



STATE SALES FILE PRACTICE MANUAL

Exhibit 107

2011 Equalization Proceedings
Before the
Tax Equalization and Review Commission

APRIL 2011

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.

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STATE SALES FILE PRACTICE MANUAL INSTRUCTIONS

This manual 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.

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. Any additional fields that are required that are not from these two source documents will be noted.

The 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. Once the two documents are combined a completed sales file record has been created.

The State Sales file online access is to allow Assessor’s and authorized staff the ability to add, modify and update sales at any time. Once the file is loaded the data can be viewed live. All sales are tracked by user, date, and time.

An assessor or division staff has access to the state sales file to make the following updates:

1. Review data from the State Sales file;
2. Make changes and modifications to the data;
3. Electronically update a county’s Assessed Value Update (AVU);
4. Download data to be used in analysis.

The County Real Property Abstract (Form 45) is electronically filed. Counties export directly from the County CAMA system and submit the Form 45 data directly to the Division.

There are three main sections to this manual: 1) Building the state sales file 2) working with the state sales file; and 3) support documentation. In the support documentation you will find a copy of the original filing form/report and 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.

GAINING ACCESS TO THE STATE SALES FILE

In order to gain access to the State Sales file a request will need to be made to the department. The request shall include County, Assessor name, staff member first and last name and email address.

The request can be emailed to:

Gina Marsters or Suvarna Ganadal at:

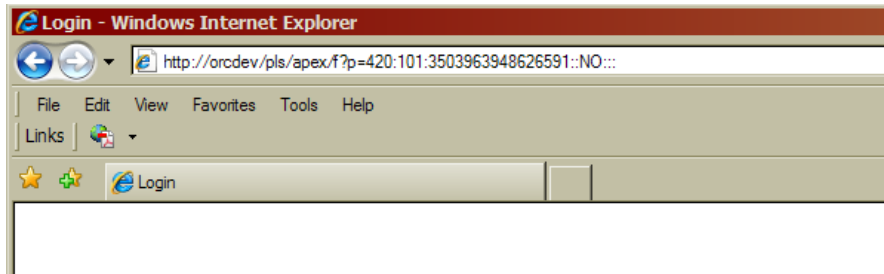
Emailed: gina.marsters@nebraska.gov or suvarna.ganadal@nebraska.gov

An email will be sent to the user and County Assessor after a user account has been set up.

LOGIN

- 1) Open an internet browser. Type the following link in the address line:

<http://padsalesfile.nebraska.gov>



- 2) Type in your first name, last name and password.

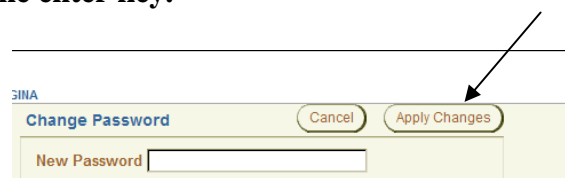
Note: Each staff member authorized to use the system will have their own user name and password. *Do not enter a period between the first and last name.*

User Name: Jane Doe

Password: temppass (First time users)

A screenshot of the login page for the Nebraska Department of Revenue, Property Assessment Division. The page features the department's logo at the top, which includes a map of Nebraska and the text "Nebraska Department of REVENUE PROPERTY ASSESSMENT". Below the logo, the text "Login" is displayed. The main heading reads "Department of Revenue, Property Assessment Division" and "State Sales File Login". There are two input fields: "User Name" with the value "gina" and "Password". A "Login" button is located to the right of the password field.

- 3) Change the temporary password. Type a new password and select '**Apply Changes**'.
You cannot hit the enter key.

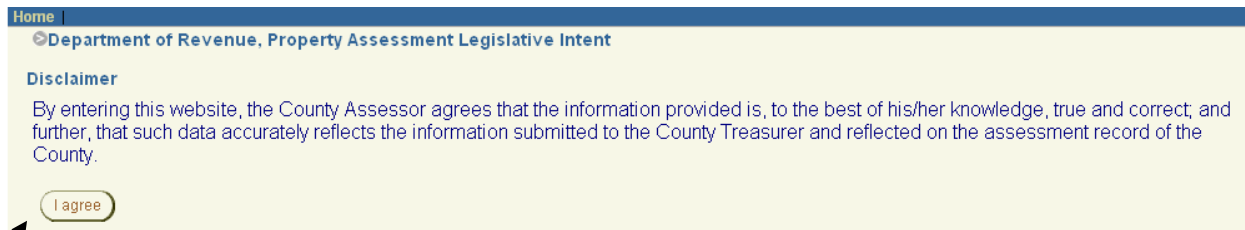
A screenshot of a "Change Password" dialog box. The dialog has a title bar with "Change Password" and two buttons: "Cancel" and "Apply Changes". Below the buttons is a "New Password" input field. An arrow points to the "Apply Changes" button.



Helpful hint: The password is case sensitive.

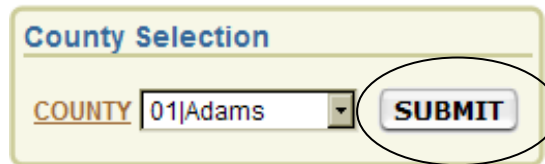
NOTE: The department cannot retrieve the password. If the password is forgot, the password will be re-set to 'temppass'. Notify both Gina Marsters and Suvarna Ganadal. Email: gina.marsters@nebraska.gov
suvarna.ganadal@nebraska.gov

4) The disclaimer page will open displaying the legislative intent. Click "I agree"



The County Liaison Field List and Map are displayed for your reference.

5) Select submit at the county selection. For county use only your county will be displayed.



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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.

6). The Main Menu page will open.

