"/> Low (10) <input type="checkbox"/> Worn Out
(307) <input type="checkbox"/> 1 1/2 Story	(30) <input type="checkbox"/> Average	(20) <input type="checkbox"/> Average (20) <input type="checkbox"/> Badly Worn
(308) <input type="checkbox"/> Split Level	(40) <input type="checkbox"/> Good	(30) <input type="checkbox"/> Above Average (30) <input type="checkbox"/> Average
(309) <input type="checkbox"/> 2 1/2 Story	(50) <input type="checkbox"/> Very Good	(40) <input type="checkbox"/> High (40) <input type="checkbox"/> Good
(304) <input type="checkbox"/> One Story Duplex	(60) <input type="checkbox"/> Excellent	(50) <input type="checkbox"/> Very Good
(305) <input type="checkbox"/> Two Story Duplex		(60) <input type="checkbox"/> Excellent

Assessor's Adjustment to Sale Price (+ or -):	
Assessor Comments and Reason for Adjustment:	
Comments from _____	Comments:
(Continue on back)	



Agricultural Land Sales Worksheet

Cnty No.	Book	Page	Sale Date	School District Code								
				Base:		Affiliated:		Unified:				
Location ID	Sale Number	Useability & Code #		Parcel Number								
				GeoCde	Twn	Rn	Sect	Qrt	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value												
Land	Improvements	Total		Date of Sale Property Classification Code								
				Status	Property Type	Zoning	Location	City Size	Parcel Size			
	Irrigation Type:			A)	B)	C)	D)	E)	F)			
LCG	ACRES	VALUE		LCG	ACRES	VALUE						
IRRIGATED 1A1				GRASSLAND 1G1								
	1A						1G					
	2A1						2G1					
	2A						2G					
	3A1						3G1					
	3A						3G					
	4A1						4G1					
	4A						4G					
DRYLAND 1D1				Shelterbelt/Timber								
	1D			Accretion								
	2D1			Waste								
	2D			Other								
	3D1			AG LAND TOTAL								
	3D			Roads								
	4D1			Farm Sites								
	4D			Home Sites								
				Recreation								
	Dwellings			Other								
	Outbuildings			Non-AG TOTAL								

Assessor's Adjustment to Sale Price (+ or -):	Total Recapture Value
Assessor Comments and Reason for Adjustment:	
Comments from	Comments:
(Continue on back)	

SECTION DETAIL

Both sales file information worksheets include 3 different sections: 1) the Identification section, 2) the Detail section and 3) the Comments section.

1. IDENTIFICATION SECTION

RESIDENTIAL/COMMERICAL and AGRICULTURAL LAND

Cnty No	Book	Page	Sale Date	School District Code							
				Base:		Affiliated:		Unified:			
Location ID	Sale Number	Useability & Code #	Parcel Number								
			Geo Code	Tw	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value											
Land	Improvements	Total	Date of Sale Property Classification Code								
			Status	Property Type	Zoning	Location	City Size	Parcel Size			
Assessor Location:			A)	B)	C)	D)	E)	F)			

2. DETAIL SECTION

RESIDENTIAL/COMMERICAL

	Residential	Commercial	
Multiple Improvements:	Multiple. Improvements. : ____	Multiple. Improvements. : ____	
Construction Date:	Construction Date : ____	Construction Date : ____	
Floor:	Floor Sq. Ft. : ____	Floor Sq. Ft. : ____	
Building Cost New	Cost: _____	Cost: _____	
Single Family Style:	Residential Condition:	Commercial Occupancy Code:	
(100) Mobile Home	(10) Worn Out	Primary: _____ Other1 ____ Other2: ____	
(101) One Story	(20) Badly Worn	Commercial Construction Class:	
(102) Two Story	(30) Average	(1) Fireproof Structural Steel Frame	
(103) Split Level	(40) Good	(2) Reinforced Concrete Frame	
(104) 1 ½ Story	(50) Very Good	(3) Masonry Bearing Walls	
(111) Bi-Level	(60) Excellent	(4) Wood or Steel Framed Ext. Walls	
(106) Other		(5) Metal Frame and Walls	
Townhouse or Duplex Style:	Residential Quality:	(6) Pole Frame	
(301) One Story	(10) Low	Cost Rank:	Condition
(302) Two Story	(20) Fair	(10) Low	(10) Worn Out
(307) 1 ½ Story	(30) Average	(20) Average	(20) Badly Worn
(308) Split Level	(40) Good	(30) Above Average	(30) Average
(309) 2 ½ Story	(50) Very Good	(40) High	(40) Good
(304) One Story Duplex	(60) Excellent		(50) Very Good
(305) Two Story Duplex			(60) Excellent

AGRICULTURAL LAND

LCG	ACRES	VALUE	LCG	ACRES	VALUE
IRRIGATED	1A1		GRASSLAND	1G1	
	1A			1G	
	A1			2G1	
	2A			2G	
	3A1			3G1	
	3A			3G	
	4A1			4G1	
	4A			4G	
DRYLAND	1D1			Shelterbelt/Timber	
	1D			Accretion	
	2D1			Waste	
	2D			Other	
	3D1			AGLAND TOTAL	
	3D			Roads	
	4D1			Farm Sites	
	4D			Home Sites	
				Recreation	
	Dwellings			Other	
	Outbuildings			Non-AG TOTAL	
				Recapture Value:	(Only on Agricultural)

3. COMMENTS SECTION

RESIDENTIAL/COMMERICAL and AGRICULTURAL

Assessor's Adjustment to Sale Price (+ or 1):	
County Comments and Reason for Adjustment:	
Comments from:	Comments:

Residential & Commercial Sales Worksheet

Cnty No.	Book	Page	Sale Date	School District Code										
T2	T28	T29	T3	Base: S39		Affiliated: S40		Unified: S41						
Location ID		Sale Number		Useability & Code #		Parcel Number								
S31		S32		S33	S34	GeoCode	Twn	Rng	Sect	Qrt	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value						S42	S43	S44	S45	S46	S47	S48	S49	S50
Land		Improvements		Total		Date of Sale Property Classification Code								
S35		S36		S37		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Assessor Location: S R/C 38				A) T7A	B) T7B	C) S51	D) S52	E) S53	F) S54					
				Residential				Commercial						
Multiple Improvements:				Multiple. Improvements. : S R55				Multiple. Improvements. : S C55						
Construction Date:				Construction Date : S R56				Construction Date : S C56						
Floor:				Floor Sq. Ft. : S R57				Floor Sq. Ft. : S C57						
Building Cost New				Cost: S R58				Cost: S C58						
Single Family Style: S R 59				Residential Condition: S R 60				Commercial Occupancy Code: S C 62						
(100) <input type="checkbox"/> Mobile Home				(10) <input type="checkbox"/> Worn Out				Primary: a ___ Other1: b ___ Other2: c ___						
(101) <input type="checkbox"/> One Story				(20) <input type="checkbox"/> Badly Worn				Commercial Construction Class: S C 63						
(102) <input type="checkbox"/> Two Story				(30) <input type="checkbox"/> Average				(1) <input type="checkbox"/> Fireproof Structural Steel Frame						
(103) <input type="checkbox"/> Split Level				(40) <input type="checkbox"/> Good				(2) <input type="checkbox"/> Reinforced Concrete Frame						
(104) <input type="checkbox"/> 1 1/2 Story				(50) <input type="checkbox"/> Very Good				(3) <input type="checkbox"/> Masonry Bearing Walls						
(111) <input type="checkbox"/> Bi-Level				(60) <input type="checkbox"/> Excellent				(4) <input type="checkbox"/> Wood or Steel Framed Ext. Walls						
(106) <input type="checkbox"/> Other								(5) <input type="checkbox"/> Metal Frame and Walls						
Townhouse or Duplex Style:				Residential Quality: S R 61				(6) <input type="checkbox"/> Pole Frame						
(301) <input type="checkbox"/> One Story				(10) <input type="checkbox"/> Low				Cost Rank: S C 64			Condition: S C 65			
(302) <input type="checkbox"/> Two Story				(20) <input type="checkbox"/> Fair				(10) <input type="checkbox"/> Low			(10) <input type="checkbox"/> Worn Out			
(307) <input type="checkbox"/> 1 1/2 Story				(30) <input type="checkbox"/> Average				(20) <input type="checkbox"/> Average			(20) <input type="checkbox"/> Badly Worn			
(308) <input type="checkbox"/> Split Level				(40) <input type="checkbox"/> Good				(30) <input type="checkbox"/> Above Average			(30) <input type="checkbox"/> Average			
(309) <input type="checkbox"/> 2 1/2 Story				(50) <input type="checkbox"/> Very Good				(40) <input type="checkbox"/> High			(40) <input type="checkbox"/> Good			
(304) <input type="checkbox"/> One Story Duplex				(60) <input type="checkbox"/> Excellent							(50) <input type="checkbox"/> Very Good			
(305) <input type="checkbox"/> Two Story Duplex											(60) <input type="checkbox"/> Excellent			

Assessor's Adjustment to Sale Price (+ or -): S 66	
Assessor Comments and Reason for Adjustment:	
S 67	
Comments from _____ Comments:	
S 68	
(Continue on back)	

Agricultural Land Sales Worksheet

Cnty No.	Book	Page	Sale Date	School District Code								
T2	T28	T29	T3	Base: S39		Affiliated: S40		Unified: S41				
Location ID	Sale Number	Useability & Code #		Parcel Number								
S31	S32	S33	S34	GeoCde	Twn	Rng	Sect	Qrt	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value				S42	S43	S44	S45	S46	S47	S48	S49	S50
Land	Improvements	Total		Date of Sale Property Classification Code								
S35	S36	S37		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Irrigation Type: S A 38				A) T7A	B) T7B	C) S51	D) S52	E) S53	F) S54			
LCG	ACRES	VALUE		LCG	ACRES		VALUE					
IRRIGATED 69 1A1	S 69 a	S 69 v		GRASSLAND 85 1G1	S 85 a	S 85 v						
70 1A	S 70 a	S 70 v		86 1G	S 86 a	S 86 v						
71 2A1	S 71 a	S 71 v		87 2G1	S 87 a	S 87 v						
72 2A	S 72 a	S 72 v		88 2G	S 88 a	S 88 v						
73 3A1	S 73 a	S 73 v		89 3G1	S 89 a	S 89 v						
74 3A	S 74 a	S 74 v		90 3G	S 90 a	S 90 v						
75 4A1	S 75 a	S 75 v		91 4G1	S 91 a	S 91 v						
76 4A	S 76 a	S 76 v		92 4G	S 92 a	S 92 v						
DRYLAND 77 1D1	S 77 a	S 77 v		Shelterbelt/Timber	S 93 a	S 93 v						
78 1D	S 78 a	S 78 v		Accretion	S 94 a	S 94 v						
79 2D1	S 79 a	S 79 v		Waste	S 95 a	S 95 v						
80 2D	S 80 a	S 80 v		Other	S 96 a	S 96 v						
81 3D1	S 81 a	S 81 v		AG LAND TOTAL	S 97 a	S 97 v						
82 3D	S 82 a	S 82 v		Roads	S 98 a	S 98 v						
83 4D1	S 83 a	S 83 v		Farm Sites	S 99 a	S 99 v						
84 4D	S 84 a	S 84 v		Home Sites	S 100 a	S 100 v						
				Recreation	S 101 a	S 101 v						
104 Dwellings			S 104 v	Other	S 102 a	S 102 v						
105 Outbuildings			S 105 v	Non-AG TOTAL	S 103 a	S 103 v						
Assessor's Adjustment to Sale Price (+ or -): S 66						Total Recapture Value S 106 v						
Assessor Comments and Reason for Adjustment: S 67												
Comments from						Comments:						
S 68												
(Continue on back)												

SUPPLEMENTAL SCHEDULE FIELD EXPLANATIONS

The information in the first four fields **MUST** match the information as it is written on the Form 521. If it does not match the information on Form 521, it will create duplicate information in the sales file. Fields that are carried over from the Form 521 are diamond and on the field number from the Form 521 is used in this document.

The Division only utilizes the date of sale. Date of sale older than the current sales file dates will not be entered into the sales file by data entry. Circle the sale date on the Form 521; there is no need to complete a supplemental information worksheet.

Cnty No (T2): County number, a one (1) or two (2) digit number identifying the alphabetical order by name of the county, **not the license number historically assigned for motor vehicles.**

Book (T28): From the office of the Register of Deeds, the number of the book in which the deed is found.

Page (T29): From the office of the Register of Deeds, the number of the page on which the first page of the deed is found.

Sale Date (T3): The actual sale date of the property. This information should be in a MM/DD/YYYY format: (e.g., 01/22/2003).

Location ID (S31): Unique identification number or account number used to identify a parcel within a county. This is a nine digit field.

Sale Number (S32): County sale number assigned and used by the County. This is a four digit field.

Usability (S33): A numeric identifier indicating the assessor's determination of the use of the sale for the sales file. This is a one digit field. If the usability is left blank or zero, the sale will be used in the ratio study.

1 = Sale to be used in studies. 3 = Substantially Changed
2 = Sale to be used as adjusted. 4 = Sale not to be used in studies.

Refer to Directive 09-2, which states in pertinent part as follows:

After a review, if a sale is determined to be an adjusted, substantially changed or non-qualified sale, the county assessor shall state the reason for the disqualification of the sale in the assessor's comment section of the Supplemental worksheet, and indicate the sales usability code.

Code # (S34): The county assigned code number that represents the assessor's determination of the comparability of the sale for use in the assessment process. This is a two digit number.

This code number is a county assessor defined code and is not be supplied by the Division. If the county assessor has a set of codes that are used when determining if a sale is non-qualified, it may be entered here for reference. However, county assessors are still required to follow Directive 09-2 issued by the Division.

Land (S35): The assessed value of the land **at the time of sale**, not including the value of improvements.

Improvements (S36): The assessed value of all structural improvements which are real property **at the time of sale**.

Total (S37): The total sum of both land (20) and improvements (21) **at the time of sale**.

Assessor Location (Res. & Com.) (S38R/C): Assessor location is an alpha numeric field limited to twenty spaces. It is defined and used by the assessor to group similar type property. It may be a city, village, or other area description.

Irrigation Type (Ag) (S38A): The kind of irrigation and water source as indicated by the assessor. A two digit code as indicated.

- | | |
|--|--|
| 10: gravity / well | 33: towline / water from off site source, not on parcel |
| 11: gravity / canal | 40: volume gun / well |
| 12: gravity / stream or river | 41: volume gun / canal |
| 13: gravity / water from off site source, not on parcel | 42: volume gun / stream or river |
| 20: pivot / well | 43: volume gun / water from off site source, not on parcel |
| 21: pivot / canal | 50: side roller / well |
| 22: pivot / stream or river | 51: side roller / canal |
| 23: pivot / water from off site source, not on parcel | 52: side roller / stream or river |
| 30: towline / well | 53: side roller / water from off site source, not on parcel |
| 31: towline / canal | 60: Other |
| 32: towline / stream or river | |

School District Code: The school district code found on the school district reference list provided by the Division for each county. Refer to the School District Code Section in this manual.

Base (S39): A hyphenated six-digit code that indicates the base school district in which the sold real property is located. The format is 00-0000 with the first two digits indicating the county where the school district is headquartered, followed by a four-digit number assigned to the school district by the Department of Education.

Affiliated (S40). This field is not being currently used.

Unified (S41): The six-digit code used to indicate if the base school is either in a unified or in a

learning community with another school district.

GeoCode (S42): The governmental township area to be described by a four-digit sequential number starting in the upper right corner of the state going west and back east numbering without regard to county lines. Geo Code Maps are available from the Division.

Twtn (S43): The two-digit township number assigned in the rectangular survey method starting at the Nebraska/Kansas border with 01 and sequentially going north to South Dakota.

Rng (S44): The three-digit number assigned in the rectangular survey method starting at the sixth principal meridian going both east and west to the Nebraska borders. Allows for the designation of E or W in the range.

Sect (S45): The two-digit number identifying the section in each township numbered from east to west and back again starting with 01 in the northeast corner and ending with 36 in the southeast corner of the township.

Qrt (S46): The quarter identifier starting in the northeast quarter with 1, then going to the northwest quarter with 2, then to the southwest quarter with 3, and finishing in the southeast quarter with 4.

Subdiv (S47): **The County assigned subdivision identifier.** The subdivision field has five digits. The first two digits may be used to identify a town or city. The last three digits may be used for the assigned codes of the subdivisions within a city or village. The subdivision code for a parcel in a rural area may be used to describe location of the parcel.

Area (S48): **A county assigned code** that represents either geographic or non-geographic market areas in the county. The code can be used to describe similar properties grouped together for the purpose of analysis, adjustments, updates or revaluation. This is a five-digit field.

Blk (S49): The block number assigned to the property. This is a three-digit field.

Parcel (S50): The county assigned four-digit identifier assigned to the individual piece of property within a block.

The Property Classification Code is part of REG. 10-004.02. Be sure to review that information.

Property Classification Number (T7)

Status A) (T7A): The type of real property. A **one digit** number from 1 to 3.

- 1. Improved.** Land with buildings.
- 2. Unimproved.** Land without buildings or structures.
- 3. IOLL (Improvements on Leased Land).** Any item of real property that is located on land owned by a person other than the building owner.

Property Type B (T7B): The use of real property parcels at the present time, regardless of legal use or zoning. A two digit number from 01 through 12.

- 01 Single Family.** Real property parcels predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where the occupancy is for a period of time usually year-around as opposed to a transitory occupancy by a single family or two families.
- 02 Multi-family.** Dwellings predominantly used for occupancy by more than two families.
- 03 Commercial.** Parcels of real property predominantly used or intended to be used for commerce, trade, or business.
- 04 Industrial.** Parcels of real property predominantly used or intended to be used for the process or manufacture of goods or materials.
- 05 Agricultural.** Parcels of real property which are primarily used for the production of agricultural or horticultural products.
- 06 Recreational.** Parcels of real property predominately used or intended to be used for diversion and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that allows relaxation, diversion and entertainment.
- 07 Mobile Home.** Portable or relocatable device of any description without motive power, which is used, or designed to be used for residential, office, commercial, agricultural, or other similar purposes.
- 08 Minerals-Nonproducing.** Parcels of real property in which there is no known activity related to the recovery of a mineral.
- 09 Minerals-Producing.** Parcels of real property which have come into production to recover a mineral(s) and for which production payments are being made or received.
- 10 State Centrally Assessed.** Parcel of operating real property valued by the Property Tax Administrator. Types of property include: railroad operating property and public service entity operating property.
- 11 Exempt.** Parcels that receive a property tax exemption.
- 12 Game & Parks In Lieu.** Parcels of real property acquired by the Game & Parks Commission for wildlife management purposes.

Mobile Home C) (T7C):

Zoning C (S51): The public regulation and enforcement of the use of real property by a county or incorporated city. An incorporated city is granted legal zoning jurisdiction for a specific area outside of the city limits based on the class of city. A one digit number from 1 through 7 with 0 indicating there is no zoning.

- 1. Single Family.** Real property predominantly zoned as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where the

occupancy is for a period of time usually year-round as opposed to a transitory occupancy by a single family or two families.

2. **Multi-family.** Real property predominantly zoned for occupancy by more than two families.
3. **Commercial.** Parcels of real property predominantly zoned for commerce, trade, or business.
4. **Industrial.** Parcels of real property predominantly zoned for the process or manufacture of goods or materials.
5. **Agricultural.** Parcels of real property predominantly zoned for the commercial production of agricultural or horticultural products.
6. **Recreational.** Parcels of real property predominately zoned to be used for diversion and relaxation on an occasional basis.
7. **Mobile Home.** Portable or relocatable device of any description without motive power, which is used, or designed and may be zoned to be used for residential, commercial, agricultural, recreational or other similar purposes.
0. **Not Applicable.**

Location D) (S52): The physical location of the property. A one digit number from 1 through 3.

1. **Urban.** Located within the limits of an incorporated city or village.
2. **Suburban.** Located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
3. **Rural.** Located outside of an urban or suburban area. Unincorporated villages and subdivisions outside the legal jurisdiction of incorporated city or village shall be classified as rural.

City Size E) (S53): The population of the city in which the property is located, or which has jurisdiction thereof. A one digit number from 1 through 9, with 9 indicating the parcel is not located in a city.

- | | |
|--------------------|----------------------------------|
| 1. +300,000 | |
| 2. 100,001-299,999 | 6. 800-2,500 |
| 3. 12,001-100,000 | 7. 101-799 |
| 4. 5,001-12,000 | 8. 1-100 |
| 5. 2,501-5000 | 9. Unincorporated village or N/A |

Parcel Size F) (S54): The size of a parcel of land in square feet or acres. A two digit number from 1 through 10.

- | | |
|------------------------------|----------------------|
| 1. <10,000 sq. ft. | 5. 2.01 – 5.00 ac. |
| 2. 10,001 – 20,000 sq. ft. | 6. 5.01 – 10.00 ac. |
| 3. 20,001 sq. ft. – 1.00 ac. | 7. 10.01 – 20.00 ac. |
| 4. 1.01 – 2.00 ac. | 8. 20.01 – 40.00 ac. |

9. 40.01 – 160.00 ac.

10. >160.00 ac

Residential & Commercial Definitions:

Multiple Improvements (SR/C 55): The number of improvements on the parcel. If more than one, the number of the improvements shall be entered.

Construction Date (SR/C 56): The year of original construction of the primary structure.

Floor (SR/C 57): The total surface area (sq.ft.) calculated using perimeter measurements of the primary structure.

Building Cost New (SR/C 58): The replacement cost at the time of construction of the primary structure.

Style (SR 59): (Single Family or Townhouse, Duplex) Is a three-digit number describing the primary structure type.

Condition (SR/C 60): The condition of the improvements at time of sale.

Quality (SR/C 61): The description of the cost based on the type and quality of materials used and the workmanship applied.

Commercial Occupancy Code (SC 62): A three-digit number indicating a description of the predominate type of improvement. Space has been provided to record the occupancy code for up to three improvements on the same commercial parcel. See the Occupancy Code List in this manual.

- a: Primary
- b: Other1
- c: Other2

Class (SR/C 63): Is a one-digit number describing the construction type of the primary structure.

Cost Rank (SR/C 64): The quality of the construction based on the type and quality of materials and the workmanship applied.

Condition (SR/C 65): The condition of the improvement at time of sale.

Division staff have been instructed to enter only the comments listed in the “Assessors Comments” section. This comments area is available for comments from the county (including the assessor, appraiser, assessment office staff; contract appraisers and sales verification information).

The bottom comments section has been reserved for Division staff comments. If county information is written in this space the comments will not be entered or entered as division comments and will not appear on the printed rosters.

Assessor Adjustment (S66): The assessor is to make an adjustment to the sale price here.

Assessor Comments and Reasons for Adjustment (S67): The amount needs to be explained.

Comments from (S68):

In reporting the following information, multiple parcel information must be combined on one supplemental information worksheet. A spreadsheet has been developed by the Division to aid in the combining of multiple parcels. A printed sample and an example follow the agricultural definitions.

Agricultural Definitions:

69 to 92. LCG (Land Capability Groups): A grouping of soils that have similar capabilities and characteristics by land use. Land Capability Groups are determined by the Division and provided to the counties as Soil Conversions to Land Capability Groups. This field is filled in on the worksheet and the following information must be placed in the correct LCG.

Acres (S69 a to S92 a): The number of acres in each LCG. This is a required field on agricultural land parcels.

Value (S69 v to S92 v): Assessed value of the total acres in the LCG. This is an **optional** field for the individual groupings.

Shelterbelt/Timber (S93 a and S93 v): Number of acres and the assessed value of the total acres classified as Shelterbelt/Timber. Shelterbelt/Timber is defined as natural and planted strands of trees and/or shrubs where livestock grazing is not practiced or possible.

Accretion (S94 a and S94 v): Number of acres and the assessed value of the total acres classified as Accretion. Accretion is defined as land that has been formed by alluvial deposits associated with a body or stream of water. These land areas may vary in size by the raising and lowering of the associated water or as the stream or river changes its channel.

Waste (S95 a and S95 v): Number of acres and the assessed value of the total acres classified as Waste. Waste is defined as land that is lying in or adjacent to and in common ownership or management with land used for the production of agricultural products, cannot be used economically, and is not suitable for recreational or agricultural use or production. Refer to REG 14-002.55.

Other (S96 a and S96 v): Number of acres and the assessed value of the total acres classified as Other. Other is defined as land that does not apply to any other classification, such as intensive use areas including but not limited to, nurseries, feedlots, vineyards, sod farms, and orchards.

Agland Total (S97 a and S97 v): The total acres at seventy five percent value Neb. Rev. Stat. §77-201(2) of all agricultural land. **Both of these fields are required** on agricultural land parcels.

Roads (S98 a): Report the number of acres of public roads and adjoining ditch areas on land privately owned. There is no assessable value.

Farm Sites (S99 a and S99 v): Farm site shall mean land containing improvements that are agricultural or horticultural in nature, including an uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land. This land shall not be classified or assessed as agricultural or horticultural land and not include a home site. REG 10-001.03

Home Sites (S100 a and S100 v): Farm home site shall mean one acre or less of land that is contiguous to a farm site and upon which is located a residence and necessary improvements needed for residential purposes. This land shall not be classified or assessed as agricultural or horticultural land. REG 10-001.02A

Recreation (S101 a and S101 v): Recreational shall mean all parcels of real property predominately used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the used would include fishing, hunting, camping, boating, hiking, picnicking, and the access or view that simply allows relaxation, diversion and entertainment. REG 10-001.05E

Other (S102 a and S102 v): The total acres and one-hundred percent value of all land that is part of an agricultural record but not being used for agricultural purposes which is not classified in any other category, i.e. intermittent small drainage ways, stream channels, private lakes and ponds.

Non-Ag Total (S103 a and S103 v): The total acres and one-hundred percent value of all non-agricultural land. If there are non-agland acres, **both the acres and value are required fields.**

Dwellings (S104 v): One-hundred percent of the assessed value of all residential improvements (house and garage) for the current assessment year. **This is a required field if it is an improved parcel.**

Outbuildings (S105 v): One-hundred percent of the assessed value of all other improvements and outbuildings for the current assessment year. **This is a required field if it is an improved parcel.**

Recapture Value (S106 v): **No longer applicable, replace with Total Market Value (Agricultural Land only):** One-hundred percent of the actual market value of all parcels receiving special valuation.

SUPPLEMENTAL WORKSHEET SUBMISSION SCHEDULE

The following is an outline for the submission of the Supplemental Worksheet.

The first column indicates when a Form 521 is filed with an instrument transferring real property, in the office of the register of deeds to begin the real estate transfer statement Form 521 process. The office of the register of deeds files the Form 52 with the Department of Revenue where the documentary stamp tax information is retrieved, and the office of the register of deeds forwards the original Form 521 to the county assessor.

The second column indicates when the county assessor forwards the original Form 521 to the Department of Revenue. The county assessor shall submit the Form 521 and the supplemental sales worksheet within 45 days after the deed was recorded by the Register of Deeds. A county must still submit the Form 521 electronically anytime throughout the year. After electronic submission the county assessor shall forward the original 521 to the Department of Revenue within 45 days of the electronic submission.

The third column indicates when the county assessor's office is to process and submit any associated supplemental sales worksheet (green sheet information) to the Division.

If...the real estate transfer statement (Form 521) is recorded in:	The county assessor submits the Form 521 in:	Supplemental information sheets are due to the Division by the 15 th of:
January	March	March
February	April	April
March	May	May
April	June	June
May	July	July
June	August	August
July	September	September
August	October	October
September	November	November
October	December	December
November	January	January
December	February	February

EXCEPTIONS NOT REQUIRING SUPPLEMENTAL INFORMATION

There are certain transfers that do not require supplemental information to be filed with the Form 521.

The following transfers need to be submitted separately to the field liaisons for special handling. Ideally, these transfer statements would be paper clipped or banded or otherwise separated and distinguished from the other supplemental submissions.

- a. Cemetery Lots *
- b. Department of Roads *
- c. Exempt Sales **
- d. Sales outside the Sale Date parameters

* All Form 521s submitted from the county assessor's office are entered into the sales file if there is consideration greater than \$100 and/or documentary stamp tax greater than \$2.25. If these requirements are not met the records will be deleted by the liaison.

Sales of property purchased or taken by condemnation and eminent domain proceedings or the threat of such proceedings, particularly the sales of property severed from a larger parcel for the purpose of acquiring a right-of-way or easement do not require the submission of supplemental information data. Typically these sales include a severance payment, are not previously valued as a parcel, will probably not remain an independent parcel and are not directly market value related. These sales will be deleted by the liaison.

Conversely, sales of whole parcels taken by condemnation and eminent domain proceedings or the threat of such proceedings should be submitted with supplemental information data and qualified or disqualified based on the findings of the verification process. Examples of this situation are purchases by the Department of Roads or similar municipal government agency.

Any sales by these agencies should be accompanied by supplemental information data and qualified or disqualified based on the findings of the verification process. If the county has no prior listing of the property in question because of its exempt status, the sale should be disqualified as # 3 "substantially changed" or # 4 "not arms-length". Refer to Directive 09-2.

** Real Estate Transfer Statements (Form 521) submitted from the county assessor's office are not entered into the sales file if there is no consideration greater than \$100 and/or documentary stamp tax greater than \$2.25..

Cemetery lot sales and sales involving the Department of Roads should be separated and identified from other Form 521 statements so they can be separated from the rest of the transfers. The field liaison will process these documents to make sure these records are properly handled.

SUPPLEMENTAL WORKSHEET ELECTRONIC TRANSFER OF DATA

PROCESS

Regardless of the system vendor, all counties have the ability to electronically submit the information contained on the Form 521 and all property characteristic data to the Division. The electronic transfers will occur a minimum of four times annually and will replace the paper process. A copy of the Form 521 shall continue to be sent to the Division pursuant to REG 12-003.03A.

Following all electronic transfers, through the assessor assistance program a county will have the ability to view the data submitted online and make corrections to the transferred data. The county will also be able to create and print statistical reports and rosters of all sales.

TRANSFER CRITERIA

Criteria developed by the Division must be met in order to be eligible for the electronic transfer process. It is necessary that all Form 521 and supplemental worksheet characteristic data be stored in the county's property record system. The counties must also have basic internet access for the purpose of transferring the information, along with a basic version of Microsoft Excel.

TRANSFER SCHEDULE

The electronic transfer process shall take place at a minimum of four times annually. Please see the county vendor for specifications regarding the submission of the Form 521 and the supplemental worksheet.

PROCEDURE

The county signs a 521 Electronic Transfer Agreement with the Division. The electronic transfer may be cancelled upon 45 days' written notice. The month following the written notice, the Form 521 and supplemental paper copies shall be mailed to the Division.

The county assessor shall electronically enter all Form 521 data into the county CAMA system. The county assessor must then transmit to the Division the data and supplemental for all transactions with stated consideration of more than \$100 or upon which more than \$2.25 cents in documentary stamp taxes are paid. The county assessor may retain a copy of the Form 521 if they so choose. Upon completion of the transmission of the electronic transfer, the county

assessor shall forward the original Form 521 to the Department of Revenue within 45 days after the date the deed was recorded.

Soon after electronic transfer is elected by the county assessor, the Form 521 data and supplemental data for all sales shall be exported by the county assessor to the Division's FTP site, or sent to the Division via email. The Division is responsible for loading the submitted data into the state sales file.

The data fields that must be captured electronically from the Form 521 are as follows:

Line 2- County Number

Line 3- Date of Sale

Line 4- Date of Deed

Line 5 – Grantor's Name (Seller), Street Address, City, State, Zip Code

Line 6 – Grantee's Name (Buyer), Street Address, City, State, Zip Code

Line 9 – 1031 Exchange

Line 18 - Address of Property

Line 20 - Legal Description

Line 22 – Total Purchase Price

Line 23 – Nonreal Property

Line 24 – Adjusted Purchase Price

Line 27 - Value of Stamp or Exempt Number

Line 28 - Deed Book

Line 29 - Deed Page

At any time, a county assessor may elect to electronic transfer the data of the Form 521 and supplemental data. The electronic transfer in each county must occur at least four (4) times per year. The months within which the electronic transfer must occur each year are, January, July, September, and November.

Division staff have been instructed to enter only the comments listed in the “Assessors Comments” section. This comments area is available for comments from the county (including the assessor, appraiser, assessment office staff; contract appraisers and sales verification information).

The bottom comments section has been reserved for Division staff comments. If county information is written in this space the comments will not be entered or entered as division comments and will not appear on the printed rosters.

If filing electronically, the sales file database was not designed with the ability to receive and combine like properties being submitted on multiple sales file information worksheets of the same property type. Corrections can be made to sales prior to exporting if filing electronic and there will be no need to supplemental worksheets.

The following examples are intended to help identify and explain a variety of circumstances.

Example 1 A sale that involves a commercial parcel which has more than one Occupancy Code or more than one structure, must be combined by the county staff when submitting one Residential & Commercial Sales Information Worksheet (Res/Com Green Sheet). The Residential & Commercial Sales Information Worksheet (Res/Com Green Sheet) contains an area where up to three occupancy codes can be entered. The construction date may be the date for the most prominent structure as with the construction class, cost rank, and condition. Additional pertinent information may be entered in the assessor comments section.

Example 2 An agricultural land sale that has improvements. One Agricultural Land Sales Information Worksheet (AG Green Sheet) would be completed containing the agricultural land information and one Residential & Commercial Sales Information Worksheet (Res/Com Green Sheet) should be attached with the information for the residential or commercial improvement on this sale. The combined land, improvements and total assessed values must be reported on the first supplemental sheet. Only the county number, book, page and sale date needs to be completed on the top of the second sheet of the Residential & Commercial Sales Information Worksheet (Res/Com Green Sheet). This information is the only information needed to match the information from the agricultural part and the residential / commercial parts of this sale. Additional information will need to be completed in the assessor comments section of the first Sales File Information Worksheet.

Example 3 Is a hog confinement setup or a feedlot which is associated with a parcel of agricultural land. The predominant use of the parcel is still agricultural land but the information about the hog confinement setup or the feedlot could be added using a commercial sales file information worksheet. The sales file can then be queried to locate parcels that have sold with hog confinement facilities or a cattle feeding operation.

	TOTALS		PARCEL 1		PARCEL 2		PARCEL 3		PARCEL 4		PARCEL 5		PARCEL 6	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value
1A1														
1A														
2A1														
2A														
3A1														
3A														
4A1														
4A														
Subtotal Irrigated	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
1D1														
1D														
2D1														
2D														
3D1														
3D														
4D1														
4D														
Subtotal Dry	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
1G1														
1G														
2G1														
2G														
3G1														
3G														
4G1														
4G														
Subtotal Grass	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
SHBL/TBR														
ACCRETION														
WASTE														
OTHER														
AG LAND TOTALS	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
ROADS														
FARM SITES														
HOME SITES														
RECREATION														
OTHER														
Non-AG TOTALS	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
TOTAL LAND	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00	\$0
VALUES														
AG LAND		\$0												
NON-AG LAND		\$0												
HOUSE														
OTHER														
TOTAL LAND		\$0												
TOTAL IMPRVY														
TOTAL VALUE		\$0												\$0

A C R E & V A L U E S U M M A T I O N S H E E T

	TOTALS		PARCEL 1		PARCEL 2		PARCEL 3		PARCEL 4		PARCEL 5		PARCEL 6	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value	Acres	Value
1A1	1.00	\$1,000	1.00	1,000										
1A	2.00	\$2,000			2.00	2,000								
2A1	3.00	\$3,000					3.00	3,000						
2A	4.00	\$4,000							4.00	4,000				
3A1	5.00	\$5,000									5.00	5,000		
3A	6.00	\$6,000											6.00	6,000
4A1	7.00	\$7,000									7.00	7,000		
4A	8.00	\$8,000							8.00	8,000				
Subtotal Irrigated	36.00	\$36,000	1.00	\$1,000	2.00	\$2,000	3.00	\$3,000	12.00	\$12,000	12.00	\$12,000	6.00	\$6,000
1D1	1.00	\$500												
1D	2.00	\$1,000			2.00	1,000								
2D1	3.00	\$1,500					3.00	1,500						
2D	4.00	\$2,000							4.00	2,000				
3D1	5.00	\$2,500									5.00	2,500		
3D	6.00	\$3,000											6.00	3,000
4D1	7.00	\$3,500									7.00	3,500		
4D	8.00	\$4,000							8.00	4,000				
Subtotal Dry	36.00	\$18,000	1.00	\$500	2.00	\$1,000	3.00	\$1,500	12.00	\$6,000	12.00	\$6,000	6.00	\$3,000
1G1	1.00	\$250												
1G	2.00	\$500			2.00	500								
2G1	3.00	\$750					3.00	750						
2G	4.00	\$1,000							4.00	1,000				
3G1	5.00	\$1,250									5.00	1,250		
3G	6.00	\$1,500											6	1,500
4G1	7.00	\$1,750									7.00	1,750		
4G	8.00	\$2,000							8.00	2,000				
Subtotal Grass	36.00	\$9,000	1.00	\$250	2.00	\$500	3.00	\$750	12.00	\$3,000	12.00	\$3,000	6.00	\$1,500
SHBLTBR	1.00	\$200												
ACCRETION	2.00	\$300			2.00	300								
WASTE	3.00	\$400					3.00	400						
OTHER	4.00	\$500							4.00	500				
AG LAND TOTALS	118.00	\$64,400	4.00	\$1,950	8.00	\$3,800	12.00	\$5,650	40.00	\$21,500	36.00	\$21,000	18.00	\$10,500
ROADS	7.25		1.00		1.50		1.75		1.00		1.00		1.00	
FARM SITES	11.25	\$11,250	2.50	2,500	3.00	3,000	4.25	4,250	1.50	1,500				
HOME SITES	4.00	\$20,000	1.00	5,000	1.00	5,000	1.00	5,000	1.00	5,000				
RECREATION	10.00	\$50,000									10.00	50,000		
OTHER	1.00	\$800											1.00	800
Non-AG TOTALS	33.50	\$82,050	4.50	\$7,500	5.50	\$8,000	7.00	\$9,250	3.50	\$6,500	11.00	\$50,000	2.00	\$800
TOTAL LAND	151.50	\$146,450	8.50	\$9,450	13.50	\$11,800	19.00	\$14,900	43.50	\$28,000	47.00	\$71,000	20.00	\$11,300
VALUES														
AG LAND		\$64,400												
NON-AGLAND		\$82,050												
HOUSE		\$90,000		\$60,000		\$30,000								
OTHER		\$41,050		\$10,000		\$5,000		\$8,000		\$18,050				
TOTAL LAND		\$146,450		\$70,000		\$35,000		\$8,000		\$18,050				
TOTAL IMPRVS		\$131,050		\$70,000		\$35,000		\$8,000		\$18,050				\$0
TOTAL VALUE		\$277,500		\$70,000		\$35,000		\$8,000		\$18,050				\$0

A C R E & V A L U E S U M M A T I O N S H E E T

SALES FILE COMBINATION OVERVIEW

A combination form will be used when a sale occurs where more than one Form 521, is involved for a single parcel of real estate. This sale could be represented by two or more Forms 521 each conveying a fractional interest to the one parcel. The multiple 521's need to be combined into one "primary" Form 521 which will correspond to the supplemental worksheet for the entire sale.

Register of Deed's Procedure

When a sale of a single parcel is sold by multiple interests each separate interest submits a real estate transfer statement (and deed) to the register of deeds office. The Register of Deeds office then forwards the transfer statement to the assessor who in turn forwards it to the Division.

Assessor's Procedure for Combined Sales

If filing manually, **the county assessor shall staple the Combination Form and one completed Supplemental Information Sheet that contains the information on the entire parcel of real estate property sold.**

Do not make an adjustment to combine the sale prices on the supplemental information sheet as the combined sale price will be entered in the primary Form 521 record.

If supplemental data is submitted to the Division electronically the multiple sales prices must be combined prior to exporting the 521 file to the division and there is no need to use the combination form. **The county assessor shall state in the assessor's comment area of the supplemental information sheet which books and pages are combined to complete the sale as well as the amount of the combined sale price.**

A sample of the combination form appears on the following page with instructions following the combination form. A completed example is included at the end of this section.



Combination of Sale Form

Section I The sale should be the lowest book and page # of the sales to be combined.
 Section I allows you to define which record you would like to keep as your primary record for the combined properties. Within this section you will need to take the total of Section II and add it to your sale in Section I. The combined total of the Section I and Section II will be entered as the combined total sales price. The Assessor comments will be entered into the state sales file for the sale identified in Section I.

SECTION I

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
Total of Section II								
Combined Total								

Section II Identify the information from the books and pages of the 521 that will be combined with the information in Section I to make a completed, total sale. Do not include Book and Page from Section I in Section II.

SECTION II

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
				4				
				4				
				4				
				4				
				4				
				4				
Total of Section II								

Assessor Comments (these comments will be entered in the sales file for the sale identified in Section I)



Combination of Sale Form

Section I The sale should be the lowest book and page # of the sales to be combined.
 Section I allows you to define which record you would like to keep as your primary record for the combined properties. Within this section you will need to take the total of Section II and add it to your sale in Section I. The combined total of the Section I and Section II will be entered as the combined total sales price. The Assessor comments will be entered into the state sales file for the sale identified in Section I.

SECTION I

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
T2	T28	T29	T3	S33	T7B	T22	T23	T24
Total of Section II						Σ II	Σ II	Σ II
Combined Total						Σ I & II	Σ I & II	Σ I & II

Section II Identify the information from the books and pages of the 521 that will be combined with the information in Section I to make a completed, total sale. Do not include Book and Page from Section I in Section II.

SECTION II

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
T2	T28	T29	T3	4	T7B	T22	T23	T24
T2	T28	T29	T3	4	T7B	T22	T23	T24
				4				
				4				
				4				
				4				
Total of Section II						Σ II	Σ II	Σ II

Assessor Comments (these comments will be entered in the sales file for the sale identified in Section I)

COMBINATION FORM PROCEDURE

Assessor's Procedure for the Combination Form

Complete the following information to be sure the combined information will be properly entered in the state sales file. These total values will be entered into the sales file and represent the combination of all the participating parts of the sale. The sales file will then be a true representation of the consideration for this sale.

Section I:

The sale should be the first recorded book and page of the sales to be combined.

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
T2	T28	T29	T3	S33	T7B	T22	T23	T24
Total of Section II						Σ II	Σ II	Σ II
Combined Total						Σ I & II	Σ I & II	Σ I & II

T2 County Number: The county number is a one (1) or two (2) digit number identifying the alphabetical order by name of the county, **not** the license number historically assigned for motor vehicles.

T28 Book: From the office of Register of Deeds, the number of the book in which the deed is found.

T29 Page: From the office of Register of Deeds, the number of the page on which the first page of the deed is found.

T3 Sale Date: The actual sale date of the property. This information should be in a MM/DD/YYYY format; e.g., 03/03/2009.

S33 Usability: A numeric identifier indicating the assessor's determination of the use of the sale for the sales file. This is a **one digit** field.

- 1 = Sale to be used in studies (arms length sale)**
- 2 = Sale to be used as adjusted (arms length sale with an assessor adjustment to the sale price)**

- 3 = Sale not be used in studies (arms length sale, but the property has been substantially changed since the sale)**
- 4 = Sale not be used in studies (not an arms length sale)**

T7B Prop Type: The use of real property parcels at the present time, regardless of legal use or zoning. This is a two digit number.

T22 Sale Price: The sale price before any adjustments listed on Form 521.

T23 Non Real Property: The amount of non real property that was included in the sale price and listed on Form 521.

T24 Adjusted Sale Price: The adjusted sale price is the sale price less any non real property listed on Form 521 that was included in the sale.

Total of Section II: This information is the sum total of all information listed for the multiple Forms 521 on Lines T22, T23 and T24 of the Forms 521s listed in Section II of the form. This does not include the amounts from the primary Form 521 which are listed in Section I of the form. Sales included in Section II will be inactivated from the sales file and will not appear on any subsequent rosters or statistical reports.

Combined Total: Complete this area with the amounts entered in Section I for the primary sale and, from Section II, the combined total of the remaining Form 521s that complete the sale. These total values will be entered into the sales file and represent the combination of all the participating parts of the sale. The sales file will then be a true representation of the consideration for this sale.

Section II:

Complete the following section to combine information for each of the additional Form 521s that will not be used in the sales file after they are combined with the primary sale in Section I. Identify the information from the book and page of the Form 521s that will be combined with the information in Section I to make a completed, total sale.

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
T2	T28	T29	T3	4	T7B	T22	T23	T24
T2	T28	T29	T3	4	T7B	T22	T23	T24
				4				
				4				
				4				
				4				
Total of Section II						Σ II	Σ II	Σ II

T2 County Number: The county number is a one (1) or two (2) digit number identifying the alphabetical order by name of the county, **not** the license number historically assigned for motor vehicles.

T28 Book: From the office of Register of Deeds, the number of the book in which the deed is found.

T29 Page: From the office of Register of Deeds, the number of the page on which the first page of the deed is found.

T3 Sale Date: The actual sale date of the property. This information should be in a MM/DD/YYYY format; e.g., 03/03/2009.

S33 Usability: A numeric identifier indicating the assessor’s determination of the use of the sale for the sales files. This is a **one digit** field.

Note: Sales listed on Schedule II will always be nonqualified sales.

4 = Sale not be used in studies (use for the additional Form 521’s included in the sale)

T7B Prop Type: The use of real property parcels at the present time, regardless of legal use or zoning. This is a two digit number.

T22 Sale Price: The sale price before any adjustments listed on Form 521.

T23 Non Real Property: The amount of non real property that was included in the sale price and listed on Form 521.

T24 Adjusted Sale Price: The adjusted sale price is the sale price less any non real property listed on Form 521 that was included in the sale.

Total of Section II: This information is the sum total of all information listed for the multiple Forms 521 on Lines T22, T23 and T24 of the Forms 521s listed in Section II of the form. This does not include the amounts from the primary Form 521 which are listed in Section I of the form. Sales included in Section II will be inactivated from the sales file and will not appear on any subsequent rosters or statistical reports.

Submission:

The completed documents must be submitted along with other submissions of the Supplemental forms. Placing the combination sales documents on top of the information being submitted will help they will be seen and processed. Mail the combination forms and all supplemental worksheets to the Nebraska Department of Revenue, Property Assessment Division, P.O. Box 94818, Lincoln, NE 68509-4818.

The following examples are intended to help identify and explain a variety of circumstances.

Example 1 A sale that involves three agricultural parcels; the information from all three parcels must be combined by the County staff when submitting one Agricultural Land Sales Information Worksheet (AG Green Sheet). The Division has developed a spreadsheet that may be used to assist in combining this information. This spreadsheet can be used as a live spreadsheet program or used as a paper copy to list and total all of the various parcels. A sample of this spreadsheet can be found on pages __ and __ of this section.

Example 2 A sale that involves more than one residence, again only one Residential & Commercial Sales Information Worksheet (Res/Com Green Sheet) can be submitted. The information for the construction date, floor area, style, condition and quality may represent the most prominent structure, or the combined information of all structures involved with any additional pertinent information to be entered in the assessor comments section.



Combination of Sale Form

Section I The sale should be the lowest book and page # of the sales to be combined.
 Section I allows you to define which record you would like to keep as your primary record for the combined properties. Within this section you will need to take the total of Section II and add it to your sale in Section I.
 The combined total of the Section I and Section II will be entered as the combined total sales price.
 The Assessor comments will be entered into the state sales file for the sale identified in Section I.

SECTION I

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
94	100	2	3/3/2009	1	01	5000	0	5000
Total of Section II						10000	0	10000
Combined Total						15000	0	15000

Section II Identify the information from the books and pages of the 521 that will be combined with the information in Section I to make a completed, total sale. Do not include Book and Page from Section I in Section II.

SECTION II

County Number	Book	Page	Sale Date	Usability (Numeric)	Prop Type (Numeric)	Sale Price (line 22 of the 521)	Non-Real Property (line 23 of the 521)	Adjusted Sale Price (line 24 of the 521)
94	100	3	3/3/2009	4	01	5000	0	5000
94	100	4	3/3/2009	4	01	5000	0	5000
				4				
				4				
				4				
				4				
Total of Section II						10000	0	10000

Assessor Comments (these comments will be entered in the sales file for the sale identified in Section I)

ROSTERS PURPOSE

The Division shall develop statistical studies as defined in current regulations and directives. Rosters are a printed form of the real estate transfers and supplemental worksheet information for all sales in the sales file. The sales can also be accessed electronically using the assessor assistant program. A county assessor can make all necessary changes directly to the file electronically.

At any time throughout the year, the county assessor can contact the Division if updates are needed on the sales rosters or the files in the software promulgated by the Department, in PDF format or by printed copy upon specific request.

PAD: QUALIFIED RES SALE ROSTER : 2009

**** COUNTY 01 Adams ****

CONTAINING SALES FROM 07/01/06 THRU 06/30/09

Run Date: 02/19/10 12:47:14 Record # 1 of 1304 Page 1

County: 01 Book: 2006 Page: 3030 Sale Date: 07/05/06 Recorded Date: / /
 Seller: LONNY D & STEPHANIE COOPER Buyer: SHADE R WHALEN
 Legal Desc: LT 4 NORTH SHORE 2ND SUBD HASTINGS ADAMS
 Location ID: 010015015 Sale No: 671 School: Base: 01-0018 Affil: - Unif: -
 Usability: 1 Sale to be Used in Studies Code #: Parcel Number
 Assessor Location: HASTINGS Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: 415 N SHORE DR, HASTINGS 3663 36 4 01614 0004
Residential: Mult Impr: Property Classification Code / Date of Sale: 2006
 Const Date: 1975 Style: 103 Status PropType Zoning Location City Size Parcel Size
 Floor Area: 1,148 Condition: 40 1 01 1 1 3 2
 Cost New: \$ 157,345 Quality: 40 Property Classification Code / Current Assessment Year: 2009
 Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: 0.00 Recreation - Amt: 0 1 01 1 1 3 2

Form 521:		Assessed Value / Date of Sale: 2006		Assessed Value / Current Year: 2009	
Total Purchase Price \$	183,000	Land \$	37,640	Land \$	37,640
Non-Real Property \$	0	Impmnt \$	96,725	Impmnt \$	101,560
Adj. Purchase Price \$	183,000	Total \$	134,365	Total \$	139,200

County Information: Adj. Amount \$ 0 Adj. Sale Price \$ 183,000 Ratio: 76.07
 tx 290-62.00

Ratio Formula: Assessed Total/(Adj. Pur. Price + Assessor Adj.) 139200/(183000 + 0)

PAD: QUALIFIED COM SALE ROSTER : 2009

**** COUNTY 01 Adams ****

CONTAINING SALES FROM 07/01/06 THRU 06/30/09

Run Date: 02/19/10 12:33:02 Record # 1 of 114 Page 1

County: 01 Book: 2006 Page: 3153 Sale Date: 07/12/06 Rcrd Date: / / Final Protest Date: 08/01/07
 Seller: JOHN E VOLKMER Buyer: BOBBIE ROUSSEAU
 Legal Desc: LTS 9 & 10 MARTIN'S SUBD BLK 4 LWEIS SUBD
 Location ID: 010009301 Sale No: 695 School: Base: 01-0018 Affil: - Unif: -
 Usability: 1 Sale to be Used in Studies Code #: Parcel Number
 Assessor Location: HASTINGS Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: 1726 W 3RD ST, HASTINGS 3767 11 4 1443 007
Commercial/Industrial: Mult Impr: Property Classification Code / Date of Sale: 2006
 Const Date: 1958 Class: 4 Status PropType Zoning Location City Size Parcel Size
 Floor Area: 2,432 Rank: 20 1 03 3 1 3 2
 Cost New: \$ 21,620 Condition: 20 Property Classification Code / Current Assessment Year: 2009
 Occup. Code: Primary(1) 426 Oth(2) Oth(3) 1 03 3 1 3 2

Form 521:		Assessed Value / Date of Sale: 2006		Assessed Value / Current Year: 2009	
Total Purchase Price \$	55,000	Land \$	31,065	Land \$	31,065
Non-Real Property \$	0	Impmnt \$	18,935	Impmnt \$	18,935
Adj. Purchase Price \$	55,000	Total \$	50,000	Total \$	50,000

County Information: Adj. Amount \$ 0 Adj. Sale Price \$ 55,000
 tx id 284-6566

Department Information: Adj. Amount \$ Adj. Sale Price \$ Ratio: 90.91

Ratio Formula: Assessed Total/(Adj. Pur. Price + Assessor Adj.) 50000/(55000 + 0)

County: 01 Book: 2006 Page: 4783 Sale Date: 10/04/06 Rord Date: / / Final Protest Date: 08/01/07

Seller: CRAIG A & SHARON L NIENHUESER, CO-TRUSTEES

Buyer: DONALD A OLSEN, TRUSTEE

Legal Desc: SE4 15-6-12W EXC TRACTS FOR ROAD PURPOSES AND EXC NIENHUESER SUBD

Location ID: 010004911

Sale No: 1010

School: Base: 01-0090

Affil: -

Unif: -

Usability: 1 Sale to be Used In Studies

Code #:

Assessor Location:

Address of Property: ,

Parcel Number

Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
3893			15	4		1		4-1

Property Classification Code / Date of Sale: 2006

Status	PropType	Zoning	Location	City Size	Parcel Size
2	05	5	3	0	0

Property Classification Code / Current Assessment Year: 2009

Status	PropType	Zoning	Location	City Size	Parcel Size
2	05	5	3	0	0

Residential: Mult Impr:

Const Date:	Style:
Floor Area: 0	Condition:
Cost New: \$ 0	Quality:

Commercial/Industrial: Mult Impr:

Const Date:	Class:	
Floor Area: 0	Rank:	
Cost New: \$ 0	Condition:	
Occup. Code: Primary(1)	Oth(2)	Oth(3)

Non-Agricultural Real Property Land: (100%)

Roads	2.00	n/a	n/a
Farm Site	0.00	\$ 0	
Home Site	0.00	\$ 0	
Recreation	0.00	\$ 0	
Other	0.00	\$ 0	

Non-Ag Land Total 2.00 \$ 0

Dwellings	n/a	n/a	\$ 0
Outldg	n/a	n/a	\$ 0

Non-Ag Total n/a n/a 0 n/a

Type of Irrigation: Blank

Maj Land Use Acres: 88 %

Reported Totals:

AgLand	149.15	\$ 243,575
Non-AgLand	2.00	\$ 0
Recapture Value	n/a	\$ 0.00

Selling price per acre agland: n/a n/a 2,381 n/a

Agricultural Land: (80%)

LCG	Acres(s)	Value
1A1	0.00	\$ 0
1A	49.96	\$ 102,420
2A1	3.46	\$ 6,280
2A	52.61	\$ 84,175
3A1	0.00	\$ 0
3A	0.00	\$ 0
4A1	17.78	\$ 21,070
4A	8.56	\$ 9,160
Sub-Total A	132.37	n/a

1D1	0.00	\$ 0
1D	14.66	\$ 19,060
2D1	0.00	\$ 0
2D	0.13	\$ 130
3D1	0.00	\$ 0
3D	0.00	\$ 0
4D1	0.86	\$ 600
4D	1.13	\$ 680
Sub-Total D	16.78	n/a

1G1	0.00	\$ 0
1G	0.00	\$ 0
2G1	0.00	\$ 0
2G	0.00	\$ 0
3G1	0.00	\$ 0
3G	0.00	\$ 0
4G1	0.00	\$ 0
4G	0.00	\$ 0
Sub-Total G	0.00	n/a

Sub-Total LCG	149.15	n/a
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Non-Classified Land: (80%)

Shbt/Tbr	0.00	\$ 0
Accretion	0.00	\$ 0
Waste	0.00	\$ 0
Other	0.00	\$ 0
Sub-Total Non	0.00	n/a
Total Acres	149.15	n/a

Form 521:

Assessed Value / Date of Sale: 2006

Assessed Value / Current Year: 2009

Total Purchase Price \$	355,175	Land \$	189,080	Land \$	243,575
Non-Real Property \$	0	Impmnt \$	0	Impmnt \$	0
Adj. Purchase Price \$	355,175	Total \$	189,080	Total \$	243,575

County Information:	Adj. Amount \$ 0	Adj. Sale Price \$ 355,175
20064783: 1/4 INT TO DONALD R OLSEN TRUSTEE REV TRUST & 1/4 INT PATRICIA L OLSEN TRUSTEE REV TRUST & 1/2 INT TO DAVID B & CINDY M OLSEN TX 190-720.1		

Department Information:	Adj. Amount \$	Adj. Sale Price \$	Ratio: 68.58
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County: **T2** Book: **T28** Page: **T29** Sale Date: **00/00/00** **T3** Recorded Date: 00/00/00

Seller: **T5** Buyer: **T6**
 Legal Desc: **T20**
 Location ID: **S31** Sale No: **S R59** School: Base: **S39** Affil: **S40** Unif: **S41**
 Usability: **S33** Code #: *Will be shaded when >0 S 34* Parcel Number
 Assessor Location: **S R/C 38** Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: **T18** **S42 S43 S44 S45 S46 S47 S48 S49**

Residential: Mult Impr: **S R55** Property Classification Code / Date of Sale: **0000**
 Const Date: **S R56** Style: **S R59 T7A T7B S51 S52 S53 S54** Status PropType Zoning Location City Size Parcel Size
 Floor Area: **S R57** Condition: **S R61** Property Classification Code / Current Year: **0000**
 Cost New: \$ **S R58** Quality: **S R62** Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: Recreation - Amt: *This area is shaded when any or all parts are brought forward from previous year*

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	T22 <i>This area will be shaded when doc stamp calc occurs.</i>	Land	\$ S35	Land	\$ <i>This area is shaded when any or all parts are brought forward from previous year</i>
Non-Real Property	T23	Imprmnt	\$ S36	Imprmnt	\$
Adj. Purchase Price	T24	Total	\$ S37	Total	\$

County Information: Adj. Amount \$ **S67** Adj. Sale Price \$ **S68** Ratio: **000.00**

Ratio Formula: Assessed Total/(Adj. Purchase Price + Assessor Adjustment) 000000/(000000 + 0)

County: **99** Book: Page: Sale Date: **00/00/00** Recorded Date: 00/00/00

Seller: Buyer:
 Legal Desc:
 Location ID: Sale No: School: Base: Affil: Unif:
 Usability: Code #: *Will be shaded when >0* Parcel Number
 Assessor Location: Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property:

Residential: Mult Impr: Property Classification Code / Date of Sale: **0000**
 Const Date: Style: Status PropType Zoning Location City Size Parcel Size
 Floor Area: Condition: Property Classification Code / Current Year: **0000**
 Cost New: \$ Quality: Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: Recreation - Amt: *This area is shaded when any or all parts are brought forward from previous year*

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ <i>This area will be shaded when doc stamp calc occurs.</i>	Land	\$	Land	\$ <i>This area is shaded when any or all parts are brought forward from previous year</i>
Non-Real Property	\$	Imprmnt	\$	Imprmnt	\$
Adj. Purchase Price	\$	Total	\$	Total	\$

County Information: Adj. Amount \$ Adj. Sale Price \$ Ratio: **000.00**

Ratio Formula: Assessed Total/(Adj. Purchase Price + Assessor Adjustment) 000000/(000000 + 0)

County: **99** Book: Page: Sale Date: **00/00/00** Recorded Date: 00/00/00

Seller: Buyer:
 Legal Desc:
 Location ID: Sale No: School: Base: Affil: Unif:
 Usability: Code #: *Will be shaded when >0* Parcel Number
 Assessor Location: Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property:

Residential: Mult Impr: Property Classification Code / Date of Sale: **0000**
 Const Date: Style: Status PropType Zoning Location City Size Parcel Size
 Floor Area: Condition: Property Classification Code / Current Year: **0000**
 Cost New: \$ Quality: Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: Recreation - Amt: *This area is shaded when any or all parts are brought forward from previous year*

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ <i>This area will be shaded when doc stamp calc occurs.</i>	Land	\$	Land	\$ <i>This area is shaded when any or all parts are brought forward from previous year</i>
Non-Real Property	\$	Imprmnt	\$	Imprmnt	\$
Adj. Purchase Price	\$	Total	\$	Total	\$

County Information: Adj. Amount \$ Adj. Sale Price \$ Ratio: **000.00**

Ratio Formula: Assessed Total/(Adj. Purchase Price + Assessor Adjustment) 000000/(000000 + 0)

County: **T2** Book: **T28** Page: **T29** Sale Date: **00/00/00 T3** Recorded Date: **T26** Final Protest Date: **00/00/00**
 Seller: **T5** Buyer: **T6**
 Legal Desc: **T20**
 Location ID: **S31** Sale No: **S32** School: Base: **S39** Affil: **S40** Unif: **S41**
 Usability: **S33** Code #: **S34** Parcel Number
 Assessor Location: **S R/C 38** Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: **T18** **S42 S43 S44 S45 S46 S47 S48 S49 S50**
Property Classification Code / Date of Sale: 0000

Commercial/Industrial: Mult Impr: **S C55** Status PropType Zoning Location City Size Parcel Size
 Const Date: **S C56** Class: **S C63** **T7A T7B S51 S52 S53 S54**
 Floor Area: **S C57** Rank: **S C64** **Property Classification Code / Current Year: 0000**
 Cost New: \$ **S C58** Condition: **S C65** Status PropType Zoning Location City Size Parcel Size
 Occup. Code: Primary (1) **S C62a** Oth(2) **S C62b** Oth(3) **S C62c** **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ T22 <i>This area will be shaded when doc stamp calc occurs.</i>	Land	\$ S35	Land	\$ This area is shaded when any or all parts are brought forward from previous year
Non-Real Property	\$ T23	Imprmnt	\$ S36	Imprmnt	\$ This area is shaded when any or all parts are brought forward from previous year
Adj. Purchase Price	\$ T24	Total	\$ S37	Total	\$ This area is shaded when any or all parts are brought forward from previous year
County Information:	Adj. Amount \$ S66	Adj. Sale Price \$			

S67

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$	Ratio: 000.00
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Ratio Formula: Assessed Total/(Adj. Purchase Price +/- Reviewer Adjustment) **22 / (12 +/- Reviewer Adjustment)** 000000/(000000 +/- 0)

County: **99** Book: Page: Sale Date: **00/00/00** Recorded Date: **00/00/00** Final Protest Date: **00/00/00**
 Seller: Buyer:
 Legal Desc:
 Location ID: Sale No: School: Base: Affil: Unif:
 Usability: Code #: **S34** Parcel Number
 Assessor Location: Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: **Property Classification Code / Date of Sale: 0000**

Commercial/Industrial: Mult Impr: Status PropType Zoning Location City Size Parcel Size
 Const Date: Class: **Property Classification Code / Current Year: 0000**
 Floor Area: Rank:
 Cost New: \$ Condition:
 Occup. Code: Primary (1) Oth(2) Oth(3) **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ <i>This area will be shaded when doc stamp calc occurs.</i>	Land	\$	Land	\$ This area is shaded when any or all parts are brought forward from previous year
Non-Real Property	\$	Imprmnt	\$	Imprmnt	\$ This area is shaded when any or all parts are brought forward from previous year
Adj. Purchase Price	\$	Total	\$	Total	\$ This area is shaded when any or all parts are brought forward from previous year
County Information:	Adj. Amount \$	Adj. Sale Price \$			

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$	Ratio: 000.00
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Ratio Formula: Assessed Total/(Adj. Purchase Price + Reviewer Adjustment) 000000/(000000 + 0)

PA&T: QUALIFIED AG SALE ROSTER : 2009

CONTAINING SALES FROM 07/01/00 THRU 06/30/00

**** COUNTY 99 Sample ****

Run Date: 02/10/10 04:00:31

Record # 1 of 1

Page 1

County: **T2** Book: **T28** Page: **T29** Sale Date: **00/00/00 T3** Recorded Date: **T26** Final Protest Date: **00/00/00**

Seller: **T5**
Legal Desc: **T20**

Buyer: **T6**

Location ID: **S31** Sale No: **S32**
Usability: **S33** Code #: **Will be shaded when >0 S34**

School: Base: **S39** Affil: **S40** Unif: **S41**
Parcel Number

Assessor Location: **S A38**
Address of Property: **T18**

Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
S42	S43	S44	S45	S46	S47	S48	S49	S50
Property Classification Code / Date of Sale: 0000								
Status	Prop Type	Zoning	Location	City Size	Parcel Size			
T7A	T7B	S51	S52	S53	S54			
Property Classification Code / Current Year: 0000								
Status	Prop Type	Zoning	Location	City Size	Parcel Size			

Agricultural Land: (80%)				
LCG	Acre(s)	Value		
1A1	0.00	S69 a	\$0	S69 v
1A	0.00	S70 a	\$0	S70 v
2A1	0.00	S71 a	\$0	S71 v
2A	0.00	S72 a	\$0	S72 v
3A1	0.00	S73 a	\$0	S73 v
3A	0.00	S74 a	\$0	S74 v
4A1	0.00	S75 a	\$0	S75 v
4A	0.00	S76 a	\$0	S76 v
Sub-Total A	0.00	n/a	n/a	n/a
1D1	0.00	S77 a	\$0	S77 v
1D	0.00	S78 a	\$0	S78 v
2D1	0.00	S79 a	\$0	S79 v
2D	0.00	S80 a	\$0	S80 v
3D1	0.00	S81 a	\$0	S81 v
3D	0.00	S82 a	\$0	S82 v
4D1	0.00	S83 a	\$0	S83 v
4D	0.00	S84 a	\$0	S84 v
Sub-Total D	0.00	n/a	n/a	n/a
1G1	0.00	S85 a	\$0	S85 v
1G	0.00	S86 a	\$0	S86 v
2G1	0.00	S87 a	\$0	S87 v
2G	0.00	S88 a	\$0	S88 v
3G1	0.00	S89 a	\$0	S89 v
3G	0.00	S90 a	\$0	S90 v
4G1	0.00	S91 a	\$0	S91 v
4G	0.00	S92 a	\$0	S92 v
Sub-Total G	0.00	n/a	n/a	n/a
Sub-Total LCG	0.00	n/a	n/a	n/a
Non-Classified Land: (80%)				
Shbt/Tbr	0.00	S93 a	\$0	S93 v
Accretion	0.00	S94 a	\$0	S94 v
Waste	0.00	S95 a	\$0	S95 v
Other	0.00	S96 a	\$0	S96 v
Sub-Tot Non	0.00	n/a	\$0	n/a
Total Acres	0.00	n/a	n/a	n/a

This area is shaded when any or all parts are brought forward from previous year

Commercial/Industrial:			
Const Date:	C43	Mult Impr:	C42
Floor Area:	C44	Class:	C47
Cost New: \$	C45	Rank:	C48
Occup. Code: Primary (1)	C46a	Condition:	C49
		Oth(2)	C46b
		Oth(3)	C46c
Residential:			
Const Date:	R43	Mult Impr:	R42
Floor Area:	R44	Style:	R46
Cost New: \$	R45	Condition:	R47
		Quality:	R48

Non-Agricultural Real Property Land: (100%)

	Acre(s)	Value
Roads	S98 a 0.00	n/a n/a
Farm site	S99 a 0.00	S99 v \$0
Home site	S100a 0.00	S100v \$0
Recreation	S101a 0.00	S101v \$0
Other	S102a 0.00	S102v \$0
Non-AgLand Total	0.00 n/a	\$0 n/a
Dwellings	n/a n/a	S104v \$0
Outbuildings	n/a n/a	S105v \$0
Non-Ag Total	n/a n/a	\$0 n/a

Type of Irrigation: **S A38** Blank
Maj Land Use Acres: 100 %

Reported Totals:

Agland	S97 a 0.00	S97 v \$0
Non-Agland	S103a 0.00	S103v \$0
Recapture Value	n/a n/a	S106v \$0

Selling price per Acre Agland n/a n/a \$0 n/a

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	T22 \$	Land	\$ S35	Land	\$
Non-Real Property	T23 \$	Imprmnt	\$ S36	Imprmnt	\$
Adj. Purchase Price	T24 \$	Total	\$ S37	Total	\$

This area will be shaded when doc stamp calc occurs.

This area is shaded when any or all parts are brought forward from previous year

County Information:	Adj. Amount \$ S66	Adj. Sale Price \$	
Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$
Protest Determination:	Use	Adj. Amount \$	Adj. Sale Price \$ Ratio: 000.00

Ratio Formula: Reported Agland Total / (Adj. Purchase Price - Improvements - Reported Non-Agland + Reviewer 000000 / (000000 - 000000 - 0 + 0)

ROSTER CORRECTIONS

Please indicate in **Red** all changes that need to be made on the Rosters.

Send only the Roster pages that contain corrections back to the Property Assessment Division.

Keep a copy of all pages with the changes made for future reference.

When correcting rosters for each property type, review and correct the whole roster. Confirm the accuracy of all information ensuring correctness. The following list includes but is not limited to the information that should be checked.

- Confirm the sale is in the correct county. If it is not in the correct county, indicate that it should be removed due to the “wrong county”.
- If the sale is a duplicate, determine which record is correct and indicate, “Delete – duplicate of book-----, page-----“on the sale that needs to be removed.
- If a sale needs to be combined with another sale or sales to make a 100% interest, use the first recorded book and page as the active sale and indicate which sales need to be included with it. The other sales need to be usability ‘4’. Combine the sales prices and note the total combined sale price. Combine any assessment information to complete the 100% interest. A combination form could be completed and submitted to your Liaison.
- Understand the Property Classification Code that is used on the sales worksheets. It is important that the sales are coded correctly. Use the following chart to confirm the code information.

Property Classification Code (Use the Chart Below)						
Status	Property Classification Code	Zoning	Location	City Size	Parcel Size	
1 Improved	01 Single Family 08 Minerals-	1 Single Family	1 Urban	1 +300,000	1 <10,000 sq ft	6 5.00 - 9.99 ac
2 Unimproved	02 Multi-Family Nonproducing	2 Multi-Family	2 Suburban	2 100,000-299,999	2 10,000-20,000 sq ft	7 10.00-19.99 ac
3 IOLL	03 Commercial 09 Minerals-	3 Commercial	3 Rural	3 12,001-99,999	3 20,001sq ft-.99ac	8 20.00-40.00 ac
	04 Industrial Producing	4 Industrial		4 5,001-12,000	4 1.00-1.99 ac	9 40.01-160.00 ac
	05 Agricultural 10 State Assessed	5 Agricultural		5 2,501-5,000	5 2.00-4.99 ac	10 >160.00 ac
	06 Recreational 11 Exempt	6 Recreational		6 900-2,500		
	07 Mobile Home 12 Games & Parks	7 Mobile Home		7 101-799		
	in Lieu	0 N/A		8 1-100		
				9 Unincorporated		

Reference for City Size Code

City Size Code	City Size	Statute Reference	Reference for “Suburban” mile radius around city. Population/Zoning Radius to City Limits Determines Suburban area
1	Metropolitan	14-101 14-419	Population 300,000 or more Zoning; 3 miles outside city limits
2	Primary Class	15-101 15-905	Population 100,001-299,999 Zoning; 3 miles outside city limits
3 or 4	First Class	16-101 16-901	Population 5,001-100,000 Zoning; 2 miles outside city limits
5 or 6	Second Class	17-101 17-1001	Population 801-5,000 Zoning; 1 mile outside city limits Except for purposes of Sections 70-1001 to 70-1020 (Electric services) zoning = ½ mile
7 or 8	Village Class	17-201 17-1001	Population 100-800 Zoning; 1 mile outside city limits Except for purposes of Sections 70-1001 to 70-1020 (Electric services) zoning = ½ mile
9			No population or Unincorporated

Statute Reference for incorporated City/Village Section 17-201

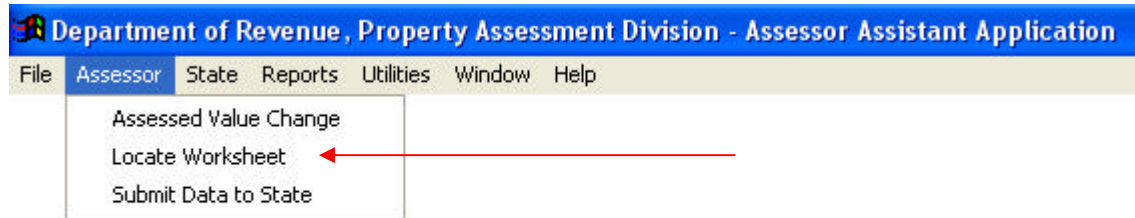
Write all information legibly in the correct area so it is understood what is being changed. County Information Box is for any Comments by the county.

- Confirm the following.
 - School Codes are correct per the current School District Reference List
 - Usability reflects the intended use of the sale in the sales file. If this field is blank, the sales file will indicate the sale as a qualified sale.
 - The Geo code and Market Area are correct
 - Assessed Values for Land, Improvements and Total Values are correct
 - Assessor's Adj. Amount (which is an adjustment to the sale price) reflects a plus or minus
 - Explanation of the assessor adjustment in the county information
- The current assessment is to reflect the property that sold (Vacant Lot to Vacant Lot, etc.). Is the real property so different now that it should be coded out (Substantially changed)? If it is substantially changed, change the code to a 3 to disqualify the sale and explain in the county information why the change was made.
- If it is a sale of multiple parcels, ensure all the information from all the parcels included in the sale is correct
- Confirm the occupancy codes are correct
- Confirm the acres are filled in correctly
- Confirm the Reported Totals Agland and Non-Agland values are correct. Confirm these equal the Total Assessed Land Value/Current Year when added together
- Confirm the assessed value of the improvement equals to the totaled value of the dwellings and outbuildings
- Confirm your comments are stated completely and accurately

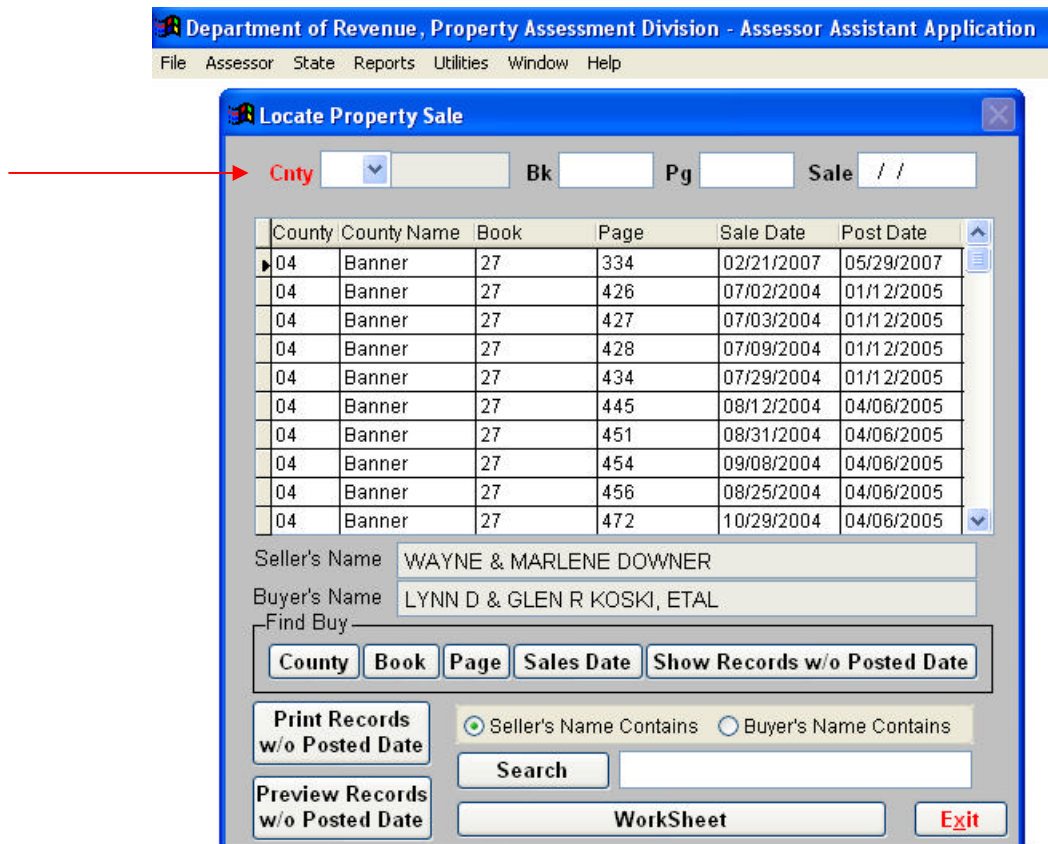
WORKING IN THE SALES FILE 'LOCATE WORKSHEET'

IN THE ASSESSOR ASSIST PROGRAM:

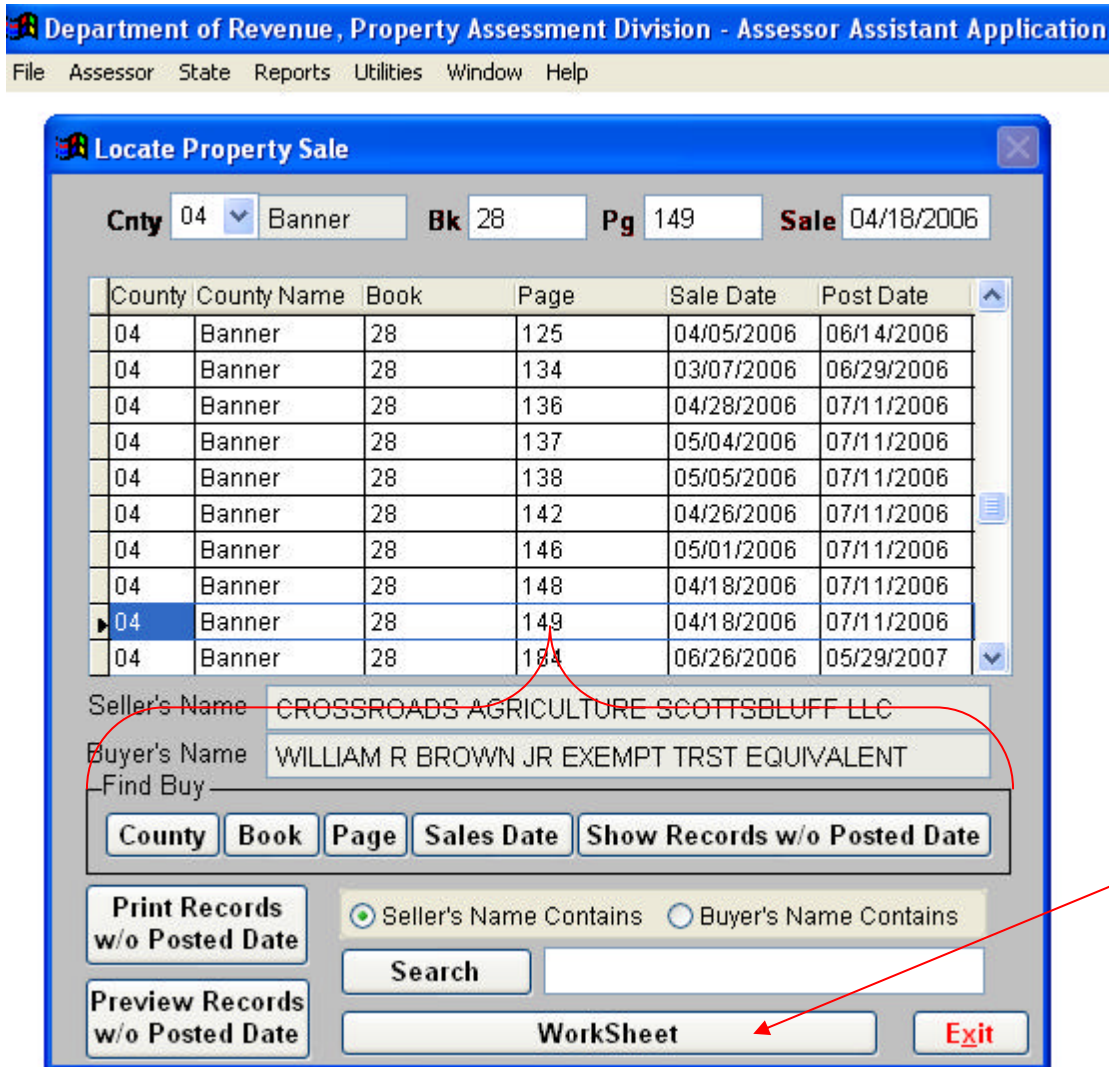
1. To **make changes to sales** select the **Assessor** tab and click on '**Locate Worksheet**'



2. The following dialog box opens. Click the **Cnty** down arrow and select the county. Type in the book, page number and sale date and push enter or select the tab button.
 - a. **Note:** You must re-enter the book and page number for each search.



3. The program will highlight the sale requested. The following icon buttons also allows you to search by the following:
 - a. County icon will sort by county
 - b. Book icon will sort by book
 - c. Page icon will sort by page
 - d. Sales Date icon will sort by date
 - e. Show Records without posted date show which sales are missing characteristic data
 - f. Search button allows to search by name



4. Once the sale has been found select the 'Worksheet' icon.

- a. The following message may appear. This is stating the Assessor Location is missing. Select OK.



- 5. The Worksheet will provide all the information for that sale. There are 3 tabs to choose from.
 - a. General, Agricultural, and Residential and Commercial/Industrial
 - b. All fields can be updated by selecting the edit button
 - c. New sales can be entered by selecting the 'New' button

Note: New sales can only be entered from May to January.

6. The Agricultural form allows acres and amounts to be updated.

- a. The 'Ag totals' (75%) is where the total amount of acres and amounts are entered and to verify the calculations matches with the 'Check Total's below

The screenshot shows the 'WorkSheet Data Entry Form' with the following data:

General			Agricultural			Residential and Commercial/Industrial		
Cnty	04	Banner	Bk	28	Pg	353	Sale	04/02/2007
Ag	Acres	Amount	Ag	Acres	Amount	Ag	Acres	Amount
1A1	0.00	0	1D1	0.00	0	1G1	0.00	0
1A	0.00	0	1D	0.00	0	1G	0.00	0
2A1	0.00	0	2D1	0.00	0	2G1	29.00	7.611
2A	0.00	0	2D	0.00	0	2G	102.8	27.857
3A1	0.00	0	3D1	0.00	0	3G1	0.00	0
3A	0.00	0	3D	0.00	0	3G	33.00	5.834
4A1	0.00	0	4D1	0.00	0	4G1	157.4	28.568
4A	0.00	0	4D	0.00	0	4G	10.00	10

Agricultural (80%)		Acres	Amount
ShelterBelt / Timber		0.00	0
Accreation		0.00	0
Waste		0.00	0
Other		0.00	0
Ag Totals		322.41	69,870
Check Totals		332.41	69,880
Value per Ag Acre:			288.80
Recapture Value			0
Dwellings			0
OutBuildings			0

Agricultural (80%)		Acres	Amount
Roads		2.00	0
Farm Site		0.00	0
Home Site		0.00	0
Recreation		0.00	0
Other		0.00	0
Non-Ag Totals		2.00	0

Total Ag Acres:	322.41
Total Non-Ag Acres:	2.00
521 Acres:	0.00
Acres Out of Balance:	324.41
Check Totals	2.00 0

View Only. Verify totals are correct.

- b. Agricultural Non-Ag (100%) and verified with the 'Check Totals' column. The 'Non-Ag Total's must equal the Check Totals.

7. The Residential and Commercial/Industrial form allows updates for characteristic data to be entered.

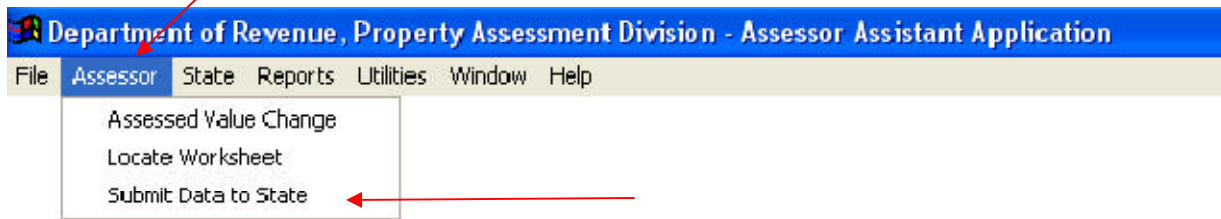
- a. To add in information select the drop down arrow and select the type. Next, click in the next field to view the changes.

8. Once all the changes have been made select the 'Save' button. Select 'Exit' to find another sale or select the 'Previous' or 'Next' button to scroll through all sales.
 - a. **Note:** These sales are exactly what the State has. Changes can only be made from May through January of each year.
 - b. Weekly updates of all changes submitted by Thursday will occur by Monday morning.

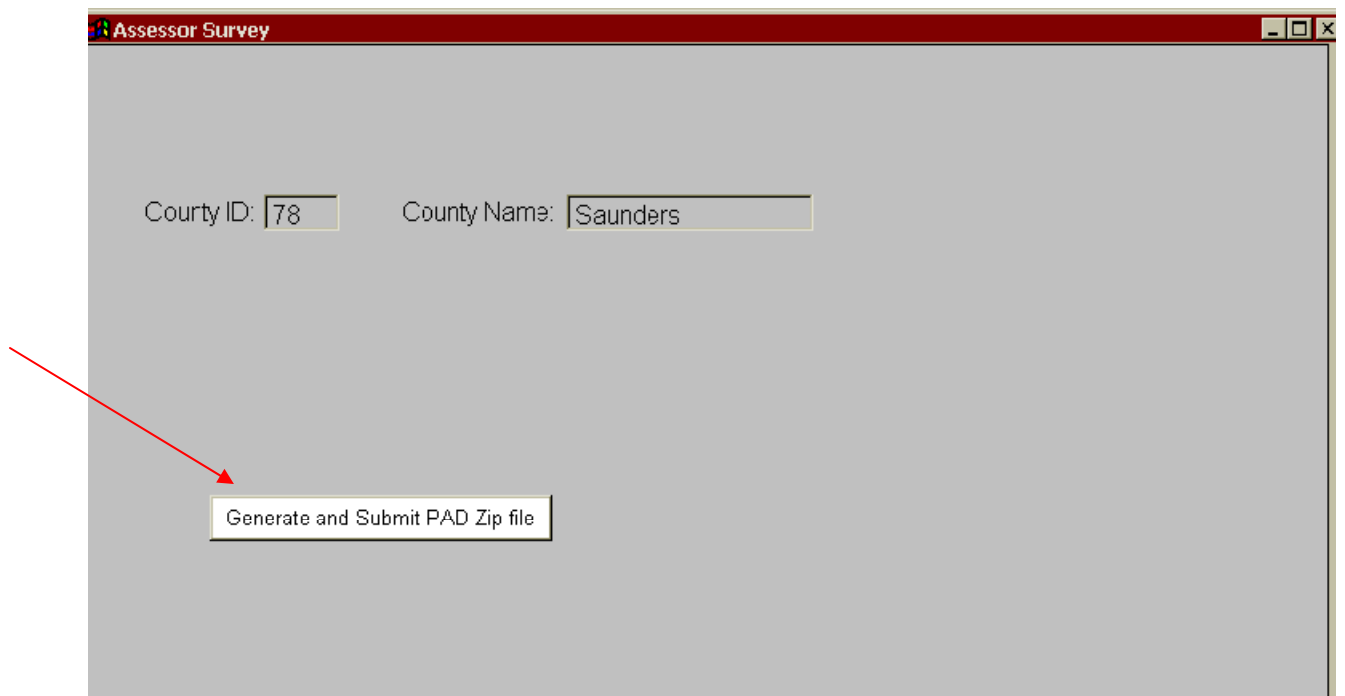
ELECTRONICALLY SUBMITTING SALES DATA

After working in the Sales File 'Locate Worksheet' section and making changes you are now ready to submit the changes back to PAD.

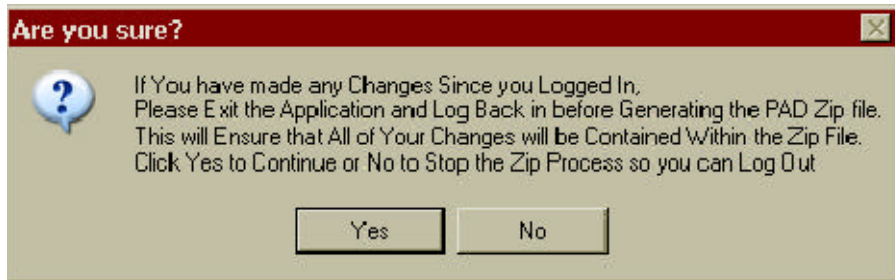
1. In the Assessor Assist Program. Select the 'Assessor' tab. Select 'Submit Data to State'.



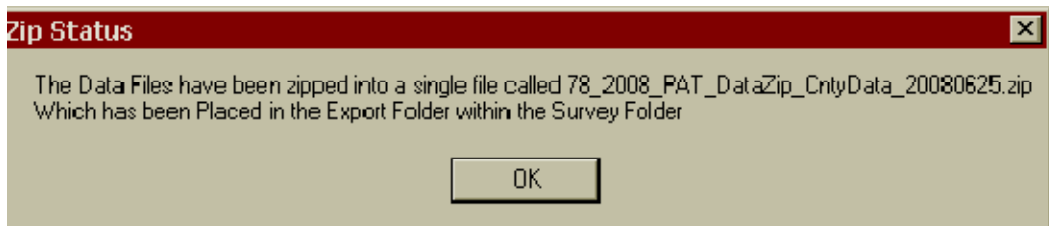
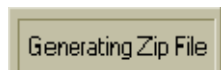
2. The following screen appears. Select 'Generate and Submit PAD Zip file'.



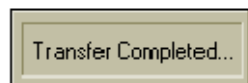
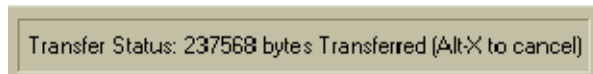
3. The following message appears. Select 'Yes' to submit or 'No' if you have not exited out of the application first.



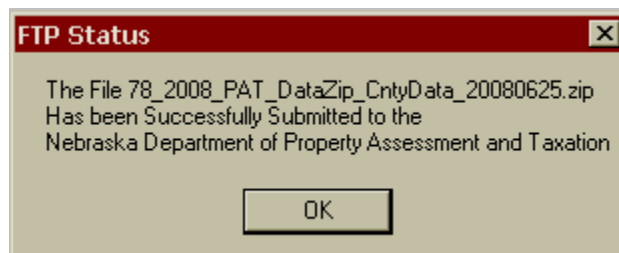
4. After selecting 'Yes' the following messages will appear. Select 'OK'.



5. The following messages will appear as the system transfers the file.



6. Once the process is complete the following message will appear, select 'OK'. You may now email the Systems Analyst at the PAD that the new files have been submitted.



SALES FILE CORRECTION FORM PROCEDURE

A Sales File Correction Form is available to make corrections in the sales file when the county is operating under the manual method and there is no current roster available. The form shall be used to make corrections to all property types.

First, complete the shaded area of the form. All shaded boxes must be filled in (county, book, page, and sale date). Next, complete any change that needs to be made. Only fill in the boxes that are changes or updates to the sale. All changes need to be made with **RED** ink.

Include comments for changes involving qualification of the sale, property type or assessed value.

Send the completed Sales File Correction Form to your field liaison to be forwarded to the Division for data entry. The changes will be reflected on the next roster.

OR

The county assessor may e-mail or fax the field liaison with any requested changes. The same information is required in the e-mail or fax as with the Sales File Correction Form; county, book, page and sale date and the comments for changes involving qualification of the sale, property type or assessed value.

If a county is operating in the electronic file the county assessor may make the corrections directly in the file and notify the field liaison by email of the change. The filing of the Sales File Correction Form is not needed.

Changes to the sales file should not be submitted in any other manner than the prescribed forms or formats. The sales file must reflect the correct data. When submitting changes it is very important to include the county number, the book, page numbers and sale date, **and only the information that is to be changed.**

Further, sending updates on a re-printed green sheet attached to a copy of the Real Estate Transfer Statement can cause confusion and may result in the changes not being made.



SALES FILE CORRECTION FORM

Fill in only the fields that need to be changed.
All changes must be in red.

Shaded areas must be filled in on all documents.

				School District Codes		
				Base	Affiliated	Unified
County	Book	Page	SaleDate			

Location ID	Sale Number	Usability	Code

Parcel Number								
Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel

Property Classification Code					
Status	Prop Type	Zoning	Location	CitySize	Parcel Size

Mult Imp	
Const Date	
Floor Area	
Cost New: \$	
Style	
Condition	
Quality	

Mult Imp		Occup. Code: Primary _____ Other (2) _____ Other (3) _____
Const Date		
Floor Area		
Cost New: \$		
Class		
Rank		
Condition		

	Acres	Value
1A1		
1A		
2A1		
2A		
3A1		
3A		
4A1		
4A		
1D1		
1D		
2D1		
2D		
3D1		
3D		
4D1		
4D		

	Acres	Value
1G1		
1G		
2G1		
2G		
3G1		
3G		
4G1		
4G		
Shbl/Tim		
Accretion		
Waste		
Other		
Agland Total		

	Acres	Value
Roads		
Farm Site		
Home Site		
Recreation		
Other		
Non-Ag Total		
Dwellings		
Outbldg		
Total Market Value		

F521 Line 22
F521 Line 23
F521 Line 24

(Must provide a copy of original F521)

	Assessed Value / Current Year:	
Land		
Improvement		
Total		
	Adj. Amount \$	Adj. Sale Price \$
County Information		
Assessor Location		

Assessor Comments:



SALES FILE CORRECTION FORM

Fill in only the fields that need to be changed.
All changes must be in red.

Shaded areas must be filled in on all documents.

				School District Codes		
County	Book	Page	SaleDate	Base	Affiliated	Unified
R2	R28	R29	R3	S39	S40	S41

Location ID	Sale Number	Usability	Code
S31	S32	S33	S34

Parcel Number								
Geo	Tw	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
S42	S43	S44	S45	S46	S47	S48	S49	S50

Property Classification Code					
Status	Prop Type	Zoning	Location	CitySize	Parcel Size
R7A	R7B	S51	S52	S53	S54

Mult Imp	S57	Occup. Code: Primary_ S63 (A) Other (2)-S63(b) Other (3)-S63(c)
Const Date	S58	
Floor Area	S59	
Cost New: \$	S60	
Style	S61	
Condition	S62	
Quality	S63	
Mult Imp	S57	
Const Date	S58	Class S64
Floor Area	S59	Rank S48
Cost New: \$	S60	Condition S49

	Acres	Value
1A1	S70a	S70v
1A	S71a	S71v
2A1	S72a	S72v
2A	S73a	S73v
3A1	S74a	S74v
3A	S75a	S75v
4A1	S76a	S76v
4A	S77a	S77v
1D1	S78a	S78v
1D	S79a	S79v
2D1	S80a	S80v
2D	S81a	S81v
3D1	S82a	S82v
3D	S83a	S83v
4D1	S84a	S84v
4D	S85a	S85v

	Acres	Value
1G1	S86a	S86v
1G	S87a	S87v
2G1	S88a	S88v
2G	S89a	S89v
3G1	S90a	S90v
3G	S91a	S91v
4G1	S92a	S92v
4G	S93a	S93v
Shbl/Tim	S94a	S94v
Accretion	S95a	S95v
Waste	S96a	S96v
Other	S97a	S97v
Agland Total	S98a	S98v

	Acres	Value
Roads	S99a	S99v
Farm Site	S100a	S100v
Home Site	S101a	S101v
Recreation	S102a	S102v
Other	S103a	S103v
Non-Ag Total	S104a	S104v
Dwellings		S105v
Outbldg		S106v
Total Market Value		

R22
R23
R24

(Must provide a copy of original F521)

Assessed Value / Current Year:	
Land	
Improvement	
Total	
Adj. Amount \$	Adj. Sale Price \$
County Information	
Assessor Location	

Assessor Comments:

INSTRUCTIONS FOR SALES FILE PROTEST

WHO MAY FILE. An assessor may protest the adjustment, qualification or nonqualification of a sale of commercial, industrial or agricultural real property to the Department of Revenue Property Assessment Division. The protest shall be mailed to the main office of the Department of Revenue Property Assessment Division, 301 Centennial Mall South, P.O. Box 98919, Lincoln, Nebraska 68509-8919.