Home > Main Menu

<p>Data Entry/ General Sale Information</p> <ul style="list-style-type: none"><input type="checkbox"/> Enter New 521<input type="checkbox"/> Worksheet <p>Modifications</p> <ul style="list-style-type: none"><input type="checkbox"/> Assessor Location Update<input type="checkbox"/> Update Book/Page <p>Instructions/Forms/Reports</p> <ul style="list-style-type: none"><input type="checkbox"/> Sales File Instructions<input type="checkbox"/> WorkShop 2010 PowerPoints	<p>Assessor</p> <ul style="list-style-type: none"><input type="checkbox"/> Update past values/Summer Roster<input type="checkbox"/> Sales Not Updated on 521 Imports<input type="checkbox"/> Assessed Value Update<input type="checkbox"/> Assessed Value Report<input type="checkbox"/> Upload electronic files. (521's, AVU, Abstract) <p>Statistical Analysis and Reports</p> <ul style="list-style-type: none"><input type="checkbox"/> Statistical Analysis and Reports<input type="checkbox"/> Borrow Sales - Assessor
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7). Additional instructions can be found under the Instructions Forms/Report select Sales File Instructions

Instructions/Forms/Reports

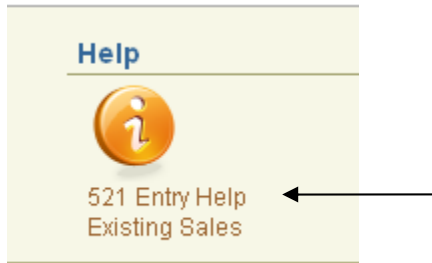
→ Sales File Instructions
 WorkShop 2010 PowerPoints

Home > Main Menu > Sales File Instructions

<p>Sales File Instructions</p> <ul style="list-style-type: none">521 Entry HelpEntering/Modifying WorksheetsSales CompletedRostersQueriesSummer RostersAVU Instructions-Version 3.1 <p>History/Purpose</p> <ul style="list-style-type: none">PurposeProcessApplications and DefinitionsHistory	<p>Overview/Forms</p> <ul style="list-style-type: none">Supplemental Worksheet OverviewAbstract of Assessment Form 45Form 45 Paper VersionForm 45 DefinationCombination Form OverviewCombination Form ProcedureOccupancy Code References	<p>Liaison Misc Information</p> <ul style="list-style-type: none">Liaison Field list by CountyAgLand Expanded Analysis PowerPointSales File PowerPointNew Assessor Training
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HELP

You can access Help where ever you see the Help icon. The Help instructions available will be listed below. Click on a topic that you need assistance with and it will take you directly to the instructions.



MAIN MENU

To return or access the MAIN MENU, just click on the Main Menu on the Title Ribbon.



ENTERING GENERAL FORM 521 REAL ESTATE TRANSFER STATEMENT

- 1) From the Main Menu under Data Entry/General Sale Information Select 'Enter New 521'.

Data Entry/ General Sale Information

- Enter New 521 ←
- Worksheet

- 3) This will bring up the Form 521 Entry Form.

There are two sections to the Form 521 Entry Form. The top section is the place where you can enter a book and page to see if a sale is already entered in the sales file.

Home > Main Menu > Form 521 Entry Form

County 01|Adams * Book * Page * Sale Date

Help

521 Entry Help
Existing Sales

The bottom section is where you enter a new 521.

There are three types of sales to enter.

- 1) General – regular arms length transaction.
 - 2) Multi-Parcel – Multiple worksheets for one parcel.
 - 3) Combination Sale – A combination sale for more than one 521.
- 1) General Sale: Select general and enter the 521. Hit the tab key to move to the next field. Complete each field. Select 'Save' when finished.

Note: The Sale Price is a calculated field. Select the 'Calculate Sale Price' below book and page number to display the value.

- a. The numbers represent the areas on the Real Estate Transfer Statement, Form 521.

1) Deed Date Type of Sale 1) General 2) Multi Parcel 3) Combo Sale

Seller **Real Estate Transfer Statement**

5) * Name 9 * 1031 Exchange Yes No

* Addr. 18 Property Address

* City * State * Zip

Phone 20 * Legal Description 23

6) * Name 22 * Purchase Price 0 Non Real Amount 0 Sale Price 24

* Addr. 26 Recorded Date Stamp 27

* City * State * Zip

Phone

2) Select 'New' to enter another 521 or select Main Menu to exit.

Home > Main Menu > Form 521 Entry Form

County 01|Adams * Book *

ENTERING OR MODIFYING SALES WORKSHEETS

1) There are two ways to query data. Lookup by book/pageno or query selection.

Home > Main Menu > LookUp Select

Using Book - Page

Using Query Selection

Using Book – Page

Type in book and pageno and hit enter. Sale date is optional. LocationID is another option.

Home > Main Menu > LookUp Select > Query Sale LookUp

Book Page Location ID Saledate (MM/DD/YYYY)

Using Query Selection

Select any field heading to type the search value or select the green icon for further options.

Choose the drop down arrow to select a column. Type the number and select 'Go'

Home > Main Menu > Sale LookUp

GINA

Search: Rows: 15 Go

All Columns	Saledate	Posted	Saleid
Cnty	22-JUN-09	22-JUN-09	09S00128
Book	02-JAN-09	08-APR-09	09000972
Pageno	10-FEB-09	16-APR-09	09001161
Saledate	16-FEB-09	16-APR-09	09001162
Posted			
Saleid			

Select the field column to enter or search for the number then select it.

Home > Main Menu > Sale LookUp

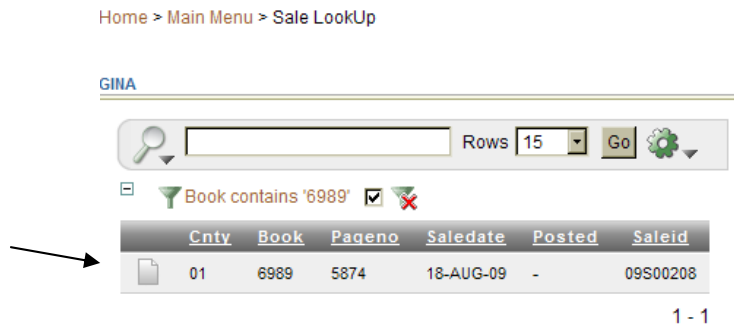
GINA

Search: Pageno Rows: 15 Go

Book contains '2009'

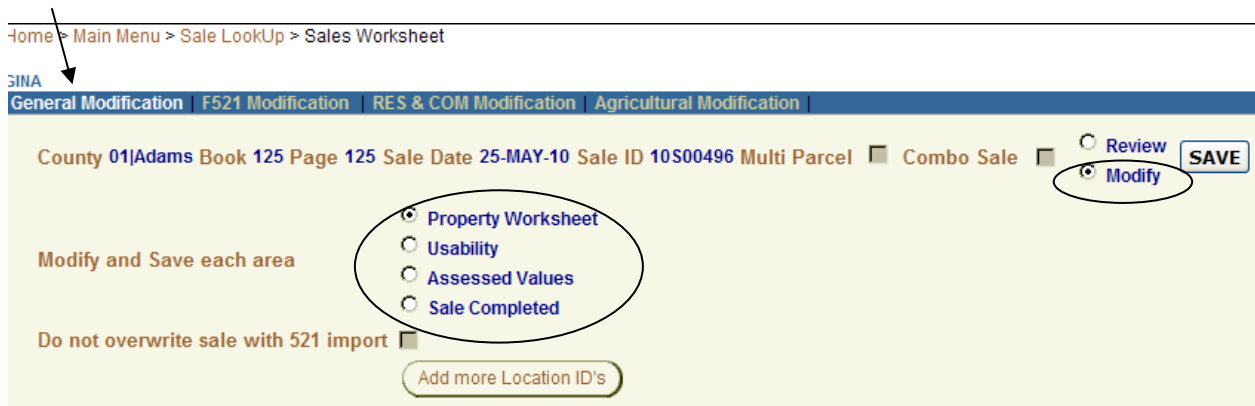
Cnty	Book	Pageno	Saledate	Posted	Saleid
01	2009				09000972
01	2009				09001161
01	2009	0003			09001162
01	2009	0010			09001163
01	2009	0012			09001163
01	2009	0016			09001164
01	2009	0023			09001165
01	2009	0025			09001165
01	2009	0027			09001166

2) Next, choose the worksheet icon to review the sale.



3 From the **General Modification tab** select the 'Modify' button. There are four choices to choose from. Select save when finished.

- a. Property Worksheet will display the fields under the Property Sales Worksheet and the Geo codes under the Parcel Identification Worksheet.
- b. Usability will display the usability fields under the Parcel Identification Worksheet.
- c. Assessed Values will display fields under the Current Year Assessed Values Worksheet.
- d. Sale Completed. If the sale is completed the 521 import will not overwrite that sale.

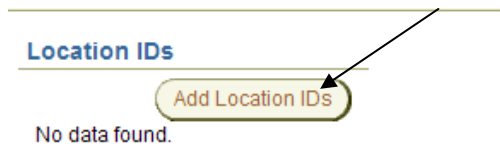


Helpful Hint: Select any label throughout the sales file for description of each field. A help box will display with instructions and/or information.

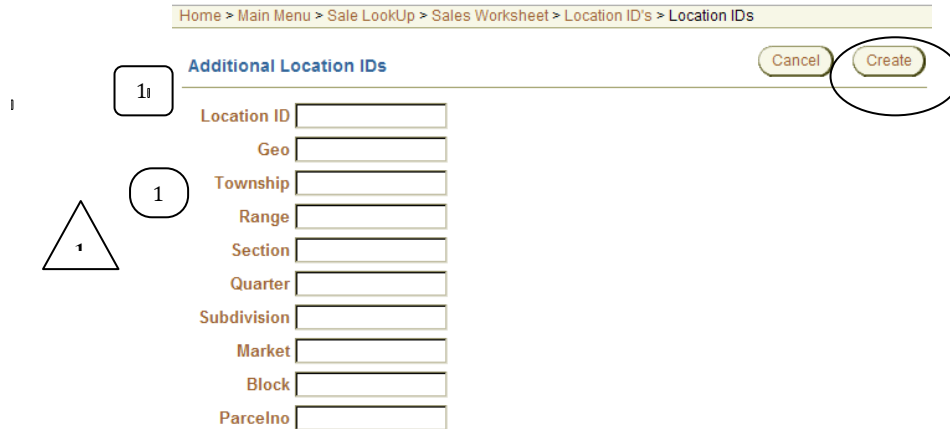
- 4) To add additional location ID's select the button 'Add more Location ID's'.



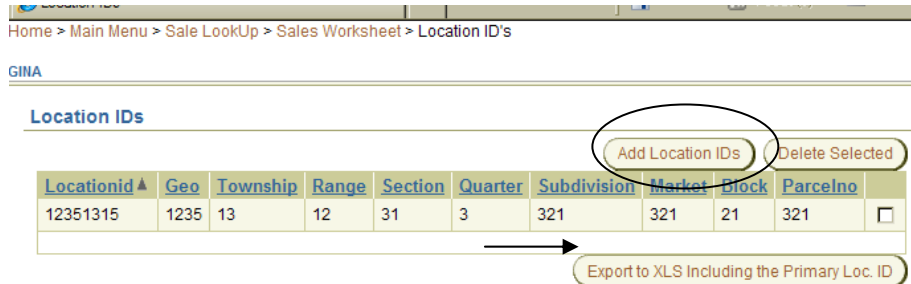
- 5) Click on 'Add Location ID's'.



- 6) Enter the information and click 'create'.



- 7) Add additional location ID's or select the Sales WorkSheet tab. The report may also be exported to Excel.



8) To modify the general, F521, residential, commercial, or agricultural worksheets select the appropriate property type modification tab.

Home > Main Menu > Sale LookUp > Sales Worksheet

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

County 01|Adams Book 2009 Page 0554 Sale Date 16-FEB-09 Multi Parcel Combo Sale 1 Review 2 Modify

Sale ID 09001162

9) **F521 Modification.** Select modify to edit the sale then select the area to modify.

a. The numbers represent the areas on the Real Estate Transfer Statement, Form 521.

b. Select the Save button after each radio button are selected and information added or edited.