CONTENTS REQUIRED FOR PROTEST.

- **County # - Book – Page – Sale Date** These boxes should be filled in exactly as they appear on the roster to allow for quick access of the record within the sales file database.
- **Documentation Attached** Check the appropriate box. If “yes” is checked, attach all documentation pertinent in determining whether the sale is arm’s length or whether the selling price should be adjusted to more accurately reflect the price paid for the real property.
- The protest shall contain the reasons for the protest of the adjustment, qualification or nonqualification of the sale and shall set forth the assessor’s requested action of the Department of Revenue Property Assessment Division. The burden of proof shall be on the assessor to provide evidence to the Tax Commissioner to prove, by more than a mere difference of opinion, that the sale should be treated in the manner being advocated by the assessor.

PROTEST USE. Circle the action being requested: **1** Use the sale; **2** Use sale as adjusted; **3** Substantially changed—do not use; or **4** Sale not arm’s length. In the designated boxes, complete: the sale price as stated on line 24 of the Form 521; if requesting an adjustment, the plus or minus adjustment requested to the sale price; and Adjusted Selling Price (the sale price after the adjustment).

HEARING OR WAIVER OF HEARING. The assessor shall be entitled to a hearing on the merits of the protest before the Tax Commissioner or may waive the hearing. Check the appropriate box to either request a hearing or to waive the hearing.

SIGNATURE AND DATE. Be sure to sign and date the Sales File Protest before submitting to the Department of Revenue Property Assessment Division.

APPEAL PROCEDURES. The action of the Tax Commissioner may be appealed to the Nebraska Tax Equalization and Review Commission in accordance with the Nebraska Tax Equalization and Review Commission Act and the rules and regulations of the Commission.



WAIVER OF HEARING

County #	Book	Page	Sale Date

I have read and understand the Department of Revenue Property Assessment Division's Regulations and Directives, specifically, Title 350, Nebraska Administrative Code, Chapter 12, REG-12-004, Sales File Regulations, regarding the process available to protest the Division's inclusion, exclusion or adjustment of transactions in the sales file, including the right to a hearing before the Tax Commissioner. I hereby agree to submit this protest to the Tax Commissioner for determination based on the materials provided accompanying this protest and the materials developed by the Division in the sales verification process and waive the right to a hearing before the Tax Commissioner. I understand that this waiver does not affect the right to a written determination of this protest by the Tax Commissioner and that it does not limit in any way the ability to appeal the decision of the Tax Commissioner to the Nebraska Tax Equalization and Review Commission.

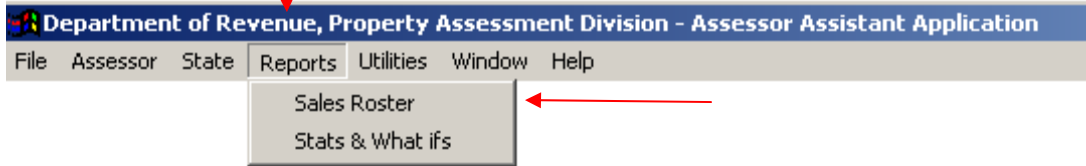
Dated this ____ day of _____.

Signature: _____

Title: _____

GENERATING REPORTS

1. To run the sales roster log into the Assessor Assistant. From the reports menu select 'Sales Roster'.



2. The following screen will open.
 - a. The 'Year to be displayed in Heading' is the year to display on the report.
 - b. The 'Current Assessment Year' is the current study period.

For example: 2010 is from 07/01/2006-06/30/2009 *after the new values have been rolled over. If 2009 year is put in, the values would be before Reports and Opinions and the values have NOT been updated to the current year.*

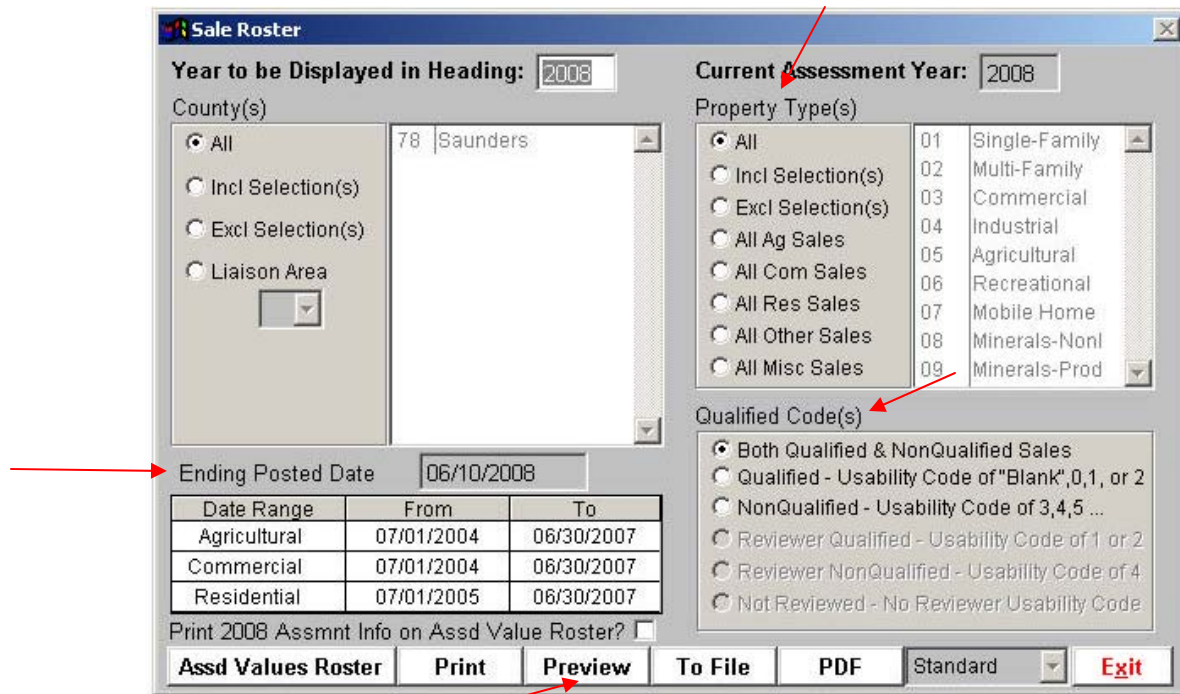
The 'Sale Roster' dialog box is shown with the following settings:

- Year to be Displayed in Heading: 2008
- Current Assessment Year: 2008
- County(s): 78 Saunders
- Property Type(s): All (selected)
- Qualified Code(s): Both Qualified & NonQualified Sales (selected)
- Ending Posted Date: 06/10/2008
- Print 2008 Assmnt Info on Assd Value Roster?

Date Range	From	To
Agricultural	07/01/2004	06/30/2007
Commercial	07/01/2004	06/30/2007
Residential	07/01/2005	06/30/2007

Buttons: Assd Values Roster, Print, Preview, To File, PDF, Standard, Exit

3. To run a roster select the '**Incl Selection(s)**', highlight the county, property types(s) and select the '**Qualified code(s)**'.
 - a. Property Type(s) can be changed to run any property type.
 - b. Qualified Code(s) can be changed to run Both Qualified & Nonqualified Sales, Qualified only, or NonQualified only.
 - c. Ending Posted Date: The cutoff date for new sales entered by the State is in January of each year. The 'ending posted date' would need to be acquired from PAD of each year in order to run the exact same rosters and statistical reports. Your liaison will be able to prove you with the date each year.



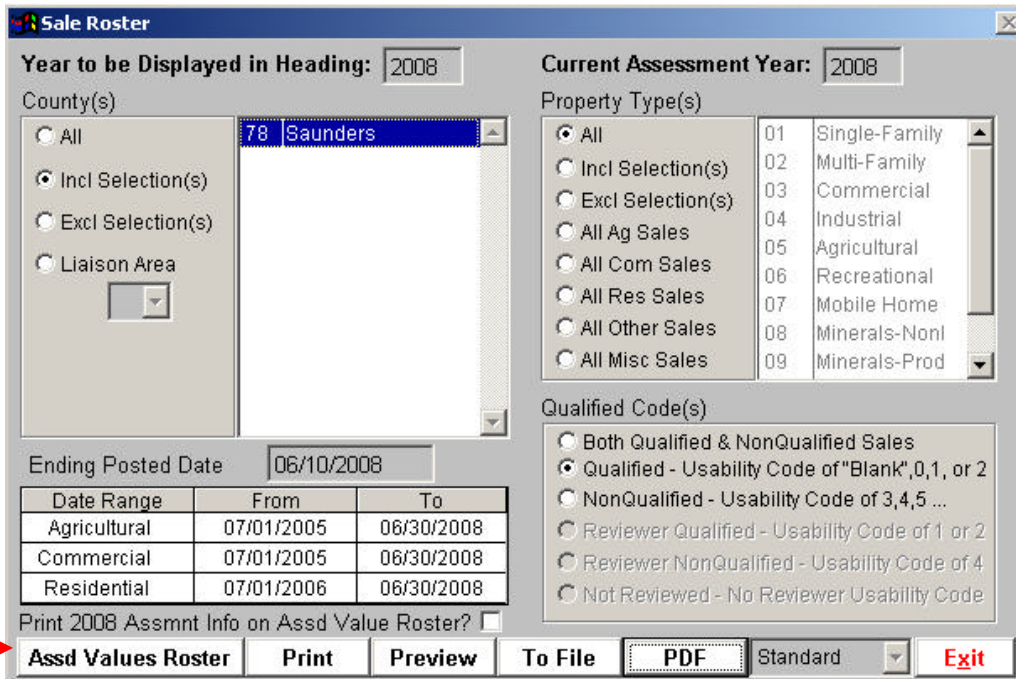
4. Select '**Preview**'. The roster for the property type selected will appear.



- a. The 'Print Preview' will allow you to scroll through the document.



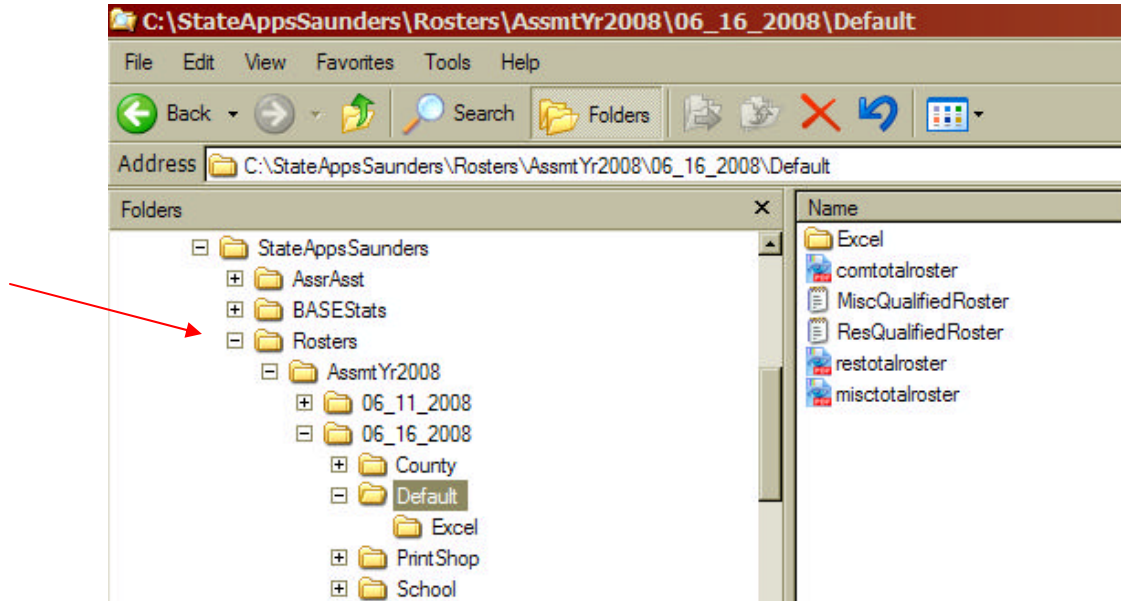
5. Button Functions: Data Output.



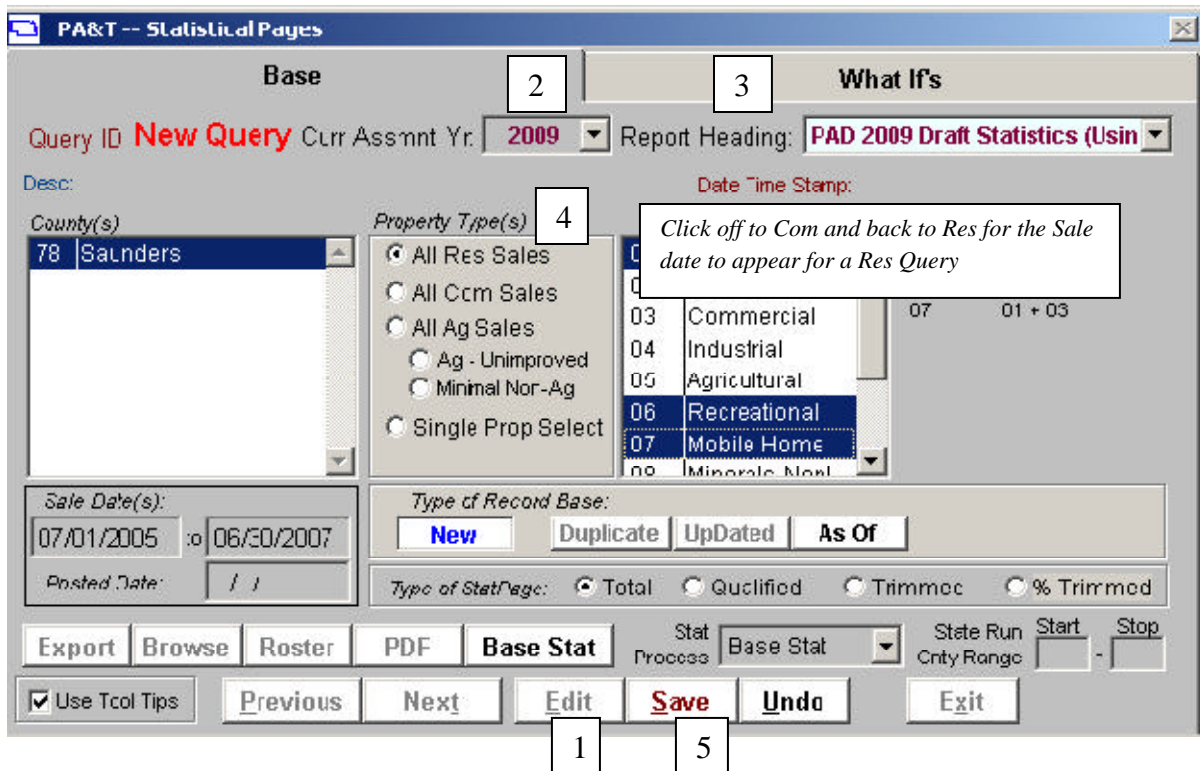
- **'Assd Values Roster'** – Will print the Assd Values Roster.
 Note: This will print immediately to your printer. You may want to select preview first.

- **‘Print’** – Will print directly to printer.
- **‘Preview’** – To preview the roster.
- **‘To File’** – Will export the roster folder, assmt year, and date ran.
- **‘PDF’** – Will export the roster folder assmt year, and date ran.

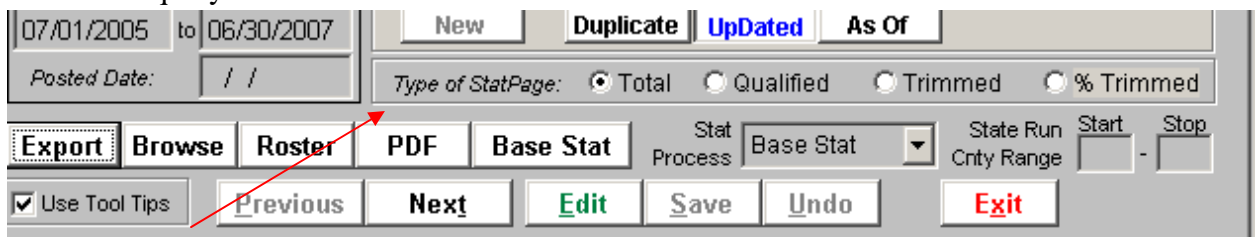
EXPORT EXAMPLE



3. After select the 'New' button the following screen appears. The first time a new base stat will need to be created. This will be saved in the prior section the next time you log in.
 - 1) Select the 'Edit' button.
 - 2) Select the 'Curr Assmnt Yr'
 - 3) Select the 'Report Heading'
 - 4) Select the 'Property Type(s)' (You will need to click off All Res and back on for the sales dates to appear)
 - 5) Select 'Save'
 - The 'Curr Assmnt Yr' is dependent upon what date range is put in. For example: If you enter in 2008, the date range will be 07/01/2005 – 06/30/2007 until after new values are set.
 - The 'Report Heading' is what will appear on the report.



4. To run the query click on 'Base Stat' button.



5. The following statistical report will appear.

78 - SAUNDERS COUNTY COMMERCIAL		PAD 2008 R&O Statistics				Base Stat
		Type: Total	Date Range: 07/01/2004 to 06/30/2007		Posted Before: 06/16/2008	
NUMBER of Sales:	81	MEDIAN:	95	COV:	212.470	95% Median
TOTAL Sales Price:	15,015,065	WGT. MEAN:	66	STD:	321.140	95% Wgt. Mean
TOTAL Adj. Sales Price:	19,158,866	MEAN:	151	AVG. ABS. DEV:	96.100	95% Mean
TOTAL Assessed Value:	12,612,590			COD:	101.690	MAX Sales Ratio: 2281.180
AVG. Adj. Sales Price:	236,529			PRD:	229.600	MIN Sales Ratio: 3.050
AVG. Assessed Value:	155,710					

6. **Type of StatPage** – The ‘Type of StatPage’ and the 3 buttons to the right of that title are programmed to run either all stats or selected.

Note: Trimmed is no longer utilized by the Division.

07/01/2005 to 06/30/2007
 Posted Date: / /
 Type of StatPage: Total Qualified Trimmed % Trimmed
 Buttons: Export, Browse, Roster, PDF, Base Stat, Stat Process (Base Stat), State Run, Start, Stop, Cnty Range, Previous, Next, Edit, Save, Undo, Exit

- Clicking on ‘**Total**’ will run the statistics for all sales.
- Clicking on ‘**Qualified**’ will run the statistics for only qualified sales.

Export – The Export tab will export all data to Excel dependent upon which property type is selected. The export will automatically open in Excel.

Browse – Do not use.

Roster – Do not use.

PDF – Exports to the C:\drive StateApps\BASEStats. Sample below.

Base Stat – Displays a print preview of the statistical reports.

Previous – Will take you back to another previous query.

Next – Will take you to the next query.

Edit – Will allow you to edit the Curr Assmnt Yr and enter date ranges

Posted Date – Based off date of sale

Base State Export View: From the print preview button you can scroll using the red arrows, close from the door icon, or print from the print icon.

Department of Revenue, Property Assessment Division - Assessor Assistant Application

Assessor Stats Reports Utilities Window Help

Report Print Preview

78 - SAUNDERS COUNTY **PAD 2008 Draft Statistics** Base Stat

COMMERCIAL

Type Total *Query:*

Date Range: 07/01/2004 to 06/30/2007 Posted Before: 06/11/2008

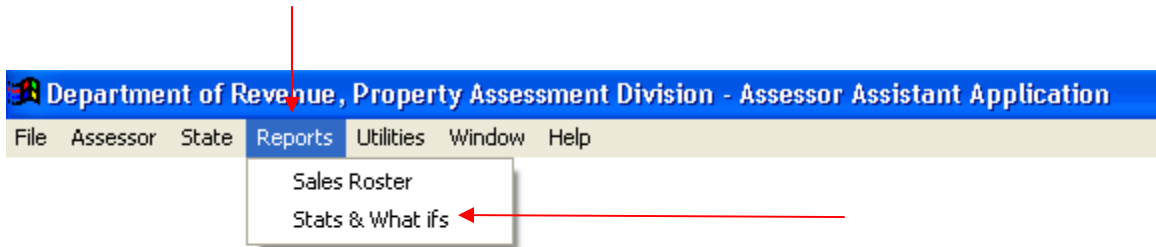
NUMBER of Sales: 128 MEDIAN: 94 COV: 202.110 95% Median C.I.: 79.760 to 98.050
 TOTAL Sales Price: 19,484,955 UCT. MEAN: 83 STD: 283,280 55% Wgt. Mean C.I.: 34,260 to 130.840
 TOTAL Adj. Sales Price: 24,114,787 MEAN: 190 AVG. ABS. DEV: 89.050 95% Mean C.I.: 91.090 to 189.240
 TOTAL Assessed Value: 13,907,241
 AVG. Adj. Sales Price: 198,396 COD: 94.940 MAX Sales Ratio: 2281.180
 AVG. Assessed Value: 155,525 PRD: 169.790 MIN Sales Ratio: 0.000 *Printed: 05/11/07*

DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price
07/01/04 TO 09/30/04	10	99.430	213.060	55.530	166.38C	376.900	0.000	1234.00	40.800 to 223.530	121,67
10/01/04 TO 12/31/04	11	95.580	94.990	94.440	13.360	100.590	53.130	125.500	71.180 to 112.120	57,95
01/01/05 TO 03/31/05	15	95.390	96.780	87.560	43.360	110.530	2.520	337.350	52.30 to 117.320	68,26
04/01/05 TO 06/30/05	11	95.330	167.070	253.280	105.51C	54.690	10.500	803.960	64.520 to 246.400	194,47
07/01/05 TO 09/30/05	15	93.480	136.060	99.560	59.160	136.960	36.210	561.330	89.760 to 103.970	76,32
10/01/05 TO 12/31/05	7	82.220	81.960	93.880	34.530	57.580	22.970	140.360	22.570 to 140.360	81,19
01/01/06 TO 03/31/06	9	75.380	312.140	54.830	352.38C	869.320	17.480	2281.180	23.050 to 113.490	88,95
04/01/06 TO 06/30/06	0	02.750	294.720	50.000	312.30C	504.050	0.050	1070.00	0.050 to 1070.00	54,50
07/01/06 TO 09/30/06	10	103.010	124.050	73.640	74.430	160.500	12.150	426.000	15.070 to 107.050	274,01
10/01/06 TO 12/31/06	7	69.170	71.980	69.080	59.240	104.210	9.960	158.300	9.890 to 189.300	161,65
01/01/07 TO 03/31/07	2	85.290	81.400	75.560	46.560	107.170	16.650	153.880	28.530 to 117.400	46,99
04/01/07 TO 06/30/07	3	63.230	74.800	53.530	60.340	126.920	2.160	195.600	2.970 to 174.570	351,74

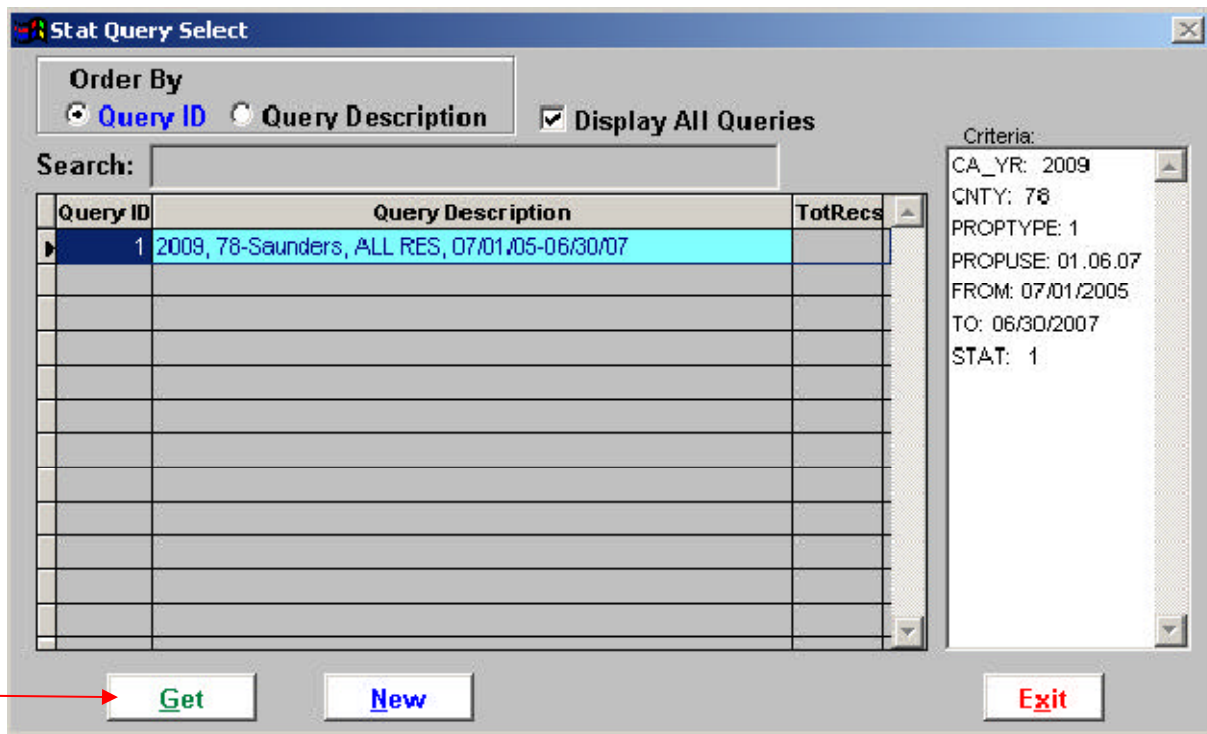
WHAT-IF QUERY

What-if's can be run through the Assessor Assist program.

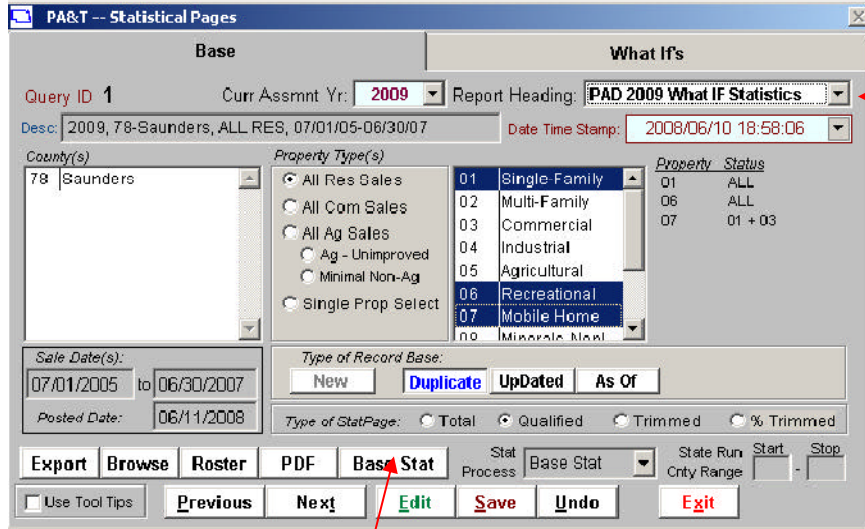
1. Select **'Report'** tab, select **'Stats & What if's'** tab.



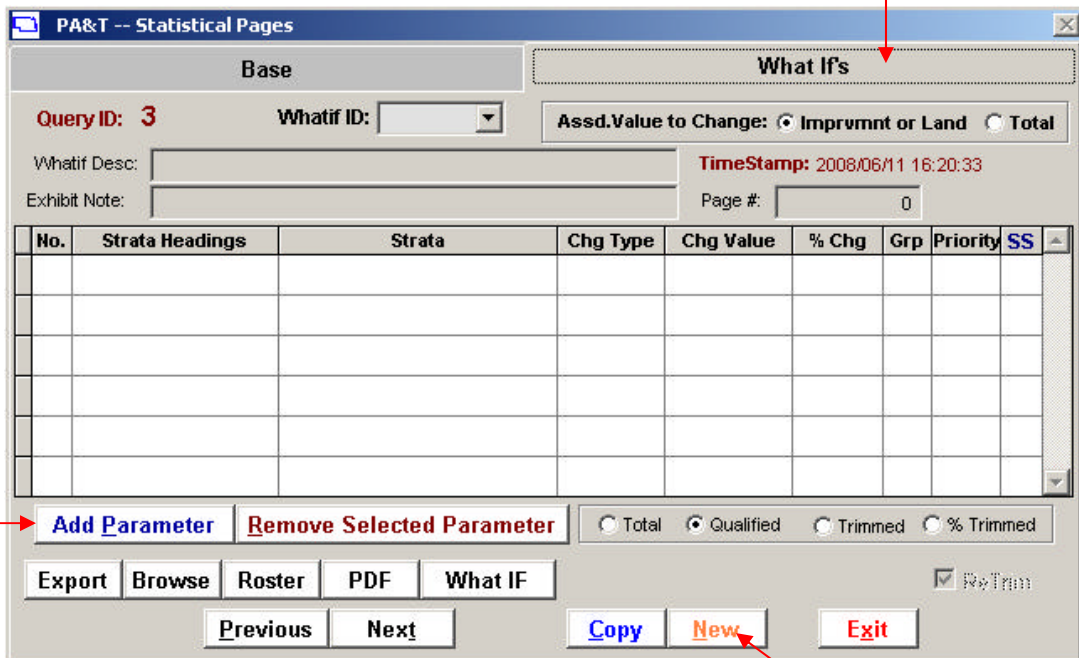
2. Select the **'Get'** button of the stat to run a What-if from.



3. In the 'Report Heading' Identify report title, "PAD 2009 What If Statistics" is in our example. Select 'Base Stat' to run the query first. Close out of the report.



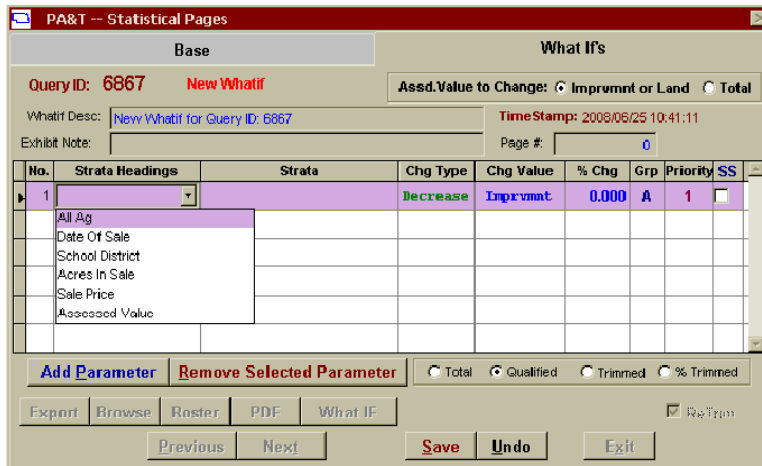
4. Select the 'What if's' tab. Select 'New' and 'Add Parameter'.



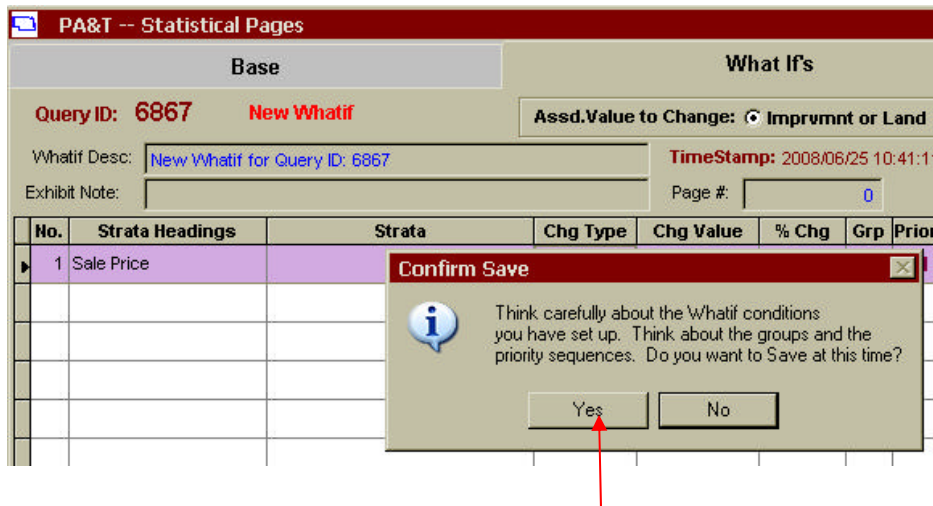
5. Select the Strata Headings and choose the selection.
 - a. **'Chg Type'** click in the purple box and type the letter 'I' for increase. Type 'D' for decrease.
 - b. **'Chg Value'** is changed by selecting the radio button selection.
 - c. **'% Chg'** add value to increase or decrease.
 - d. **'Grp'** leave as A
 - e. **'Priority'** leave as 1

These are the default for the Computer.

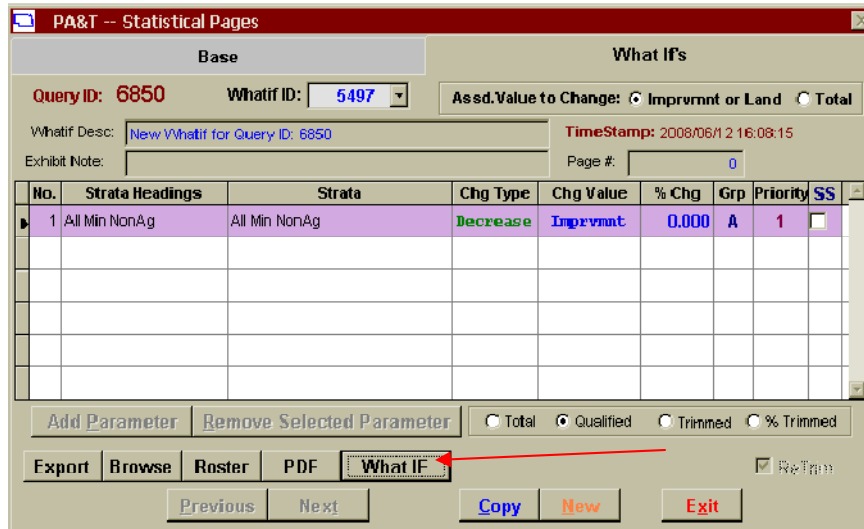
 - f. **'SS'** – Substrata. Must run **'What-If'** first then click the " " then run again.



6. Confirm the save by selecting **'Yes'**.



7. Next, select 'What-if'.



DEFINITIONS

Median Ratio: shall mean the middle ratio of the sorted or arrayed assessment/sales ratios. If there is an even number of ratios, the median shall be the average of the two middle ratios. The median divides the ratios into two equal groups and is therefore little affected by outliers. *Of the three measures of central tendency, the median is generally preferred for the development of market adjustment factors, since it is less influenced by extreme ratios. The median is the generally preferred measure of central tendency for direct equalization, monitoring appraisal performance, determining reappraisal priorities, or evaluating the need for a reappraisal.*

Mean Ratio: shall mean the arithmetic mean ratio or the total of all assessment/sales ratios divided by the number of ratios. The mean ratio is the average ratio. *The mean accurately reflects the full magnitude of every ratio, which is desirable only if outliers are based on valid data and occur with the same frequency in both the sample and the population. Outliers particularly affect the mean in small samples.*

Computing the Median and Mean

Example A		Example B		Example C	
Sale Number	Ratio	Sale Number	Ratio	Sale Number	Ratio
1	80.00	1	80.00	1	80.00
2	85.00	2	85.00	2	85.00
3	90.00	3	90.00	3	90.00
4	95.00	4	95.00	4	95.00
5	<u>100.00</u>	5	100.00	5	100.00
		6	<u>105.00</u>	6	<u>200.00</u>
	450.00		555.00		650.00

Median Position

$$0.5(5) + 0.5 = 3.0$$

$$0.5(6) + 0.5 = 3.5$$

$$0.5(6) + 0.5 = 3.5$$

Median Ratio

$$= 90.00$$

$$(90.00+95.00)/2 = 92.50$$

$$(90.00+95.00)/2 = 92.50$$

Mean Ratio

$$450.00/5 = 90.00$$

$$555.00/6 = 92.50$$

$$650/6 = 108.30$$

Aggregate Ratio or Weighted Mean Ratio: The weighted mean weights each ratio in proportion to its sale price. *The weighted mean is an appropriate measure for estimating the total dollar value of a population of parcels. It gives each dollar of valuation equal weight. Because of its dollar weighting feature, the weighted mean is most appropriately used in indirect equalization, where one seeks to estimate the total dollar value of the jurisdiction.*

Calculating the Weighted Mean

Example A				Example B			
Sale Number	Assessed Value	Sale Price	Ratio (A/S)	Sale Number	Assessed Value	Sale Price	Ratio (A/S)
1	\$ 20,000	\$ 25,000	80.00	1	\$ 10,000	\$ 25,000	40.00
2	20,000	25,000	80.00	2	20,000	25,000	80.00
3	20,000	25,000	80.00	3	20,000	25,000	80.00
4	20,000	25,000	80.00	4	20,000	25,000	80.00
5	40,000	100,000	40.00	5	80,000	100,000	80.00
	\$120,000	\$200,000	360.00		\$150,000	\$200,000	360.00

Mean Ratio
 $360.00/5 = 72.00$

Mean Ratio
 $360.00/5 = 72.00$

Weighted Mean Ratio
 $\$120,000 / \$200,000 = 60.00$

Weighted Mean Ratio
 $\$150,000 / \$200,000 = 75.00$

Coefficient of Dispersion (COD): Measures the average absolute (sign-ignored) difference of the ratios from the median expressed as a percentage. *It thus provides a measure of assessment uniformity that is independent of the level of assessment and permits direct comparisons between property groups. The lower the level of assessment (median A/S ratio), the greater will be the COD relative to the average deviation. Low CODs (15.00 or less) tend to be associated with good assessment uniformity.*

Calculation the Coefficient of Dispersion

Sale Number	Assessed Value	Sale Price	Ratio (A/S)	Absolute difference From median
1	\$ 8,500	\$ 25,000	34.00	16.00
2	19,000	50,000	38.00	12.00
3	13,000	30,000	43.30	06.70
4	30,000	60,000	50.00	00.00
5	17,000	30,000	56.70	06.70
6	31,000	50,000	62.00	12.00
7	16,500	25,000	66.00	16.00
				69.40

Median Ratio = 50.00

Average Absolute Deviation = $(69.40 / 7) = 9.90$

COD = $(9.90 / 50.00) * 100 = 19.80$

Residential

Low CODs (15.00 or less) tend to be associated with good appraisal uniformity.

Commercial and Agricultural

CODs (less than 20) tend to be associated with good appraisal uniformity.

Price-related Differential (PRD): is found by dividing the mean ratio by the weighed mean ratio and then multiplying by one hundred (100) to obtain the percentage relationship. It is a statistic for measuring assessment regressivity or progressivity. A special aspect of assessment uniformity relates to equality in the assessment of low-and high-value properties. Assessments are considered regressive if high-value properties are relatively under assessed. PRD greater than 100.00 suggests that high-value parcels are under assessed, thus pulling the weighted mean below the mean. PRD less than 100.00 suggests that high-value parcels are relatively overassessed, pulling the weighted mean above the mean. In practice, PRDs have an upward bias.

Interpreting the Price-related Differential (PRD)

PRD	Interpretation	Favors	Type of Bias
98.00 – 103.00	Low-and high-value properties are equally assessed	Neither	None
< 98.00	High-value properties are over assessed	Low-value	Progressive
> 103.00	High-value properties are under assessed	High-value	Regressive

Example A: No Bias

Sale Number	Assessed Value (A)	Sale Price (S)	Ratio (A/S)
1	\$ 25,000	\$ 20,000	125.00
2	24,000	30,000	80.00
3	31,000	40,000	77.50
4	40,000	50,000	80.00
5	60,000	60,000	100.00
6	<u>79,000</u>	<u>70,000</u>	<u>112.90</u>
	\$259,000	\$270,000	575.40

Mean Ratio $575.40 / 6 = 95.90$

Weighted Mean Ratio $(\$259,000 / \$270,000) * 100 = 95.90$

PRD $(95.90 / 95.90) * 100 = 100.00$

Example B: Regressivity (High valued properties are under assessed)

Sale Number	Appraised Value (A)	Sale Price (S)	Ratio (A/S)
1	\$ 30,000	\$ 20,000	150.00
2	40,000	30,000	133.30
3	45,000	40,000	112.50
4	50,000	50,000	100.00
5	40,000	60,000	66.70
6	<u>45,000</u>	<u>70,000</u>	<u>64.30</u>
	\$250,000	\$270,000	626.80

Mean Ratio $626.80 / 6 = 104.50$

Weighted Mean Ratio $(\$250,000 / \$270,000) * 100 = 92.60$

PRD $(104.50 / 92.60) * 100 = 112.85$

Example C: Progressivity (High value properties are over assessed)

Sale Number	Appraised Value (A)	Sale Price (S)	Ratio (A/S)
1	\$ 6,000	\$ 20,000	30.00
2	12,000	30,000	40.00
3	30,000	40,000	75.00
4	60,000	50,000	120.00
5	75,000	60,000	125.00
6	<u>90,000</u>	<u>70,000</u>	<u>128.60</u>
	\$273,000	\$270,000	518.60

Mean Ratio $518.60 / 6 = 86.40$

Weighted Mean Ratio $(\$273,000 / \$270,000) * 100 = 101.10$

PRD $(86.40 / 101.10) * 100 = 85.00$

Central tendency: A single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Division are the median ratio, weighted mean ratio and the mean ratio.

Direct Equalization: The process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses. Involves converting ratio study results into adjustment factors (trends) and ordering locally determined appraised or assessed values to be changed to more nearly reflect market value or the statutorily required level of assessment. *Advantage: it can be applied to specified strata, such as property classes, geographic area, and political subdivisions, that fail to meet appraisal level performance standards. Also produces results that are more visible to the taxpayer and will more clearly reduce perceived inequities between classes.*

Indirect Equalization: Involves computing hypothetical values that represent the oversight agency's best estimate of taxable value, given the statutorily required level of assessment or market value. *The most common use of indirect equalization is to ensure proper funding distribution, particularly for school districts. For example, if the assessed value of property in a jurisdiction is \$750 million, but a ratio study shows an assessment level of 75 percent, while the legally required level of assessment is 100 percent, an equalized value of \$1,000 million could be computed ($\$750 \text{ million} / .75$). Indirect equalization results in fairer funding apportionment because the overall appraisal levels of the taxing jurisdictions tend to vary. If there were no equalization, the extent that a jurisdiction under- or overestimated its total tax base would result in over- or underapportionment of funds. Indirect equalization does not correct for under- or overappraisal between classes of property and is less visible to taxpayers. Indirect equalization tends to encourage taxing jurisdictions to keep their overall tax bases close to the required level.*

ARM'S LENGTH TRANSACTIONS (REG 12-002.21)

A sale between two or more parties, each seeking to maximize their positions from the transaction.

All sales are arm's length unless proven otherwise.

Alternative Definitions:

The parties are typically unrelated.

The parties should not have a previous ownership interest in the property.

A transaction freely arrived at in the open market, unaffected by abnormal pressure or by the absence of normal competitive negotiation as might be true in the case of a transaction between related parties (Definition from the Real Estate Appraisal Terminology)

NON-ARM'S LENGTH TRANSACTIONS

Pursuant to professionally accepted mass appraisal techniques and thorough review, sufficient documentation and compelling information regarding the sale is necessary to determine if a sale is a non-arm's length transaction. Complete verification of the transaction is necessary to determine that a sale is not arm's length.

The following are conditions that may indicate if a transaction is a qualified or non-qualified sale.

Sale between immediate family members

Specify the relationship – spouse, grandparents and grandchild, parents and child, brothers and sisters, family corporation or partnerships, aunt or uncle to niece or nephew

Sales between immediate family members (immediate family members to include grandparents, parents, children, aunts, uncles) serves only as a *flag* and may not necessarily invalidate the sale. This is especially true if the sample size is small.

Sales between relatives are usually non-open-market transactions and tend to occur at prices lower than would otherwise be expected.

Family transactions may be considered arm's length if all the following conditions apply:

The property was exposed on the open market

Listed with a realtor or some other form of public notice at the time of sale (for sale sign, newspaper, word-of-mouth, etc)

The asking and selling price are within an acceptable range that any party purchasing the property would be expected to pay

The sale meets all other criteria of being an open-market arm's length transaction

Sale involving corporate affiliates belonging to the same parent company

These transactions should be considered a non-arm's length transaction. Corporate sales often require considerable research to determine legal relationships. Sales between corporate affiliates may be made only to obtain financing or to adjust corporate accounts. Knowledge of corporate relationships is usually required to identify corporate affiliates, although a buyer and seller at the same address may indicate an affiliation.

Auction sale

Auction sales that have been advertised, well attended and for which the seller has a low bid clause are often valid arm's length transactions. The sale may tend to be on the lower end of the spectrum but nevertheless, it is an arm's length sale. An auction where the

seller is required to sell the property for whatever the bid is offered are known as absolute auctions and are always considered a non-arm's length transaction. If the sale is not an absolute auction, the seller can indicate the lowest bid that will be accepted for the property or it will not be sold (right of refusal – bid with reserve). These auctions may be considered potentially valid transactions if all other criteria of an open market arm's-length transaction are met.

Often agricultural land is auctioned, but when residential or commercial property is auctioned, it may be a liquidation procedure forced by bankruptcy or foreclosure.

A follow-up verification is required to answer three important questions that should be asked of the buyer, seller or auctioneer regarding auction sales.

- a. Was the auction well advertised?
- b. Was the auction well attended?
- c. Did the seller have the right of refusal, a low bid clause or was the bid with reserve?

If the answer was "Yes" to all of the questions listed above, it should be included as an arm's length sale in the ratio study. Contacting the seller and/or auctioneer in auction sales is usually the best source as the buyer is often unaware whether there was a low bid clause. Often local statutes dictate that all auctions have the right of refusal unless otherwise specified.

Deed transfer in lieu of foreclosure or repossession

A deed transfer in lieu of foreclosure is a deed that is transferring the real property back to the original owner prior to the property being foreclosed on and should be considered a non-arm's length transaction.

A sale in which a lien holder is the buyer may be in lieu of a foreclosure or a judgment and the sale price may equal the loan balance only.

Sale by judicial order (by a guardian, executor, conservator, administrator, or trustee of an estate)

Sales should be verified to confirm they meet the criteria for an open market transaction. A follow-up verification should be made prior to including the sale in the ratio study.

- a. A conveyance by an executor or trustee under power granted in a will may not represent market value especially if the sale takes place soon after the will is filed and admitted to probate in order to satisfy the decedent's debts or the wishes of an heir.
- b. Estate sales where the seller is the estate may be an arm's length transaction, if the sale is not forced and meets the other conditions of market value.

- c. Sales where the buyer is an executor or trustee of an estate are usually non-market at nominal consideration.

Sales involving charitable, religious, or educational institutions

Typically should be considered a non-arm's length sale because they are usually the result of full or partial gifts making them a non-arm's length sale.

Sales involving government agencies or public utilities

Such sales may involve an element of compulsion and often occur at prices higher than would otherwise be expected. On the other hand, sales by governmental agencies of surplus property or of redevelopment sites tend to be favorable prices and with further review may be considered an arm's length sale.

Buyer (new owner) is a financial institution, insurance company, pension fund, or mortgage corporation

This transaction could possibly be a repossession, in which case, the sale should not be included as an arm's length transaction in the ratio study.

Sales from banks should not be automatically considered a non-arm's length transaction especially if you do not have an abundant supply of sales. Typically, values will be on the low end of the value range, but they may be considered arm's length transactions and included in the ratio study if all other criteria for being an open market arm's-length transaction are met.

Sale of only a partial interest in the real estate

These transactions should be considered as non-arm's length sales unless **all the interests** in the real property have sold. If all the interests have sold, a follow-up verification is necessary to confirm whether or not the sale price is the total sale price or whether it is only the price paid for an interest in the property. When all the interests are known, only one of transfers should be adjusted for the total sale price and validated, if the transaction meets all the other requirements to be considered an arm's length sale. The remaining interest sales should be invalidated and not included in the statistical analysis.

Sale involved a trade or exchange of properties

Generally, sales involving a trade should be excluded from sales analysis. In situations where the trade is a pure trade (there is no cash or financing involved) the sale should be excluded from the study. If the sale involves both money and traded property, it may be possible to include the sale as a potentially valid sale if the value of the traded property is stipulated, an accurate estimate can be made or the value is small in comparison to the total sale price.

1031 Exchanges –Under section **1031** of the Internal Revenue Code, a real property owner can sell his property and then reinvest the proceeds in ownership of like-kind property and defer the capital gains taxes. To qualify as a 1031 like-kind exchange, property exchanges must be done in accordance with the rules set forth in the tax code and in the treasury regulations. 1031 exchange services can offer significant tax advantages to real estate buyers.

Transfer of convenience

Such transfers are intended to correct defects in a title, create a joint or common tenancy, or serve some similar purpose. In such situations, the sale price is usually nominal. Sales of convenience can be identified by deed type, the statement of the interest transferred, or the relationship of the buyer and seller.

ASSESSED VALUE UPDATE PURPOSE

Annually, the Division produces the AVU for each county. The AVU is a listing of the current year's assessed value for properties that sold and are listed in the state's sales file. Prior to March 19, the county assessor shall update the real property records to reflect the current year's valuation changes. The AVU is the process that is available for the county assessor to reflect the current year assessed value of property in the county.

ALL CHANGES ARE TO BE MADE IN RED Record # 56 of 22
 Check the No Change Box if there are to be No Changes to the Record from 2008 to 2009

<input type="checkbox"/> No Change	Book: 0093	Page: 0212	Sale Date: 06/22/2007	Loc ID: 5592	Sale No:												
Legal Desc: LTS 1-4 EXC S 8' LT 4, BLK 5, OT, BEAVER CITY					<table border="1"> <tr><td>Assd Values:</td><td>2008</td><td>2009</td></tr> <tr><td>Land \$</td><td>720</td><td></td></tr> <tr><td>Imprmnt\$</td><td>28,700</td><td></td></tr> <tr><td>Total \$</td><td>29,420</td><td></td></tr> </table>	Assd Values:	2008	2009	Land \$	720		Imprmnt\$	28,700		Total \$	29,420	
Assd Values:	2008	2009															
Land \$	720																
Imprmnt\$	28,700																
Total \$	29,420																
Sale Amt:\$ 38,000		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:																	
Comments:		Property Classification Code: 2009		Recapture 0													
		Status PropType Zoning Location City Size Parcel Size															
		1 01 1 1 7 2															

<input type="checkbox"/> No Change	Book: 0093	Page: 0221	Sale Date: 06/26/2007	Loc ID: 4064	Sale No:												
Legal Desc: LTS 7-12, BLK 25, OT, WILSONVILLE					<table border="1"> <tr><td>Assd Values:</td><td>2008</td><td>2009</td></tr> <tr><td>Land \$</td><td>760</td><td></td></tr> <tr><td>Imprmnt\$</td><td>0</td><td>X-----X</td></tr> <tr><td>Total \$</td><td>760</td><td></td></tr> </table>	Assd Values:	2008	2009	Land \$	760		Imprmnt\$	0	X-----X	Total \$	760	
Assd Values:	2008	2009															
Land \$	760																
Imprmnt\$	0	X-----X															
Total \$	760																
Sale Amt:\$ 1,200		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:0																	
Comments:		Property Classification Code: 2009		Recapture 0													
		Status PropType Zoning Location City Size Parcel Size															
		2 01 1 1 7 3															

<input type="checkbox"/> No Change	Book: 0093	Page: 0222	Sale Date: 05/25/2007	Loc ID: 5235	Sale No:												
Legal Desc: W 70' LTS 7-8, BLK 77, OT, ARAPAHOE					<table border="1"> <tr><td>Assd Values:</td><td>2008</td><td>2009</td></tr> <tr><td>Land \$</td><td>1,930</td><td></td></tr> <tr><td>Imprmnt\$</td><td>7,450</td><td></td></tr> <tr><td>Total \$</td><td>9,380</td><td></td></tr> </table>	Assd Values:	2008	2009	Land \$	1,930		Imprmnt\$	7,450		Total \$	9,380	
Assd Values:	2008	2009															
Land \$	1,930																
Imprmnt\$	7,450																
Total \$	9,380																
Sale Amt:\$ 12,000		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:0																	
Comments:		Property Classification Code: 2009		Recapture 0													
		Status PropType Zoning Location City Size Parcel Size															
		1 01 1 1 6 1															

<input type="checkbox"/> No Change	Book: 0093	Page: 0223	Sale Date: 06/26/2007	Loc ID: 4372	Sale No:												
Legal Desc: LTS 23-24, BLK 21, OT, OXFORD					<table border="1"> <tr><td>Assd Values:</td><td>2008</td><td>2009</td></tr> <tr><td>Land \$</td><td>1,710</td><td></td></tr> <tr><td>Imprmnt\$</td><td>36,015</td><td></td></tr> <tr><td>Total \$</td><td>37,725</td><td></td></tr> </table>	Assd Values:	2008	2009	Land \$	1,710		Imprmnt\$	36,015		Total \$	37,725	
Assd Values:	2008	2009															
Land \$	1,710																
Imprmnt\$	36,015																
Total \$	37,725																
Sale Amt:\$ 49,000		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:																	
Comments:		Property Classification Code: 2009		Recapture 0													
		Status PropType Zoning Location City Size Parcel Size															
		1 01 1 1 6 1															

<input type="checkbox"/> No Change	Book: 0093	Page: 0227	Sale Date: 05/25/2007	Loc ID: 6285	Sale No:												
Legal Desc: S2 LT 8, BLK 19, OT, CAMBRIDGE					<table border="1"> <tr><td>Assd Values:</td><td>2008</td><td>2009</td></tr> <tr><td>Land \$</td><td>890</td><td></td></tr> <tr><td>Imprmnt\$</td><td>23,635</td><td></td></tr> <tr><td>Total \$</td><td>24,525</td><td></td></tr> </table>	Assd Values:	2008	2009	Land \$	890		Imprmnt\$	23,635		Total \$	24,525	
Assd Values:	2008	2009															
Land \$	890																
Imprmnt\$	23,635																
Total \$	24,525																
Sale Amt:\$ 17,500		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:0																	
Comments:		Property Classification Code: 2009		Recapture 0													
		Status PropType Zoning Location City Size Parcel Size															
		1 01 1 1 6 1															

Only classification codes and assd values can be updated.
 If there are other changes, please contact your Liaison.

County 33 Furnas
Qualified Sales Listing for 2009 Abstract of Assessment for Real Property, Assessed Values Update

Containing Sales From 07/01/2005 Thru 06/30/2008

COM

Run Date:01/30/2009 08:51:45

ALL CHANGES ARE TO BE MADE IN RED
 Check the No Change Box if there are to be No Changes to the Record from 2008 to 2009

Record # 1 of 22

<input type="checkbox"/> No Change	Book: 0092	Page: 0151	Sale Date: 08/12/2005	Loc ID: 6935+	Sale No:												
Legal Desc: LTS 7-9, BLK 7, OT, HOLBROOK					<table border="1"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>390</td> <td>470</td> </tr> <tr> <td>Imprmnt\$</td> <td>29,670</td> <td>29,670</td> </tr> <tr> <td>Total \$</td> <td>30,060</td> <td>30,140</td> </tr> </table>	Assd Values:	2008	2009	Land \$	390	470	Imprmnt\$	29,670	29,670	Total \$	30,060	30,140
Assd Values:	2008	2009															
Land \$	390	470															
Imprmnt\$	29,670	29,670															
Total \$	30,060	30,140															
Sale Amt:\$ 80,000		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #: 0			Property Classification Code: 2009														
Comments: * ALSO INCLUDES #6937			Status PropType Zoning Location City Size Parcel Size														
			1 03 3 1 7 2														
					Recapture 0												

<input type="checkbox"/> No Change	Book: 0092	Page: 0200	Sale Date: 08/27/2005	Loc ID: 4680	Sale No:												
Legal Desc: LT 12, BLK 2, OT, EDISON					<table border="1"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>125</td> <td>155</td> </tr> <tr> <td>Imprmnt\$</td> <td>350</td> <td>350</td> </tr> <tr> <td>Total \$</td> <td>475</td> <td>505</td> </tr> </table>	Assd Values:	2008	2009	Land \$	125	155	Imprmnt\$	350	350	Total \$	475	505
Assd Values:	2008	2009															
Land \$	125	155															
Imprmnt\$	350	350															
Total \$	475	505															
Sale Amt:\$ 500		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #:			Property Classification Code: 2009														
Comments:			Status PropType Zoning Location City Size Parcel Size														
			1 03 3 1 7 1														
					Recapture 0												

<input type="checkbox"/> No Change	Book: 0092	Page: 0258	Sale Date: 12/12/2005	Loc ID: 5684	Sale No:												
Legal Desc: LT 19, BLK 18, OT, BEAVER CITY					<table border="1"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>240</td> <td>300</td> </tr> <tr> <td>Imprmnt\$</td> <td>14,705</td> <td>14,705</td> </tr> <tr> <td>Total \$</td> <td>14,945</td> <td>15,005</td> </tr> </table>	Assd Values:	2008	2009	Land \$	240	300	Imprmnt\$	14,705	14,705	Total \$	14,945	15,005
Assd Values:	2008	2009															
Land \$	240	300															
Imprmnt\$	14,705	14,705															
Total \$	14,945	15,005															
Sale Amt:\$ 15,000		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #: 0			Property Classification Code: 2009														
Comments:			Status PropType Zoning Location City Size Parcel Size														
			1 03 3 1 7 1														
					Recapture 0												

<input type="checkbox"/> No Change	Book: 0092	Page: 0365	Sale Date: 02/27/2006	Loc ID: 5012	Sale No:												
Legal Desc: N 28' LT 9, BLK 35, OT, ARAPAHOE					<table border="1"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>880</td> <td>1,100</td> </tr> <tr> <td>Imprmnt\$</td> <td>8,320</td> <td>8,320</td> </tr> <tr> <td>Total \$</td> <td>9,200</td> <td>9,420</td> </tr> </table>	Assd Values:	2008	2009	Land \$	880	1,100	Imprmnt\$	8,320	8,320	Total \$	9,200	9,420
Assd Values:	2008	2009															
Land \$	880	1,100															
Imprmnt\$	8,320	8,320															
Total \$	9,200	9,420															
Sale Amt:\$ 8,500		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #: 00			Property Classification Code: 2009														
Comments:			Status PropType Zoning Location City Size Parcel Size														
			1 03 3 1 6 1														
					Recapture 0												

<input type="checkbox"/> No Change	Book: 0092	Page: 0431	Sale Date: 03/21/2006	Loc ID: 5169.03	Sale No:												
Legal Desc: E 15' LT 8 & ALL LTS 9 & 10, BLK 62, OT, ARAPAHOE					<table border="1"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>2,875</td> <td>3,595</td> </tr> <tr> <td>Imprmnt\$</td> <td>13,790</td> <td>13,790</td> </tr> <tr> <td>Total \$</td> <td>16,665</td> <td>17,385</td> </tr> </table>	Assd Values:	2008	2009	Land \$	2,875	3,595	Imprmnt\$	13,790	13,790	Total \$	16,665	17,385
Assd Values:	2008	2009															
Land \$	2,875	3,595															
Imprmnt\$	13,790	13,790															
Total \$	16,665	17,385															
Sale Amt:\$ 18,650		Adj Amt \$: 0															
Usability:1 Sale to be Used in Studies Code #: 0			Property Classification Code: 2009														
Comments:			Status PropType Zoning Location City Size Parcel Size														
			1 03 3 1 6 2														
					Recapture 0												

Only classification codes and assdvalues can be updated.
 If there are other changes, please contact your Liaison

No Changes to Any Record on This Page Page 1 of 5

ALL CHANGES ARE TO BE MADE IN RED Record # 1 of 76
Check the No Change Box if there are to be No Changes to the Record from 2008 to 2009

<input type="checkbox"/> No Change		Book: 0092	Page: 0056	Sale Date: 07/15/2005	Loc ID: 1762	Sale No:												
Legal Desc: SE1/4 SEC 21-1-21 W OF THE 6TH PM FURNAS						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>39,310</td> <td>42560</td> </tr> <tr> <td>Impmnt \$</td> <td>0</td> <td>X-----X</td> </tr> <tr> <td>Total \$</td> <td>39,310</td> <td>42560</td> </tr> </table>	Assd Values:	2008	2009	Land \$	39,310	42560	Impmnt \$	0	X-----X	Total \$	39,310	42560
Assd Values:	2008	2009																
Land \$	39,310	42560																
Impmnt \$	0	X-----X																
Total \$	39,310	42560																
Sale Amt:\$ 64,000		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #:		Mrk Area: 1																
Comments:		Property Classification Code: 2009		Ag Land 39,310 42560														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 0														
		2 05 5 3 0 9		Recapture 0														

<input type="checkbox"/> No Change		Book: 0092	Page: 0075	Sale Date: 07/25/2005	Loc ID: 227+	Sale No:												
Legal Desc: N2 NE4 27-1-25W; S2 SE4 22-1-25W						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>64,825</td> <td>78740</td> </tr> <tr> <td>Impmnt \$</td> <td>0</td> <td>X-----X</td> </tr> <tr> <td>Total \$</td> <td>64,825</td> <td>78740</td> </tr> </table>	Assd Values:	2008	2009	Land \$	64,825	78740	Impmnt \$	0	X-----X	Total \$	64,825	78740
Assd Values:	2008	2009																
Land \$	64,825	78740																
Impmnt \$	0	X-----X																
Total \$	64,825	78740																
Sale Amt:\$ 77,500		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #:		Mrk Area: 1																
Comments: ALSO INCLUDES #233 - TOGETHER MAKE ONE SALE.		Property Classification Code: 2009		Ag Land 64,825 78740														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 0														
		2 05 5 3 0 10		Recapture 0														

<input type="checkbox"/> No Change		Book: 0092	Page: 0091	Sale Date: 08/02/2005	Loc ID: 608	Sale No:												
Legal Desc: SW4 18-1-22W						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>63,955</td> <td>8115</td> </tr> <tr> <td>Impmnt \$</td> <td>0</td> <td>X-----X</td> </tr> <tr> <td>Total \$</td> <td>63,955</td> <td>8115</td> </tr> </table>	Assd Values:	2008	2009	Land \$	63,955	8115	Impmnt \$	0	X-----X	Total \$	63,955	8115
Assd Values:	2008	2009																
Land \$	63,955	8115																
Impmnt \$	0	X-----X																
Total \$	63,955	8115																
Sale Amt:\$ 165,000		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #:		Mrk Area: 1																
Comments:		Property Classification Code: 2009		Ag Land 63,955 8115														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 0														
		2 05 5 3 0 9		Recapture 0														

<input type="checkbox"/> No Change		Book: 0092	Page: 0108	Sale Date: 08/08/2005	Loc ID: 609	Sale No:												
Legal Desc: S50 AC NW4 18-1-22W						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>26,890</td> <td>37145</td> </tr> <tr> <td>Impmnt \$</td> <td>37,955</td> <td>48085</td> </tr> <tr> <td>Total \$</td> <td>64,845</td> <td>85230</td> </tr> </table>	Assd Values:	2008	2009	Land \$	26,890	37145	Impmnt \$	37,955	48085	Total \$	64,845	85230
Assd Values:	2008	2009																
Land \$	26,890	37145																
Impmnt \$	37,955	48085																
Total \$	64,845	85230																
Sale Amt:\$ 60,000		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #: 0		Mrk Area: 1																
Comments:		Property Classification Code: 2009		Ag Land 20,890 26145														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 6,000 11000														
		1 05 5 3 0 9		Recapture 0														

<input type="checkbox"/> No Change		Book: 0092	Page: 0208	Sale Date: 10/25/2005	Loc ID: 1460+	Sale No:												
Legal Desc: W2SW4 29-3-21W AND NW4 32-3-21W						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>78,215</td> <td>93940</td> </tr> <tr> <td>Impmnt \$</td> <td>0</td> <td>X-----X</td> </tr> <tr> <td>Total \$</td> <td>78,215</td> <td>93940</td> </tr> </table>	Assd Values:	2008	2009	Land \$	78,215	93940	Impmnt \$	0	X-----X	Total \$	78,215	93940
Assd Values:	2008	2009																
Land \$	78,215	93940																
Impmnt \$	0	X-----X																
Total \$	78,215	93940																
Sale Amt:\$ 96,000		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #:		Mrk Area: 1																
Comments: ALSO INCLUDES PARCEL #1471		Property Classification Code: 2009		Ag Land 78,215 93940														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 0														
		2 05 5 1 0 10		Recapture 0														

<input type="checkbox"/> No Change		Book: 0092	Page: 0210	Sale Date: 10/25/2005	Loc ID: 1466	Sale No:												
Legal Desc: E2 SE4 30-3-21W						<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>Assd Values:</td> <td>2008</td> <td>2009</td> </tr> <tr> <td>Land \$</td> <td>28,750</td> <td>34775</td> </tr> <tr> <td>Impmnt \$</td> <td>0</td> <td>X-----X</td> </tr> <tr> <td>Total \$</td> <td>28,750</td> <td>34775</td> </tr> </table>	Assd Values:	2008	2009	Land \$	28,750	34775	Impmnt \$	0	X-----X	Total \$	28,750	34775
Assd Values:	2008	2009																
Land \$	28,750	34775																
Impmnt \$	0	X-----X																
Total \$	28,750	34775																
Sale Amt:\$ 33,000		Adj Amt \$: 0																
Usability:1 Sale to be Used in Studies Code #: 0		Mrk Area: 1																
Comments:		Property Classification Code: 2009		Ag Land 28,750 34775														
		Status PropType Zoning Location City SizeParcel Size		Non-Ag 0														
		2 05 5 3 0 9		Recapture 0														

Only classification codes and assd values can be updated.
 If there are other changes, please contact your Liaison

No Changes to Any Record on This Page Page 1 of 17

Assessed Values Update, Instructions

Who Must File. Neb. Rev. Stat. §77-1514 requires the county assessor to prepare an abstract or summary of the assessment rolls of his or her county, on forms prescribed by the Property Tax Administrator. Pursuant to Title 350 Nebraska Administrative Code, REG 60-002.02 the abstract shall consist of the Real Property Abstract, Form 45 and the Report of Current Year's Assessed Value for Properties Listed in the State Sales File Assessed Value Update (AVU).

When and Where to File. The Assessed Value Update shall be completed and mailed **on or before March 19**. Mail the completed forms or submit electronic file to the Department of Revenue/Property Assessment Division, 301 Centennial Mall South, P.O. Box 98919, Lincoln, NE 68509-8919.

Amended Assessed Value Update: Amended assessed value updates, other than recertified assessed value updates, may be filed to correct clerical errors, which include transposition of numbers, mathematical errors, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions. **Each time an Amended Assessed Value Update is filed, the county assessor shall file a written statement explaining the reasons for the amended filing.** (Title 350 Nebraska Administrative Code, REG 60-003.07).

The Assessed Value Update – Due on or before March 19

GENERAL RULES FOR THE ASSESSED VALUE UPDATE

The Division produces your unique county AVU based on the qualified sales for your county for the current assessment year. The AVU is group by the following classes of properties: Residential (RES), Commercial (COM), Agricultural (AG), Miscellaneous (MISC) if applicable.

- The Assessed Value Update Roster is a snapshot of the Qualified Rosters.
- The sales contained in the Residential, Commercial and Agricultural Unimproved classes will be used to create the Report & Opinion Statistical Reports.
- The Miscellaneous and Other Rosters are available for review. If necessary, you can move these records into the Qualified Residential, Commercial or Agricultural file, through your Liaison.

The listing, county, run date, and date of sales information is identified at the top of each page.

No Change
 Book: 2006 **Page: 4783** **Sale Date: 10/04/2006** **Loc ID: 010004911** **Sale No: 1010**

County 01 Adams

Qualified Sales Listing for 2010 Abstract of Assessment for Real Property, Assessed Values Update
 Containing Sales From 07/01/2006 Thru 06/30/2009 **AG** **Run Date: 02/01/2010 09:05:34 PM**

ALL CHANGES ARE TO BE MADE IN RED Record # 1 of 53

Check the No Change Box if there are to be No Changes to the Record from 2009 to 2010

<input type="checkbox"/> No Change		Book: 2006	Page: 4783	Sale Date: 10/04/2006	Loc ID: 010004911	Sale No: 1010												
Legal Desc: SE4 15-6-12W EXC TRACTS FOR ROAD PURPOSES AND EXC NIENHUESER SUBD						<table border="1"> <tr><td>Assd Values:</td><td>2009</td><td>2010</td></tr> <tr><td>Land \$</td><td>243,575</td><td></td></tr> <tr><td>Impmnt \$</td><td>0</td><td>X-----Y</td></tr> <tr><td>Total \$</td><td>243,575</td><td></td></tr> </table>	Assd Values:	2009	2010	Land \$	243,575		Impmnt \$	0	X-----Y	Total \$	243,575	
Assd Values:	2009	2010																
Land \$	243,575																	
Impmnt \$	0	X-----Y																
Total \$	243,575																	
Sale Amt: \$ 355,175		Adj Amt \$: 0		Mrk Area: 1		Ag Land 243,575												
Usability: 1 Sale to be Used in Studies		Code #:		Property Classification Code: 2010		Non-Ag 0												
Comments: 20054783: 1/4 INT TO DONALD R OLSEN TRUSTEE REV TRUST & 1/4 INT PATRICIA L OLSEN TRUSTEE REV TRUST & 1/2 INT		Status		PropType	Zoning	Location												
		2	05	5	3	0 0												
		City Size		Parcel Size	Recapture 0													

- All changes are to be made in RED.
- Check the ‘No Change’ Box if there are to be No changes to the Record from the prior assessment year.
 - Checking this box transfers all of your 2009 values over to 2010.

No Change
 Book: 2007 **Page: 2959** **Sale Date: 07/03/2007** **Loc ID: 010014254** **Sale No: 547**

Legal Desc: LT 2, BLK 2, IMPERIAL VILLAGE 6TH ADDN, HASTINGS, ADAMS CO, NE

Sale Amt: \$ 147,000 **Adj Amt \$: 0**

Usability: 1 Sale to be Used in Studies Code #:	Property Classification Code: 2010 Status PropType Zoning Location City Size Parcel Size 1 01 1 1 3 2	<table border="1"> <tr><td>Assd Values:</td><td>2009</td><td>2010</td></tr> <tr><td>Land \$</td><td>22,195</td><td></td></tr> <tr><td>Impmnt \$</td><td>137,950</td><td></td></tr> <tr><td>Total \$</td><td>160,145</td><td></td></tr> <tr><td>Recapture</td><td>0</td><td></td></tr> </table>	Assd Values:	2009	2010	Land \$	22,195		Impmnt \$	137,950		Total \$	160,145		Recapture	0	
Assd Values:	2009	2010															
Land \$	22,195																
Impmnt \$	137,950																
Total \$	160,145																
Recapture	0																

Comments: COMBINATION SALE 2007 2959 & 2960 WERE COMBINED.
 TX ID #254-18916

- If there are no changes to any records on the page, you may check the ‘No Change’ box at the bottom of the page.

Only classification codes and assd values can be updated.
 If there are other changes, please contact your Liaison

No Changes to Any Record on This Page Page 1 of 18

- Fields that can be updated are Market Area, Property Classification Code and the Assd Values. No other field changes will be updated by data entry. To make other changes they must be coordinated thru your Liaison in the Division.

- The areas which can be modified and updated are for the 2010 Reports & Opinion. Keep in mind if you do not modify the information in these areas, the information shown in those fields will be rolled into the 2010 Sale File for process of the Final R&O Statistical Reports.
- For the 2010 updated values the Land value plus Improvement Value must equal the Total value for all Rosters.
- The Assessed Values Update for Agricultural, the 2010 value for Ag Land value plus the Non-Ag Value must equal the Total Value.

The prior year's assessed values are displayed for your reference.

<input type="checkbox"/> No Change		Book: 2007	Page: 2959	Sale Date: 07/03/2007	Loc ID: 010014254	Sale No: 547
Legal Desc: LT 2, BLK 2, IMPERIAL VILLAGE 6TH ADDN, HASTINGS, ADAMS CO, NE						Assd Values:
Sale Amt: \$ 147,000						2009
Adj Amt \$: 0						2010
Usability: 1 Sale to be Used in Studies Code #:						Land \$ 22,195
Comments: COMBINATION SALE 2007 2959 & 2960 WERE COMBINED. TX ID #264-10918						Impmnt \$ 137,950
Property Classification Code: 2010						Total \$ 160,145
Status PropType Zoning Location City Size Parcel Size						Recapture 0
1 01 1 1 3 2						

RESIDENTIAL & COMMERCIAL SALES

<input type="checkbox"/> No Change		Book: 0093	Page: 0212	Sale Date: 06/22/2007	Loc ID: 6592	Sale No:
Legal Desc: LTS 1-4 EXC S 8' LT 4, BLK 5, OT, BEAVER CITY						Assd Values:
Sale Amt: \$ 38,000						2008
Adj Amt \$: 0						2009
Usability: 1 Sale to be Used in Studies Code #:						Land \$ 720
Comments:						Impmnt \$ 28,700
Property Classification Code: 2009						Total \$ 29,420
Status PropType Zoning Location City Size Parcel Size						Recapture 0
1 01 1 1 7 2						

Land: report your county's current year's assessed value of the land, not including the value of improvements. For the purpose of filing the AVU land is land without buildings or structures.

Improvement: report your county's current year's assessed value for all structural improvements which are real property. For the purpose of filing the AVU improvements mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers, or utilities. Improvements include buildings or structures designed for habitation, shelter, storage, trade, manufacture, religion, or business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily, covered with a roof.

Total: The total sum of both land and improvements.

(Recapture) Market Value: report your county's current year's assessed value for market value. Market value means the actual value of the land.

AGRICULTURAL SALES

<input type="checkbox"/> No Change		Book: 2006	Page: 4835	Sale Date: 10/06/2006	Loc ID: 010002017	Sale No: 1024	
Legal Desc: UNDIV 1/2 INT IN: NE4 11-7-12W						Assd Values: 2009	2010
Sale Amt: \$ 464,720						Land \$	314,705
Adj Amt \$: 0						Impmnt \$	0 X-----X
Usability: 1 Sale to be Used in Studies Code #:						Total \$	314,705
Comments: COMBINATION BOOK 2006 PAGES 4835 & 4836 TX ID #70-480.00						Ag Land	314,705
Mrk Area: 1						Non-Ag	0
Property Classification Code: 2010						Recapture	0
Status PropType Zoning Location City SizeParcel Size							
2 05 5 3 0 9							

Land: report your county's current year's assessed value for the unimproved value of the land. For the purpose of filing the AVU land is land without buildings or structures.

Improvement: report your county's current year's assessed value for the improvements only. For the purpose of filing the AVU improvements mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers, or utilities. Improvements include buildings or structures designed for habitation, shelter, storage, trade, manufacture, religion, or business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily, covered with a roof.

Total: Sum of the land and improvements.

Ag Land: report your county's current year's assessed value for ag land.

Non-Ag: report your county's current year's assessed value for non-ag land. Non-Ag means value for land that is part of an agricultural record but is not being used for agricultural purposes.

(Recapture)Market Value: report your county's current year's assessed value for market value. Market value means the actual value of the land. For the purpose of the AVU, market value is the ag land value or 100% of the market value.

Note: Sum of Ag Land and Non-Ag should equal the value of Land.

“X-----X” means that based on the prior years' assessed value, this record is not expecting an improvement value for the current assessed year.

<input type="checkbox"/> No Change		Book: 2006	Page: 4783	Sale Date: 10/04/2006	Loc ID: 010004911	Sale No: 1010	
Legal Desc: SE4 15-8-12W EXC TRACTS FOR ROAD PURPOSES AND EXC MIENHUESER SUBD						Assd Values: 2009	2010
Sale Amt: \$ 355,175						Land \$	243,575
Adj Amt \$: 0						Impmnt \$	0 X-----X
Usability: 1 Sale to be Used in Studies Code #:						Total \$	243,575
Comments: 20064783: 1/4 INT TO DONALD R OLSEN TRUSTEE REV TRUST & 1/4 INT PATRICIA L OLSEN TRUSTEE REV TRUST & 1/2 INT						Ag Land	243,575
Mrk Area: 1						Non-Ag	0
Property Classification Code: 2010						Recapture	0
Status PropType Zoning Location City SizeParcel Size							
2 05 5 3 0 0							

MISCELLANOUS SALES

<input type="checkbox"/> No Change		Book: 2007	Page: 0590	Sale Date: 02/07/2007	Loc ID:	Sale No:	
Legal Desc: UNDIV 1/2 INT IN AND TO: E2NW4 16-7-15W EXC RAILROAD R.O.W. AND EXC FOR ROAD PURPOSES						Assd Values:	2010
Sale Amt: \$ 200,000		Adj Amt \$: 0				Land \$	0
Usability:		Code #:	Mrk Area:			Impmnt \$	0
Comments: COMBINATION SALE 2007 590 & 591, COMBINED SALE PRICE \$200,000		Property Classification Code: 2010			Total \$		0
		Status PropType Zoning Location City SizeParcel Size			Ag Land	88,810	
					Non-Ag	0	
					Recapture	0	

Land: report your county’s current year’s assessed value for the unimproved value of the land. For the purpose of filing the AVU land is land without buildings or structures.

Improvement: report your county’s current year’s assessed value for the improvements only. For the purpose of filing the AVU improvements mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers, or utilities. Improvements include buildings or structures designed for habitation, shelter, storage, trade, manufacture, religion, or business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily, covered with a roof.

Total: Sum of the land and improvements.

SIGNATURE BLOCK

If your county is filing manually, there is a signature block for every property class. Please sign and date the signature block and return it to the Division with your paper filing.

I HEREBY CERTIFY THAT THE ASSESSED VALUES ENTERED ON THIS PAGE ARE THE 2009 ASSESSED VALUES FOR THE IDENTIFIED PROPERTIES IN FURNAS COUNTY.

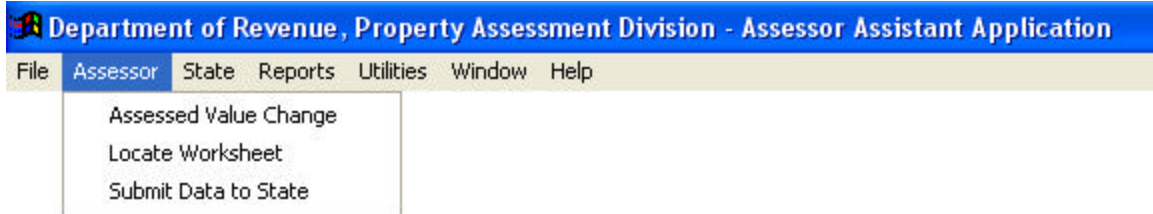
DATE _____ SIGNATURE _____

SEAL

If your county is filing electronically, you will use the Assessor Assist Program to input and submit your 2010 assessed values.

ASSESSOR ASSIST ASSESSED VALUE UPDATE (AVU) INSTRUCTIONS

- To run the Assessed Value Update (AVU) Select the ‘Assessor’ tab. Click on the ‘Assessed Value Change’.



- The Assessed Value Change reflects all sales in the current study period.
 - Two years for residential and three years for Commercial and Agricultural.

Locate Sale

Book	Page	Sale Date	Occupancy Code
7	452	08/10/2001	
7	454	08/01/2001	
7	459	10/17/2001	
7	462	10/24/2001	
7	0465	12/03/2001	
7	0468	01/02/2002	
0007	0481	04/18/2002	
7	488	09/01/2002	
7	489	08/28/2002	
7	491	09/16/2002	
7	496	10/04/2002	
7	499	11/18/2002	
7	500	09/01/2002	
7	501	09/24/2002	
7	503	09/24/2002	
0007	505	12/30/2002	
0007	0521	05/29/2003	
7	522	06/18/2003	
7	456	09/24/2001	
7	506	01/30/2003	
7	507	01/30/2003	
0007	515	04/08/2003	
7	527	09/01/2003	
7	533	11/13/2003	

Sale Detail

Filter by:

Property Type

All

Residential

Commercial

Agricultural

Other

Miscellaneous

Color

All

Red

Blue

Yellow

Green

Bold

Red = Sale has not been Viewed or Updated
 Blue = Sale has been Updated but not Viewed
 Yellow = Sale has been Viewed but not Updated
 Green = Sale has been Viewed and Updated
 Bold = Previous Year's Assessed Value Adjusted Checked

Export Records to Excel

Exit

3. To view a sale click in the green tab under book or page and select the **‘Sale Detail’** tab. You can also sort by property type or corresponding color. (Only one option is available)

a. To view the sales by color select the corresponding color.

- i. **Red** = Sale has not been viewed or updated
- ii. **Blue** = Sale has been updated but not viewed
- iii. **Yellow** = Sale has been viewed but not updated
- iv. **Green** = Sales has been viewed and updated

Book	Page	Sale Date	Additional Filter
27	334	02/21/2007	
27	426	07/02/2004	
27	427	07/03/2004	
27	428	07/09/2004	
27	445	08/12/2004	
27	451	08/31/2004	
27	454	09/08/2004	
27	477	12/07/2004	
27	478	12/07/2004	
27	488	01/13/2005	
27	495	01/05/2005	
27	497	01/03/2005	
27	498	01/21/2005	
28	9	03/01/2005	
28	11	03/15/2005	
28	25	06/02/2005	
28	33	05/27/2005	
28	34	05/20/2005	
28	35	06/15/2005	
28	36	06/15/2005	
28	48	06/30/2005	
28	50	05/25/2005	
28	54	06/28/2005	

Order Grid By: Property Type, Book, Page

Filter by: Property Category Color

All Residential Commercial Occp Code Agricultural Other Miscellaneous

All Red Blue Yellow Green Bold

Additional Filter: Filter: None Value: []

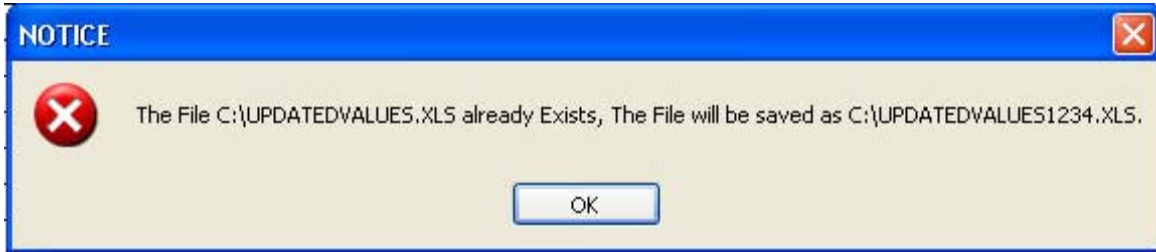
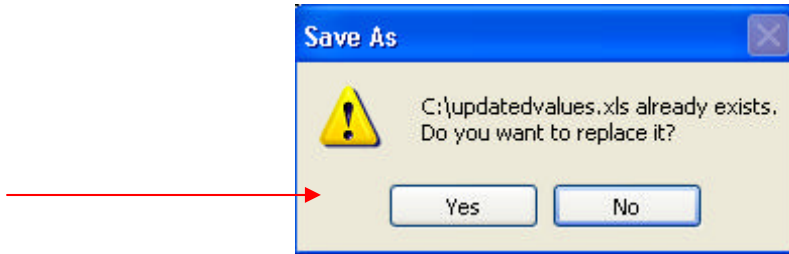
Red = Sale has not been Viewed or Updated
 Blue = Sale has been Updated but not Viewed
 Yellow = Sale has been Viewed but not Updated
 Green = Sale has been Viewed and Updated
 Bold = Previous Year's Assessed Value Adjusted Checked

Export Records to Excel
 Print Records Zip and Submit
 Exit

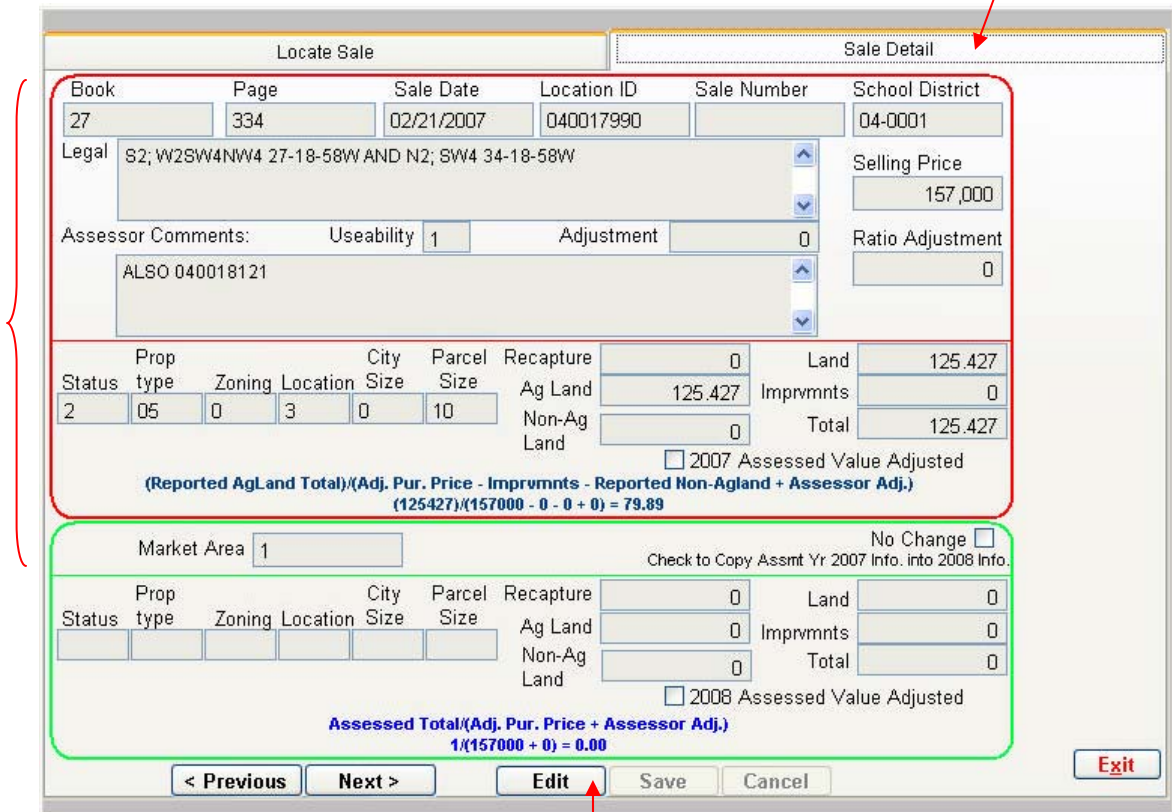
4. You can export records to Excel and sort by category once you are done updating your values. This process exports ‘all’ sales.

Note: You cannot ‘Print’ the records until after all values have been updated. If the roster is printed values nor property characteristic’s will appear on the report.

a. Excel will allow you to create calculations for ratios to assist you in determining your Final Statistics.



- To review and update the value or to make any changes click on the **'Sale Detail'** tab then **'edit'**.



- You can select 'No Change' to pull down values from last year or if you have changes to make simply 'un-check' the box to change any values.

Locate Sale | Sale Detail

Book	Page	Sale Date	Location ID	Sale Number	School District
28	62	08/30/2005	040007191	61	04-0001

Legal SE4 9-18-55W

Assessor Comments: Useability 1 Adjustment 0

Selling Price 154,000
Ratio Adjustment 0

Prop Status	Prop type	Zoning	Location	City Size	Parcel Size	Recapture	Land
1	01	0	3	0	8	0	8.914

Ag Land 0
Non-Ag Land 0
Imprmnts 138.126
Total 147.040

2007 Assessed Value Adjusted

Assessed Total(Adj. Pur. Price + Assessor Adj.)
147040/(154000 + 0) = 95.48

Market Area 1

No Change Check to Copy Assmt Yr 2007 Info. into 2008 Info.

Prop Status	Prop type	Zoning	Location	City Size	Parcel Size	Recapture	Land
						0	0

Ag Land 0
Non-Ag Land 0
Imprmnts 0
Total 0

2008 Assessed Value Adjusted

Assessed Total(Adj. Pur. Price + Assessor Adj.)
1/(154000 + 0) = 0.00

< Previous Next > Edit Save Cancel Exit

Locate Sale | Sale Detail

Book	Page	Sale Date	Location ID	Sale Number	School District
28	62	08/30/2005	040007191	61	04-0001

Legal SE4 9-18-55W

Assessor Comments: Useability 1 Adjustment 0

Selling Price 154,000
Ratio Adjustment 0

Prop Status	Prop type	Zoning	Location	City Size	Parcel Size	Recapture	Land
1	01	0	3	0	8	0	8.914

Ag Land 0
Non-Ag Land 0
Imprmnts 138.126
Total 147.040

2007 Assessed Value Adjusted

Assessed Total(Adj. Pur. Price + Assessor Adj.)
147040/(154000 + 0) = 95.48

Market Area 1

No Change Check to Copy Assmt Yr 2007 Info. into 2008 Info.

Prop Status	Prop type	Zoning	Location	City Size	Parcel Size	Recapture	Land
1	01	0	3	0	8	0	8.914

Ag Land 0
Non-Ag Land 0
Imprmnts 138.126
Total 147.040

2008 Assessed Value Adjusted

Assessed Total(Adj. Pur. Price + Assessor Adj.)
1/(154000 + 0) = 0.00

< Previous Next > Edit Save Cancel Exit

- Once you have entered the data you need to modify or complete, click on the 'Save' button to save the information to the database.

NOTE: What you enter and save in the program is exactly how it will download into the sales file.

- The 'Cancel' button at the bottom of the screen will cancel any changes made to the record prior to saving.

- The 'Exit' button will close down the program.

The screenshot shows a software window titled "Locate Sale" and "Sale Detail". It contains several data entry fields and tables. A red box highlights the top section, and a green box highlights the bottom section. Red arrows point to the "Save", "Cancel", and "Exit" buttons at the bottom of the window.

Book	Page	Sale Date	Location ID	Sale Number	School District
28	62	08/30/2005	040007191	61	04-0001

Legal: SE4 9-18-55W

Assessor Comments: Useability: 1 Adjustment: 0

Selling Price: 154,000
Ratio Adjusted: 0

Status	Prop type	Zoning	Location	City	Parcel Size	Recapture	Ag Land	Non-Ag Land	Land	Imprmnts	Total
1	01	0	3	0	8	0	0	0	8.914	138.126	147.040

Assessed Total(Adj. Pur. Price + Assessor Adj.)
147040(154000 + 0) = 95.48

Market Area: 1

2007 Assessed Value Adjusted: No Change

Status	Prop type	Zoning	Location	City	Parcel Size	Recapture	Ag Land	Non-Ag Land	Land	Imprmnts	Total
						0	0	0	0	0	0

Assessed Total(Adj. Pur. Price + Assessor Adj.)
1(154000 + 0) = 0.00

Buttons: < Previous, Next >, Edit, Save, Cancel, Exit

- If you come across a record where you notice the prior year value from the State Sales File is incorrect, please contact your Field Liaison. You do not have access to change old values or the Parcel Number Information with the exception of Market Area.

SUBMITTING THE AVU TO THE DIVISION

There is a new process for 2010 for the AVU export.

Counties will run the 521 export but will enter the full study period: **07/01/2006 – 06/30/2009**. The files will be sent automatically to the FTP site or counties will need to email the Division the files. Counties need to check with their vendor for instructions. *An email is required if the files are automatically sent to the FTP site.*

For MIPS counties the only data that will be pulled in is from when they started the 521 process. Which means, after the file is received and sent back thru the AssrAsst there may be many sales they will still have to manually check and update from the AssrAsst AVU tab. (Refer to the Assessed Value from AssrAsst instructions)

For Terra Scan counties if they have any updates they should update their CAMA system and run another export or they may update the AVU file from the AssrAsst and submit that.

NOTE: Make sure counties are NOT looking at the *locate worksheet* tab. This data is completely separate from the AVU. They should not be working in the locate worksheet now.

Terra Scan Counties Process:

Terra Scan counties can still request the DBF file from Gina Marsters and run it against Terra Scan; see option 1 located in the O:_Measurement Instructions and Information\AVU Instructions\Terra Scan_AssessedValuesUpdateInstructions. This is the same process as in the past.

Terra Scan is currently working on an export of the AVU directly out of the CAMA system. This would skip the process of requesting a DBF file from me and running it against Terra Scan.

Process:

Terra Scan counties run the e521 export and choose the range option. Enter the full study period of 07/01/2006 – 06/30/2009. The files export in to the same folder as the e521 exports but is named with the AVU after the name. **Email those files to gina.marsters@nebraska.gov.**

Run Export

1. From the main menu select **Sales Menu, State Sales Exchange, Assessed Values Update**.
2. TerraScan will ask if you want to export files for a date range or the entire file. Select Range, Flagged or Cancel.



- Range – Enter the sales date range for the export. Make sure to use the MM/DD/YYYY format.
- Flagged – Is not used for this function.

3. A dialog box will appear with the number of records to be exported. Select Continue to process the export, or Cancel to end the process.

4. When the export is complete, a dialog box will appear with the names of the files and the location they were exported to. The first two numbers of the file name will be the county number of the county running the export.

After PAD receives the files and imports them Gina will export out the AVU file to the counties AssrAsst. (If they have the application installed)

The next time the AssrAsst is open they will be prompted that they have AVU files to download.

- If they are manual and cannot get the AVU downloaded they may follow the instructions in the O:_Measurement Instructions and Information\AVU Instructions Assessed Value from AssrAsst step 2.

Counties still need to review each sale.

No changes:

If they do not have any changes they are done and the AVU process is completed.

If there are changes:

If they have corrections to make they may make them in the AssrAsst then run the export option within the AVU. TECH will import that file. If requested that file can be sent back out to the county for review.