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

County 01|Adams Book 2006 Page 3073 Sale Date 07-JUL-06 Sale ID 06017650 Multi Parcel Combo Sale 1 Review 2 Modify **SAVE**

Select to modify

- 521
- Seller
- Buyer
- Prop Address

Seller Details

* Name GREG PETER

* Address

* City * State * Zip

Phone ()

Buyer Details

* Name ROSS & KRISTA NOVOTNE

* Address

* City * State * Zip

Phone ()

521 Details

Date Recorded

Stamp 113

Deed Date 07-JUL-06

* 1031 Exchange Yes No

* Property Address

* Legal Description SOUTH 30FT OF LT 1 NRTH 15FT OF LT 2, BLK 1 OWENS'S SUBD

* Purchase Price 49,900 Non Real Amount 0

10) **Residential and Commercial:**

- a. Select either Residential or Commercial radio buttons. Select 'Modify'.
- b. Select the Save button after each radio button is selected and information added or edited.**



Residential

Multiple Improvements

Construction Date

Floor Area

Building Cost New

Style

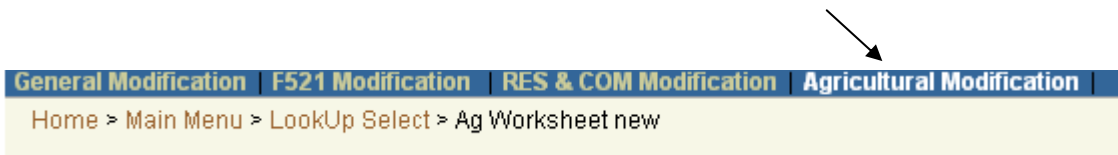
Condition

Quality

- ▶ **Residential History** History displays past years values.
- ▶ **Residential Modification** Modification displays who modified the sale and when.

11) **Agricultural:**

- a. To add or update Agricultural information select Agricultural Modification.



- b. Select the Save button after each radio button is selected and information added or edited.**

12) Select Modify and the appropriate radio button.

Radio Button Options

Agland:

LCG Irrigated Land – Agricultural Irrigation LCG’s

LCG Dry Land – Agricultural Dry LCG’s

LCG Grass Land – Agricultural Grass LCG’s

Ag Other– Shelterbelt/Timber; Grass/Timber; Accretion; Waste; Other

Irrigation Type

LCG Irrigated Land

	ACRES	VALUE
1A1	6	0
1A		
2A1		
2A		
3A1		
3A		
4A1		
4A		
Total	6	0

LCG Grass Land

	ACRES	VALUE
1G1		
1G		
2G1		
2G		
3G1		
3G		
4G1		
4G		
Total		

Ag Land Total

	ACRES	VALUE
* AG LAND TOTAL	5	5

LCG Dry Land

	ACRES	VALUE
1D1		
1D		
2D1		
2D		
3D1		
3D		

Ag Other

	ACRES	VALUE
Shelterbelt/Timber		
Grass/Timber 1		
Grass/Timber 2		
Grass/Timber 3		
Accretion		
Waste	5	5

NonAgLand:

Improvement, (Dwellings and Outbuildings) Roads, Farm Sites, Home Sites, Non Ag Other

Non Ag (100%)		Improve		
	ACRES	VALUE		
Roads	<input type="text"/>	<input type="text"/>	Dwellings	<input type="text"/>
Farm Sites	<input type="text"/>	<input type="text"/>	Outbuildings	<input type="text"/>
Home Sites	<input type="text"/>	<input type="text"/>	Total (Must equal improvement)	0
Non Ag Other	<input type="text"/>	<input type="text"/>		
WRP	<input type="text"/>	<input type="text"/>		
Recreation	<input type="text"/>	<input type="text"/>		
* NON AG LAND TOTAL	0	0		
Comments	<input type="text"/>			

Misc Classifications:

These values are not calculated in Agland, NonAgland or any statistical measure. This is to further define an agricultural parcel.

MISC CLASSIFICATIONS-(NOT INCLUDED IN AG TOTAL)

		ACRES	VALUE	Description
Misc1	0012 - VINEYARD	0	0	
Misc2	%			
Misc3	%			
Misc4	%			
Misc5	%			
Misc6	%			
Misc7	%			
Misc8	%			
Sub Total		0	0	

13) Enter each area as needed.

a. Select the Save button after each radio button is selected and information added or edited.

ENTERING MULTI-PARCEL 521 SALES

- 1) From the Main Menu select 'Enter New 521'.

Home > Main Menu

Data Entry/ General Sale Information

→ Enter New 521
 Worksheet

- 2) Select option #2 Multi Parcel Sale.


Deed Date Type of Sale

- 1) General
- 2) Multi Parcel ←
- 3) Combo Sale

- 3) Enter the 521 information and select the save option.

Home > Main Menu > Form 521 Entry Form Help

County 01|Adams * Book * Page * Sale Date

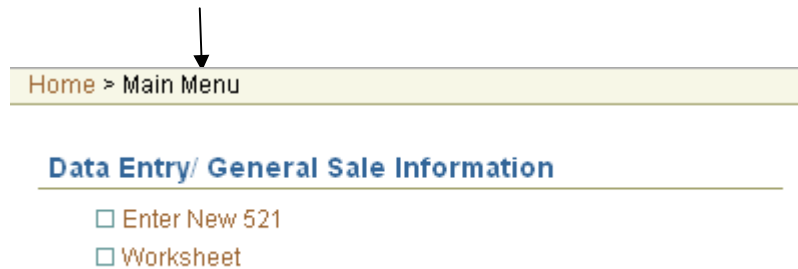

521 Entry Help
Existing Sales

Deed Date Type of Sale

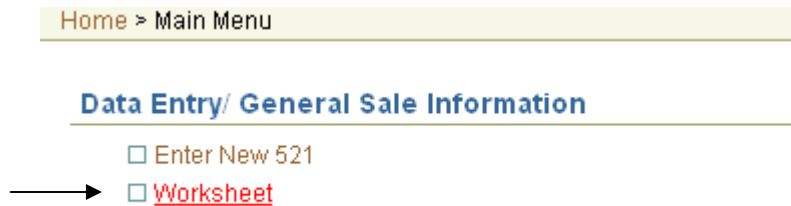
- 1) General
- 2) Multi Parcel
- 3) Combo Sale

<p>Seller</p> <p>* Name <input type="text"/></p> <p>* Addr. <input type="text"/></p> <p>* City <input type="text"/> * State <input type="text"/> * Zip <input type="text"/></p> <p>Phone <input type="text"/> <input type="text"/></p> <p>Buyer</p> <p>* Name <input type="text"/></p> <p>* Addr. <input type="text"/></p> <p>* City <input type="text"/> * State <input type="text"/> * Zip <input type="text"/></p> <p>Phone <input type="text"/> <input type="text"/></p>	<p>Real Estate Transfer Statement</p> <p>* 1031 Exchange <input type="radio"/> Yes <input type="radio"/> No</p> <p>Property Address <input type="text"/></p> <p>* Legal Description <input type="text"/></p> <p>* Purchase Price <input type="text"/> <input type="button" value="Calendar"/> Non Real Amount <input type="text"/> Sale Price 0</p> <p>Recorded Date <input type="text"/> <input type="button" value="Calendar"/> Stamp <input type="text"/></p> <p><input type="button" value="Calculate Sale Price"/></p>
--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

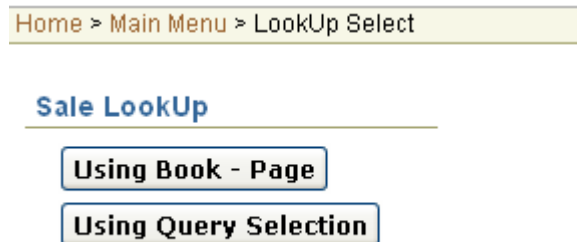
4) From the top link select Main Menu.