MIPS Counties Process:

MIPS counties follow the same process as their e521 export but enter the full study period of 07/01/2006 – 06/30/2009. The files will automatically be shipped to our FTP site. The Assessor should email Gina that the transfer has been made.

After PAD receives the files and imports them Gina will export out the AVU file to the counties AssrAsst. (If they have the application installed)

- The next time the AssrAsst is open they will be prompted that they have AVU files to download.

- If they are manual and cannot get the AVU downloaded they may follow the instructions in the O:_Measurement Instructions and Information\AVU Instructions Assessed Value from AssrAsst step 2.

Counties still need to review each sale.

No changes:

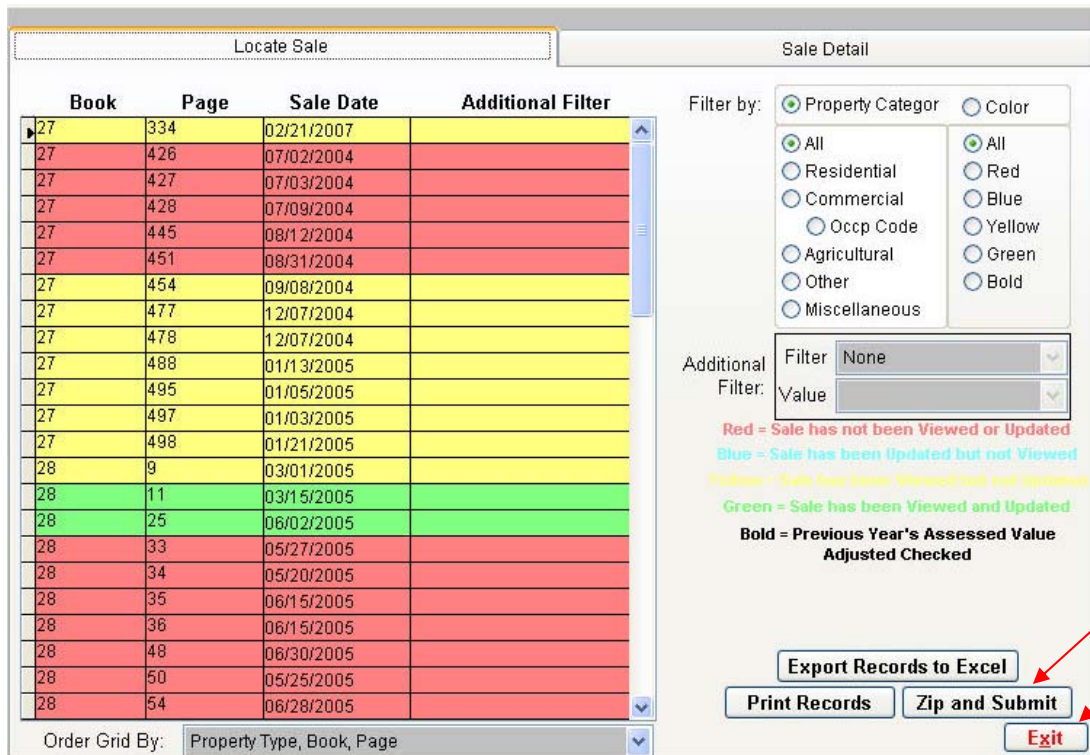
If they do not have any changes they are done and the AVU process is completed.

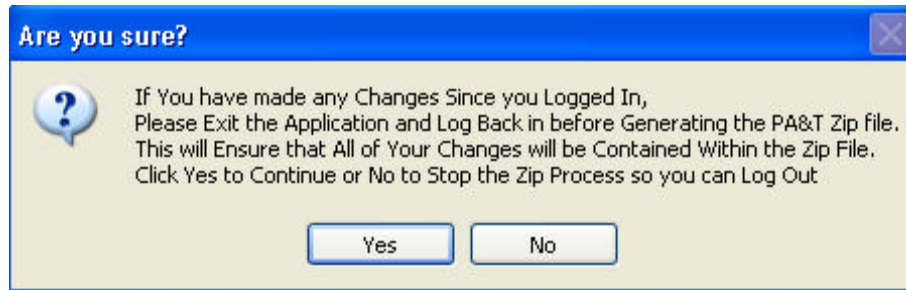
If there are changes:

If they have corrections to make they may make them in the AssrAsst then run the export option within the AVU. TECH will import that file. If requested that file can be sent back out to the county for review.

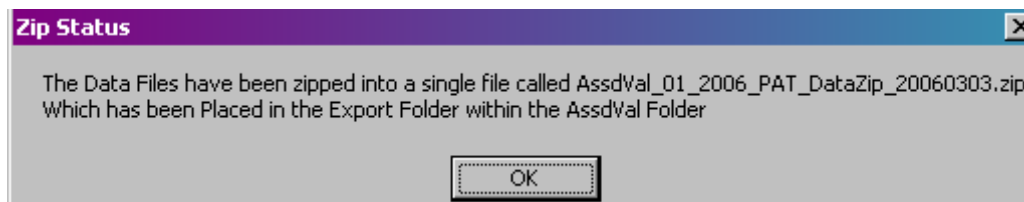
Note: MIPS counties will only pull the sales from when they started the entry for the 521 export thus they will have additional sales to verify and make the updates.

1. Make sure to exit out of the file before selecting the ‘**Zip and Submit**’. You will receive a message that states if you have made changes since logging in you’ll need to exit to save the file first.

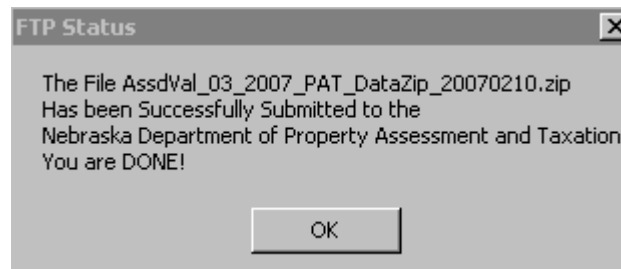




2. Select the **'Zip and Submit'** button then select **'Yes'** to continue the process. Wait for the following dialog box to appear.

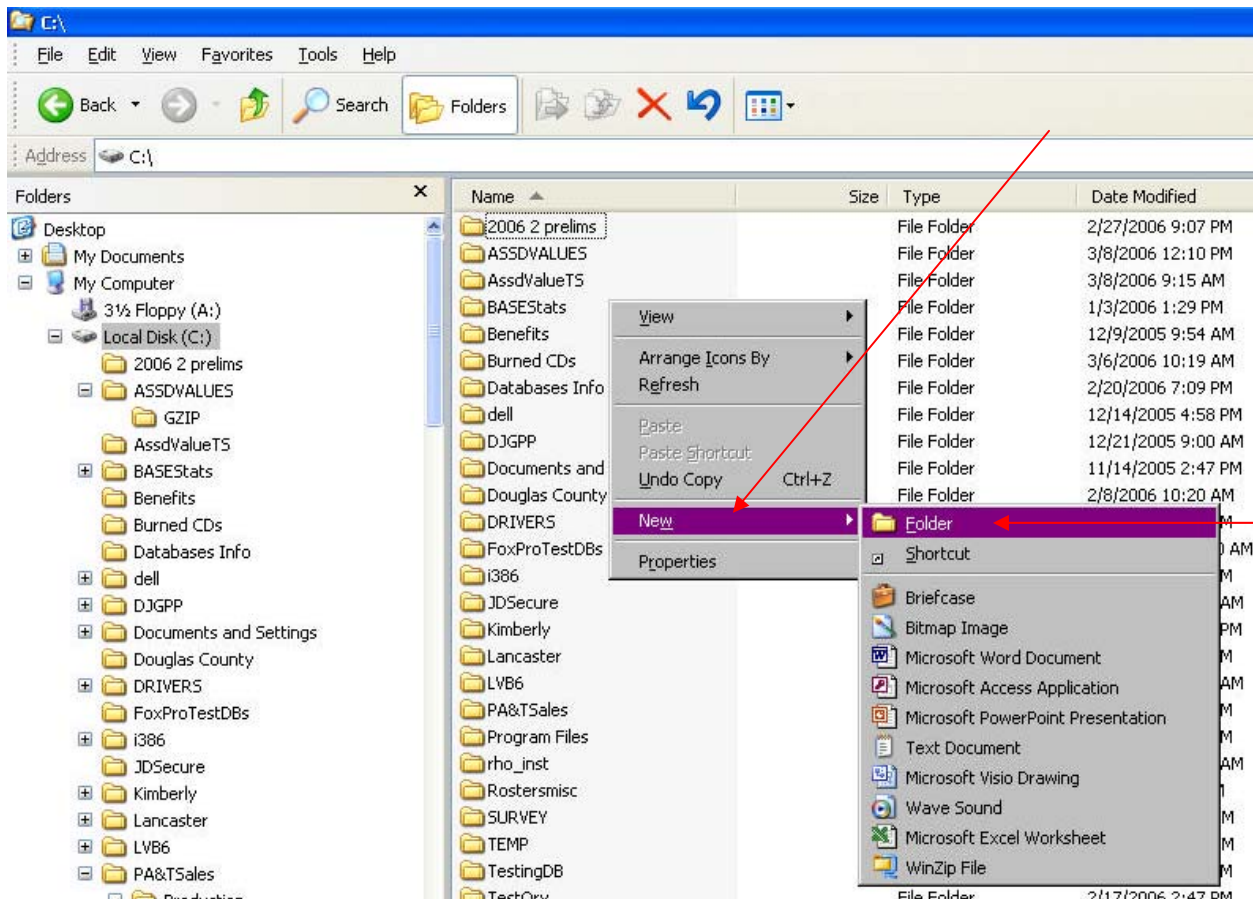


3. Another dialog box will appear that the transfer was successful. You are done, on further actions are required.



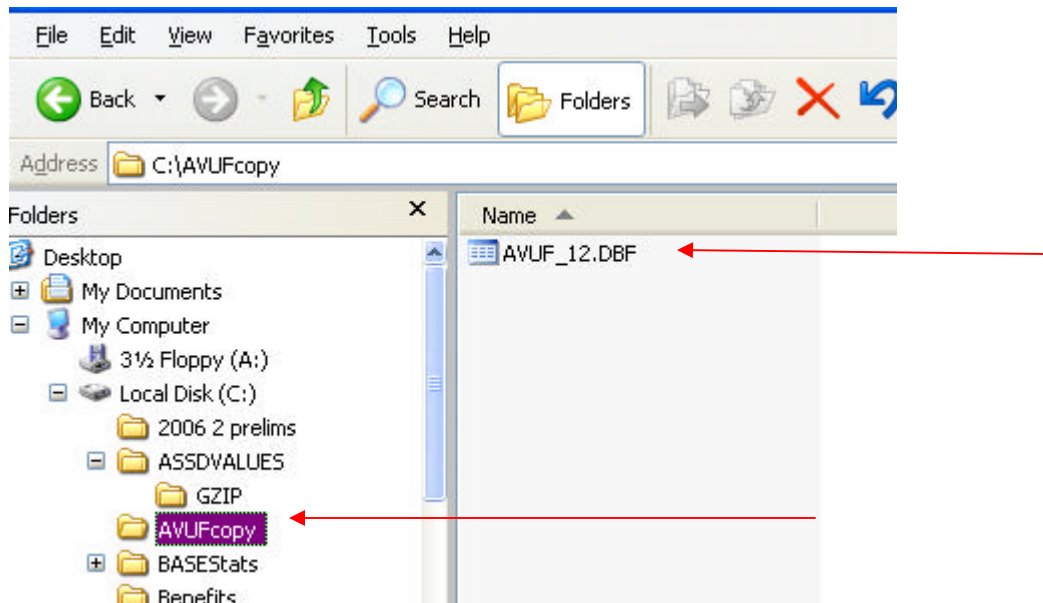
ASSESSED VALUE UPDATE (AVU) FILE TRANSFER FROM THIRD PARTY VENDOR-TERRA SCAN

1. Request the DBF file from Systems Analyst, Gina Marsters at PAD at gina.masters@nebraska.gov. The file will be sent via email.
2. Create a folder in the C:\drive named AVUFCopy or where the Terra Scan program can read that folder. If the folder does not exist select the C:\drive and right click in the white area and select 'New' and 'Folder' and name it **AVUFCopy**.



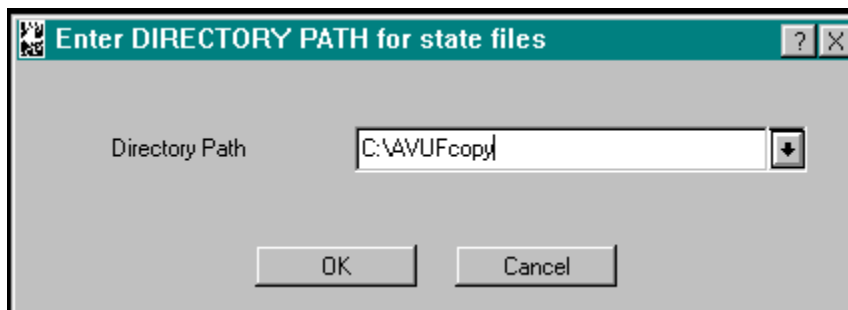
3. Open the email and copy the **AVUF_##.dbf** into this folder. (Right click, select copy then paste into the AVUFcopy folder)

- Note: You cannot open this file.

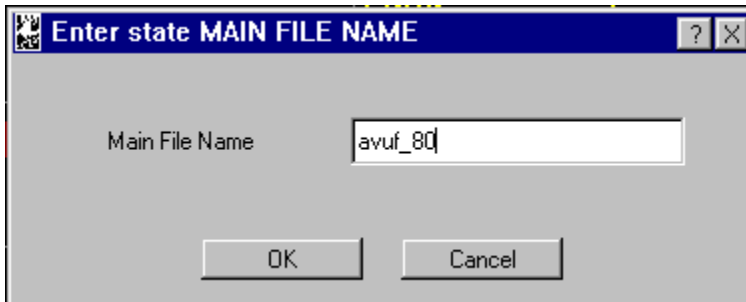


TRANSFERRING FILES TERA SCAN

1. From the main menu select **Sales Menu, State Sales Exchange, Assessed Values Update**.
2. Terra Scan will ask for the directory path. If the file is located on the C:\type **C:\AVUFcopy**.



3. Terra Scan will prompt for the Main File Name. It will default to avuf_X(County Number). This is the name of the file sent from PAD. Select **'OK'**.



- a. Note: This is going to be the file that you copy back to the Assessor Assistant\CntyData folder located under the StateApps.
- b. If the avuf.dbf file already exists from running this process previously, Terra Scan will display a warning box indicating and ask to overwrite the file. Select Overwrite to erase the existing file.
4. This process will create two files, a match file (avuf.dbf) and a no match file (UnMaMMDD.dat), in the directory path specified in step 3.
5. Close out of Terra Scan.

**COUNTY ABSTRACT OF ASSESSMENT
FOR REAL PROPERTY, FORM 45
PURPOSE**

The abstract information is an integral part of the process of reporting on the level and quality of assessment from the Property Tax Administrator to the Nebraska Tax Equalization and Review Commission (Commission) for the purpose of statewide equalization. The abstract is also used in developing the state's equalization ratio for the real property of centrally assessed railroads and public service entities.

The County Abstract of Assessment consists of two reports.

- 1) County Abstract of Assessment for Real Property
- 2) County Abstract of Assessment Report for Personal Property

The county assessor shall prepare abstracts of the property assessment rolls of locally assessed property of his or her county on forms prescribed and furnished by the Property Tax Administrator. The abstracts shall show the taxable value of real or personal property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator.

The County Abstract of Assessment for Real Property will only be presented in this manual.

**COUNTY ABSTRACT OF ASSESSMENT
FOR REAL PROPERTY, FORM 45
FILING DATES**

MARCH 19 Real Property Abstract Form 45 (county totals of record count and valuation by property class), Assessor Survey (this is administrated thru an interview process with Division staff), and Report of Current Year's Assessed Value for Properties listed in the state's sales file (AVU) Refer to the Assessed Value section in this manual. 77-1514

JUNE 5 If the Tax Equalization and Review Commission orders valuation changes in a county, the Assessor is required to recertified the real property abstract to the Property Tax Administrator. 77-5029

EXTENSIONS

The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the real property abstract. 77-5027.

AMENDED

Amended abstracts, other than recertified abstracts, may be filed to correct clerical errors, which include transposition of numbers, typographical errors, allocation of value or tax to the wrong taxing subdivision, mathematical errors, and omission of required information.

Each time an Amended Abstract is filed, the county assessor shall file a written statement explaining the reasons for the amended filing. REG 60-003.07.



County Abstract of Assessment for Real Property, Form 45
Please refer to Form 45 Instructions from your vendor.

County Name: _____ County ID: _____

Due on or before March 19

Total Real Property Value
 (Recs & Value sum lines 17, 25 & 30)
 (Growth sum lines 17+25+41)

Total Records	Total Value	Total Growth

Schedule Ia: Non-Agricultural Records

		Urban	SubUrban	Rural	Total	Growth
1. Res Unimp Land	Records					
	Value					
2. Res Improv Land	Records					
	Value					
3. Res Improvements	Records					
	Value					
4. Res Total (Recs sum lines 1 & 3; Value sum lines 1 thru 3)	Records					
	Value					
5. Comm Unimp Land	Records					
	Value					
6. Comm Improv Land	Records					
	Value					
7. Comm Improvements	Records					
	Value					
8. Comm Total (Recs sum lines 5 & 7; Value sum lines 5 thru 7)	Records					
	Value					

Schedule Ib: Non-Agricultural Records

		Urban	SubUrban	Rural	Total	Growth
9. Ind Unimp Land	Records					
	Value					
10. Ind Improv Land	Records					
	Value					
11. Ind Improvements	Records					
	Value					
12. Ind Total (Recs sum lines 9 & 11; Value sum lines 9 thru 11)	Records					
	Value					
13. Rec Unimp Land	Records					
	Value					
14. Rec Improv Land	Records					
	Value					
15. Rec Improvements	Records					
	Value					
16. Rec Total (Recs sum lines 13 & 15; Value sum lines 13 thru 15)	Records					
	Value					
17. Total Taxable Sched Ib (Sum lines 4, 8, 12 & 16)	Records					
	Value					

Schedule II: Tax Increment Financing (TIF)

		Urban	SubUrban	Rural	Total
18. TIF Residential	Records				
	Value Base				
	Value Excess				
19. TIF Commercial	Records				
	Value Base				
	Value Excess				
20. TIF Industrial	Records				
	Value Base				
	Value Excess				
21. TIF Other	Records				
	Value Base				
	Value Excess				
22. Total TIF Sched II	Records				
(Sum lines 18 thru 21)	Value Base				
	Value Excess				

Schedule III: Mineral Interest Records

		Urban	SubUrban	Rural	Total	Growth
23. Mineral Interest Producing	Records					
	Value					
24. Mineral Interest Non-Producing	Records					
	Value					
25. Total Minerals Sched III (Sum lines 23 & 24)	Records					
	Value					

Schedule IV: Exempt Records: Non-Agricultural

		Urban	SubUrban	Rural	Total
26. Exempt	Records				

Schedule V: Agricultural Records

		Urban	SubUrban	Rural	Total
27. Ag-Vacant Land	Records				
	Value				
28. Ag-Improved Land	Records				
	Value				
29. Ag-Improvements	Records				
	Value				
30. Ag- Total Taxable (Recs sum lines 27 & 29; Value sum lines 27 thru 29)	Records				
	Value				

**Please note that Total Value from Lines 41 + 82 of this document should equal Total Value on Line 30 above.
Please note that Value from Lines 33 + Line 37 of this document should equal Value on Line 29 above.**

Schedule VIa: Agricultural Records: FARM HOME SITE Non-Agricultural Detail

		Urban	SubUrban	Rural	Total	Growth
31. Home Site Unimp Land	Records					
	Acres					
	Value					
32. HomeSite Improv Land	Records					
	Acres					
	Value					
33. HomeSite Improvements	Records					
	Value					
34. HomeSite Total	Records					
(Recs sum lines 31 & 33; Acres sum lines 31 & 32; Value sum lines 31 thru 33)	Acres					
	Value					

Schedule VIb: Agricultural Records: FARM SITE Non-Agricultural Detail

		Urban	SubUrban	Rural	Total	Growth
35. FarmSite Unimp Land	Records					
	Acres					
	Value					
36. FarmSite Improv Land	Records					
	Acres					
	Value					
37. FarmSite Improvements	Records					
	Value					
38. FarmSite Total	Records					
(Acres sum lines 35 & 36; Recs sum lines 35 & 37, Value sum lines 35 thru 37)	Acres					
(Shaded areas optional)	Value					
39. Public Road & Ditches	Acres					
40. Other- Non-Ag Use *	Acres					
	Value					
41. Total Sched VIa & VIb	Acres					
(Acres sum lines 34, 38, 39 & 40; Growth sum lines 33 & 37; Value sum lines 34, 38 & 40) Records sum lines 34 & 37)	Value					

See Form 45 Instructions: Other Non-Ag Use Intermittent small drainage ways, streams, channels, large lakes, private lakes & ponds, etc.

Schedule VII: Agricultural Records: Ag Land Detail – Game & Parks

		Urban	SubUrban	Rural	Total
42. Game & Parks G&P wildlife management only, pursuant to section 37-335	Records				
	Acres				
	Value				

Schedule VIII: Agricultural Records: Special Value

		Urban	SubUrban	Rural	Total
43. SV – Special Value	Records				
	Acres				
	Value				
44. SV – Market Value	Value				

Schedule IXa: Agricultural Records: Ag Land Market Area Detail

Schedule IXa-d may be copied multiple times based on total number of Market Areas within your County.

If you only have one market area in your county you do not need to fill out Schedule X.

Market Area # _____

		45. Irrigated: 1A1		46. Irrigated: 1A		47. Irrigated: 2A1	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		48. Irrigated: 2A		49. Irrigated: 3A1		50. Irrigated: 3A	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		51. Irrigated: 4A1		52. Irrigated: 4A		53. Irrigated: Total (Sum lines 45 thru 52)	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							

Schedule IXb: Agricultural Records: Ag Land Market Area Detail

Market Area # _____

		54. Dry: 1D1		55. Dry: 1D		56. Dry: 2D1	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		57. Dry: 2D		58. Dry: 3D1		59. Dry: 3D	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		60. Dry: 4D1		61. Dry: 4D		62. Dry: Total (Sum lines 54 thru 61)	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							

Schedule IXc: Agricultural Records: Ag Land Market Area Detail

Market Area # _____

		63. Grass: 1G1		64. Grass: 1G		65. Grass: 2G1	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		66. Grass: 2G		67. Grass: 3G1		68. Grass: 3G	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							
		69. Grass: 4G1		70. Grass: 4G		71. Grass: Total (Sum lines 63 thru 70)	
		Acres	Value	Acres	Value	Acres	Value
Urban							
SubUrban							
Rural							
Total							

Schedule IXd: Agricultural Records: Ag Land Market Area Detail

Market Area # _____

	72. Waste		73. Other – Ag Use *	
	Acres	Value	Acres	Value
Urban				
SubUrban				
Rural				
Total				
	74. Ag Exempt	75. Total (Sum lines 53, 62, 71 thru 73)		
	Acres	Acres	Value	
Urban				
SubUrban				
Rural				
Total				

*See Form 45 Instructions; Other –Ag Use land receives 75% assessment, e.g. intensive use land such as feedlots, nurseries, vineyards, sod farms, orchards, shelterbelts, etc.

Schedule X: Agricultural Records: Ag Land Market Area Totals

Schedule X should be a summation of all Schedule IXa-d that you have.

County ID _____

	76. Irrigated Land		77. Dry Land		78. Grass Land	
	Acres	Value	Acres	Value	Acres	Value
Urban						
SubUrban						
Rural						
Total						

	79. Waste Land		80. Other Ag Land *		81. Ag Exempt
	Acres	Value	Acres	Value	Acres
Urban					
SubUrban					
Rural					
Total					

82. Total (Sum lines 76 thru 80)	
Acres	Value
Urban	
SubUrban	
Rural	
Total	

*See Form 45 Instructions; Other –Ag Use land receives 75% assessment, e.g. intensive use land such as feedlots, nurseries, vineyards, sod farms, orchards, shelterbelts, etc.

County Abstract of Assessment Real Property, Form 45

Who Must File. Neb. Rev. Stat. §77-1514 requires the county assessor to prepare an abstract or summary of the assessment rolls of his or her county, on forms prescribed by the Property Tax Administrator. The abstract shall show the taxable property in the county as required by the Property Tax Administrator.

When and Where to File. The County Abstract of Assessment for Real Property shall be completed and submitted **on or before March 19**. Email the completed form to the gina.marsters@nebraska.gov or mail a paper copy to the Department of Revenue, Property Assessment Division, 301 Centennial Mall South, P.O. Box 98919, Lincoln, NE 68509-8919.

Extensions. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the real property abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county.

Recertified Abstract. In any county where the Tax Equalization and Review Commission orders valuation changes, the county assessor shall recertify the County Abstract of Assessment for Real Property **on or before June 5** to reflect such changes pursuant to Neb. Rev. Stat. §77-5029.

Amended Abstract. Amended abstracts, other than recertified abstracts, may be filed to correct clerical errors, which include transposition of numbers, typographical errors, allocation of value or tax to the wrong taxing subdivision, mathematical errors, and omission of required information. **Each time an Amended Abstract is filed, the county assessor shall file a written statement explaining the reasons for the amended filing. (Title 350 Nebraska Administrative Code, REG 60-003.08).**

Current Real Property, in regulation Chapter 10 definitions are available at <http://pat.nol.org>

Neb. Rev. Stat. Section 77-1514

County Abstract of Assessment Real Property, Form 45

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Extensions. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the real property abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county. The real property abstract extension requests must be submitted in writing on or before March 16, pursuant to Directive 9-1.

Recertified Abstract. In any county where the Tax Equalization and Review Commission orders valuation changes, the county assessor shall recertify the County Abstract of Assessment for Real Property **on or before June 5** to reflect such changes pursuant to Neb. Rev. Stat. §77-5029.

Amended Abstract. Amended abstracts, other than recertified abstracts, may be filed to correct clerical errors, which include transposition of numbers, typographical errors, allocation of value or tax to the wrong taxing subdivision, mathematical errors, and omission of required information. **Each time an Amended Abstract is filed, the county assessor shall file a written statement explaining the reasons for the amended filing. (Title 350 Nebraska Administrative Code, REG 60-003.07).**

Current Real Property, in regulation Chapter 10 definitions are available at <http://pat.nol.org>

Neb. Rev. Stat. Section 77-1514

COUNTY ABSTRACT OF ASSESSMENT FOR REAL PROPERTY, FORM 45

Form 45 is an export from your program. Contact your vendor for instructions on the export of this file. These instructions are for you information.

GENERAL REPORTING REQUIREMENTS/TERMS APPLICABLE TO FORM 45:

Report all record counts as whole numbers.

Report all acre counts rounded to **two** places to the right of the decimal.

Report all valuations as whole dollars, with no cents.

Report all market areas to be greater than zero. Market areas must be numeric.

Records. Report the taxable record count, for the class of real property in the appropriate columns.

Urban. Real property located within an incorporated city or village limit.

SubUrban. Real property located outside of an incorporated city or village limit, but within the legal jurisdiction (e.g. zoning) of an incorporated city.

Rural. Real property located outside of an urban or suburban area. Unincorporated villages and subdivisions not within legal jurisdiction of an incorporated city or village shall be classified as rural.

Growth. Report the total value attributable to growth for each class or subclass of real property. Growth value **shall include** physical additions or improvements to real property which increase the value of such property. Growth value **does not include** a change in valuation of a class or subclass of real property, revaluation of individual properties, valuation changes resulting from a change in use of the property, or taxable value added because of a property has changed from exempt to taxable.

SCHEDULE Ia & Ib: NON-AGRICULTURAL RECORDS

Residential/Single Family. Single family residential shall mean all real property predominantly used or intended to be used as a dwelling place or abode whether occupied by the owner, tenant or lessee, and where occupancy is for a period of time usually year-a-round as opposed to a transitory occupancy by a single family or two families. For purposes of the abstract, report real property with dwellings originally designed for occupancy by one family, or duplexes originally designed for occupancy by two families.

Commercial. Commercial shall mean all real property predominantly used or intended to be used for commerce, trade or business. For purposes of the abstract, report multifamily, dwelling originally designed for occupancy by more than two families, along with other commercial property.

Industrial. Industrial shall mean all real property predominantly used or intended to be used for the process or manufacture of goods or materials.

Recreational. Recreational shall mean all real property that is predominantly used or intended to be used for diversion, entertainment, and relaxation on an occasional basis. Some of the uses would include fishing, hunting, camping, boating, hiking, picnicking and the access or view that simply allows relaxation, diversion and entertainment

Unimproved. Land without buildings or structures.

Improved. Land upon which buildings or structures are located. Report the number of records and land value for the class or subclass of real property (do not include the value of improvements).

Improvements. Improvements mean any addition made to real property, amounting to more than mere repairs, such as sidewalks, streets, sewers, or utilities. Improvements include buildings or structures designed for habitation, shelter, storage, trade, manufacture, religion, or business, education and the like. A structure or edifice enclosing a space within its walls, and usually, but not necessarily, covered with a roof. Report the number of records and value of all improvements, including mobile homes and improvements on leased land, for the class of subclass of real property.

SCHEDULE II – TAX INCREMENT FINANCING (TIF) RECORDS

Tax Increment Financing (TIF). Blighted real property that is currently part of an approved community redevelopment project as defined in Neb. Rev. Stat. §18-2103. The community redevelopment laws allow for the increased property taxes generated by the improvement of the blighted property to be used to pay for the financing of the redevelopment.

Redevelopment project valuation, also known as the **base value,** shall mean the assessed valuation on the taxable real property in a redevelopment project last certified to the political subdivisions in the year prior to the effective date of the provision for authorizing the dividing of ad valorem tax pursuant to Neb. Rev. Stat. §18-2147.

Redevelopment project excess valuation shall mean the total assessed valuation on the real property in a redevelopment project for the current year less the project base valuation.

Value Base. Report the number of records and base value by the appropriate class or subclass of property, for records currently in a TIF project. Only the TIF property's base value shall be included in the respective property classes on the abstract, lines 1 through 16, as the TIF base value is assessable value to a political subdivision.

Value Excess. Report the number of records and excess value by the appropriate class or subclass of property, for records currently in a TIF project. The excess value shall not be included in respective property classes on abstract lines 1 through 16, as the TIF excess value is not assessable to a political subdivision.

TIF - Residential/Single Family. Real property in a TIF project classified as residential. For purposes of the abstract, report real property with dwellings originally designed for occupancy by one family, or duplexes originally designed for occupancy by two families.

TIF - Commercial. Real property in a TIF project, classified as commercial. For purposes of the abstract, report multifamily, dwelling originally designed for occupancy by more than two families, along with other commercial property.

TIF - Industrial. Real property in a TIF project, classified as industrial.

TIF - Other. Real property in a TIF project that is not currently classified as residential, commercial, or industrial.

***TIF – Growth. TIF projects do not have any growth. When a TIF project is paid off, this is a change in taxable value and the excess value should not be considered growth.**

SCHEDULE III – MINERAL INTEREST RECORDS

Minerals. A mineral is an inorganic substance found naturally in the earth including but not limited to ore, gravel, oil, or natural gas.

Producing. Report the number of records and value for mineral interests that are currently in active production and for which production payments are being made or received.

Non-Producing. Report the number of records and value for mineral interest that are currently non-producing, i.e. for which there is no known activity related to the recovery of the mineral.

SCHEDULE IV: EXEMPT RECORDS NON AGRICULTURAL

Exempt. Report the total number of records of non-agricultural real property that receive a property tax exemption pursuant to Neb. Rev. Stat §77-202 (1) (a) (b) (c) (d) i.e. governmental and permissive exemptions. This data is required and shall not be left blank. There is no taxable value.

SCHEDULE V: AGRICULTURAL RECORDS

Agricultural and horticultural land; terms, defined. The Legislature finds and declares that agricultural land and horticultural land shall be a separate and distinct class of real property for purposes of assessment. The assessed value of agricultural land and horticultural land shall not be uniform and proportionate with all other real property, but the assessed value shall be uniform and proportionate within the class of agricultural land and horticultural land.

For purposes of sections 77-1359 to 77-1363:

(1) Agricultural land and horticultural land means a parcel of land, excluding any building or enclosed structure and the land associated with such building or enclosed structure located on the parcel, which is primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or management with other agricultural land and horticultural land;

(2) Agricultural or horticultural purposes means used for the commercial production of any plant or animal product in a raw or unprocessed state that is derived from the science and art of agriculture, aquaculture, or horticulture. Agricultural or horticultural purposes includes the following uses of land:

(a) Land retained or protected for future agricultural or horticultural purposes under a conservation easement as provided in the Conservation and Preservation Easements Act except when the parcel or a portion thereof is being used for purposes other than agricultural or horticultural purposes; and

(b) Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production. “Neb. Rev. Stat. §77-1359.”

Ag-Vacant Land. Report the number of records and total land value, for real property records classified as unimproved agricultural records.

Ag-Improved Land. Report the number of records and total land value for real property classified as improved agricultural.

Ag-Improvements. Report the number of records and value of all improvements for real property classified as agricultural.

Ag-Total Taxable. Report the total number of records and value. Please note that records should be the sum of Line 27 and 29. Value should equal Lines 27 thru 29.

SCHEDULE VIa: AGRICULTURAL RECORDS: NON- AGRICULTURAL FARM HOME SITE DETAIL

Abstract Schedule VIa Farm Home Site Detail is supplemental information. The number of records and value will be included in Abstract Schedule V Agricultural, lines 27 through 30.

Farm home site. Farm home site shall mean one acre or less of land that is contiguous to a farm site and upon which is located a residence and necessary improvements needed for residential purposes. This land shall not be classified or assessed as agricultural or horticultural land.

Farm home site land unimproved. Report the number of records, acres, and value for land that is part of an agricultural record, classified as farm home site land, and is vacant.

Farm home site land improved. Report the number of records, acres and value for land that is part of an agricultural record, classified as farm home site land, and contains improvements.

Farm home site improvements. Report the number of records and value for improvements located upon land that is part of an agricultural record, classified as farm home site. Improvements shall include value of the residence and the necessary improvements needed for residential purposes, e.g. dwelling and garage.

SCHEDULE VIb: AGRICULTURAL RECORDS: NON-AGRICULTURAL FARM SITE DETAIL

Abstract Schedule VIb Farm Site Detail is supplemental information. The number of records and value will be included in Abstract Schedule V Agricultural, lines 27 through 30.

Farm site shall mean land containing improvements that are agricultural or horticultural in nature, including an uninhabitable or unimproved farm home site, all of which is contiguous to agricultural or horticultural land. This land shall not be classified as agricultural or horticultural land.

Farm site unimproved land. Report the number of records, acres, and value for land that is part of an agricultural record, classified as farm site, and is vacant.

Farm site land improved. Report the number of records, acres, and value for land that is part of an agricultural record, classified as farm site, and has improvements situated upon it.

Farm site improvements. Report the number of records and value for improvements located upon land that is part of an agricultural record, classified as farm site. Improvements shall include value of the buildings or structures that are agricultural or horticultural in nature, e.g. ag-outbuildings.

Public Roads & Ditches. Report the number of acres of public roads and adjoining ditch areas on land privately owned, pursuant to Title 350 Nebraska Administrative Code, Chapter 14, REG 14-005.01C. Roads and ditches are to be counted and inventoried when the county has established and is maintaining a public road on land privately owned. Acres of public roads and adjoining ditch acres will carry no assessable value to the land owner. Generally public roads and ditches will not exceed 4 acres per mile or 16 acres per section.

Other – Non-Ag Use. Report the number of acres and value for land that is part of an agricultural record but is not being used for agricultural purposes, i.e. intermittent small drainage ways, stream channels, large lakes, private lakes and ponds. **Do not report any “ag-use other” value in this section. Do not report “non-ag use” value on line 73 of Schedule IX & X.**

SCHEDULE VII: AGRICULTURAL RECORDS: GAME & PARKS

Game and Parks Wildlife Management Land. Report the number of records, acres, and land value of real property records owned by the Game and Parks Commission and

designated for wildlife management purposes, pursuant to Neb. Rev. Stat. §37-335. This land value is subject to equalization with other agricultural land. The amount of value on line 42 should not be included in abstract lines 27 through 30.

SCHEDULE VIII: AGRICULTURAL RECORDS: SPECIAL VALUE

Special Value. Report the number of records, acres, and special valuation assessment for agricultural or horticultural land receiving special valuation pursuant to Neb. Rev. Stat. § 77-1343 through 77-1348. Line 43 and 44 is supplemental information, indicating the amount of land value receiving special valuation assessment, included in agricultural land abstract lines 27 through 30.

Special Value - Market Value. Report the market valuation assessment for agricultural or horticultural land receiving special valuation pursuant to Neb. Rev. Stat. § 77-1343 through 77-1348. The amount of market valuation assessment on Line 44 shall not be included in the abstract Lines 27 through 30.

SCHEDULE IX & X: AGRICULTURAL RECORDS: AGLAND MARKET AREA & COUNTY DETAIL.

For Schedule IX: If your county has multiple market areas, then you will need to complete a schedule for each market area in your county.

For Schedule X: Report County Totals on one sheet. This is a summation of all Schedule IX you have within your County. If you have no market areas you may return only Schedule X.

Irrigated Cropland. Report the number of acres and value for land classified as irrigated land, i.e., land that receives artificial application of water for the full crop production. This would include irrigated grassland.

Dry Cropland. Report the number of acres and value for land classified as dry cropland, i.e., land that is primarily used for crop production without irrigation.

Grassland. Report the number of acres and value for land classified as grassland, i.e. land that is not presently being cultivated. The state and condition of the range based on what is naturally capable of producing. Includes all types of grasses, permanent brome grass, other introduced grasses, and native grasses used for grazing or mowed for hay. Alfalfa and grass mixture can be classified as cropland. Wooded grazing land is classified as grassland not timberland or wasteland. Timbered grassland where grazing occurs shall be included with grassland.

Waste. Report the number of acres and value for land classified as wasteland, i.e. land that is lying in or adjacent to and in common ownership or management with land used for the production of agricultural products. Wasteland includes those land types that cannot be used economically, and are not suitable for recreational or agricultural use or production. Examples of wasteland: blowouts, riverwash, marshes, badlands, large deep gullies, bluffs, rockland, gravel areas, and salt flats. Other land types which may be classified as wasteland are the permanent easement acres associated with the Bureau of Reclamation or irrigation districts - these areas are defined as open canals or ditches, laterals, drains, and service roads for the canal system.

Other – Ag Use. Report the number of acres and value for agricultural or horticultural land that is “ag-use” but is not classified as irrigated, dry, grassland, or waste. This category shall include agricultural or horticultural land which has been designed for intensive uses, i.e. feedlots, nurseries, vineyards, sod farms, orchards, forestland and shelterbelt areas. The “Other-Ag Use” category shall not include timber grassland where grazing occurs and shall not include accretion land. Pursuant to Title 350 Nebraska Administrative Code, Chapter 14, REG 14-004.05B, accretion land can be classified into any agricultural use category, i.e. irrigated, dry, grass, or waste land.

Ag-Exempt. Report the total number of acres of agricultural real property that receive a property tax exemption pursuant to Neb. Rev. Stat. §77-202 (1) (a) (b) (c) (d), i.e. governmental and permissive exemptions. There is no taxable value.

SUBMITTING ABSTRACT TO THE DIVISION

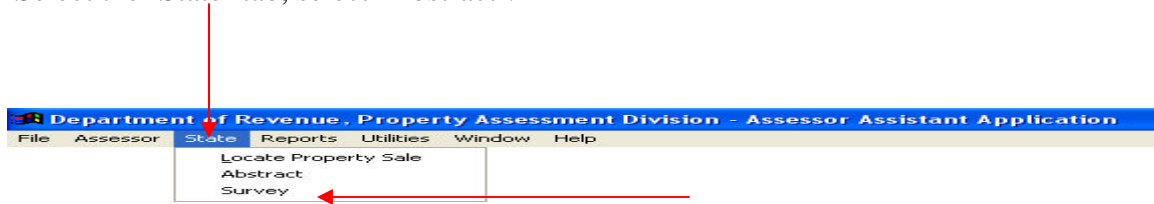
The Abstract is a direct export from the county CAMA system. If a county does not have the ability to run the export the abstract will have to be filed by paper. Venders have been given instructions on how to export the Abstract data onto the Division's FTP site. Please contact your vendor.

Once the Abstract has been transferred, the Abstract information can be viewed under the Abstract tab in the Assessor Assistant program.

ASSESSOR ASSISTANT ABSTRACT

A county can view an Abstract previously submitted through the Assessor Assistant program.

1. Select the 'State' tab, select 'Abstract'.

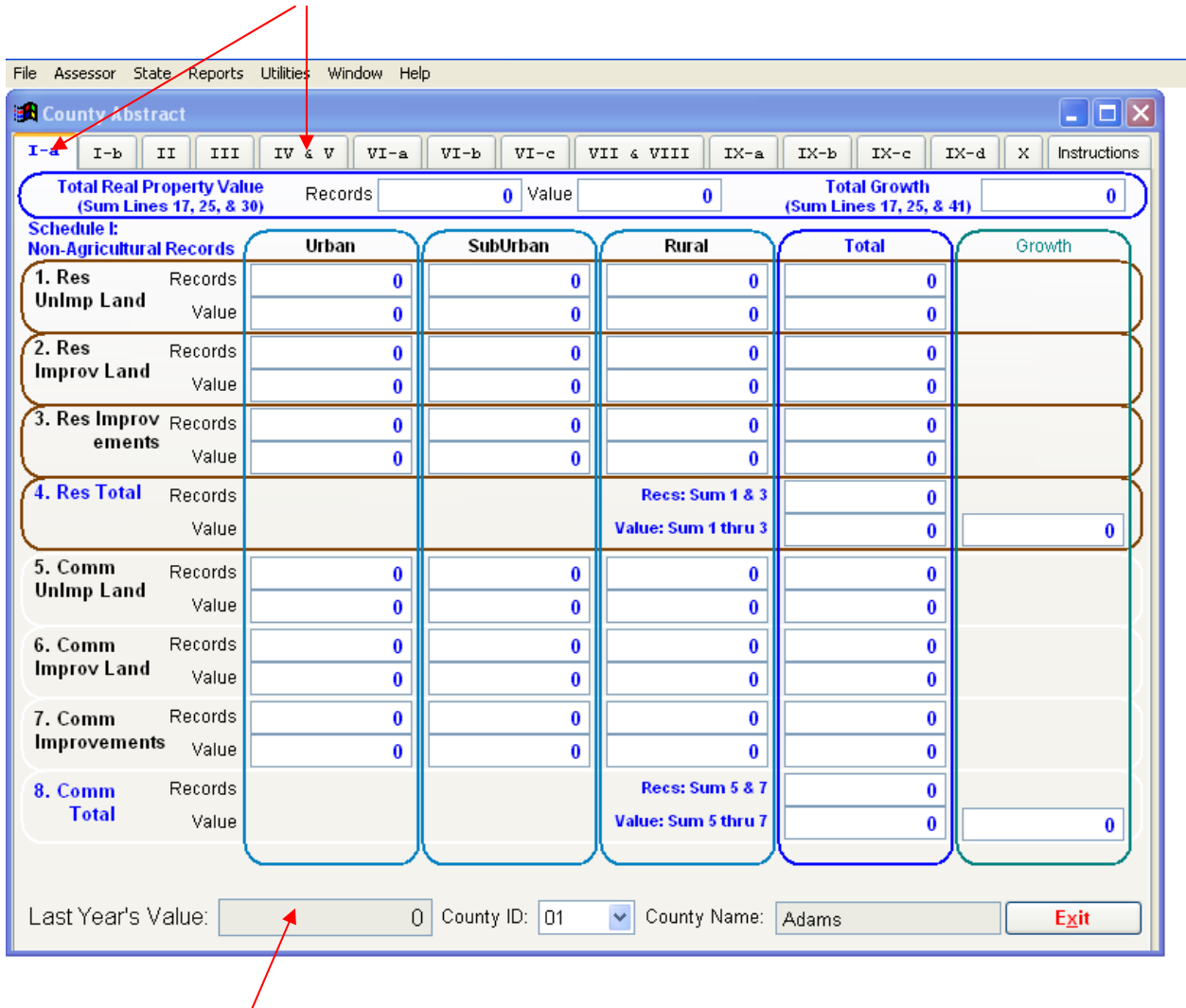


2. Enter in your county number. Your county name will appear.

Schedule I: Non-Agricultural Records		Urban	SubUrban	Rural	Total	Growth
1. Res Unimp Land	Records	0	0	0	0	
	Value	0	0	0	0	
2. Res Improv Land	Records	0	0	0	0	
	Value	0	0	0	0	
3. Res Improvements	Records	0	0	0	0	
	Value	0	0	0	0	
4. Res Total	Records			Recs: Sum 1 & 3	0	
	Value			Value: Sum 1 thru 3	0	0
5. Comm Unimp Land	Records	0	0	0	0	
	Value	0	0	0	0	
6. Comm Improv Land	Records	0	0	0	0	
	Value	0	0	0	0	
7. Comm Improvements	Records	0	0	0	0	
	Value	0	0	0	0	
8. Comm Total	Records			Recs: Sum 5 & 7	0	
	Value			Value: Sum 5 thru 7	0	0

Last Year's Value: County ID: County Name:

- The Abstract will display the current year abstract. Each tab reflects the different schedules.



- When you are working in the file, the prior year's value will be displayed. The filing will be balanced in the following manner.

Tab: SCHEDULE 1a: NON-AGRICULTURAL RECORDS (Residential & Commercial)

Line 17: Total of records, value, and growth is the sum of lines 4, 8, 12, and 16.

Tab: SCHEDULE 1b: NON-AGRICULTURAL RECORDS (Industrial & Recreational)

Line 17: Total of records, value, and growth is the sum of lines 4, 8, 12, and 16.

Tab: SCHEDULE II – TAX INCREMENT FINANCING (TIF) RECORDS

Line 22: Total of TIF records, TIF base value, and TIF excess value would equal the sum of lines 18 thru 21.

Tab: SCHEDULE III – MINERAL INTEREST RECORDS

Line 25: Total records, value and growth should equal the total of lines 23 and 24.

Tab: SCHEDULE IV & V:

Schedule IV: EXEMPT RECORDS NON AGRICULTURAL

Exempt records detail is supplemental information, no balancing notes required.

SCHEDULE V: AGRICULTURAL RECORDS

Line 29: Value totals should equal the sum of Lines 33 & 37.

Line 30: Total Ag Taxable Value, Line 30 should equal the sum of Lines 41 + 82.

Tab: SCHEDULE VIa: AGRICULTURAL RECORDS: NON-AGRICULTURAL FARM HOME SITE DETAIL

Farm Home Site Detail is supplemental information. The number of records and value will be included in Abstract Schedule V Agricultural, Lines 27 through 30.

Line 33 + Line 37 should equal the total on Line 29.

Tab: SCHEDULE VIb: AGRICULTURAL RECORDS: NON-AGRICULTURAL FARM SITE DETAIL

Farm Site Detail is supplemental information. The number of records and value will be included in Abstract Schedule V Agricultural, lines 27 through 30.

Tab: SCHEDULE VI: AGRICULTURAL RECORDS: NON-AGRICULTURAL DETAIL

Tab : SCHEDULE VII & VIII: AGRICULTURAL RECORDS

SCHEDULE VII: Game and Parks Wildlife Management Land.