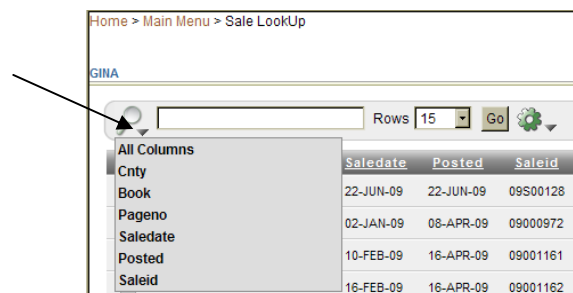
5) From the list select Worksheet.



6) Query the 521 using the drop down or selecting the field name.






Note: You cannot search other counties. Only your county will be displayed.



7) Select the worksheet icon.

Home > Main Menu > LookUp Select > Sale LookUp



	Cnty	Book	PageNo	Saledate	Posted	Saleid
	01	2006	3365	07/14/2006	09/21/2006	06017357
	01	2006	3373	07/26/2006	09/25/2006	06017358

8) Enter the general information under the General Modification tab. Select 'Modify'. Enter and save the worksheet information.

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

Breadcrumb
Home > Main Menu > LookUp Select > Sales Worksheet

County **01|Adams** Book **2006** Page **3365** Sale Date **07/14/2006** Multi Parcel Combo Sale

Review **Modify**

Property Worksheet
 Usability
 Assessed Values
 Sale Completed

Modify and Save each area

Do not overwrite sale with 521 import

9) Select the appropriate property sale type modification link. Residential & Commercial or Agricultural.

General Modification | **F521 Modification** | RES & COM Modification | Agricultural Modification

Breadcrumb
Home > Main Menu > LookUp Select > Sales Worksheet

10) Select 'Modify'. Select 'New' and select 'Add New Parcel'.

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

County 78|Saunders Book 3689 Page 255 Sale Date 04-MAY-10 Year 2010 Sale ID 10S00392 Multi Parcel

RES COM Review Modify

Multi Parcel

EXISTING NEW ADD NEW PARCEL

Residential

Multiple Improver
Construction D
Floor Ar
Building Cost N
St
Condit
Qua

Multi Parcel Residential

Multiple Improvements
Construction Date
Floor Area
Building Cost New
Style
Condition
Quality

Displays the parcel is multi-parcel or combination.

Useability Codes

- 1 = Sale to be used in Studies
- 2 = Seale to be used as adjusted
- 3 = Substantially Changed
- 4 = Sale not to be used in Studies

11) The total floor area will be calculated and display on the right hand side in modify mode.

County 01|Adams Book SB_123 Page 5555 Sale Date 12-MAY-10 Year 2010 Sale ID 10S00404 Multi Parcel Combo Sale

RES Review
 COM Modify

Multi Parcel

EXISTING Select page
 NEW

Multi Parcel Residential

Multiple Improvements
Construction Date
Floor Area
Building Cost New
Style
Condition
Quality

Residential

Multiple Improvements 0
Construction Date 2007
Floor Area 133
Building Cost New 441
Style (102) Two Story
Condition (20) Badly Worn
Quality (20) Fair

12) In the review mode the first parcel displays the total floor area of all parcels.

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

County 01|Adams Book SB_123 Page 5555 Sale Date 12-MAY-10 Year 2010 Sale ID 10S00404 Multi Parcel Combo :

RES Review
 COM Modify

sucess

Residential

Multiple Improvements 0
Construction Date 2007
Floor Area 156
Building Cost New 441
Style (102) Two Story
Condition (20) Badly Worn
Quality (20) Fair

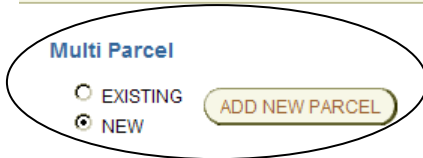
▶ Residential History

→ Total floor area of all worksheets entered.

13) For Agricultural Parcel: Select Agricultural Modification tab. Select 'Modify'.

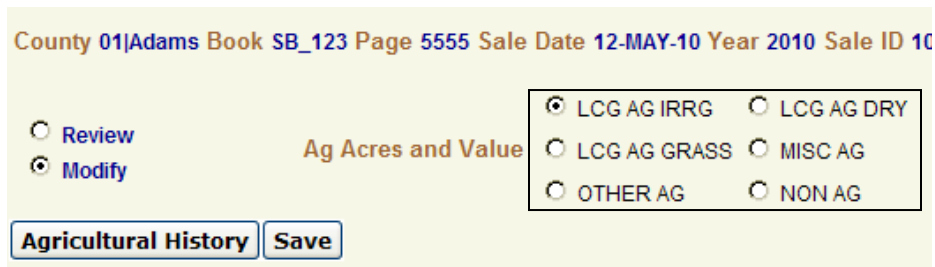


14) Select the 'New' radio button and select 'Add New Parcel'. The tab 'Enter MultiParcel Wksheet' will display.



15) Select the appropriate radio button for the LCG than select 'Enter MultiParcel Worksheet'.

- a. You cannot add the different MISC Ag types for the same LCG acres for any of the radio groups. For example: LCG AG Irrg 1A1= CRP and LCG AG Dry 1A1= WRP.



16) Select modify and the LCG section. Enter the LCG acres and values and select 'Save Multi-Parcel'. You will be redirected back to the main page. The main page will be the total of all worksheets added.