Game and Parks Wildlife Management Land is supplemental information. The amount of value on Line 42 should not be included in abstract Lines 27 through 30.

SCHEDULE VIII: AGRICULTURAL RECORDS: SPECIAL VALUE

Special Value is supplemental information. The number of records and value will be included in Abstract Schedule V Agricultural, Lines 27 through 30.

Market Value is supplemental information. The amount of market valuation assessment on Line 44 shall not be included in the abstract Lines 27 through 30.

Tab: IX-a – IX-d: AGRICULTURAL RECORDS: AGLAND MARKET AREA & COUNTY DETAIL

For Schedule IX: If your county has multiple market areas, then you will need to complete a schedule for each market area in your county.

Tab: AGRICULTURAL RECORDS AG LAND MARKET AREA

For Schedule X: This is a summation of all Schedule IX you have within your County. If you have no market areas you may return only Schedule X.

Balancing Notes:

Line 76: Sum of each market area's Schedule IX's Line 53's acres and values.

Line 77: Sum of each market area's Schedule IX's Line 62's acres and values.

Line 78: Sum of each market area's Schedule IX's Line 71's acres and values.

Line 79: Sum of each market area's Schedule IX's Line 72's acres and values.

Line 80: Sum of each market area's Schedule IX's Line 73's acres and values.

Line 81: Sum of each market area's Schedule IX's Line 74's acres.

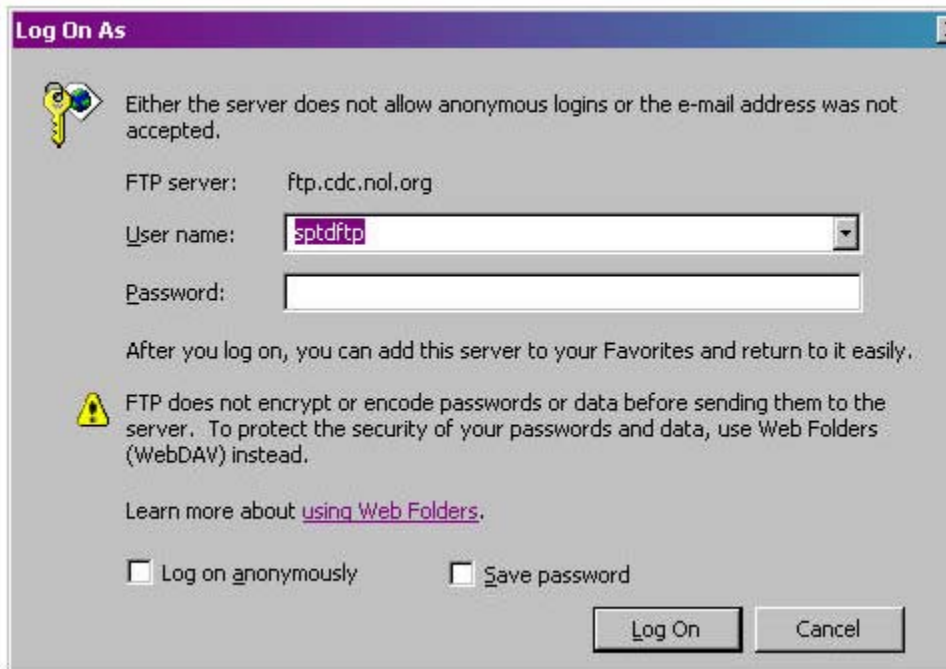
Line 82: Sum of each market area's Schedule IX's Line 75's acres and values.

TRANSFERRING ASSESSOR ASSISTANT PROGRAM FROM FTP

Before downloading the new Assessor Assistant all previous programs for the AssdValues and Survey folder can be deleted from your C:\drive or where the files were saved. The Assessor Assistant replaces both these programs.

Never delete the Assessor Assistant Program or folder called StateApps. This is a working file that you will be working in throughout the year and will never have to be downloaded again.

1. Logon to your Internet Service Provider (ISP).
2. Open Internet Explorer.
3. Under the toolbar at the top of Internet Explorer, there is a line called **Address**.
 - a. **Type <ftp.cdc.nol.org>** and press **enter**.
4. The following 'Login On As' window will open.

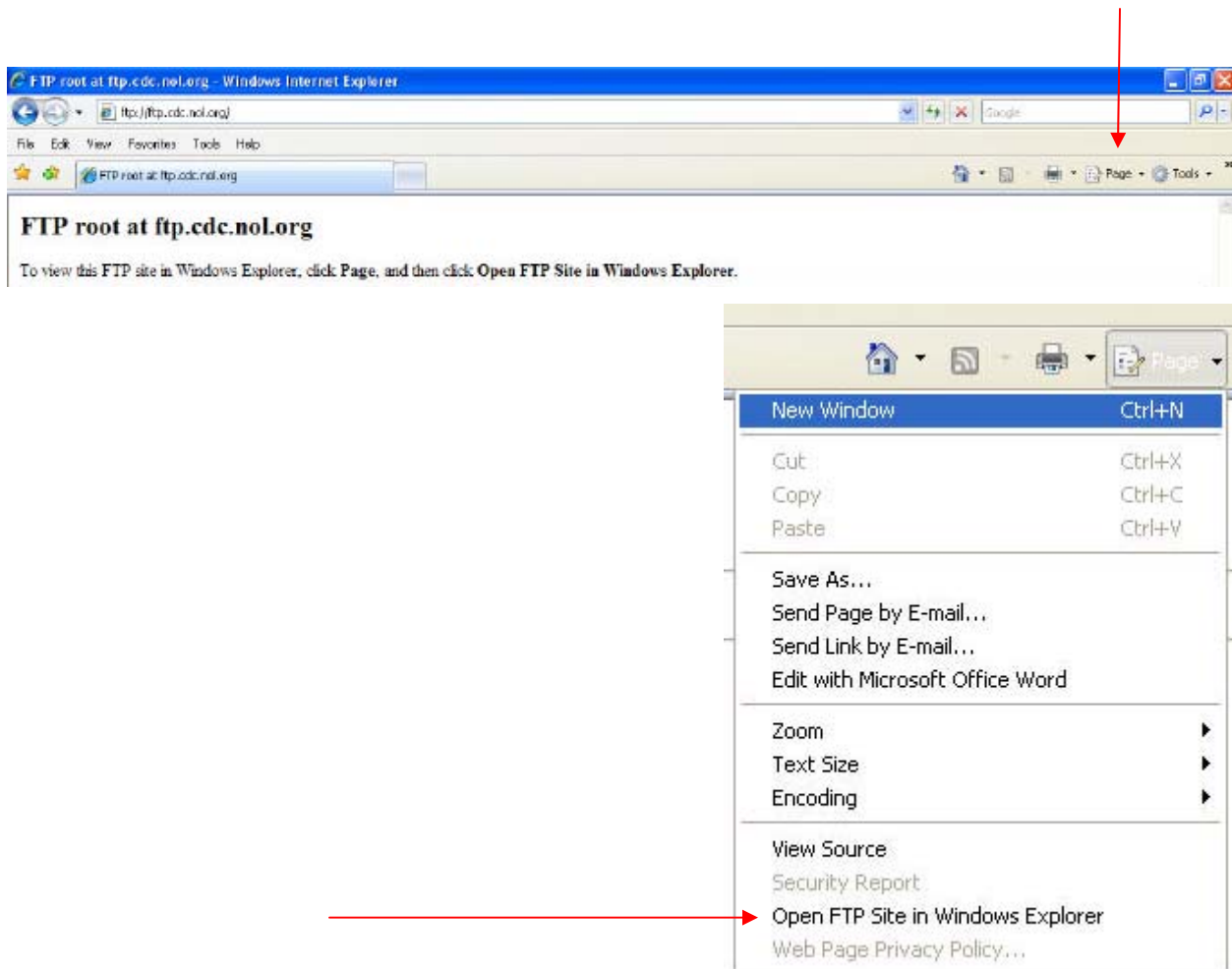


5. Next to User Name: **type sptdftp**
6. Next to Password: **type WrrlHgjk**

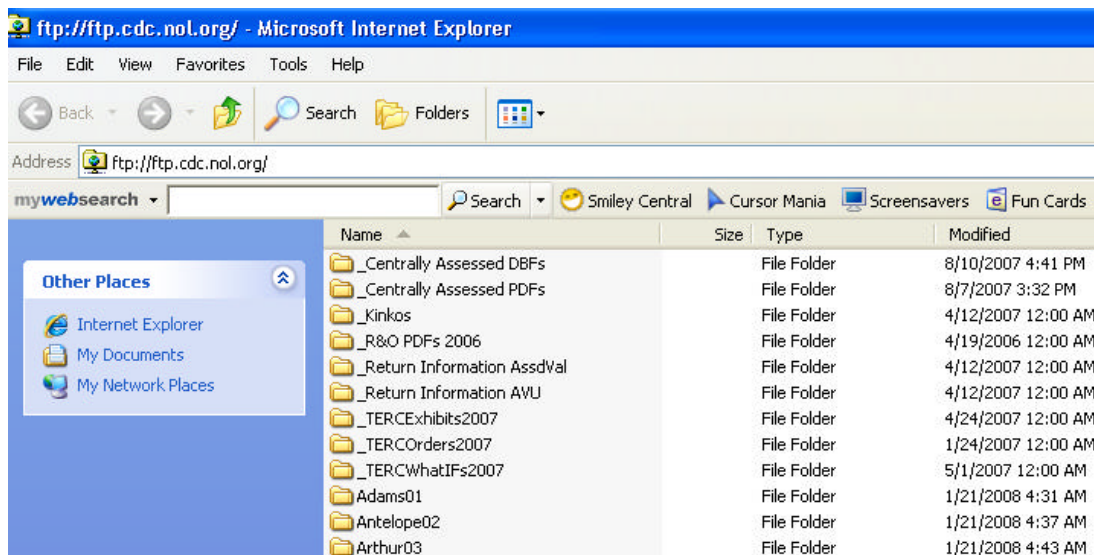
Note: The password is case sensitive

In all caps the password would look like the following: **WRRLHGJK**

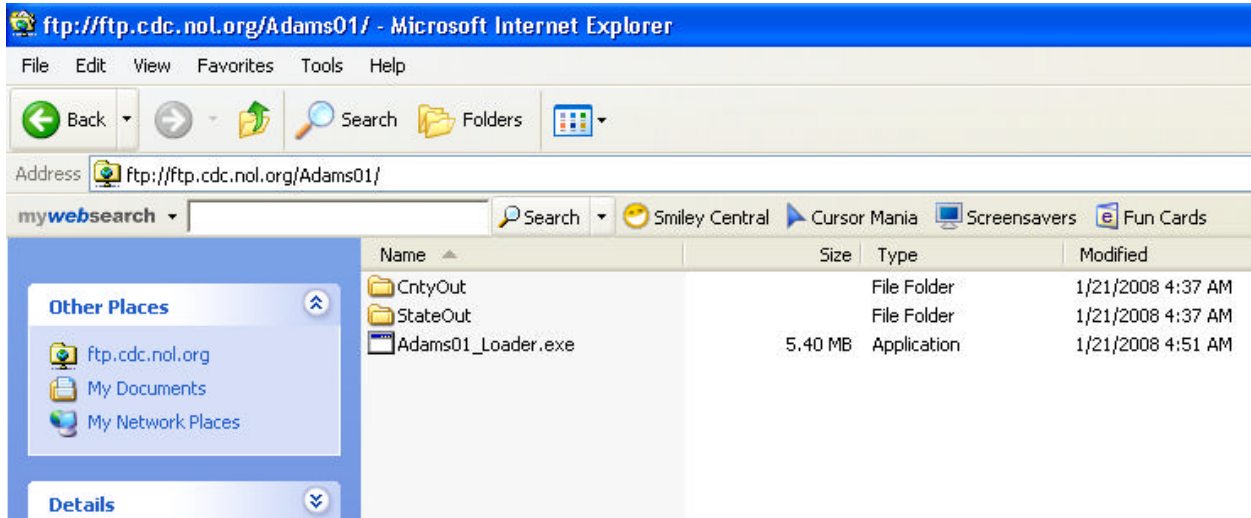
7. Windows Internet Explorer 7.0 will display the following message. Click on the ‘Page’ on the right of the screen. Next, click on ‘Open FTP Site in Windows Explorer’.



8. A new window will open. The FTP site displays all county folders. Locate your county folder and double click to open the folder.

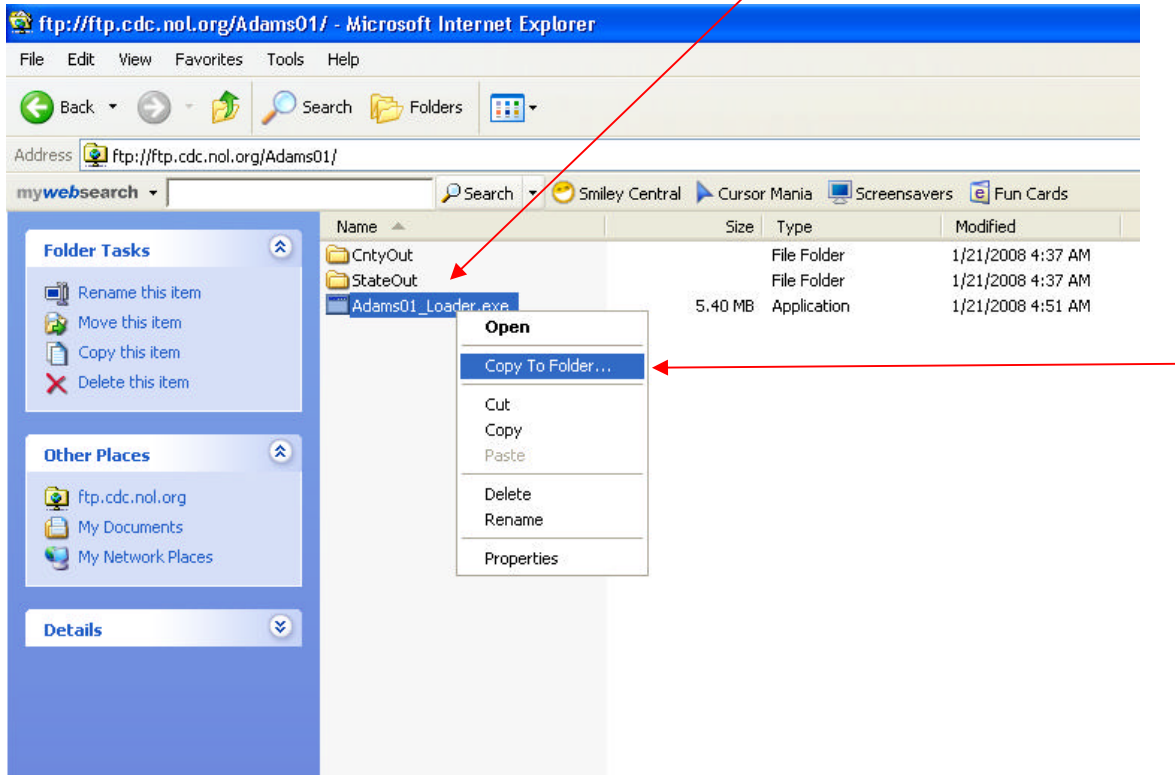


9. Locate the Assessor Assistant **Loader** file and click once to highlight the program.

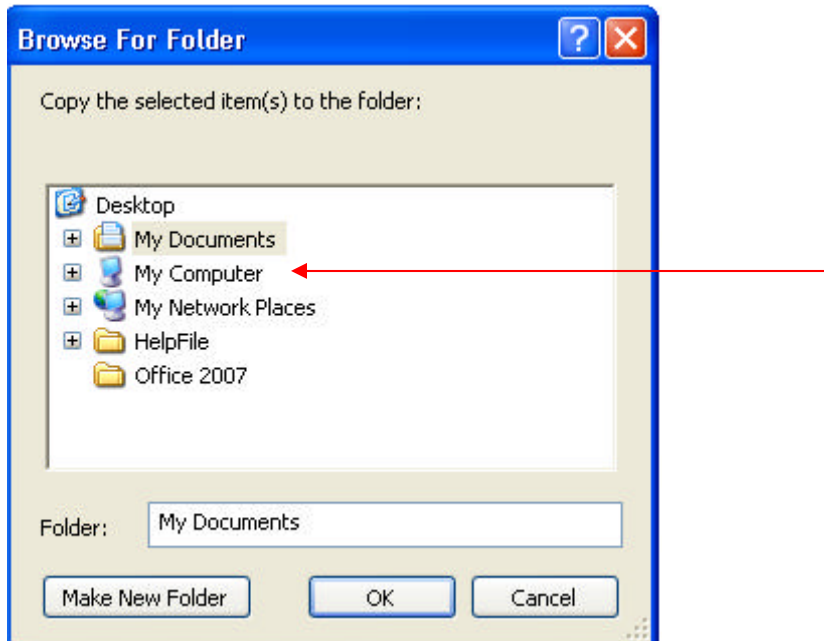


10. Right click on the CountyXX_Loader.exc. Select “Copy to Folder”....

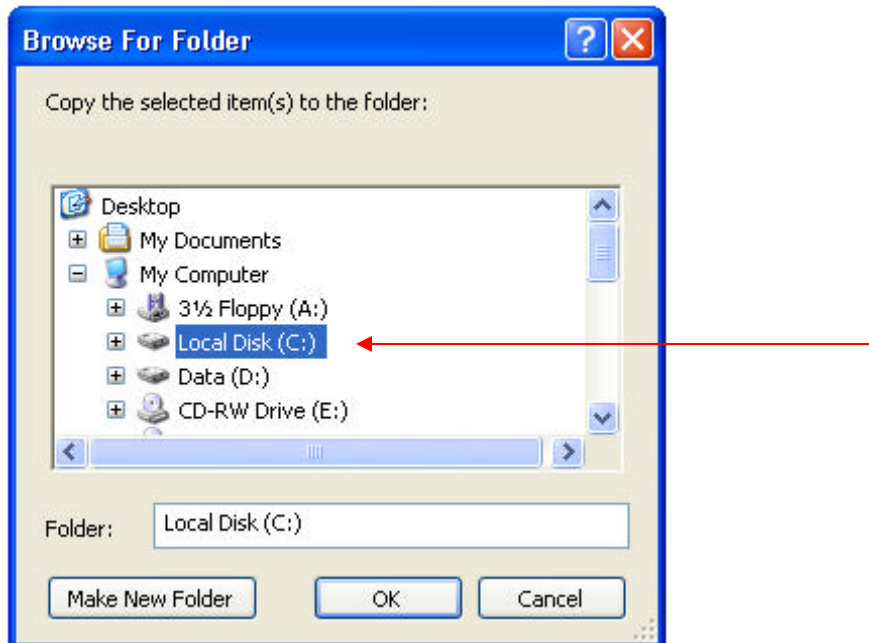
- a. If an error occurs you may need to contact your IT department or PAD to allow for this file transfer.



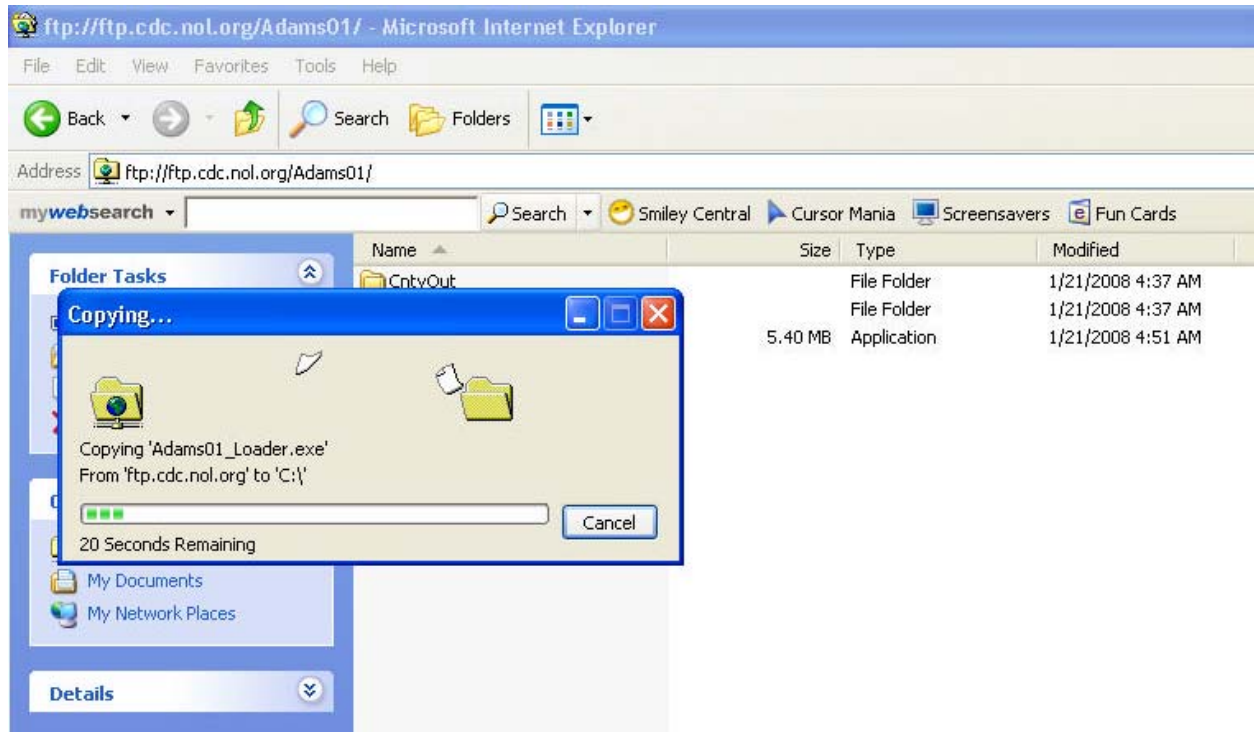
11. The following dialog box may appear different from the picture here. Double click on **'My Computer'**.



- a. Locate the Local Disk C:\drive and click **OK**.

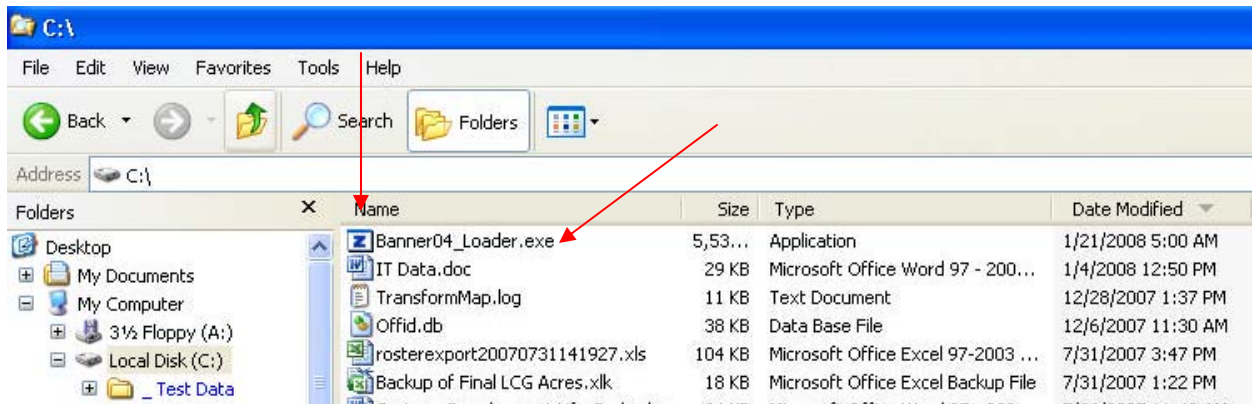


12. You will see the following dialog window processing; wait until this process is done.

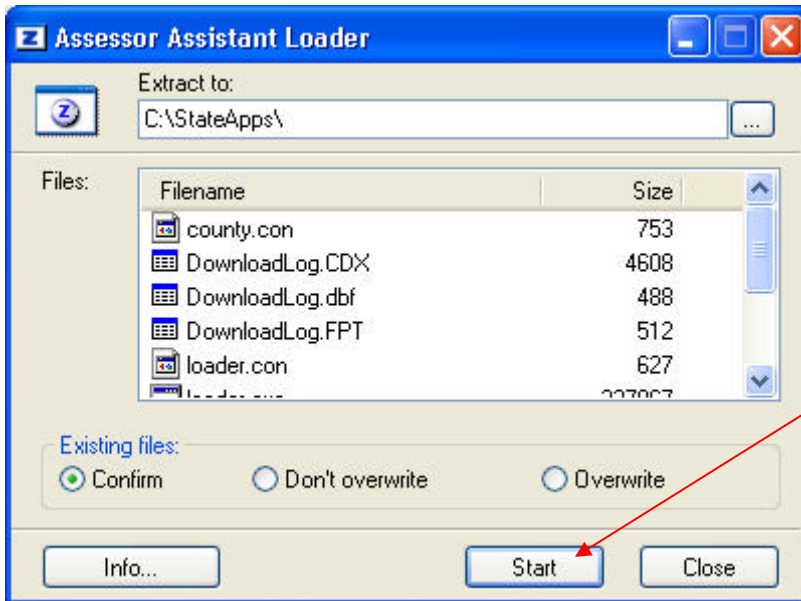


13. Next, **Right** click on your start button in the lower left corner of your computer and select Explore. From Explore locate the C:\drive. Locate the **County#_Loader.exe**. The executable will automatically create a new folder called **StateApps** in the C:drive. **Never delete this folder.**

- a. Note: You can sort by clicking on the 'Name' field or 'Date Modified' field. (Some computers will not reflect this field.)

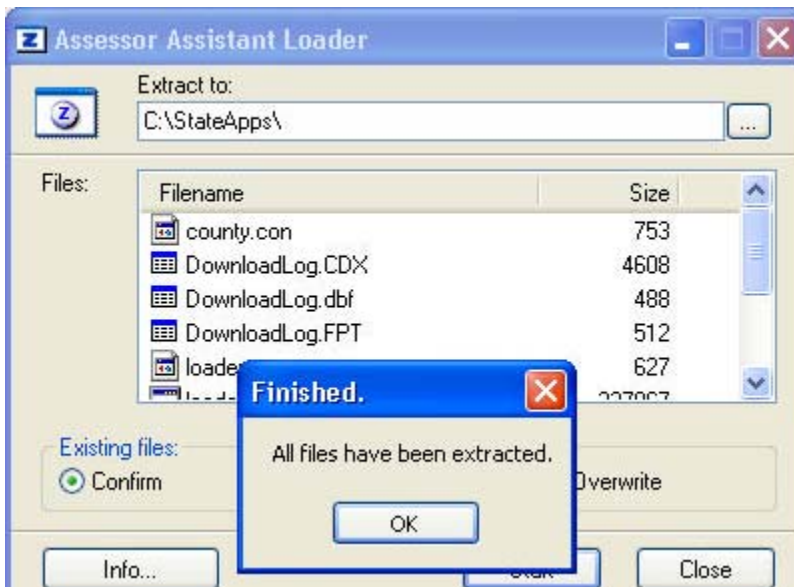


14. Double click on the **County#_Loader.exe**. The following dialog box will open. Select **Start**.

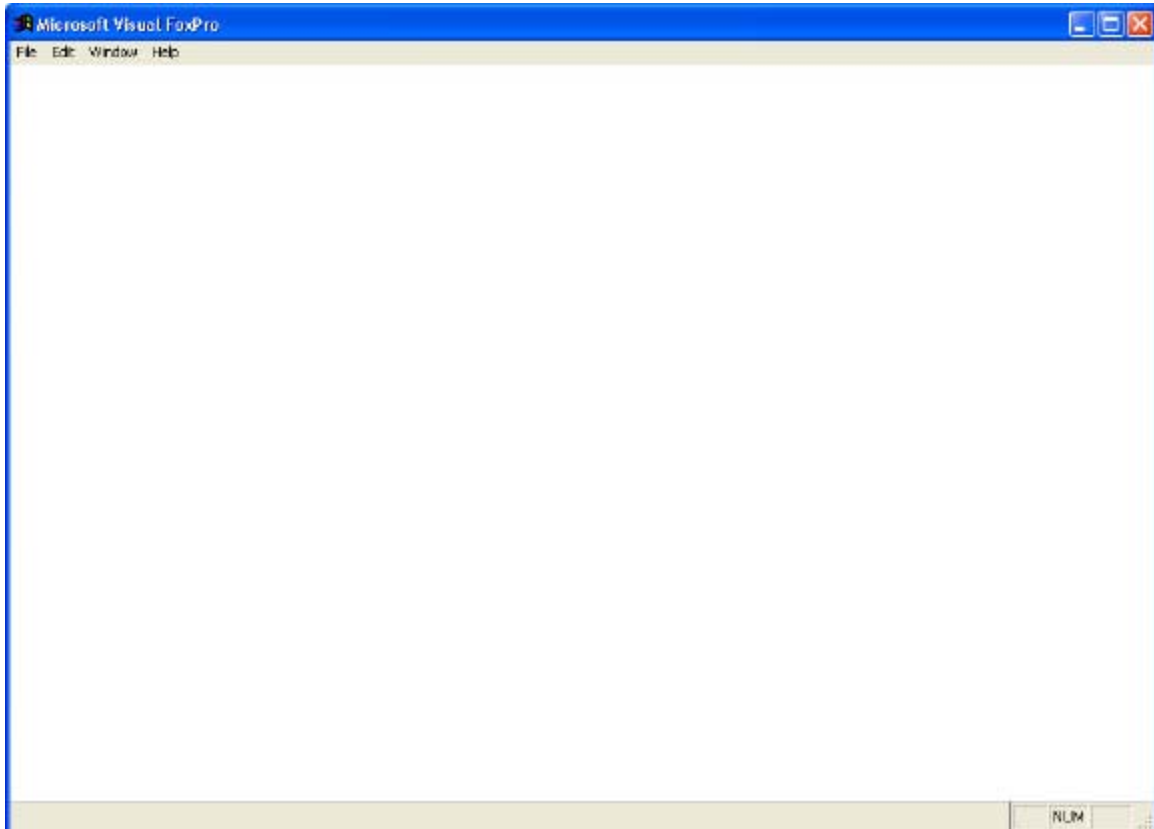


15. You will receive a confirmation that all files have been extracted. Select **OK**.

Note: This program will never have to be downloaded again.



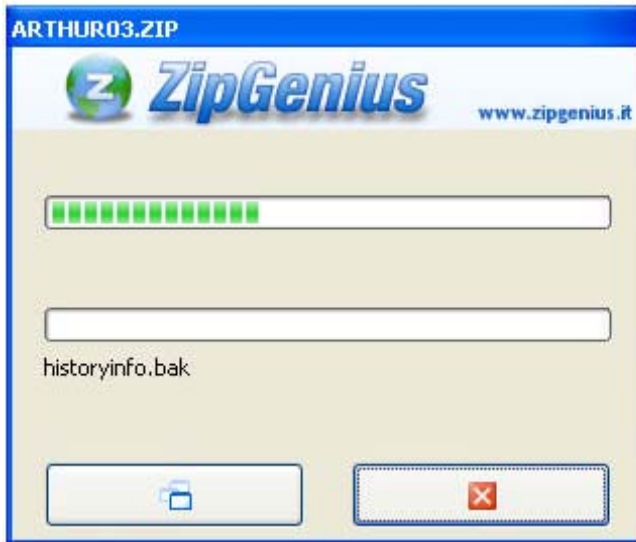
16. You will see a Microsoft Visual FoxPro splash screen. *(For the first time download the process may take up to 15-20 minutes depending upon the size of the county).*



- a. If the following error message appears click 'Unblock'.



17. Once the files start downloading the following dialog box will appear. Let the program finish running.

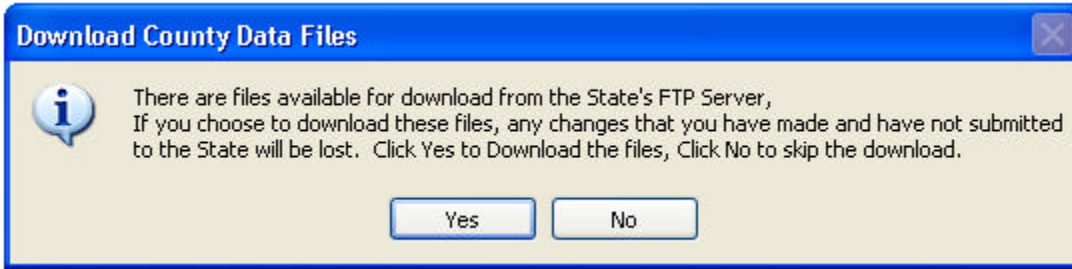


18. Once the process is done the log in screen will open.

A screenshot of a login screen for the Nebraska Department of Revenue Property Assessment Division County Assessor Assistant. The title is "Nebraska Department of Revenue Property Assessment Division County Assessor Assistant Login Screen". The form includes a "County ID" dropdown menu set to "04", a "County Name" text field with "Banner" entered, a "Name" text field, a "Password" text field with a note "(Limited to 10 characters)", and a "Last Successful Login Date" field with "/" in both positions. At the bottom are four buttons: "Log In", "Forgot Log In?", "Cancel Log In", and "Change Password Reset Question/Answer".

The next time the Assessor Assistant is opened AND if there are new files to download from the State the following message will appear.

Note: The warning message reflects records that you may be currently working on that had previously been downloaded from the State. **Select 'Yes' for the first time download.**

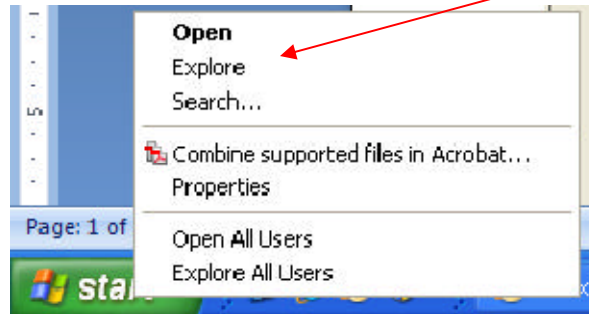


This message will be reflective of future transmissions. If you are making changes to Sales file data, NOT AVU data, and have not submitted the changed sales back to the State select No.

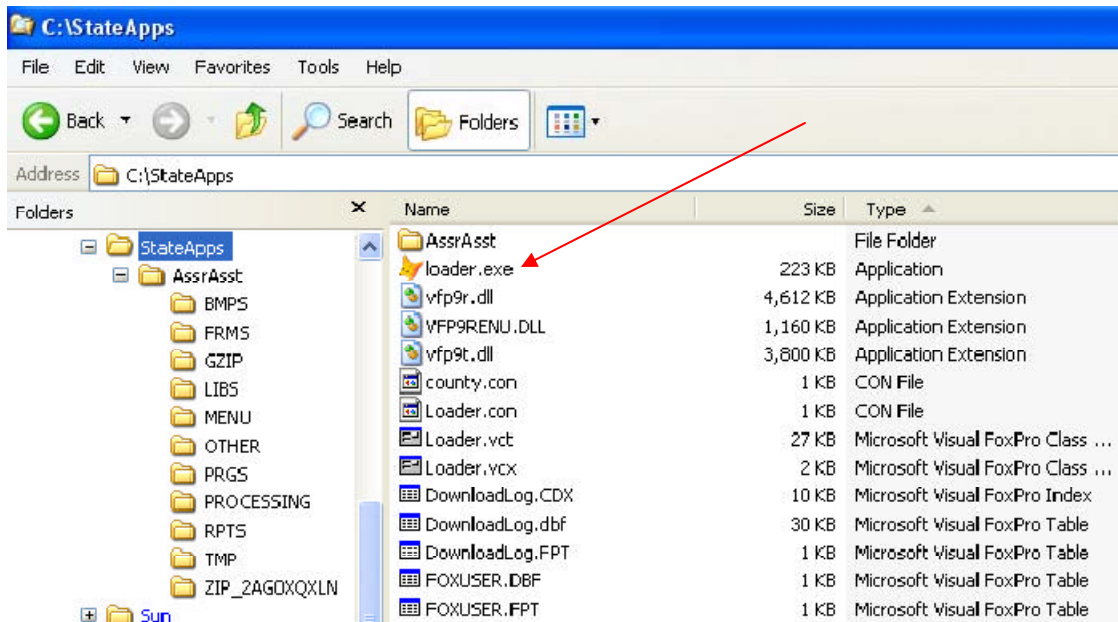
- Select **'Yes'** if you have **no pending changes** you are currently working on in the Assessor 'Locate Worksheet' tab for Sales File data.
- Select **'No'** if you **have been making changes** to Sales but have NOT submitted them back to the State.

ASSESSOR ASSISTANT LOGIN

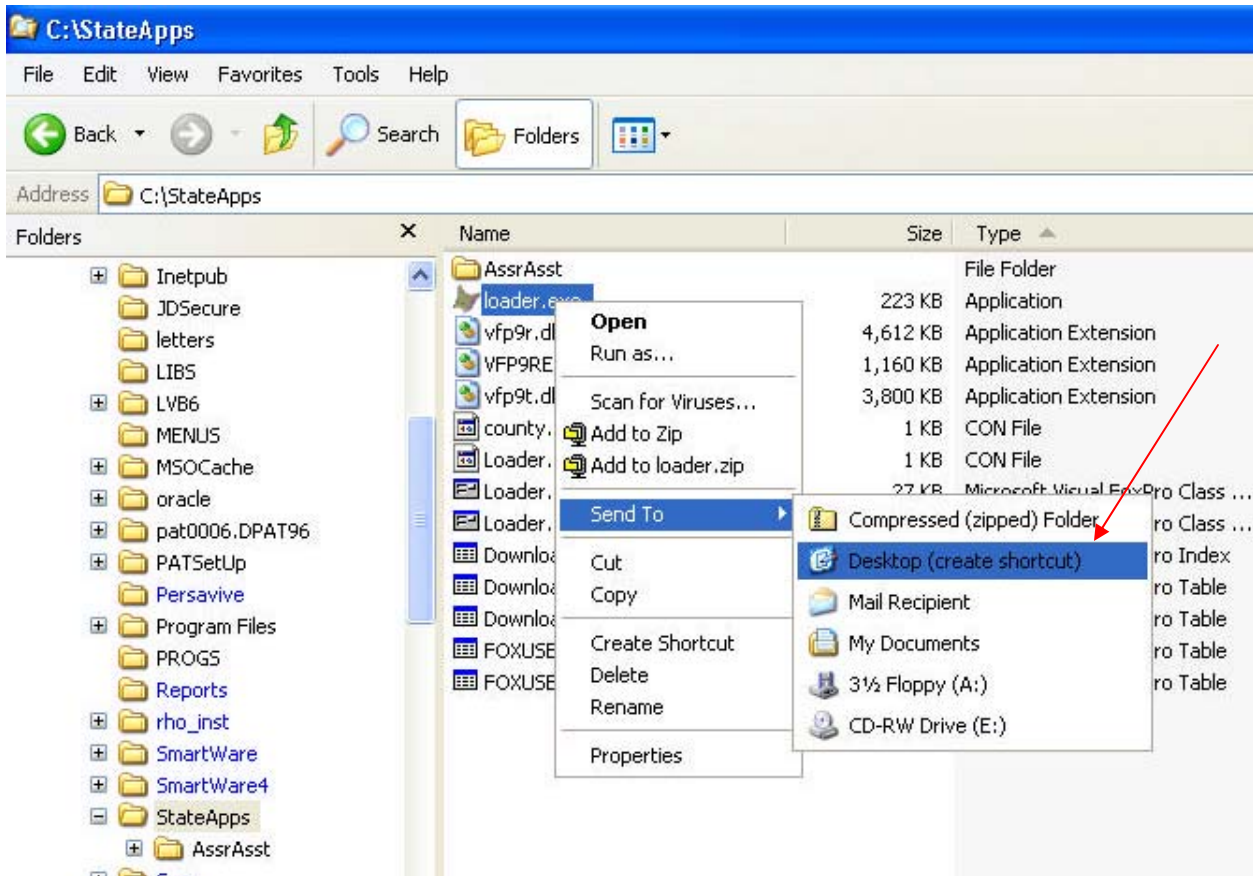
1. To create a short-cut on your desk-top. Right click on the Start button and select 'Explore'.



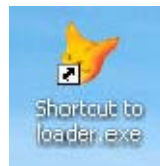
2. Locate the folder in the C:\drive named StateApps. Locate the loader.exe.



3. Right click on the loader.exe select 'Send to' then 'Desktop (create shortcut)'.



4. Double click on the AssrAsst.exe short-cut placed on your desktop.



5. The following log-in screen opens. You will need to create a new name and password.

a. Type in your name and a password and click 'Log In'.

Nebraska Department of Revenue Property Assessment Division County Assessor Assistant Login Screen

County ID: County Name:

Name:

Password: Last Successful Login Date:

(Limited to 10 characters)

6. The following security dialog box opens. Select 'OK'.



7. Type in a question and answer that is easy to remember. Click on 'Save Question/Answer'.
 - a. Note: You must remember the answer if you forget your password.

Nebraska Department of Revenue Property Assessment Division County Assessor Assistant Login Screen

County ID: County Name:

Name:

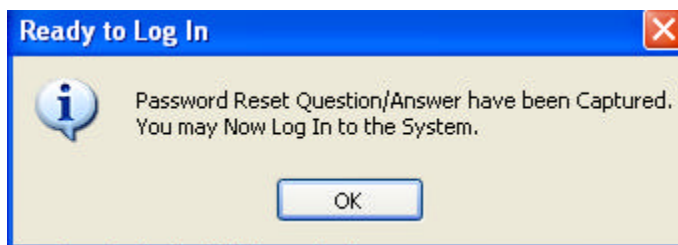
Password: Last Successful Login Date:

(Limited to 10 characters)

Question to be Asked in Order to Reset Password
(Question is limited to 150 characters)

Answer to Question (Answer Limited to 50 characters)

- The following dialog box will appear. Click 'OK' then click on 'Log In'.



- If the password is forgot. Click on 'Forgot Log in' to review 'Question to be Asked in Order to Reset Password'. (The question will be automatically displayed) Type in the answer and click on 'Verify Answer/Rest Password'.

Nebraska Department of Revenue Property Assessment Division County Assessor Assistant Login Screen

County ID: 04 County Name: Banner

Name: Gina Marsters

Password: (Limited to 10 characters)

Last Successful Login Date: 01/28/2008

Question to be Asked in Order to Reset Password
(Question is limited to 150 characters)

Answer to Question (Answer Limited to 50 characters)

10. The following dialog box will appear. You may now reset the password and login.
 - a. Note: If any tabs are grayed out then opening the program exit out of the application, type the same password that was entered, and log back in.



WORKING IN THE ASSESSOR ASSISTANT

1. **The Menus** - The following list is an outline of the menus that will be utilized in the program. The only drop down menus that are available is **File, Assessor, State, and Reports**.
 - a) **The File menu:**
 - i) Exit Only



2. Assessor menu:

- a) *Assessed Value Change – Update for the AVU and Zip and Submit values back to State*
- b) *Locate Worksheet – Review and update Sales from State Sales File*
- c) *Submit Data to State – Submit changes back to State from changes made to sales from the State Sales file*

Note: This tab is only available May through January.

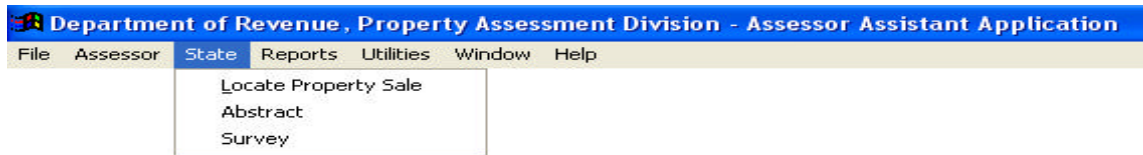


3. State menu: View Only

- a) *Locate Property Sale – Locate sales from State Sales file. (Same as Locate Worksheet with “View” only rights.)*

b) *Abstract Review – View previously submitted Abstract to State.*

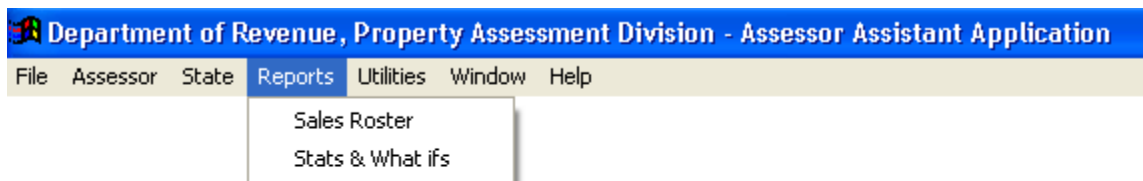
c) *Survey Review – View Survey information.*



4. Reports menu:

a) *Sales Rosters – Run or Print Rosters*

b) *Stats & What ifs- Run Statistical Reports and What If's*



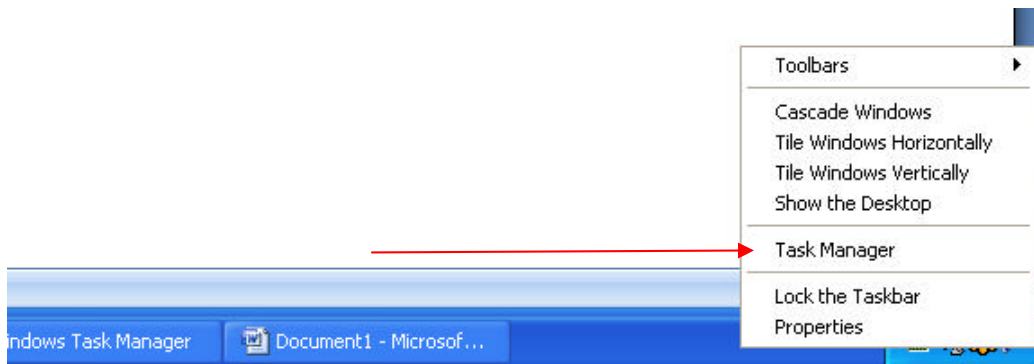
MANUALLY SHUTTING DOWN THE ASSESSOR ASSISTANT

If you encounter an error and you cannot exit out of the Assessor Assistant, follow these instructions then contact Gina Masters at PAD.