Note: For multi-parcel the Review option will display the total of all worksheets. The 'total' value cannot be edited. To change the value you must modify the individual worksheet after entering by selecting 'existing' and choosing the page number.



Tip:

Provides a quick check of the total values.

County 01|Adams Book SB_123 Page 5555 Sale Date 12-MAY-10 Year 2010 Sale ID 10S004

Review
 Modify

Ag Acres and Value

LCG AG IRRG LCG AG DRY
 LCG AG GRASS MISC AG
 NON LCG AG NON AG

Total's Region

Total Misc | 1 | 1 | (CRP+RR.EQIP+EQIP+VINEYARD+FEEDLOT)

Total Non LCG | 1 | 1

Total LCG | 3 | 3

AG LAND TOTAL | 5 | 5

Total Improvements | |

Non AG TOTAL | 1 | 1

Market Value |

17) To add another worksheet select 'Add New Parcel'.

General Modification | F521 Modification | RES & COM Modification | **Agricultural Modification**

County 01|Adams Book SB_123 Page 5555 Sale Date 12-MAY-10 Year 2010 Sale ID 10S00404 MultiParcel

Review
 Modify

Ag Acres and Value

LCG AG IRRG LCG AG DRY
 LCG AG GRASS MISC AG
 OTHER AG NON AG

Agricultural History **Save**

Multi Parcel

EXISTING
 NEW

ADD NEW PARCEL

18) To modify an existing page select 'Existing', select page number, choose 'To Multi Parcel Wksheet'.

Multi Parcel

EXISTING
 NEW

Select Page **Page_01**

To MultiParcel Wksheet

CALCULATION OF A MULTI-PARCEL SALE

- 1) The floor area will be the total summation of all worksheets. The rosters and stats will reflect the first sale entered for the assessed value and all other information.
- 2) The construction date, building cost new, style, condition and quality will also be from the first sale entered.

County 01|Adams Book 1257 Page 6678 Sale Date 07-MAY-10`

RES Review
 COM Modify

Residential

Multiple Improvements 0
Construction Date 1958
Floor Area 5656
Building Cost New 346630
Style (101) One Story
Condition (60) Excellent
Quality (60) Excellent

Summation of all worksheets entered.

COMBINATION 521 SALES

- 1) From the Main Menu select 'Enter New 521'.

Home > Main Menu

Data Entry/ General Sale Information

→ Enter New 521
 Worksheet

- 2) Select option #3: Combination Sale

Deed Date

Type of Sale

- 1) General
- 2) Multi Parcel
- 3) Combo Sale ←

- a. Note: The lowest page number of the multiple form 521's is to be used as the primary sale.
- 3) After entering the 521 information select the 'Save' option. A message will confirm the sale was saved.

Real Estate Transfer Statement

1031 Exchange Yes No

Property Address

Legal Description

Usability Property Type

Recorded Date Stamp

Book Page

Save Section II: Add combined sales.

- 4) Select the Section II button. The first sale entered will be displayed.
 - a. Note: If no sale is displayed the save button was not selected. The sale will need to be reentered.

Home > Main Menu > Form 521 Entry Form > 521 COMBO SALE

	BOOK	PAGE	SALEDATE	USEABILITY	PROPTYPE	SALEPRICE	NONREAL	ADJ_SPRICE	COMBO_PAGE	For Yr
Edit	521	321	11-AUG-09	1	03	0	0	0	C_01	2009

1 - 1

Create


- 5) Select the edit icon and finish entering the sale. The first 521 entered will be the main sale with a usability of 1.

Home > Main Menu > Form 521 Entry Form > 521 COMBO SALE > 521 COMBO SALE

COMBO SALE Cancel Create

Book

Page

Sale Date 

Useability

Property type

Saleprice

Nonreal Amt

YEAR



Important: Check the usability of the first sale is 1.

- 6) Select create to add an additional worksheet information.

GINA

Home > Main Menu > Form 521 Entry Form > Create Combo Sale

	BOOK	PAGE	SALEDATE	USEABILITY	PROPTYPE	SALEPRICE	NONREAL	ADJ_SPRICE	COMBO_PAGE
Edit	5899	5566	01-JUL-09	1	05	0	0	0	C_01
Edit	5810	5567	02-JUL-09	4	05	1000	500	-	C_02
Edit	5910	5236	03-JUL-09	4	01	1000	50	500	C_03

1 - 3

Create

7) Enter the additional 521 forms.

Note: The usability code *default* is 4. Remember to change the first sale to a 1.

GINA
Home > Main Menu > Form 521 Entry Form > Create Combo Sale > Combo Sale

COMBO SALE

Book
Page
Sale Date
Useability
Property type
Saleprice
Nonreal Amt
Adj Sale Price

NOTE: If the form is closed before all 521's have been entered additional 521's can be entered from the Worksheet option / Modify or Add to Combo Sale.

8) To enter supplemental data select Main Menu.

GINA
Home > Main Menu > Form 521 Entry Form > Create Combo Sale > Combo Sale

COMBO SALE

Book
Page
Sale Date

9) Select Worksheet.

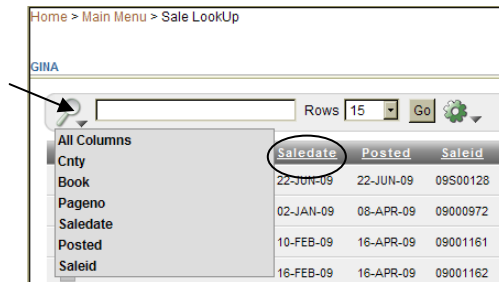
MainPage
Home > Main Menu

Sales File Main Menu

- Enter New 521
- Worksheet
- Assessed Value Update
- Assessed Value Update Report
- Reports
- Assessor Calendar

10) Query the 521 using the drop down or selecting the field name.