1. Right click in the blue area on the computer screen. (Not on your desktop)

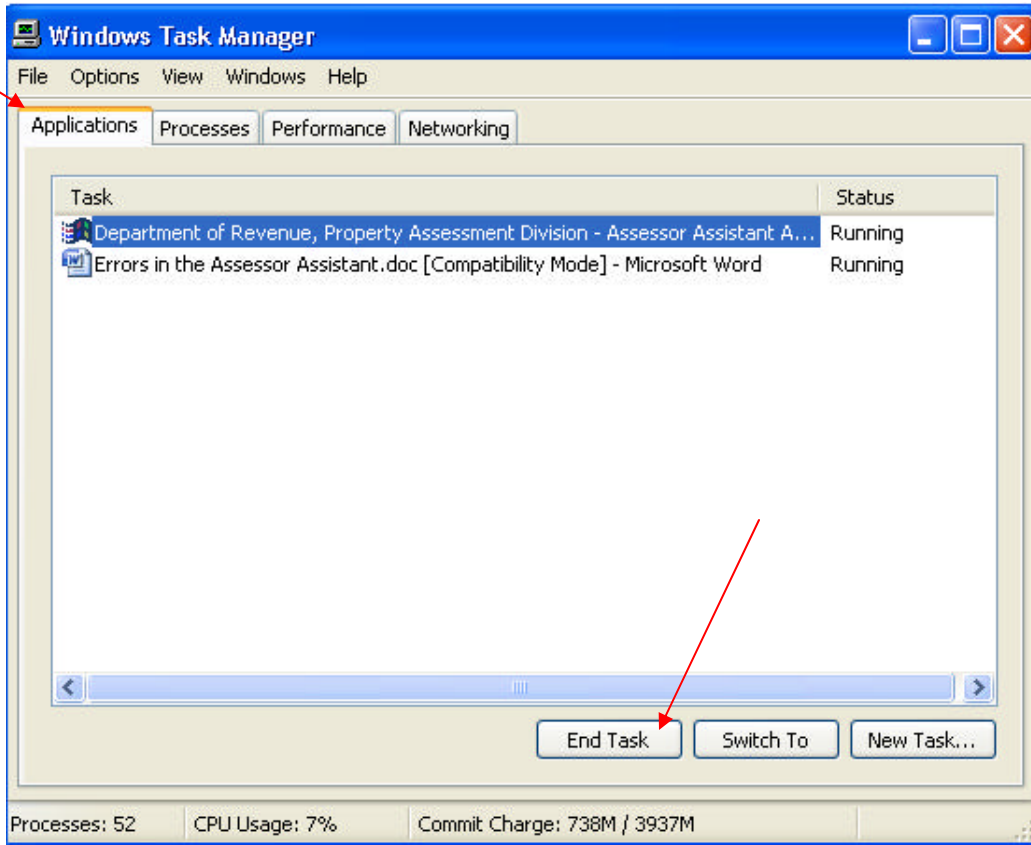


2. The following dialog box will appear. Select the **'Task Manager'**.



3. If the 'Applications' tab is not selected, select **'Applications'**. The Status message should indicate the program is 'running'.

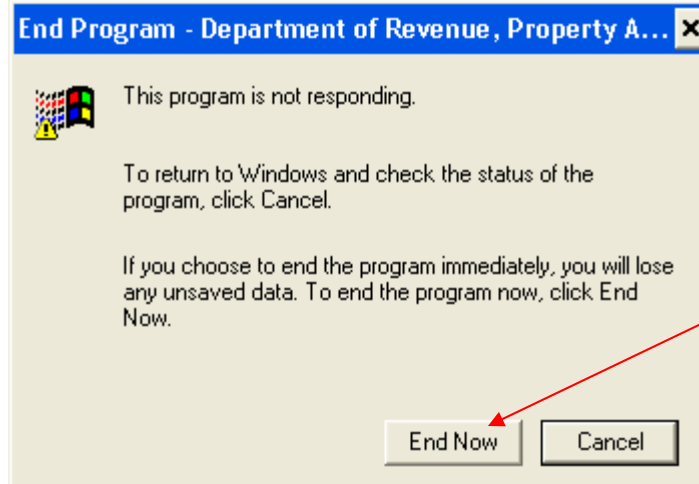
Highlight the **'Department of Revenue, Property Assessment Division-Assessor Assistant'**. Select **'End Task'**.



4. The following message will appear in the Assessor Assistant application. Select **'OK'**.



Wait 10 seconds; if the following dialog box does not appear repeat step 4. The following dialog box should appear. Select **'End Now'**.



- a. Email Systems Analyst at PAD, Gina Marsters, with the details of the issue. Usually, you can re-open the program and continue working.

HISTORY

Neb. Rev. Stat. Section 77-1327(1) provides that "[I]t is the intent of the Legislature that accurate and comprehensive information be made accessible to the taxpayer in order to ensure the quality and uniformity of assessment practices on both intercounty and intracounty valuations."

Subsection (3) specifically allows the Property Tax Administrator to "require assessors and other local officers to report to him or her data on taxable valuations and other features of the property tax for such periods and in such form and content as the Property Tax Administrator shall require."

Pursuant to Section 77-1377, the Property Tax Administrator shall create a statewide file on real estate sales to compile data and information regarding hard-to-assess property, including situations in which a local property may have few available comparable sales.

The Property Tax Administrator makes the file available through the Field Liaison to county assessors and county clerks performing the duties of county assessors.

The sales file maintained by the Property Assessment Division is used for several purposes, such as:

- ◆ Determining the level of value and quality of assessment of real property in Nebraska.
- ◆ Providing statistical and narrative reports to the Tax Equalization and Review Commission.
- ◆ Determining adjusted valuation for certification to the Department of Education for state aid to education.
- ◆ Developing assessment strategies by County Assessors.

REFERENCE MATERIALS

Nebraska Statutes 77-1327, 77-1361, 77-1371, and 77-1377.

Regulations Chapter 12 - Sales File Regulations.

Measurement Policy #502

Directives 03-3, 05-1, 05-06, 05-07, 05-08, 08-3, 08-5, 09-2, and 10-2

OVERALL PROCESS

DATA COLLECTION

The county assessor shall send the Tax Commissioner all Forms 521 and supplemental information on a timely basis. All transactions of real property for which the Form 521 is filed shall be available for development of a sales file by the Property Tax Administrator.

The Property Tax Administrator shall develop a sales database. All transactions with stated consideration of more than one hundred dollars or upon which more than two dollars and twenty-five cents in documentary stamp taxes are paid shall be considered sales. All sales shall be deemed arm's length transactions unless determined otherwise under professionally accepted mass appraisal techniques.

The county assessor on a supplemental sales worksheet shall indicate as to whether the sale is qualified or is non-qualified for inclusion sales file.

The Property Tax Administrator may verify sales to determine the usability of the transaction in measuring the level of value and quality of assessment. The Division shall not overturn a determination made by a county assessor regarding the qualification of a sale unless the division verifies the sale and determines through the verification process that the determination made by the county assessor is incorrect.

On or before the second Monday in September of each year, all data for the sales file for the current study period ending on June 30 will be captured by the Division. Information from the sales file shall be available from the Division at any time during the year.

VERIFICATION PROCESS

The Property Tax Administrator shall make available a "sales roster" of the total database to the county assessor for a review of the accuracy of the information. Sales rosters are available for from the Division any time during the year in electronic format. Upon request they can also be produced in a PDF format, or a printed copy.

The county assessor shall review the sales roster for any errors in information. The county assessor shall update the files electronically to the Division and provide corrections in a manner required by the Property Tax Administrator.

QUALIFICATION REVIEW

The county assessor may protest the inclusion or exclusion of a sale, or the adjustment or failure to make an adjustment to a sale.

The Tax Commissioner shall review any protests of the sales file filed by a county assessor and

issue a written ruling on the protest.

The burden of proof to alter the contents of the qualified sales roster after the verification process shall be on the assessor filing the protest to provide evidence to the Tax Commissioner to show, by more than a mere difference of opinion, that the property should be treated in the manner advocated by the assessor who filed the protest.

A county assessor that filed a protest with the Tax Commissioner may appeal the ruling of the Tax Commissioner to the Tax Equalization and Review Commission.

ANALYSIS

The Property Tax Administrator shall review the assessor's sales file review process. Review the sales data provided by the county assessor to ensure that the sales reporting and processing procedures are being followed uniformly. The review shall include both qualified and non-qualified sales.

The Property Tax Administrator shall calculate the level of assessment and other statistical indicators of the quality of assessment, such as the coefficient of dispersion and price-related differential, of all of a class or subclass of property and provide statistical reports based upon data in the sales file as required by the measurement standards issued annually by the Property Tax Administrator.

CURRENT DATA AVAILABLE IN SALES FILE

Agricultural Land **Time frame: 3 years of data.

Commercial **Time frame: 3 years of data.

Residential **Time frame: 2 years of data.

**from July 1 to June 30th for the years ending June 30 of the year prior to the issuance of the Reports & Opinion.

County Assessor may request in writing to the Property Tax Administrator that a different study period be used. Justification for the adjustment must be provided.



STANDARDS FOR MEASUREMENT AND ANALYSIS OF CLASSES AND SUBCLASSES OF REAL PROPERTY

PURPOSE

This policy provides standard procedures to be used in determining the level of value and the quality of assessment for all classes of real property in each county. For purposes of this policy, class shall mean class or subclass of real property.

ANALYSIS

Each of the classes of real property has a statutorily defined acceptable range for the level of value. The acceptable ranges are: (a) for agricultural land and horticultural land, sixty-nine to seventy-five percent of actual value; (b) for agricultural and horticultural land receiving special valuation, sixty-nine to seventy-five percent of special valuation; and (c) for all other real property, ninety-two to one hundred percent of actual value.

I. Adequacy and Representativeness

All classes of real property shall be analyzed for all relevant information which, at a minimum, includes the following, in no particular order:

A. Adequacy of the Sample Size

A sample is the set of qualified sales within a particular class of real property. To determine whether the sample size is sufficient to evaluate the class of real property, measures of reliability may be used, such as the coefficient of dispersion or the width of the confidence interval, to determine the confidence that can be placed on the sample size. If the confidence interval is sufficiently narrow, and the sample has been determined to be proportionate, the sample is considered to be adequate. If, however, the confidence interval is too wide, the assessor must either accept less precision or enlarge the sample, if possible¹.

Expanding an insufficient sample in agricultural land can be accomplished by including previously rejected sales, agricultural land sales that are minimally improved, or comparable sales from surrounding areas. In order to make an accurate level of value determination, every attempt must be made to add comparable agricultural land sales in areas that are determined to be insufficient.

¹ Standard on Ratio Studies, International Association of Assessing Officers, July 2010 Section 6.2

In determining which agricultural sales are minimally improved, the analysis will include:

1. Determining whether the assessed value of the non productive land and improvements of the sale are less than 5% or less of the total selling price; and
2. Determine whether these sales contain evidence that the improvements added no contributory value to the selling price;

If the agricultural record indicates that less than 5% of the total selling price is in a non-production category (farm site, home site value, home and farm buildings), and the sale was considered to be uninfluenced by non-production value, the ratio will be calculated from the assessed value of the production land divided by the total selling price.

Sales in which the contributory value of the non-production land and improvements is determined through verification with parties familiar with the sale will be adjusted by subtracting the contributory value from the selling price or the sale will be excluded.

B. Representativeness of the Sample

A representative sample is a group of sales from a larger population of parcels, such that statistics calculated from the sample can be expected to reflect the characteristics of the population being studied. Since accuracy of statistics as estimators of the population depends on the representativeness of the sample, the following analysis will be done to determine representativeness:

1. Interview the assessor to determine if, in the assessor's opinion:
 - a. the sales are representative of the population; and
 - b. that the state sales file information is an accurate reflection of the data on the property record card.

Then gather all other necessary data and facts the assessor provides related to the strata;

2. Determine if the class of real property represents a valuation grouping, which is a group of parcels with similar characteristics that affect value.

Then analyze the characteristics of the sales and the population to determine if the characteristics are similar and proportionate; and

3. Determine representativeness of the agricultural class of property, by comparing population information to the sale information contained in the state sales file. A standard means of comparing the sales file to the entire county is based on land use

and time of sale. The sales within the study period must be taken into account to ensure the ratio study statistics create an equalized level of value.

If, after all information has been analyzed, and a determination has been made that the sample is adequate and representative, further analysis will be necessary to determine the level of value.

If, after all information has been analyzed, and a determination has been made that the sample is not adequate or representative, then the statutory level (75% for agricultural or horticultural land, and 100% for all other real property) will be considered to have been met for that class of real property.

II. Determine Level of Value

The three measures of central tendency for the class of real property shall be evaluated to begin the determination of the level of value.

Along with evaluating the calculated median ratio, the following studies may also be conducted to test the validity of the calculated median ratio, or to assist in supporting an alternate level of value:

- A. Investigate outlier ratios, effect on the measures of central tendency, and the qualitative statistics. If outlier ratios tend to be concentrated in certain areas or other subsets of the sample, they can point directly to systematic errors in the appraisal process and should be stratified and reanalyzed if they are sufficiently representative.² If ratios of low-dollar sales strongly influence the sales sample, the low-dollar sales shall be analyzed.
- B. Review the current and previous years reported assessment actions of the county for the class of real property in question. Also review the level of value for the subject class of real property for previous years, to compare the relationship between the reported assessment actions and the historical level of value to identify possible trends in assessment or to assist in the identification of a point estimate of the level of value.

Existing classes of property in which a level of value cannot be determined to a reasonable degree of certainty through this analysis shall be presumed to be in compliance with the statutorily required level of value (75% for agricultural or horticultural land, and 100% for all other real property) when generally accepted mass appraisal techniques are employed by the county. Counties with assessment practices in

² Standard on Ratio Studies, International Association of Assessing Officers, 2010 Section B.5

conflict with professionally accepted mass appraisal techniques shall be further examined using tests such as a trended ratio analysis of the subject class. Such occurrences may also initiate an examination by the Property Tax Administrator.

III. Determine and Test Adjustment Factor

If the results from the comprehensive analysis indicate, to a reasonable degree of certainty, that the sample is representative of the population and that the determined level of value is not within the statutorily acceptable range, then the Property Tax Administrator may recommend an appropriate non-binding adjustment.

The factor recommended for adjustment shall be based on all information available and shall target the midpoint of the acceptable range of the class of property.

Once the outcome of the analysis is determined, the county assessor will be notified of any non-binding recommendations for adjustment that are being made to the Tax Equalization and Review Commission.

APPROVED:



Dennis W. Donner
Measurement Manager
Property Assessment Division

ASSESSOR LOCATIONS

After creating a new assessor location for your county the State will need to be notified to update the State sales file. Please contact you field liaison to provide the new assessor location.

If you have created a new location and have not notified the State those sales will not appear on the rosters or be included in the statistical reports.

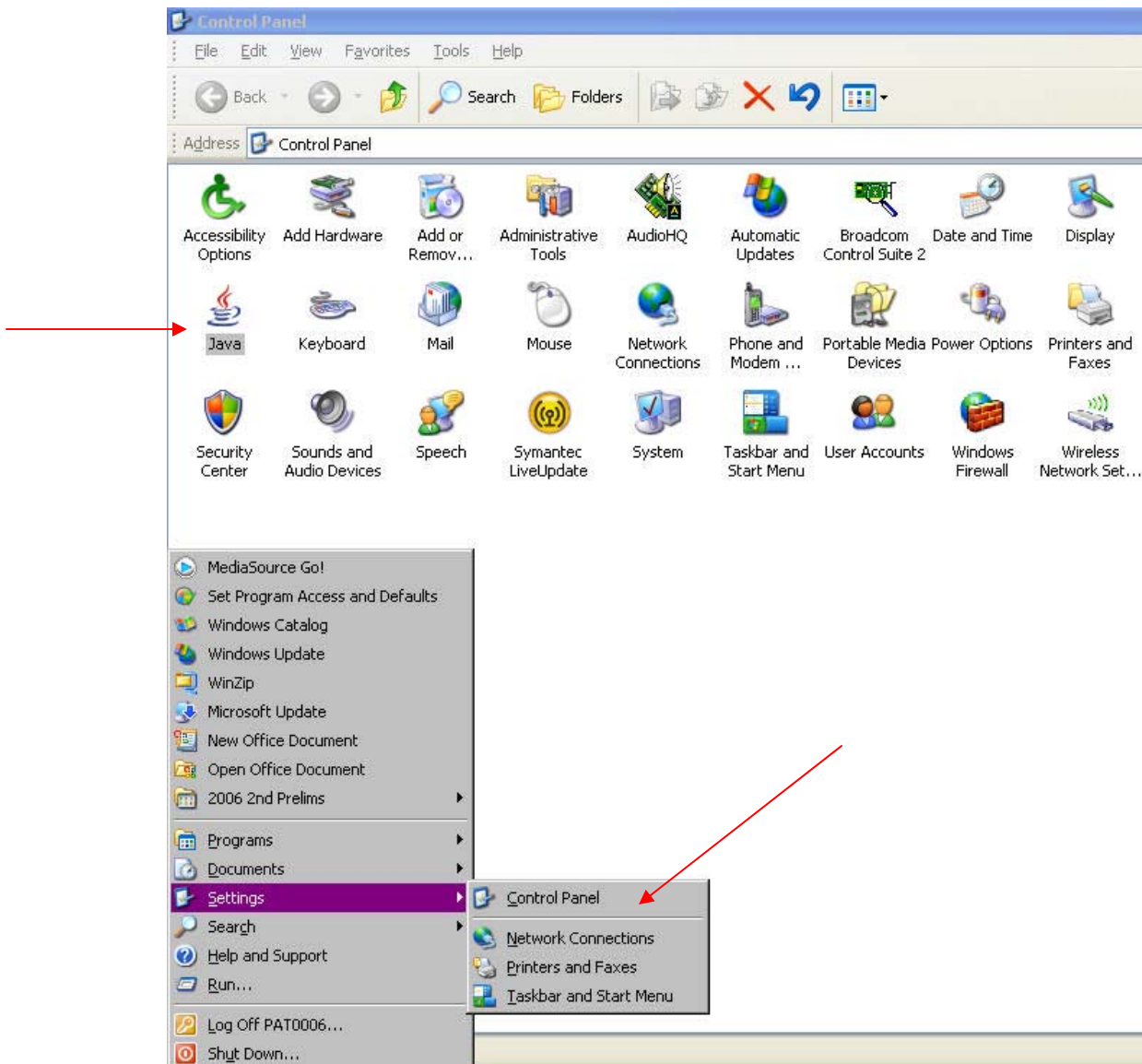
Please contact your field liaison for questions.

VALUATION GROUPINGS-STATE SALES FILE

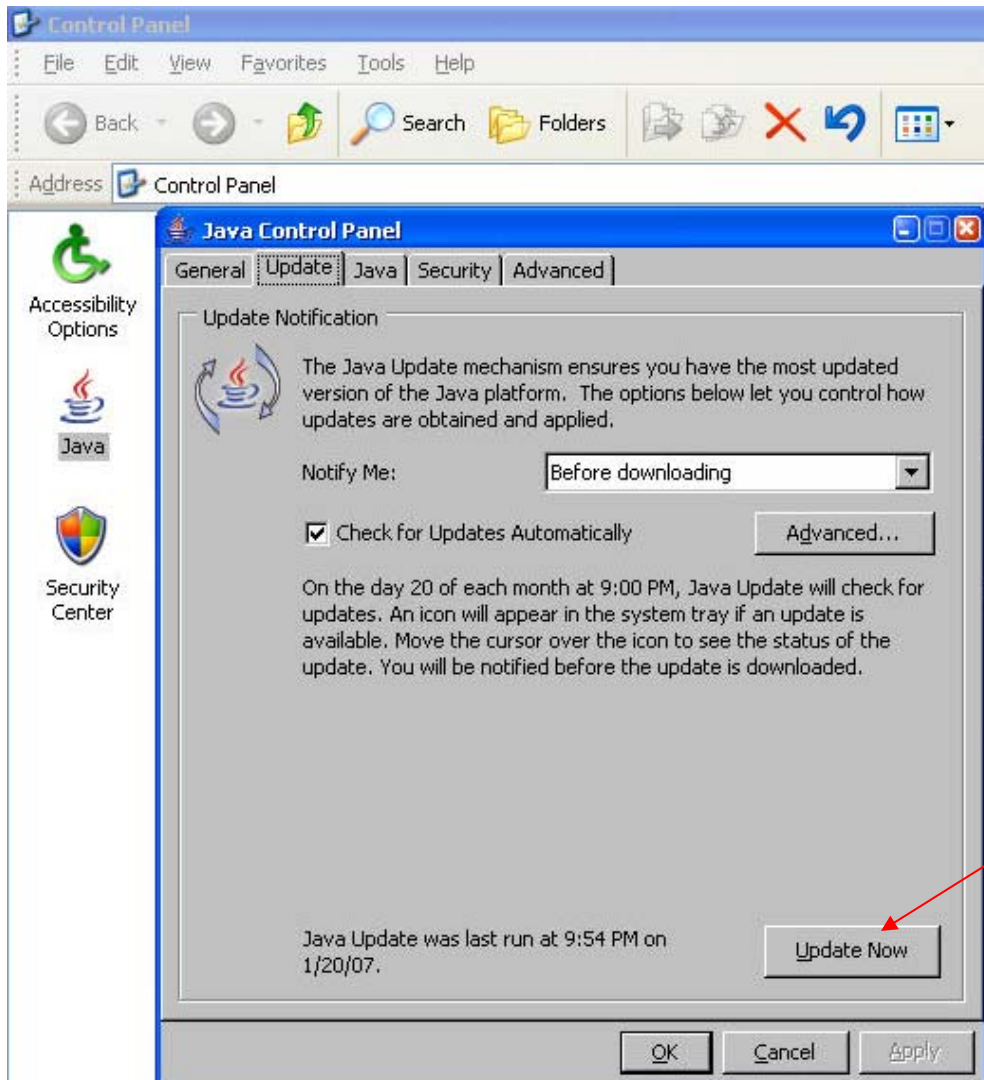
A county assessor will determine the valuation groupings within their county. Once those have been determined, the county assessor will inform their field liaison. The Division's field liaison will update the state sales file creating the valuation groupings per the county assessor's request.

JAVA UPDATE

1. In order for the State to remote into your desktop for assistance; there must be a current version of Java on the machine.
2. To check for the most current version of Java click on Start, Settings, and Control Panel.



3. Locate the Java icon and open the program. Click on the Update tab. Make sure the 'Check of Updates Automatically' is checked. Next, click on the tab 'Update now'. If an update is required follow the prompts for updates.



OCCUPANCY REFERENCE

Alphabetical Occupancy List

The following list contains the occupancies available in Commercial Estimator in alphabetical order by occupancy name.

600	Administration Building	309	Church
300	Apartment (High Rise)	308	Church with Sunday School
989	Apartment (High Rise), Interior Space	310	City Club
596	Apartment (High Rise), Shell	598	Classroom, Relocatable
573	Arcade	444	Clinic, Dental
301	Armory	311	Clubhouse
589	Assisted Living, Multiple Residence (Low Rise)	441	Cocktail Lounge
576	Atrium	447	Cold Storage Facility
302	Auditorium	448	Cold Storage, Farm
455	Auto Dealership, Complete	555	Commercial Utility, Arch-Rib, Quonset
303	Automobile Showroom	471	Commercial Utility Building, Light
410	Automotive Center	477	Commodity Storage, Farm Utility
563	Bag Fertilizer Storage	493	Commodity Storage, Flathouse
304	Bank	562	Commodity Storage Shed, Farm
443	Bank, Central	514	Community Center
578	Bank, Mini	491	Community Service Building, Government
442	Bar/Tavern	413	Community Shopping Center
384	Barber Shop	991	Community Shopping Center, Interior Space
305	Barn	461	Community Shopping Center, Shell
561	Barn, Feeder	497	Computer Center
398	Barn, Fruit Packing	313	Convalescent Hospital
396	Barn, Hog	419	Convenience Market
397	Barn, Sheep	531	Convenience Store, Mini-Mart
467	Boat Storage Building	482	Convention Center
466	Boat Storage Shed	524	Corn Crib Building
306	Bowling Alley	314	Country Club
498	Broadcast Facility	315	Creamery
420	Bulk Fertilizer Storage	316	Dairy
556	Bulk Oil Storage	317	Dairy Sales Building
394	Cabin, Transient Labor	426	Day Care Center
530	Cafeteria	564	Dehydrator Building
852	<i>Campground *</i>	444	Dental Office/Clinic
515	Casino		

318	Department Store	526	Garage, Service Shed
575	Dining Atrium	326	Garage, Storage
319	Discount Store	523	Golf Cart Storage Building
458	Discount Store, Warehouse	100	<i>Golf Course (complete)</i>
320	Dispensary	491	Government Community Service Building
407	Distribution Warehouse	327	Governmental Building
321	Dormitory	841	<i>Grain Elevator *</i>
393	Dormitory, Labor	493	Grain Storage, Flathouse
499	Dry Cleaners/Laundry	421	Grain Storage, Utility
480	Environmental Vegetable Building	521	Greenhouse, Hoop, Arch-rib
472	Equipment Shed	518	Greenhouse Lath Shade House
470	Equipment (Shop) Building	520	Greenhouse, Modified Hoop
588	Extended Stay Motel	519	Greenhouse Shade Shelter
448	Farm Cold Storage	522	Greenhouse, Straight Wall
562	Farm Commodity Storage Shed	424	Group Care Home
558	Farm Implement Arch-Rib, Quonset	417	Handball-Racquetball Club
476	Farm Implement Building	329	Hangar, Maintenance and Office
478	Farm Implement Shed	328	Hangar, Storage
566	Farm Sun Shade Shelter	409	Hangar, T
557	Farm Utility Arch-Rib, Quonset	418	Health Club
477	Farm Utility Building	525	High Rise Mini Warehouse
565	Farm Utility Shelter	396	Hog Barn
479	Farm Utility Storage Shed	430	Hog Shed
349	Fast Food Restaurant	429	Hog Shed, Modified
899	<i>Feeder Barn *</i>	330	Home For The Elderly
561	Feeder Barn	521	Hoop Greenhouse, Arch-rib
516	Fellowship Hall	520	Hoop Greenhouse, Modified
563	Fertilizer Storage, Bag	428	Horse Arena
420	Fertilizer Storage, Bulk	331	Hospital
486	Field Houses	381	Hospital, Veterinary
322	Fire Station (Staffed)	313	Hospital, Convalescent
427	Fire Station (Volunteer)	594	Hotel, Full Service
483	Fitness Center	595	Hotel, Limited Service
493	Flathouse	416	Indoor Tennis Club
532	Florist Shop	994	Industrial Building, Interior Space
533	Food Store, Warehouse	454	Industrial Building, Shell
517	Foyer/Narthex	392	Industrial Engineering Building
323	Fraternal Building	453	Industrial Flex Building
324	Fraternity House	495	Industrial Heavy Manufacturing
469	Freestall Barn	494	Industrial Light Manufacturing
398	Fruit Packing Barn	989	Interior Space, Apartment (High Rise)
594	Full Service Hotel	991	Interior Space, Community Shopping Center
423	Garage, Mini-Lube		
527	Garage, Municipal Service		
528	Garage, Service Repair		

994	Interior Space, Industrial Building	459	Mixed Retail with Residential Units
987	Interior Space, Multiple Residence (Low Rise)	851	<i>Mobile Home Park *</i>
990	Interior Space, Neighborhood Shopping Center	429	Modified Hog Shed
993	Interior Space, Office Building	520	Modified Hoop Greenhouse
992	Interior Space, Regional Shopping Center	342	Mortuary
335	Jail, Correctional Facility	343	Motel
489	Jail, Police Station	588	Motel, Extended Stay
490	Kennel	544	Motel, Office-Apartment
496	Laboratory	542	Motel Room, 1 Story, Double Row
393	Labor Dormitory	543	Motel Room, 1 Story, Single Row
518	Lath Shade House (Greenhouse)	540	Motel Room, 2 Story, Double Row
336	Laundromat	541	Motel Room, 2 Story, Single Row
499	Laundry/Dry Cleaners	352	Multiple Residence (Low Rise)
560	Lean-To	987	Multiple Residence (Low Rise), Interior Space
337	Library, Public	587	Multiple Residence (Low Rise), Shell
555	Light Commercial Arch-Rib, Quonset	589	Multiple Residence, Assisted Living (Low Rise)
471	Light Commercial Utility Building	451	Multiple Residence, Senior Citizen (Low Rise)
537	Lodge	459	Multiple Residential Units Mixed with Retail
338	Loft	527	Municipal Service Garage
390	Lumber Storage Building, Vertical	481	Museum
339	Lumber Storage Shed, Horizontal	517	Narthex/Foyer
583	Mail Processing Facility	485	Natatorium
581	Main Post Office	412	Neighborhood Shopping Center
340	Market	990	Neighborhood Shopping Center, Interior Space
419	Market, Convenience	460	Neighborhood Shopping Center, Shell
533	Market, Food Warehouse	544	Office-Apartment (Motel)
586	Market, Roadside	344	Office Building
446	Market, Super	993	Office Building, Interior Space
473	Material Shelter	492	Office Building, Shell
391	Material Storage Building	444	Office, Dental
468	Material Storage Shed	341	Office, Medical
585	Mechanical Penthouse	599	Office, Relocatable
341	Medical Office	554	Office Shed
584	Mega Warehouse	597	Office Units Mixed with Retail
440	Milkhouse	556	Oil Storage, Bulk
578	Mini Bank	431	Outpatient (Surgical) Center
423	Mini-Lube Garage	577	Parking Levels
531	Mini-Mart Convenience Store	345	Parking Structure
386	Mini Warehouse		
525	Mini Warehouse, High Rise		
597	Mixed Retail with Office Units		

388	Parking Structure, Underground	562	Shed, Farm Commodity Storage
571	Passenger Terminal	478	Shed, Farm Implement
585	Penthouse, Mechanical	479	Shed, Farm Utility Storage
346	Post Office	561	Shed, Feeder Barn
581	Post Office, Main	430	Shed, Hog
582	Post Office, Branch	339	Shed, Lumber Storage, Horizontal
395	Potato Storage	468	Shed, Material Storage
570	Poultry House - Cage, One Story, Elevated	429	Shed, Modified Hog
474	Poultry House - Cage Operation, One Story	526	Shed, Service Garage
569	Poultry House - Cage, Three Story	554	Shed Office Structure
567	Poultry House - Cage, Two Story	596	Shell, Apartment (High Rise)
568	Poultry House - Cage, Two Story, Elevated	461	Shell, Community Shopping Center
475	Poultry House - Floor Operation	454	Shell, Industrial Building
583	Processing Facility, Mail	587	Shell, Multiple Residence (Low Rise)
834	<i>Quarry *</i>	460	Shell, Neighborhood Shopping Center
558	Quonset, Farm Implement Arch-Rib	492	Shell, Office Building
557	Quonset, Farm Utility Arch-Rib	462	Shell, Regional Shopping Center
555	Quonset, Light Commercial Arch- Rib	397	Sheep Barn
417	Racquetball-Handball Club	565	Shelters, Farm Utility
552	Recreational Enclosure	473	Shelters, Material
348	Rectory	566	Shelters, Sun Shade
414	Regional Shopping Center	413	Shopping Center, Community
992	Regional Shopping Center, Interior Space	991	Shopping Center, Community, Interior Space
462	Regional Shopping Center, Shell	461	Shopping Center, Community, Shell
598	Relocatable Classroom	459	Shopping Center, Mixed with Residential Units
599	Relocatable Office	412	Shopping Center, Neighborhood
530	Restaurant, Cafeteria	990	Shopping Center, Neighborhood, Interior Space
349	Restaurant, Fast Food	460	Shopping Center, Neighborhood, Shell
529	Restaurant, Snack Bar	414	Shopping Center, Regional
350	Restaurant, Table Service	992	Shopping Center, Regional, Interior Space
432	Restroom Building	462	Shopping Center, Regional, Shell
353	Retail Store	403	Shower Building
597	Retail Mixed with Office Units	303	Showroom, Automobile
586	Roadside Market	534	Showroom Store, Warehouse
551	Rooming House	405	Skating Rink
526	Service Garage Shed	529	Snack Bar
528	Service Repair Garage	378	Stable
408	Service Station	559	Stables, High-Value
466	Shed, Boat Storage		
472	Shed, Equipment		

563	Storage, Bag Fertilizer	409	T-Hangar
420	Storage, Bulk Fertilizer	442	Tavern/Bar
556	Storage, Bulk Oil	416	Tennis Club, Indoor
470	Storage, Equipment Shop	380	Theater, Cinema
447	Storage Facility, Cold	379	Theater, Live Stage
476	Storage, Farm Implement	456	Tool Shed
477	Storage, Farm Utility	394	Transient Labor Cabin
493	Storage, Flathouse	387	Transit Warehouse
326	Storage Garage	825	<i>Transmission Facilities *</i>
421	Storage, Grain	580	Truck Stop
523	Storage, Golf Cart	388	Underground Parking Structure
328	Storage Hangar	477	Utility Building, Farm
390	Storage, Lumber Building, Vertical	471	Utility Building, Light Commercial
339	Storage, Lumber Shed, Horizontal	480	Vegetable Building, Environmental
391	Storage, Material	381	Veterinary Hospital
395	Storage, Potato	574	Visitor Center
406	Storage Warehouse	458	Warehouse Discount Store
318	Store, Department	407	Warehouse, Distribution
319	Store, Discount	533	Warehouse Food Store
458	Store, Discount Warehouse	525	Warehouse, High Rise Mini
533	Store, Food Warehouse	584	Warehouse, Mega
353	Store, Retail	386	Warehouse, Mini
534	Store, Warehouse Showroom	534	Warehouse Showroom Store
522	Straight Wall Greenhouse	406	Warehouse, Storage
446	Supermarket	387	Warehouse, Transit

* Occupancy Codes in italics represent those defined by the Division.

OCCUPANCY REFERENCE

Numerical Occupancy List

The following list contains the occupancies available in (Commercial Estimator) in numerical order by occupancy number.

100	<i>Golf Course (complete)</i>	340	Market
300	Apartment (High Rise)	341	Medical Office
301	Armory	342	Mortuary
302	Auditorium	343	Motel
303	Automobile Showroom	344	Office Building
304	Bank	345	Parking Structure
305	Barn	346	Post Office
306	Bowling Alley	348	Rectory
308	Church with Sunday School	349	Fast Food Restaurant
309	Church	350	Restaurant
310	City Club	352	Multiple Residence (Low Rise)
311	Clubhouse	353	Retail Store
313	Convalescent Hospital	378	Stable
314	Country Club	379	Theater, Live Stage
315	Creamery	380	Theater, Cinema
316	Dairy	381	Veterinary Hospital
317	Dairy Sales Building	384	Barber Shop
318	Department Store	386	Mini Warehouse
319	Discount Store	387	Transit Warehouse
320	Dispensary	388	Underground Parking Structure
321	Dormitory	390	Lumber Storage Building, Vertical
322	Fire Station (Staffed)	391	Material Storage Building
323	Fraternal Building	392	Industrial Engineering Building
324	Fraternity House	393	Labor Dormitory
326	Storage Garage	394	Transient Labor Cabin
327	Governmental Building	395	Potato Storage
328	Storage Hangar	396	Hog Barn
329	Hangar, Maintenance and Office	397	Sheep Barn
330	Home For The Elderly	398	Fruit Packing Barn
331	Hospital	403	Shower Building
335	Jail (Correctional Facility)	405	Skating Rink
336	Laundromat	406	Storage Warehouse
337	Library, Public	407	Distribution Warehouse
338	Loft	408	Service Station
339	Lumber Storage Shed, Horizontal	409	T-Hangar

410	Automotive Center	472	Equipment Shed
412	Neighborhood Shopping Center	473	Material Shelter
413	Community Shopping Center	474	Poultry House - Cage Operation, One Story
414	Regional Shopping Center	475	Poultry House - Floor Operation
416	Tennis Club, Indoor	476	Farm Implement Building
417	Racquetball-Handball Club	477	Farm Utility Building
418	Health Club	478	Farm Implement Shed
419	Convenience Market	479	Farm Utility Storage Sheds
420	Bulk Fertilizer Storage	480	Vegetable Building, Environmental
421	Grain Storage, Utility	481	Museum
423	Mini-Lube Garage	482	Convention Center
424	Group Care Home	483	Fitness Center
426	Day Care Center	485	Natorium
427	Fire Station (Volunteer)	486	Field Houses
428	Horse Arena	489	Jail (Police Station)
429	Modified Hog Shed	490	Kennel
430	Hog Shed	491	Government Community Service Building
431	Outpatient (Surgical) Center	492	Shell, Office Building
432	Restroom Building	493	Flathouse
440	Milkhouse	494	Industrial Light Manufacturing
441	Cocktail Lounge	495	Industrial Heavy Manufacturing
442	Bar/Tavern	496	Laboratory
443	Central Bank	497	Computer Center
444	Dental Office/Clinic	498	Broadcast Facility
446	Supermarket	499	Dry Cleaners/Laundry
447	Cold Storage Facility	514	Community Center
448	Cold Storage, Farm	515	Casino
451	Multiple Residence, Senior Citizen (Low Rise)	516	Fellowship Hall
453	Industrial Flex Building	517	Narthex/Foyer
454	Industrial Building, Shell	518	Greenhouse Lath Shade House
455	Auto Dealership, Complete	519	Greenhouse Shade Shelter
456	Tool Shed	520	Greenhouse, Modified Hoop
458	Warehouse Discount Store	521	Greenhouse, Hoop, Arch-rib
459	Mixed Retail with Residential Units	522	Greenhouse, Straight Wall
460	Neighborhood Shopping Center, Shell	523	Golf Cart Storage Building
461	Community Shopping Center, Shell	524	Corn Crib Building
462	Regional Shopping Center, Shell	525	Mini Warehouse, High Rise
466	Boat Storage Shed	526	Service Garage Shed
467	Boat Storage Building	527	Municipal Service Garage
468	Material Storage Shed	528	Service Repair Garage
469	Freestall Barn	529	Snack Bar
470	Equipment (Shop) Building	530	Cafeteria
471	Light Commercial Utility Building	531	Mini-Mart Convenience Store

532	Florist Shop	578	Mini Bank
533	Warehouse Food Store	580	Truck Stop
534	Warehouse Showroom Store	581	Post Office, Main
537	Lodge	582	Post Office, Branch
540	Motel Room, 2 Story, Double Row	583	Mail Processing Facility
541	Motel Room, 2 Story, Single Row	584	Mega Warehouse
542	Motel Room, 1 Story, Double Row	585	Mechanical Penthouse
543	Motel Room, 1 Story, Single Row	586	Roadside Market
544	Office-Apartment (Motel)	587	Multiple Residence (Low Rise), Shell
551	Rooming House	588	Motel, Extended Stay
552	Recreational Enclosure	589	Multiple Residence, Assisted Living (Low Rise)
554	Shed Office Structure	594	Hotel, Full Service
555	Light Commercial Arch-Rib, Quonset	595	Hotel, Limited Service
556	Bulk Oil Storage	596	Apartment (High Rise), Shell
557	Farm Utility Arch-Rib, Quonset	597	Mixes Retail with Office Units
558	Farm Implement Arch-Rib, Quonset	598	Relocatable Classroom
559	Stables, High Value	599	Relocatable Office
560	Lean-To	600	Administration Building
561	Feeder Barn	825	<i>Transmission Facilities</i>
562	Commodity Storage Shed, Farm	841	<i>Grain Elevator</i>
563	Bag Fertilizer Storage	851	<i>Mobile Home Park</i>
564	Dehydrator Building	852	<i>Campground</i>
565	Farm Utility Shelter	899	<i>Feed Lot (Cattle)</i>
566	Farm Sun Shade Shelter	987	Multiple Residence (Low Rise), Interior Space
567	Poultry House - Cage, Two Story	989	Apartment (High Rise), Interior Space
568	Poultry House - Cage, Elevated Two Story	990	Neighborhood Shopping Center, Interior Space
569	Poultry House - Cage, Three Story	991	Community Shopping Center, Interior Space
570	Poultry House - Cage, Elevated One Story	992	Regional Shopping Center, Interior Space
571	Passenger Terminal	993	Interior Space, Office Building
573	Arcade	994	Interior Space, Industrial Building
574	Visitor Center		
575	Dining Atrium		
576	Atrium		
577	Parking Levels		

* Occupancy Codes in italics represent those defined by the Division.

Special Occupancy Group Lists

The following pages contain lists for the following special occupancy groups:

- Farm Occupancies
- Light Commercial Sheds and Outbuildings

Farm Occupancies

563	Bag Fertilizer Storage	469	Freestall Barn
305	Barn	398	Fruit Packing Barn
561	Barn, Feeder	493	Grain Storage, Flathouse
398	Barn, Fruit Packing	421	Grain Storage, Utility
396	Barn, Hog	396	Hog Barn
397	Barn, Sheep	430	Hog Shed
383	Barn, Tobacco	429	Hog Shed, Modified
420	Bulk Fertilizer Storage	428	Horse Arena
394	Cabin, Transient Labor	393	Labor Dormitory
448	Cold Storage, Farm	560	Lean-To
477	Commodity Storage, Farm	390	Lumber Storage Building, Vertical
Utility		339	Lumber Storage Shed, Horizontal
493	Commodity Storage, Flathouse	391	Material Storage Building
562	Commodity Storage Shed, Farm	468	Material Storage Shed
524	Corn Crib Building	440	Milkhouse
450	Cotton Gin	429	Modified Hog Shed
315	Creamery	395	Potato Storage
316	Dairy	570	Poultry House - Cage, One Story, Elevated
564	Dehydrator Building	474	Poultry House - Cage Operation, One Story
393	Dormitory, Labor	569	Poultry House - Cage, Three Story
562	Farm Commodity Storage Shed	567	Poultry House - Cage, Two Story
558	Farm Implement Arch-Rib, Quonset	568	Poultry House - Cage, Two Story, Elevated
476	Farm Implement Building	475	Poultry House - Floor Operation
478	Farm Implement Shed	558	Quonset, Farm Implement Arch-Rib
566	Farm Sun Shade Shelter	557	Quonset, Farm Utility Arch-Rib
557	Farm Utility Arch-Rib, Quonset	472	Shed, Equipment
477	Farm Utility Building	562	Shed, Farm Commodity Storage
565	Farm Utility Shelter	478	Shed, Farm Implement
479	Farm Utility Storage Shed	479	Shed, Farm Utility Storage
561	Feeder Barn	561	Shed, Feeder Barn
563	Fertilizer Storage, Bag		
420	Fertilizer Storage, Bulk		

430	Shed, Hog	420	Storage, Bulk Fertilizer
468	Shed, Material Storage	476	Storage, Farm Implement
429	Shed, Modified Hog	477	Storage, Farm Utility
526	Shed, Service Garage	421	Storage, Grain
397	Sheep Barn	391	Storage, Material
565	Shelter, Farm Utility	395	Storage, Potato
566	Shelter, Sun Shade	383	Tobacco Barn
378	Stable	456	Tool Shed
559	Stables, High-Value	394	Transient Labor Cabin
563	Storage, Bag Fertilizer	477	Utility, Farm

Special Occupancy Group Lists Developed by the Department of Revenue Property Assessment Division

100 Golf Course: Total Golf Course including but not limited to; club house, cart storage, maintenance buildings, fairways and greens.

816 Dairy Farm: Generally includes components including Milking Barn with the set up including loafing shed & feed lots, Grain Storage / Grain Handling, Feed Processing / Feed Handling, Grain Processing / Handling, Silos, Feed / Equipment Storage and Sewage Disposal.

316 Milking Barn

421 Grain Storage / Handling, Feed Processing / Grain

477 Feed / Equipment storage and sewage disposal

820 Land Fill: Land fills and land associated with and for the repository of refuse. Quality dependant upon how environmentally sound the operation is.

825 Transmission Facilities: Low, fair and average should cover most stand alone towers, and Good, very good and excellent qualities should include studios, transmitters and towers.

834 Quarries: Rock, clay, and gravel; rock being top of the quality range with gravel pits on the low end of the scale.

839 Lumber Yard: Generally includes components of 353 retail Sales, 339 horizontal lumber storage, 390 vertical lumber storage and 391 material storage.

841 Co-op Complex: Generally average quality may include 421 grain storage, 408 service station, 325 garage service, 420 bulk fertilizer, 353 retail and 419 convenience market. Low quality are the old iron clad elevators, limited by size or age or functionality and the excellent quality complexes being the large unit train terminals being the top of the line and fully functional.

851 Mobile Home Park/RV Park: Generally ranges from low quality (having gravel roads, limited size per space, electrical and water hookups) to very good quality (having concrete paving and gutters, concrete driveways, sidewalks and parking pads for double wide type mobile homes, ample size per space, electrical, water and sewer).

(Refer to document "Occ M-H Parks" for a break down of quality descriptions.)

NOTE: Mobile home parks and recreational vehicle parks. Recreational parks generally tend to have the lower quality tendencies.

883 Sale Barn: Generally includes a show ring for sales, office, roof structure over livestock pens and open air livestock pens, area for veterinary type work, possibly includes a café facilities.

896 Hog Confinement: generally includes 396 hog barn, 429 modified hog shed and 430 hog shed and sewage disposal.

899 Cattle Feed Lots: Generally includes components of feed processing, grain storage, grain processing/handling 404 feed/equipment storage and office/scale 381 veterinary facilities and sewage disposal.

Quality Descriptions specific to Mobile Home Parks / RV Parks

The following quality rankings used in the following examples to define as typical to what is typically found in a county).

10 Low Quality

30 Avg. Quality

50 Very Good Quality

20 Fair Quality

40 Good Quality

60 Excellent Quality

851 Mobile home park. Low Quality: Typical sites developed for transient or seasonal resort areas or near industrial or military areas. Usually designed to hold car-drawn trailers up to 40 to 45 feet long. Base area per site is 2,400 square feet and base number of spaces is 80.

851 Mobile home park. Fair Quality: Typical sites developed for transient use in outlying rural or resort areas where there are no building codes or minimal code enforcement. They will have close spacing and few facilities beyond minimum subsistence level, and are designed for smaller trailers and recreational vehicles. Base area per trailer space is 1,600 square feet and base number of spaces is 50.

851 Mobile home park. Average Quality: These are average costs of parks built more or less for permanent occupancy and represent the low and midpoint for permanent parks. They will have spaces to accommodate the manufactured house up to 55 to 60 feet long as well as large transient trailers. They will have utility buildings, office, recreation buildings, and other recreation facilities. Base area per site is 3,200 square feet and base number of spaces is 100.

851 Mobile home park. Good Quality: The typical good park is a manufactured housing park catering to the larger manufactured homes and represents the median for permanent parks. It will accommodate large manufactured homes with private patios and gardens, and complete recreational facilities. Base area per site is 4,400 square feet and base number of spaces is 175.

851 Mobile home park. Excellent Quality: The excellent manufactured housing park provides deluxe accommodations for the largest site-erected manufactured home units and represents the high end midpoint for permanent parks. It will have complete and varied recreational facilities of tip quality. Base area per site is 5,600 square feet and base number of spaces is 200.

SCHOOL CODE INFORMATION

Each June, the Division issues the School District Reference List, which indicates the prescribed school district name, class, and school codes for each county. The School District Reference List is effective for the fiscal period July 1 through June 30. See "School Code Procedures for Assessors" beginning on page 188. In addition, during June of each year, the Division provides each county assessor a list of school district dissolutions/mergers/reorganizations and the corresponding receiving school district, if applicable for the county. The dissolutions/mergers/reorganizations list by county is based upon data published by the Department of Education every June.

The assessor is required to update their tax entity/fund file, tax district file, tax codes on all real property, personal property and centrally assessed records, prior to the certification of value for levy setting on August 20th. In addition, the assessor is required to update any school district codes for sales within the state sales file and any sales in the county's in-house sales file, if applicable.

The Division will coordinate with the county assessor to implement school district changes for the state's sales file. For those sales file records that can readily be changed in mass, e.g. one school code moves to another school code, the division will process these changes. For those sales where the school district did not move into one specific school, it will require the field liaison to ascertain specific legal descriptions (sale records) from the assessor and determine which school district is applicable, based upon the school district petition document (available at the county clerk's office).

Assessor Procedures for Recording School District Codes effective July 2009-June 2010
Nebraska Department of Revenue Property Assessment Division
June 15, 2009

1. REQUIRED SCHOOL DISTRICT CODES.

Pursuant to Title 350 Nebraska Administrative Code Chapter 10, Regulation 10-004.01B(4), the Property Assessment Division (Division) prescribes the required school district codes for assessors. Annually, in June, the Division publishes the “**School Dissolutions/Mergers List by County**” and an updated “**School District Reference List Effective for July 1 - June 30**”. The reference list displays each county’s list of base school districts, class of school, and required school codes. In addition, the list displays the Educational Service Unit associated with the school district. School codes are required on all assessment records and used in reporting information as follows:

- Sales File Supplemental Information and Sales File Rosters
- Current Year’s Assessed Value Update (part of County Abstract Report March 19)
- Centrally Assessed Value Distribution for Public Service Entities and Railroad Companies (August 10)
- Certification of Taxable Value to Political Subdivisions (August 20)
- School District Taxable Value Report (due August 25)
- Certificate of Taxes Levied, Form 49, (due December 1)

2. COMPONENTS OF THE SCHOOL DISTRICT CODES.

- **First six-digit code** represents the base school district for the record.
- **Second six-digit code**, if present, represents either a unified school system code **OR** a learning community, if applicable to the base school district. A letter “U” designates unified and a letter “L” designates learning community, if applicable. The codes for a unified system or learning community are assigned by Dept. of Education for those specific school organizations or systems. (See Learning Community in section 5 following).

Within the **first six digit base school code**:

- **the first two digits represent the county number where the school is headquartered**
- **the last four digits are the school district's number**

3. SCHOOL DISTRICT CLASS AND DEFINITIONS.

In Nebraska, school districts are defined in statute by "class" to designate the specific grade levels and/or population associated with the territory the base school district encompasses.

- Class II (2) = grades k-12, elementary and high school, population 1,000 or less
- Class III (3) = grades k-12, elementary and high school, population 1,001 - 99,999
- Class IV (4) = grades k-12, elem. & high school, population 100,000- 299,999 (Lincoln Sch 1)
- Class V (5) = grades k-12, elem. & high school, population 300,000 or more (Omaha Sch 1)

Pursuant to 2005 Neb. Law LB 126, effective June 15, 2006, two types of school districts were dissolved and merged into k-12 school district; i.e., Class I elementary only (grades k-8) and Class VI high school only (grades 9-12).

Affiliation and Joined school codes were eliminated effective June 15, 2006, pursuant to LB 126. **Prior to 2006, affiliation** refers to the ongoing association of an elementary district (class 1) with a high school district (Class 2-5), for purposes of providing a high school program serving the elementary district's students and maintaining tax support to finance such a program. Within an affiliated system there is territory for the headquarter k-12 school district plus territory of all the elementary districts or portions thereof affiliated with it. **Joined** refers to the ongoing association of an elementary district (class 1) with a Class 6 high school only district. Within a Class 6 system the elementary districts or portions thereof, joined with the Class 6 high school, embrace the same physical territory.

4. UNIFIED SYSTEM.

Unified System means two or more Class II or III (K-12) school districts participating in an inter-local agreement under the Inter-local Cooperation Act with approval from the State Committee for Reorganization of School Districts. Pursuant to Neb. Rev. Stat. §79-4,108(6) (Reissue 2008), after April 3, 2008, the Committee will not approve or order into effect any new unified systems. As of 2008-2009, there are three (3) unified systems in Nebraska and they will be phased out as the inter-local agreements expire.

The unified school system is comprised of the territories of participating Class II or III school districts. A headquarter school is designated for the unified system and a common general fund levy is set for all participating base school districts but the tax rate and taxes levied are tracked with the participating base school district.

On the School District Reference List, if the base school is a Class II or Class III school district participating in a unified system, it will have its respective base school code listed and a second code for the unified system.

On the School District Reference List, *the unified school system name and code are displayed for information purposes only.* **For property assessment and taxation purposes, information is tracked by the base school district code and associated unified code.** The unified school system is not treated as a separate taxing entity for reporting purposes.

5. LEARNING COMMUNITY.

In 2006, LB 1024 was passed which allows for the formation of a learning community. All of the school districts with headquarters in a county containing a city of the metropolitan class or in a county that shares a border with a city of the metropolitan class are required to be a member of a learning community. The first learning community became operational in January, 2009. Other learning communities may be established at the request of at least three school boards if (1) all of the school

districts for which the principal office of the school district is located in one or more specified counties are participating in the request and either (a) the school districts are all sparse or very sparse or (b) have a minimum combined total of at least two thousand students or (2) the school districts have a minimum combined total of at least ten thousand students.

Learning community means a **political subdivision** which shares the territory of member school districts and is governed by a learning community coordinating council. The fiscal year for a learning community shall be the same as for member school districts. *See* Neb. Rev. Stat. §79-2101.

As of January 1, 2009 (i.e. fiscal year 2009-2010) there has been one learning community established, known as the **“Learning Community of Douglas and Sarpy Counties”**, with code **“00-9000”** assigned by the Department of Education. The “school class” is not applicable to a learning community as it is made up of member school districts.

The **Learning Community of Douglas and Sarpy Counties** consists of shared territory of eleven (11) base school districts with territory **in three (3) counties -- Douglas, Sarpy, and Washington Counties** -- as follows:

28-0001 Omaha School 1
28-0010 Elkhorn School 10
28-0015 Douglas County West 15
28-0017 Millard 17
28-0054 Ralston 54
28-0059 Bennington
28-0066 Westside 66
77-0001 Bellevue 1
77-0027 Papillion-LaVista 27
77-0037 Gretna 37
77-0046 South Sarpy 46

The Learning Community is a **separate political subdivision**, governed by a learning community coordinating council. Pursuant to Neb. Rev. Stat. §79-2104, the learning community coordinating council has the authority to levy a **common levy for general funds of member school districts**, levy a **common levy for special building funds** of member school districts, and **levy for capital projects approved by the council**.

The taxes levied for a learning community are considered **“school taxes levied”**. The base school districts that are members of the learning community continue to be separate political subdivisions as well and have specific levy authority for certain funds/tax rates applicable to the base school district only.

For counties that have a base school district or portion thereof that is member district of the Learning Community, the county officials shall track/report information for the base school districts in the Learning Community and shall also track/report information for the Learning Community as a separate political subdivision that is comprised of member base schools.

On the Division’s “School District Reference List”, for each base school district that is a member of a learning community there will be two codes, the base school code and a second code “00-0009” to designate the Learning Community of Douglas & Sarpy Counties.

For example,

	<u>1st code</u>	<u>2nd code</u>
Omaha School 1	28-0001	00-9000
Bellevue School 1	77-0001	00-9000

Note: Please **do not** refer to the learning community as an affiliated or unified school system. It is a “learning community” as defined by statute.

Consolidated Tax Districts. The county will need to ADD the Learning Community as a separate political subdivision or taxing authority/fund to each respective consolidated tax district that has base school district that is a member of the learning community. For example:

Taxing entities within Consolidated Tax District 1

County

Omaha School 1

Omaha School 1 bond

Learning Community of Douglas & Sarpy Counties

Educational Service Unit 19

City of Omaha

Omaha Transit Authority

Metro Community College

Natural Resource District

Omaha-Douglas Public Building Commission

Sales File. For purposes of reporting transactions in the state’s sales file, if the parcel is located in a base school district that is a member of a learning community, the county shall identify the parcel’s base school code and the second code for the learning community. **Report the transaction by the base school. Do not report the sale using the learning community as the base school code.**

Centrally Assessed Railroads and Public Service Entities. Beginning 2009, for centrally assessed companies with value distributed to a base school district that is a member of a learning community, the learning community school must be ADDED as a separate political subdivision or taxing authority/fund. For each member base school district, the second code for the Learning Community shall be designated. The centrally assessed distributed value for the learning community shall equal the sum of the member base school districts applicable to the respective centrally assessed company. For example:

	Base Code	2 nd Code	Centrally Assessed Distributed Value
Omaha 1	28-0001	00-9000	500,000
Westside 66	28-0066	00-9000	200,000

Added entry for the centrally assessed company's distributed value:

	Base Code	Distributed Value
Learning Community of Douglas & Sarpy Counties	00-9000	700,000

Certification of Taxable Value (August 20). For purposes of certifying the taxable valuations to political subdivisions the assessor shall identify and certify the taxable valuation for each base school district within the county. In addition, the assessor shall identify and certify the taxable valuation for any school bonds separately. If the base school district is a member of a learning the community, the assessor shall also certify the taxable valuation for the Learning Community within their respective county. The total taxable valuation for the Learning Community shall equal the sum of the taxable valuation of the base school districts that are members of the Learning Community.

School District Taxable Value Report (August 25). For purposes of the School District Taxable Value Report, the assessor shall report the taxable valuations for the county, for each base school district, and if applicable the Learning Community within the county. The total taxable valuation for the Learning Community shall equal the sum of the taxable valuations of the base school districts that are members of the Learning Community. The county total taxable value shall be for the county taxing authority/fund and **shall not include any duplication of value attributable to the Learning Community**. The county shall report the school districts and codes as shown on the School District Reference List.

Certificate of Taxes Levied Report CTL (December 1). For purposes of the CTL Report, the assessor shall report required information (e.g. value, rates, and taxes) on separate school schedules for each base school district, for the learning community if applicable, and for each school bond. The county shall report the school districts and codes as shown on the School District Reference List.

6. RECORDING SCHOOL CODES.

Record school codes for assessment records in the exact format as indicated on the School District Reference List, effective for the current fiscal year July 1 – June 30.

Sales File Notes: For purposes of the sales file supplemental information worksheets or rosters, report the property's **base school code**, and if applicable, report the second code for unified code or learning community code. You should not use a unified code or learning community code as a property's "base school code".

For multiple parcel sales, located in more than one school district, record the school codes associated with the predominate parcel of the sale and note the other parcels' school codes in the assessors remarks.

****** EXAMPLES OF RECORDING SCHOOL CODES ******

EXAMPLE #1: Subject property is in 70 Pierce County, located in Pierce School District 2. *Record 1 school code.*

Base School	1 st code Base School
Pierce 2	70-0002

EXAMPLE #2: Subject property is in 70 Pierce County, located in base school Neligh-Oakdale School Dist. 9, which is an overlapping school district from Antelope County. *Record 1 school code.*

Base School	1 st code Base School
Neligh-Oakdale 9	02-0009

EXAMPLE #3: Subject property is in 02 Antelope County, located in base school Clearwater 6, which is part of the Nebraska Unified District 1. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Unified System
Clearwater 6	02-0006	02-2001

EXAMPLE #4: Subject property is in 77 Sarpy County, located in base school Bellevue 1 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Bellevue 1	77-0001	00-9000

EXAMPLE #5: Subject property is in 89 Washington County, located in base school Bennington 59 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Bennington 59	28-0059	00-9000

EXAMPLE #6: Subject property is in 28 Douglas County, located in base school Ralston 54 which is a member of the Learning Community of Douglas & Sarpy Counties. *Record 2 school codes.*

Base School	1 st code Base School	2 nd code Learn. Comm.
Ralston 54	28-0054	00-9000

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2009 - JUNE 2010

{destroy all previous lists}

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Co#	County & School	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
1 ADAMS							
	KENESAW 3	3	01-0003			ADAMS	09
	HASTINGS 18	3	01-0018			ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090			ADAMS	09
	SILVER LAKE 123	3	01-0123			ADAMS	09
	SHELTON 19	3	10-0019			BUFFALO	10
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005	U	CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126			HALL	09
	MINDEN R3	3	50-0503			KEARNEY	11
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005	U	NUCKOLLS	09
	BLUE HILL 74	3	91-0074			WEBSTER	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005	U	NUCKOLLS	
2 ANTELOPE							
	CLEARWATER 6 (NE Unif Dist 1)	2	02-0006	02-2001	U	ANTELOPE	08
	NELIGH-OAKDALE 9	3	02-0009			ANTELOPE	08
	ELGIN 18	3	02-0018			ANTELOPE	08
	ORCHARD 49 (NE Unif Dist 1)	3	02-0049	02-2001	U	ANTELOPE	08
	BOONE CENTRAL 1	3	06-0001			BOONE	07
	EWING 29	2	45-0029			HOLT	08
	CREIGHTON 13	3	54-0013			KNOX	01
	ELKHORN VALLEY 80	3	59-0080			MADISON	08
	PLAINVIEW 5	3	70-0005			PIERCE	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001	U	ANTELOPE	
3 ARTHUR							
	ARTHUR CO HIGH 500	2	03-0500			ARTHUR	16
4 BANNER							
	BANNER 1	3	04-0001			BANNER	13
	POTTER-DIX 9	3	17-0009			CHEYENNE	13
	BAYARD 21	3	62-0021			MORRILL	13
5 BLAINE							
	SANDHILLS 71	3	05-0071			BLAINE	10
	ANSELMO-MERNA 15	3	21-0015			CUSTER	10
	SARGENT 84	3	21-0084			CUSTER	10
	LOUP CO 25	2	58-0025			LOUP	10
6 BOONE							
	BOONE CENTRAL 1	3	06-0001			BOONE	07
	CEDAR RAPIDS 6	3	06-0006			BOONE	07
	ST EDWARD 17	3	06-0017			BOONE	07
	ELGIN 18	3	02-0018			ANTELOPE	08

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Co#	County & School	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
6 BOONE						
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	SPALDING 55	3	39-0055		GREELEY	10
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	FULLERTON 1	3	63-0001		NANCE	07
7 BOX BUTTE						
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	BAYARD 21	3	62-0021		MORRILL	13
	BRIDGEPORT 63	3	62-0063		MORRILL	13
8 BOYD						
	LYNCH 36	3	08-0036		BOYD	08
	WEST BOYD 50	3	08-0050		BOYD	08
	KEYA PAHA CO HIGH 100	2	52-0100		KEYA PAHA	17
9 BROWN						
	AINSWORTH 10	3	09-0010		BROWN	17
	SANDHILLS 71	3	05-0071		BLAINE	10
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	KEYA PAHA CO HIGH 100	2	52-0100		KEYA PAHA	17
	ROCK CO HIGH 100	3	75-0100		ROCK	17
10 BUFFALO						
	GIBBON 2	3	10-0002		BUFFALO	10
	KEARNEY 7	3	10-0007		BUFFALO	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	SHELTON 19	3	10-0019		BUFFALO	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	AMHERST 119	2	10-0119		BUFFALO	10
	ANSLEY 44	3	21-0044		CUSTER	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	CENTURA 100	3	47-0100		HOWARD	10
11 BURT						
	TEKAMAH-HERMAN 1	3	11-0001		BURT	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	LOGAN VIEW 594	3	27-0594		DODGE	02

12 BUTLER

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Co#	County & School	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
12 BUTLER						
	RISING CITY 32	2	12-0032		BUTLER	07
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	SHELBY 32	3	72-0032		POLK	07
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06
13 CASS						
	PLATTSMOUTH 1	3	13-0001		CASS	03
	WEeping WATER 22	3	13-0022		CASS	03
	LOUISVILLE 32	3	13-0032		CASS	03
	CONESTOGA 56	3	13-0056		CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097		CASS	03
	WAVERLY 145	3	55-0145		LANCASTER	06
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
14 CEDAR						
	HARTINGTON 8	3	14-0008		CEDAR	01
	RANDOLPH 45	3	14-0045		CEDAR	01
	LAUREL-CONCORD 54	3	14-0054		CEDAR	01
	WYNOT 101	3	14-0101		CEDAR	01
	COLERIDGE 41R	3	14-0541		CEDAR	01
	NEWCASTLE 24	3	26-0024		DIXON	01
	CROFTON 96	3	54-0096		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	BLOOMFIELD 86R	3	54-0586		KNOX	01
	WAYNE 17	3	90-0017		WAYNE	01
15 CHASE						
	CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
16 CHERRY						
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	CODY-KILGORE 30	2	16-0030		CHERRY	17
	HYANNIS HIGH 11	3	38-0011		GRANT	16

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Co#	County & School	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
16 CHERRY							
	MULLEN 1	3	46-0001			HOOKER	16
	GORDON-RUSHVILLE HIGH SCH 10	3	81-0010			SHERIDAN	13
	THEDFORD HIGH 1	2	86-0001			THOMAS	16
17 CHEYENNE							
	SIDNEY 1	3	17-0001			CHEYENNE	13
	LEYTON 3	3	17-0003			CHEYENNE	13
	POTTER-DIX 9	3	17-0009			CHEYENNE	13
	CREEK VALLEY 25	3	25-0025			DEUEL	13
18 CLAY							
	SUTTON 2	3	18-0002			CLAY	09
	HARVARD 11	3	18-0011			CLAY	09
	CLAY CENTER 70	3	18-0070			CLAY	09
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005	U	CLAY	09
	ADAMS CENTRAL HIGH 90	3	01-0090			ADAMS	09
	SHICKLEY 54	3	30-0054			FILLMORE	06
	DONIPHAN-TRUMBULL 126	3	40-0126			HALL	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005	U	NUCKOLLS	09
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001	U	THAYER	05
	BLUE HILL 74	3	91-0074			WEBSTER	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005	U	NUCKOLLS	
	BRUNING-DAVENPORT UNIFIED	2		85-2001	U	THAYER	
19 COLFAX							
	LEIGH 39	3	19-0039			COLFAX	07
	CLARKSON 58	3	19-0058			COLFAX	07
	HOWELLS 59	3	19-0059			COLFAX	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123			COLFAX	07
	DODGE 46	3	27-0046			DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595			DODGE	02
20 CUMING							
	WEST POINT 1	3	20-0001			CUMING	02
	BANCROFT-ROSALIE 20	3	20-0020			CUMING	02
	WISNER-PILGER 30	3	20-0030			CUMING	02
	OAKLAND-CRAIG 14	3	11-0014			BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020			BURT	02
	HOWELLS 59	3	19-0059			COLFAX	07
	DODGE 46	3	27-0046			DODGE	02
	SCRIBNER-SNYDER 62	3	27-0062			DODGE	02
	LOGAN VIEW 594	3	27-0594			DODGE	02
	PENDER 1	3	87-0001			THURSTON	01

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Co#	County & School	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
21 CUSTER						
	ANSELMO-MERNA 15	3	21-0015		CUSTER	10
	BROKEN BOW 25	3	21-0025		CUSTER	10
	ANSLEY 44	3	21-0044		CUSTER	10
	SARGENT 84	3	21-0084		CUSTER	10
	ARNOLD 89	3	21-0089		CUSTER	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	LOUP CO 25	2	58-0025		LOUP	10
	LITCHFIELD 15	2	82-0015		SHERMAN	10
	ORD 5	3	88-0005		VALLEY	10
	ARCADIA 21	2	88-0021		VALLEY	10
22 DAKOTA						
	SO SIOUX CITY 11	3	22-0011		DAKOTA	01
	HOMER 31	3	22-0031		DAKOTA	01
	PONCA 1	3	26-0001		DIXON	01
	ALLEN 70	3	26-0070		DIXON	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01
23 DAWES						
	CHADRON 2	3	23-0002		DAWES	13
	CRAWFORD 71	3	23-0071		DAWES	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	HAY SPRINGS 3	3	81-0003		SHERIDAN	13
	SIOUX CO HIGH 500	3	83-0500		SIOUX	13
24 DAWSON						
	LEXINGTON 1	3	24-0001		DAWSON	10
	OVERTON 4	3	24-0004		DAWSON	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ELWOOD 30	3	37-0030		GOSPER	11
25 DEUEL						
	CREEK VALLEY 25	3	25-0025		DEUEL	13

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Co#	County & School	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
25 DEUEL							
	SOUTH PLATTE 95	3	25-0095			DEUEL	16
26 DIXON							
	PONCA 1	3	26-0001			DIXON	01
	NEWCASTLE 24	3	26-0024			DIXON	01
	ALLEN 70	3	26-0070			DIXON	01
	HARTINGTON 8	3	14-0008			CEDAR	01
	LAUREL-CONCORD 54	3	14-0054			CEDAR	01
	WYNOT 101	3	14-0101			CEDAR	01
	EMERSON-HUBBARD 561	3	26-0561			DIXON	01
	WAYNE 17	3	90-0017			WAYNE	01
	WAKEFIELD 60R	3	90-0560			WAYNE	01
27 DODGE							
	FREMONT 1	3	27-0001			DODGE	02
	DODGE 46	3	27-0046			DODGE	02
	SCRIBNER-SNYDER 62	3	27-0062			DODGE	02
	LOGAN VIEW 594	3	27-0594			DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595			DODGE	02
	OAKLAND-CRAIG 14	3	11-0014			BURT	02
	WEST POINT 1	3	20-0001			CUMING	02
	ARLINGTON 24	3	89-0024			WASHINGTON	03
28 DOUGLAS							
	OMAHA 1	5	28-0001	00-9000	L	DOUGLAS	19
	ELKHORN 10	3	28-0010	00-9000	L	DOUGLAS	03
	DOUGLAS CO. WEST COMMUNITY 15	3	28-0015	00-9000	L	DOUGLAS	03
	MILLARD 17	3	28-0017	00-9000	L	DOUGLAS	03
	RALSTON 54	3	28-0054	00-9000	L	DOUGLAS	03
	BENNINGTON 59	3	28-0059	00-9000	L	DOUGLAS	03
	WESTSIDE 66	3	28-0066	00-9000	L	DOUGLAS	03
	FREMONT 1	3	27-0001			DODGE	02
	GRETNA 37	3	77-0037	00-9000	L	SARPY	03
	FORT CALHOUN 3	3	89-0003			WASHINGTON	03
	ARLINGTON 24	3	89-0024			WASHINGTON	03
	LEARNING COMM. DOUGLAS & SARPY		00-9000		L		
29 DUNDY							
	DUNDY CO 117	3	29-0117			DUNDY	15
	CHASE COUNTY SCHOOLS 10	3	15-0010			CHASE	15
	WAUNETTA-PALISADE 536	3	15-0536			CHASE	15
30 FILLMORE							

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2009 - JUNE 2010

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Co#	County & School	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
30 FILLMORE							
	EXETER-MILLIGAN 1	3	30-0001			FILLMORE	06
	FILLMORE DISTRICT 25	3	30-0025			FILLMORE	06
	SHICKLEY 54	3	30-0054			FILLMORE	06
	SUTTON 2	3	18-0002			CLAY	09
	MERIDIAN 303	3	48-0303			JEFFERSON	05
	FRIEND 68	3	76-0068			SALINE	06
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001	U	THAYER	05
	BRUNING 94 (Brun-Davenpt Unif)	2	85-0094	85-2001	U	THAYER	05
	MCCOOL JUNCTION 83	2	93-0083			YORK	06
	HEARTLAND 96	3	93-0096			YORK	06
	BRUNING-DAVENPORT UNIFIED	2		85-2001	U	THAYER	
31 FRANKLIN							
	FRANKLIN R6	3	31-0506			FRANKLIN	11
	SILVER LAKE 123	3	01-0123			ADAMS	09
	ALMA 2	3	42-0002			HARLAN	11
	WILCOX-HILDRETH	3	50-0001			KEARNEY	11
	MINDEN R3	3	50-0503			KEARNEY	11
	RED CLOUD 2	3	91-0002			WEBSTER	09
32 FRONTIER							
	MAYWOOD 46	3	32-0046			FRONTIER	15
	EUSTIS-FARNAM 95	3	32-0095			FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125			FRONTIER	15
	ARAPAHOE 18	3	33-0018			FURNAS	11
	CAMBRIDGE 21	3	33-0021			FURNAS	11
	ELWOOD 30	3	37-0030			GOSPER	11
	HAYES CENTER 79	3	43-0079			HAYES	15
	MCCOOK 17	3	73-0017			RED WILLOW	15
	SOUTHWEST 179	3	73-0179			RED WILLOW	15
33 FURNAS							
	ARAPAHOE 18	3	33-0018			FURNAS	11
	CAMBRIDGE 21	3	33-0021			FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540			FURNAS	11
	ALMA 2	3	42-0002			HARLAN	11
	SOUTHWEST 179	3	73-0179			RED WILLOW	15
34 GAGE							
	SOUTHERN 1	3	34-0001			GAGE	05
	BEATRICE 15	3	34-0015			GAGE	05
	DANIEL FREEMAN 34	3	34-0034			GAGE	05
	DILLER-ODELL 100	3	34-0100			GAGE	05

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34 GAGE						
	TRI COUNTY 300	3	48-0300		JEFFERSON	05
	NORRIS 160	3	55-0160		LANCASTER	06
	LEWISTON 69	3	67-0069		PAWNEE	04
	CRETE 2	3	76-0002		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06
35 GARDEN						
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	CREEK VALLEY 25	3	25-0025		DEUEL	13
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
36 GARFIELD						
	BURWELL HIGH 100	3	36-0100		GARFIELD	10
	CHAMBERS 137	2	45-0137		HOLT	08
	ORD 5	3	88-0005		VALLEY	10
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
37 GOSPER						
	ELWOOD 30	3	37-0030		GOSPER	11
	LEXINGTON 1	3	24-0001		DAWSON	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	BERTRAND 54	3	69-0054		PHELPS	11
38 GRANT						
	HYANNIS HIGH 11	3	38-0011		GRANT	16
39 GREELEY						
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	SPALDING 55	3	39-0055		GREELEY	10
	NORTH LOUP SCOTIA 1J	3	39-0501		GREELEY	10
	CEDAR RAPIDS 6	3	06-0006		BOONE	07
	ST PAUL 1	3	47-0001		HOWARD	10
	ORD 5	3	88-0005		VALLEY	10
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
40 HALL						
	GRAND ISLAND 2	3	40-0002		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	WOOD RIVER HIGH 83	3	40-0083		HALL	10
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	KENESAW 3	3	01-0003		ADAMS	09

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40 HALL							
	ADAMS CENTRAL HIGH 90	3	01-0090			ADAMS	09
	SHELTON 19	3	10-0019			BUFFALO	10
	AURORA 4R	3	41-0504			HAMILTON	09
	CENTURA 100	3	47-0100			HOWARD	10
41 HAMILTON							
	GILTNER 2	2	41-0002			HAMILTON	09
	HAMPTON 91	3	41-0091			HAMILTON	09
	AURORA 4R	3	41-0504			HAMILTON	09
	SUTTON 2	3	18-0002			CLAY	09
	HARVARD 11	3	18-0011			CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126			HALL	09
	CENTRAL CITY 4	3	61-0004			MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075			POLK	07
	HEARTLAND 96	3	93-0096			YORK	06
42 HARLAN							
	ALMA 2	3	42-0002			HARLAN	11
	FRANKLIN R6	3	31-0506			FRANKLIN	11
	SOUTHERN VALLEY 540	3	33-0540			FURNAS	11
	WILCOX-HILDRETH 1	3	50-0001			KEARNEY	11
	HOLDREGE 44	3	69-0044			PHELPS	11
	LOOMIS 55	2	69-0055			PHELPS	11
43 HAYES							
	HAYES CENTER 79	3	43-0079			HAYES	15
	WAUNETA-PALISADE 536	3	15-0536			CHASE	15
	DUNDY CO 117	3	29-0117			DUNDY	15
	MAYWOOD 46	3	32-0046			FRONTIER	15
	WALLACE 65R	2	56-0565			LINCOLN	16
	MCCOOK 17	3	73-0017			RED WILLOW	15
44 HITCHCOCK							
	HITCHCOCK COUNTY SCHOOLS 70	3	44-0070			HITCHCOCK	15
	WAUNETA-PALISADE 536	3	15-0536			CHASE	15
	DUNDY CO 117	3	29-0117			DUNDY	15
	HAYES CENTER 79	3	43-0079			HAYES	15
	MCCOOK 17	3	73-0017			RED WILLOW	15
45 HOLT							
	O'NEILL 7	3	45-0007			HOLT	08
	EWING 29	2	45-0029			HOLT	08
	STUART 44	3	45-0044			HOLT	08

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45 HOLT							
	CHAMBERS 137	2	45-0137			HOLT	08
	WEST HOLT PUBLIC SCH 239	3	45-0239			HOLT	08
	CLEARWATER 6 (NE Unified Dist 1)	2	02-0006	02-2001	U	ANTELOPE	08
	ORCHARD 49 (NE Unified Dist 1)	3	02-0049	02-2001	U	ANTELOPE	08
	LYNCH 36	3	08-0036			BOYD	08
	WEST BOYD 50	3	08-0050			BOYD	08
	BURWELL HIGH 100	3	36-0100			GARFIELD	10
	VERDIGRE 83R (NE Unified Dist 1)	3	54-0583	02-2001	U	KNOX	01
	WHEELER CENTRAL 45	3	92-0045			WHEELER	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001	U	ANTELOPE	
46 HOOKER							
	MULLEN 1	3	46-0001			HOOKER	16
47 HOWARD							
	ST PAUL 1	3	47-0001			HOWARD	10
	CENTURA 100	3	47-0100			HOWARD	10
	ELBA 103	2	47-0103			HOWARD	10
	GREELEY-WOLBACH 10	3	39-0010			GREELEY	10
	NORTH LOUP SCOTIA 1J	3	39-0501			GREELEY	10
	NORTHWEST HIGH 82	3	40-0082			HALL	10
	PALMER 49	3	61-0049			MERRICK	07
	LOUP CITY 1	3	82-0001			SHERMAN	10
48 JEFFERSON							
	FAIRBURY 8	3	48-0008			JEFFERSON	05
	TRI COUNTY 300	3	48-0300			JEFFERSON	05
	MERIDIAN 303	3	48-0303			JEFFERSON	05
	DILLER-ODELL 100	3	34-0100			GAGE	05
49 JOHNSON							
	STERLING 33	3	49-0033			JOHNSON	04
	JOHNSON COUNTY 50	3	49-0050			JOHNSON	04
	DANIEL FREEMAN 34	3	34-0034			GAGE	05
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027			OTOE	04
	LEWISTON 69	3	67-0069			PAWNEE	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070			RICHARDSON	04
50 KEARNEY							
	WILCOX-HILDRETH 1	3	50-0001			KEARNEY	11
	AXTELL R1	3	50-0501			KEARNEY	11
	MINDEN R3	3	50-0503			KEARNEY	11

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50 KEARNEY							
	KENESAW 3	3	01-0003			ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090			ADAMS	09
	SILVER LAKE 123	3	01-0123			ADAMS	09
	GIBBON 2	3	10-0002			BUFFALO	10
	KEARNEY 7	3	10-0007			BUFFALO	10
	SHELTON 19	3	10-0019			BUFFALO	10
51 KEITH							
	OGALLALA 1	3	51-0001			KEITH	16
	PAXTON 6	3	51-0006			KEITH	16
	ARTHUR CO HIGH 500	2	03-0500			ARTHUR	16
	SOUTH PLATTE 95	3	25-0095			DEUEL	16
	GARDEN CO HIGH 1	3	35-0001			GARDEN	13
	PERKINS COUNTY SCHOOLS 20	3	68-0020			PERKINS	16
52 KEYA PAHA							
	KEYA PAHA CO HIGH 100	2	52-0100			KEYA PAHA	17
53 KIMBALL							
	KIMBALL 1	3	53-0001			KIMBALL	13
	POTTER-DIX 9	3	17-0009			CHEYENNE	13
54 KNOX							
	CREIGHTON 13	3	54-0013			KNOX	01
	CROFTON 96	3	54-0096			KNOX	01
	NIOBRARA 1R	3	54-0501			KNOX	01
	SANTEE C5	2	54-0505			KNOX	01
	WAUSA 76R	3	54-0576			KNOX	01
	VERDIGRE 83R (NE Unified Dist 1)	3	54-0583	02-2001	U	KNOX	01
	BLOOMFIELD 86R	3	54-0586			KNOX	01
	ORCHARD 49 (NE Unified Dist 1)	3	02-0049	02-2001	U	ANTELOPE	08
	LYNCH 36	3	08-0036			BOYD	08
	PLAINVIEW 5	3	70-0005			PIERCE	08
	OSMOND 42R	3	70-0542			PIERCE	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001	U	ANTELOPE	
55 LANCASTER							
	LINCOLN 1	4	55-0001			LANCASTER	18
	WAVERLY 145	3	55-0145			LANCASTER	06
	MALCOLM 148	3	55-0148			LANCASTER	06
	NORRIS 160	3	55-0160			LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161			LANCASTER	02
	DANIEL FREEMAN 34	3	34-0034			GAGE	05

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55 LANCASTER						
	PALMYRA OR1	3	66-0501		OTOE	04
	CRETE 2	3	76-0002		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06
	MILFORD 5	3	80-0005		SEWARD	06
56 LINCOLN						
	NORTH PLATTE 1	3	56-0001		LINCOLN	16
	BRADY 6	2	56-0006		LINCOLN	16
	MAXWELL 7	3	56-0007		LINCOLN	16
	HERSHEY 37	3	56-0037		LINCOLN	16
	SUTHERLAND 55	3	56-0055		LINCOLN	16
	WALLACE 65R	2	56-0565		LINCOLN	16
	ARNOLD 89	3	21-0089		CUSTER	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	MAYWOOD 46	3	32-0046		FRONTIER	15
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125		FRONTIER	15
	PAXTON 6	3	51-0006		KEITH	16
	STAPLETON R1	3	57-0501		LOGAN	16
	MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
57 LOGAN						
	STAPLETON R1	3	57-0501		LOGAN	16
	SANDHILLS 71	3	05-0071		BLAINE	10
	ARNOLD 89	3	21-0089		CUSTER	10
58 LOUP						
	LOUP CO 25	2	58-0025		LOUP	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	SARGENT 84	3	21-0084		CUSTER	10
59 MADISON						
	MADISON 1	3	59-0001		MADISON	08
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	HUMPHREY 67	3	71-0067		PLATTE	07
60 MCPHERSON						
	MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
	ARTHUR CO HIGH 500	2	03-0500		ARTHUR	16

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60 MCPHERSON							
	STAPLETON R1	3	57-0501			LOGAN	16
61 MERRICK							
	CENTRAL CITY 4	3	61-0004			MERRICK	07
	PALMER 49	3	61-0049			MERRICK	07
	GRAND ISLAND 2	3	40-0002			HALL	10
	NORTHWEST HIGH 82	3	40-0082			HALL	10
	FULLERTON 1	3	63-0001			NANCE	07
	TWIN RIVER 30	3	63-0030			NANCE	07
	HIGH PLAINS COMMUNITY 75	3	72-0075			POLK	07
62 MORRILL							
	BAYARD 21	3	62-0021			MORRILL	13
	BRIDGEPORT 63	3	62-0063			MORRILL	13
	BANNER 1	3	04-0001			BANNER	13
	ALLIANCE 6	3	07-0006			BOX BUTTE	13
	LEYTON 3	3	17-0003			CHEYENNE	13
	GARDEN CO HIGH 1	3	35-0001			GARDEN	13
	SCOTTSBLUFF 32	3	79-0032			SCOTTS BLUFF	13
63 NANCE							
	FULLERTON 1	3	63-0001			NANCE	07
	TWIN RIVER 30	3	63-0030			NANCE	07
	CEDAR RAPIDS 6	3	06-0006			BOONE	07
	ST EDWARD 17	3	06-0017			BOONE	07
	GREELEY-WOLBACH 10	3	39-0010			GREELEY	10
	PALMER 49	3	61-0049			MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075			POLK	07
64 NEMAHA							
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04
	AUBURN 29	3	64-0029			NEMAHA	04
	JOHNSON COUNTY 50	3	49-0050			JOHNSON	04
	NEBRASKA CITY 111	3	66-0111			OTOE	04
	FALLS CITY 56	3	74-0056			RICHARDSON	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070			RICHARDSON	04
65 NUCKOLLS							
	LAWRENCE/NELSON 5 (SoCtrlUnif5)	3	65-0005	65-2005	U	NUCKOLLS	09
	SUPERIOR 11	3	65-0011			NUCKOLLS	09
	SANDY CREEK 1C (SoCentrl NE Unf5)	3	18-0501	65-2005	U	CLAY	09
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001	U	THAYER	05
	DESHLER 60	3	85-0060			THAYER	05

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65 NUCKOLLS							
	THAYER CENTRAL COMM 70	3	85-0070			THAYER	05
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005	U	NUCKOLLS	
	BRUNING-DAVENPORT UNIF SYSTEM	2		85-2001	U	THAYER	
66 OTOE							
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027			OTOE	04
	NEBRASKA CITY 111	3	66-0111			OTOE	04
	PALMYRA OR1	3	66-0501			OTOE	04
	CONESTOGA 56	3	13-0056			CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097			CASS	03
	DANIEL FREEMAN 34	3	34-0034			GAGE	05
	STERLING 33	3	49-0033			JOHNSON	04
	JOHNSON COUNTY 50	3	49-0050			JOHNSON	04
	WAVERLY 145	3	55-0145			LANCASTER	06
	NORRIS 160	3	55-0160			LANCASTER	06
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04
67 PAWNEE							
	PAWNEE CITY 1	3	67-0001			PAWNEE	04
	LEWISTON 69	3	67-0069			PAWNEE	04
	SOUTHERN 1	3	34-0001			GAGE	05
	DILLER-ODELL 100	3	34-0100			GAGE	05
	JOHNSON COUNTY 50	3	49-0050			JOHNSON	04
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070			RICHARDSON	04
68 PERKINS							
	PERKINS COUNTY SCHOOLS 20	3	68-0020			PERKINS	16
	SOUTH PLATTE 95	3	25-0095			DEUEL	16
	HAYES CENTER 79	3	43-0079			HAYES	15
	OGALLALA 1	3	51-0001			KEITH	16
	PAXTON 6	3	51-0006			KEITH	16
	WALLACE 65R	2	56-0565			LINCOLN	16
69 PHELPS							
	HOLDREGE 44	3	69-0044			PHELPS	11
	BERTRAND 54	3	69-0054			PHELPS	11
	LOOMIS 55	2	69-0055			PHELPS	11
	KEARNEY 7	3	10-0007			BUFFALO	10
	ELM CREEK 9	3	10-0009			BUFFALO	10
	OVERTON 4	3	24-0004			DAWSON	10
	WILCOX-HILDRETH 1	3	50-0001			KEARNEY	11
	AXTELL R1	3	50-0501			KEARNEY	11

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70 PIERCE						
	PIERCE 2	3	70-0002		PIERCE	08
	PLAINVIEW 5	3	70-0005		PIERCE	08
	OSMOND 42R	3	70-0542		PIERCE	08
	NELIGH-OAKDALE 9	3	02-0009		ANTELOPE	08
	RANDOLPH 45	3	14-0045		CEDAR	01
	CREIGHTON 13	3	54-0013		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
71 PLATTE						
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	HUMPHREY 67	3	71-0067		PLATTE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	DAVID CITY 56	3	12-0056		BUTLER	07
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	MADISON 1	3	59-0001		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	TWIN RIVER 30	3	63-0030		NANCE	07
72 POLK						
	CROSS COUNTY 15	3	72-0015		POLK	07
	OSCEOLA 19	3	72-0019		POLK	07
	SHELBY 32	3	72-0032		POLK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	RISING CITY 32	2	12-0032		BUTLER	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	COLUMBUS 1	3	71-0001		PLATTE	07
	CENTENNIAL 67R	3	80-0567		SEWARD	06
73 RED WILLOW						
	MCCOOK 17	3	73-0017		RED WILLOW	15
	SOUTHWEST 179	3	73-0179		RED WILLOW	15
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		HITCHCOCK	15
74 RICHARDSON						
	FALLS CITY 56	3	74-0056		RICHARDSON	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2009 - JUNE 2010

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Co#	County & School	School Class	Base Code	Unified or Learning Code	Comm.	Headquarter County for Base School	ESU
74 RICHARDSON							
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04
	AUBURN 29	3	64-0029			NEMAHA	04
	PAWNEE CITY 1	3	67-0001			PAWNEE	04
75 ROCK							
	ROCK CO HIGH 100	3	75-0100			ROCK	17
	AINSWORTH 10	3	09-0010			BROWN	17
76 SALINE							
	CRETE 2	3	76-0002			SALINE	06
	DORCHESTER 44	3	76-0044			SALINE	06
	FRIEND 68	3	76-0068			SALINE	06
	WILBER-CLATONIA 82	3	76-0082			SALINE	06
	EXETER-MILLIGAN 1	3	30-0001			FILLMORE	06
	TRI COUNTY 300	3	48-0300			JEFFERSON	05
	MERIDIAN 303	3	48-0303			JEFFERSON	05
	MILFORD 5	3	80-0005			SEWARD	06
77 SARPY							
	BELLEVUE 1	3	77-0001	00-9000	L	SARPY	03
	PAPILLION-LAVISTA 27	3	77-0027	00-9000	L	SARPY	03
	GRETNA 37	3	77-0037	00-9000	L	SARPY	03
	SOUTH SARPY 46	3	77-0046	00-9000	L	SARPY	03
	LOUISVILLE 32	3	13-0032			CASS	03
	OMAHA 1	5	28-0001	00-9000	L	DOUGLAS	19
	MILLARD 17	3	28-0017	00-9000	L	DOUGLAS	03
	ASHLAND-GREENWOOD 1	3	78-0001			SAUNDERS	02
	LEARNING COMM. DOUGLAS & SARPY		00-9000		L		
78 SAUNDERS							
	ASHLAND-GREENWOOD 1	3	78-0001			SAUNDERS	02
	YUTAN 9	3	78-0009			SAUNDERS	02
	WAHOO 39	3	78-0039			SAUNDERS	02
	MEAD 72	3	78-0072			SAUNDERS	02
	PRAGUE 104	3	78-0104			SAUNDERS	02
	CEDAR BLUFFS 107	3	78-0107			SAUNDERS	02
	DAVID CITY 56	3	12-0056			BUTLER	07
	EAST BUTLER 2R	3	12-0502			BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123			COLFAX	07
	FREMONT 1	3	27-0001			DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595			DODGE	02
	WAVERLY 145	3	55-0145			LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161			LANCASTER	02

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79 SCOTTS BLUFF						
	MINATARE 2	3	79-0002		SCOTTS BLUFF	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	GERING 16	3	79-0016		SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13
	BANNER 1	3	04-0001		BANNER	13
	BAYARD 21	3	62-0021		MORRILL	13
80 SEWARD						
	MILFORD 5	3	80-0005		SEWARD	06
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	EXETER-MILLIGAN 1	3	30-0001		FILLMORE	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	CRETE 2	3	76-0002		SALINE	06
	DORCHESTER 44	3	76-0044		SALINE	06
	FRIEND 68	3	76-0068		SALINE	06
81 SHERIDAN						
	HAY SPRINGS 3	3	81-0003		SHERIDAN	13
	GORDON-RUSHVILLE HIGH 10	3	81-0010		SHERIDAN	13
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	CHADRON 2	3	23-0002		DAWES	13
	HYANNIS HIGH 11	3	38-0011		GRANT	16
82 SHERMAN						
	LOUP CITY 1	3	82-0001		SHERMAN	10
	LITCHFIELD 15	2	82-0015		SHERMAN	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	NORTH LOUP SCOTIA 1J	3	39-0501		GREELEY	10
	CENTURA 100	3	47-0100		HOWARD	10
	ELBA 103	2	47-0103		HOWARD	10
	ARCADIA 21	2	88-0021		VALLEY	10
83 SIOUX						
	SIOUX CO HIGH 500	3	83-0500		SIOUX	13
	CRAWFORD 71	3	23-0071		DAWES	13

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83 SIOUX							
	MORRILL 11	3	79-0011			SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031			SCOTTS BLUFF	13
84 STANTON							
	STANTON 3	3	84-0003			STANTON	08
	LEIGH 39	3	19-0039			COLFAX	07
	CLARKSON 58	3	19-0058			COLFAX	07
	HOWELLS 59	3	19-0059			COLFAX	07
	WISNER-PILGER 30	3	20-0030			CUMING	02
	MADISON 1	3	59-0001			MADISON	08
	NORFOLK 2	3	59-0002			MADISON	08
	WINSIDE 595	3	90-0595			WAYNE	01
85 THAYER							
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001	U	THAYER	05
	DESHLER 60	3	85-0060			THAYER	05
	THAYER CENTRAL COMM 70	3	85-0070			THAYER	05
	BRUNING 94 (Brun-Davenpt Unif)	2	85-0094	85-2001	U	THAYER	05
	SHICKLEY 54	3	30-0054			FILLMORE	06
	FAIRBURY 8	3	48-0008			JEFFERSON	05
	MERIDIAN 303	3	48-0303			JEFFERSON	05
	SUPERIOR 11	3	65-0011			NUCKOLLS	09
	BRUNING-DAVENPORT UNIFIED	2		85-2001	U	THAYER	
86 THOMAS							
	THEDFORD HIGH 1	2	86-0001			THOMAS	16
	SANDHILLS 71	3	05-0071			BLAINE	10
	MULLEN 1	3	46-0001			HOOVER	16
87 THURSTON							
	PENDER 1	3	87-0001			THURSTON	01
	WALTHILL 13	3	87-0013			THURSTON	01
	UMO N HO NATION SCH 16	3	87-0016			THURSTON	01
	WINNEBAGO 17	3	87-0017			THURSTON	01
	LYONS-DECATUR NORTHEAST 20	3	11-0020			BURT	02
	BANCROFT-ROSALIE 20	3	20-0020			CUMING	02
	HOMER 31	3	22-0031			DAKOTA	01
	EMERSON-HUBBARD 561	3	26-0561			DIXON	01
	WAKEFIELD 60R	3	90-0560			WAYNE	01
88 VALLEY							
	ORD 5	3	88-0005			VALLEY	10
	ARCADIA 21	2	88-0021			VALLEY	10

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88 VALLEY							
	BURWELL HIGH 100	3	36-0100			GARFIELD	10
	NORTH LOUP SCOTIA 1J	3	39-0501			GREELEY	10
	LOUP CITY 1	3	82-0001			SHERMAN	10
89 WASHINGTON							
	BLAIR 1	3	89-0001			WASHINGTON	03
	FORT CALHOUN 3	3	89-0003			WASHINGTON	03
	ARLINGTON 24	3	89-0024			WASHINGTON	03
	TEKAMAH-HERMAN 1	3	11-0001			BURT	02
	LOGAN VIEW 594	3	27-0594			DODGE	02
	BENNINGTON 59	3	28-0059	00-9000	L	DOUGLAS	03
	LEARNING COMM. DOUGLAS & SARPY		00-9000		L		
90 WAYNE							
	WAYNE 17	3	90-0017			WAYNE	01
	WAKEFIELD 60R	3	90-0560			WAYNE	01
	WINSIDE 595	3	90-0595			WAYNE	01
	RANDOLPH 45	3	14-0045			CEDAR	01
	LAUREL-CONCORD 54	3	14-0054			CEDAR	01
	WISNER-PILGER 30	3	20-0030			CUMING	02
	NORFOLK 2	3	59-0002			MADISON	08
	PIERCE 2	3	70-0002			PIERCE	08
	PENDER 1	3	87-0001			THURSTON	01
91 WEBSTER							
	RED CLOUD 2	3	91-0002			WEBSTER	09
	BLUE HILL 74	3	91-0074			WEBSTER	09
	ADAMS CENTRAL HIGH 90	3	01-0090			ADAMS	09
	SILVER LAKE 123	3	01-0123			ADAMS	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005	U	NUCKOLLS	09
	SUPERIOR 11	3	65-0011			NUCKOLLS	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005	U	NUCKOLLS	
92 WHEELER							
	WHEELER CENTRAL 45	3	92-0045			WHEELER	08
	CLEARWATER 6 (NE Unified Dist 1)	2	02-0006	02-2001	U	ANTELOPE	08
	ELGIN 18	3	02-0018			ANTELOPE	08
	SPALDING 55	3	39-0055			GREELEY	10
	EWING 29	2	45-0029			HOLT	08
	CHAMBERS 137	2	45-0137			HOLT	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001	U	ANTELOPE	

93 YORK

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93	YORK					
	YORK 12	3	93-0012		YORK	06
	MCCOOL JUNCTION 83	2	93-0083		YORK	06
	HEARTLAND 96	3	93-0096		YORK	06
	SUTTON 2	3	18-0002		CLAY	09
	EXETER-MILLIGAN 1	3	30-0001		FILLMORE	06
	HAMPTON 91	3	41-0091		HAMILTON	09
	CROSS COUNTY 15	3	72-0015		POLK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	CENTENNIAL 67R	3	80-0567		SEWARD	06