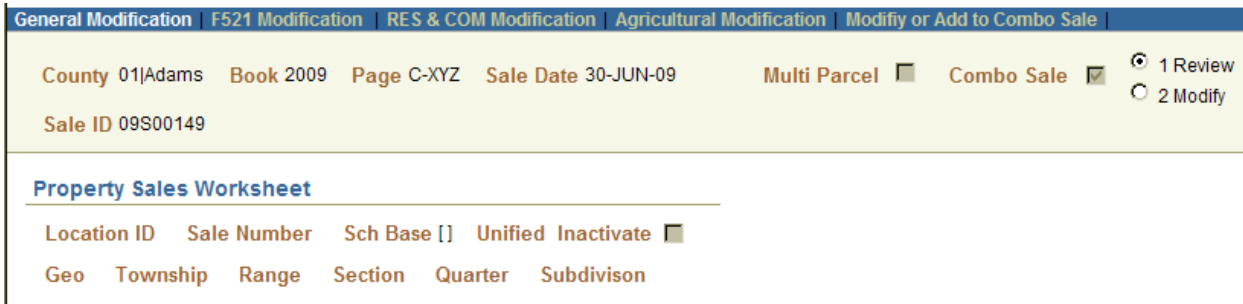
a. Note: You cannot search other counties.



11) Select the worksheet icon.



12) Select the corresponding tab to enter the main parcel characteristic data.



13) To enter additional 521s select the 'Modify or Add to Combination Sale. Continue to enter the 521s.



CALCULATION OF COMBINATION SALES

- 1) The combination sale will be the summation of the purchase price and sale price of all parcels entered.

General Modification
F521 Modification
RES & COM Modification
Agricultural Modification
Modify or Add to Combo Sale

County 01|Adams Book 1300 Page 7771 Sale Date 01-MAY-10 Sale ID 10S00431 Multi Parcel Combo Sale

Seller Details

Name Willy Jones
 Address 2513 Sw
 City LINCOLN State NE Zip 58888
 Phone (-)

Buyer Details

Name Sammy Marsters
 Address 1258 ES
 City LINCOLN State NE Zip 28880
 Phone (-)

521 Details

Date Recorded
 Stamp
 Deed Date 07-MAY-10
 1031 Exchange Yes No
 Property Address 2513 SW
 Legal Description Lot 15
 Usability 1 Property Type 01
 Purchase Price 100,000 * Non Real Amount 30 Sale Price 99,970

- 2) To modify the sales price you must select the 'Modify or Add to Combo Sale' tab. Select the 'Edit' option and change as needed.

	BOOK	PAGE	SALEDATE	USEABILITY	PROPTYPE	SALEPRICE	NONREAL	ADJ SPRICE	COMBO PAGE	For Yr
Edit	1300	7771	01-MAY-10	1	01	50000	0	50000	C_01	2010
Edit	1301	7772	06-MAY-10	4	01	50000	30	49970	C_02	2010

1 - 2

COMBO SALE

Book

Page

Sale Date

Useability

Property type

Saleprice

Nonreal Amt

YEAR

CHECKING FOR EXISTING SALES

Before entering a sale, you may check to see if the sale already exists in the sales file.

- 1) Enter County, book, page number and sale date. Select 'Check if sale exists'.

Home > Main Menu > Form 521 Entry Form

County * Book * Page * Sale Date

Deed Date Type of Sale 1) General
 2) Multi Parcel
 3) Combo Sale

- 2) There are two messages that are generated:

- o Sales does not exist or
- o Sale exists, do no enter.

* Book * Page * Sale Date

This sale does not exist. Enter as new sale

* Book * Page * Sale Date

This sale already exists. Do not enter.

SEARCHING AND SORTING

- To query sales without a posted date select "Actions" and from the drop down arrow and select "Filter".

Home > Main Menu > LookUp Select > Sale LookUp

Cnty	Book	Pageno	Saledate	ationid	Geo	Assrloc	V
01	2006	3365	07/14/200	007693	3767	HASTINGS	
01	2006	3373	07/26/200	006376	3765	HASTINGS	
01	2006	3380	07/13/200	006044	3767	HASTINGS	
01	2006	3403	07/31/200	014471	3663	HASTINGS	
01	2006	3406	07/28/200	011041	3767	HASTINGS	
01	2006	3408	07/28/200	007338	3767	HASTINGS	
01	2006	3412	07/28/2006	09/21/2006	06017364	010009765	3767
01	2006	3418	07/28/2006	09/21/2006	06017365	010009765	3767

- Select the column Posted and the Operator 'is null'. Select apply.

Search: Rows: 15 Go

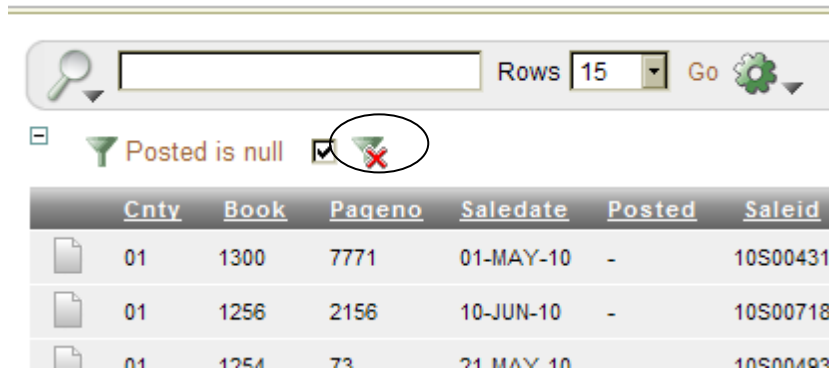
Filter

Column: Operator:

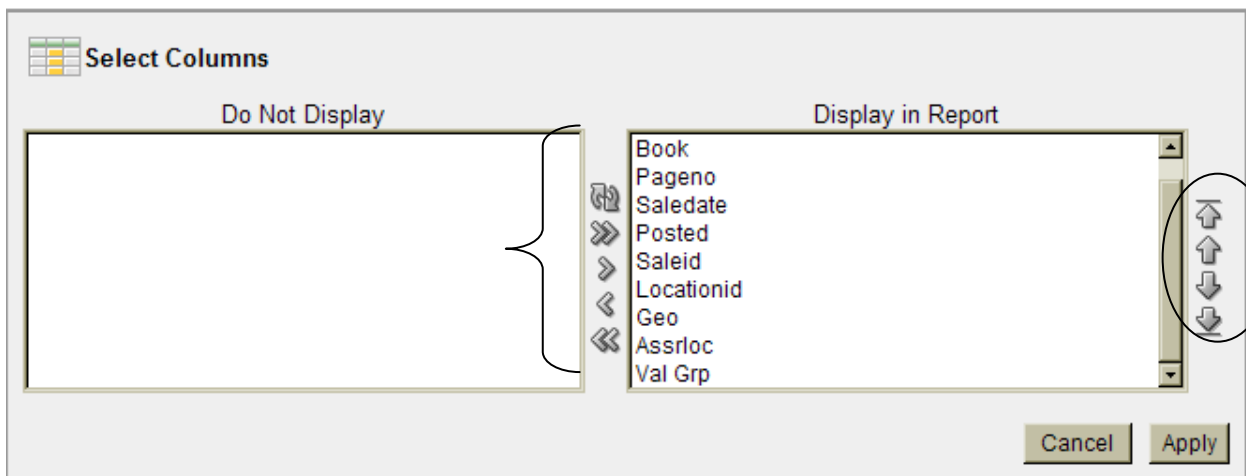
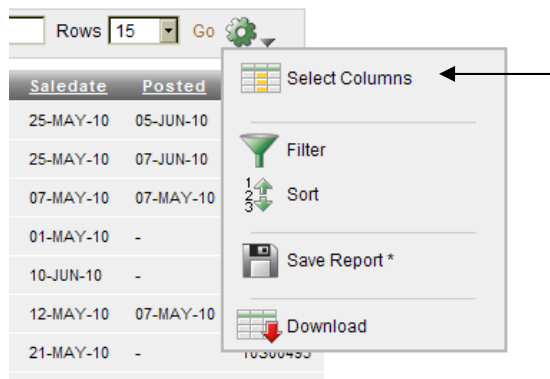
Cancel Apply

Cnty	Book	Pageno	Saledate	Posted	Saleid
01	125	125	25-MAY-10	05-JUN-10	10S00496
01	125	1253	25-MAY-10	07-JUN-10	10S00497
01	1257	6678	07-MAY-10	07-MAY-10	10S00429
01	1260	7774	04-MAY-10		10S00434

- To clear a query click on the X icon.

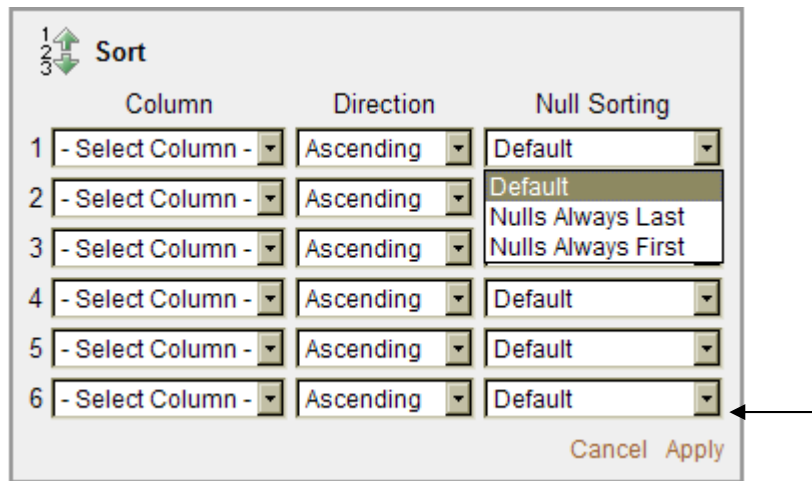
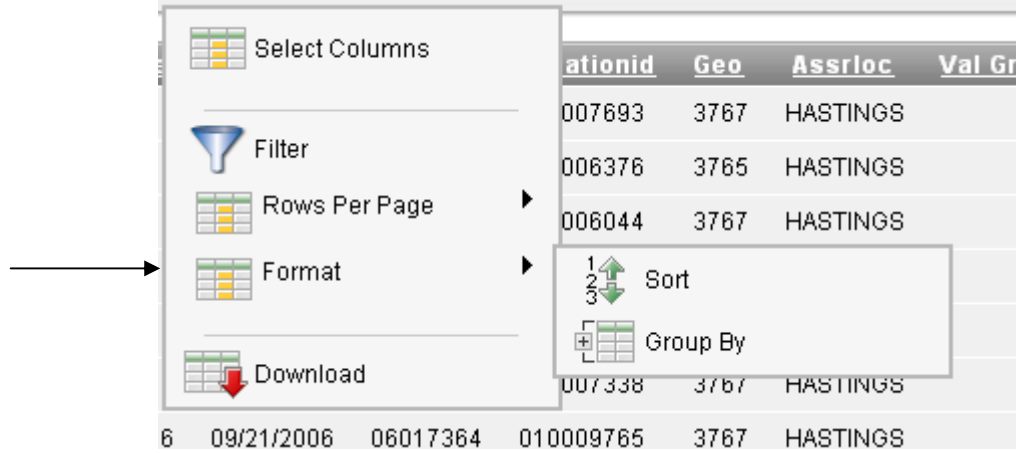


- To view only certain fields click the select columns. Move the fields over to 'Do Not Display' column. You can also move the fields up or down to change the order. Choose apply.



8. To sort the columns click on the sort button. Select the column for the field lists. Sort as needed. Select apply.

a. **NOTE:** Book and Page number are character fields, thus they cannot be sorted.



COMPLETED SALES

The completed sales is a way indicate that a sale has been updated and no new information should be overridden by the 521 import. This generally applies to multi-parcel sales after they are imported.

- 1) From the main menu select the 'Worksheet tab'.



- 2) Choose the method you would like to do under "LookUp Select"

Home > Main Menu > LookUp Select

Sale LookUp

Using Book - Page

Using Query Selection

- 2) Find the book and page of the sale(s) that has been completed.

The screenshot shows a data table with a search bar at the top. The search bar contains a magnifying glass icon and a text input field. To the right of the search bar are "Rows" (set to 15), a "Go" button, and a gear icon. The table has the following columns: Cnty, Book, Pageno, Saledate, Posted, and Saleid. The table contains 10 rows of data.

Cnty	Book	Pageno	Saledate	Posted	Saleid
01	SB_123	5555	12-MAY-10	-	10S00404
01	2006	3071	06-JUL-06	22-AUG-06	06017649
01	2006	3073	07-JUL-06	25-SEP-06	06017650
01	2006	3076	10-JUL-06	19-OCT-06	06017651
01	2006	3092	07-JUL-06	28-SEP-06	06017652
01	2006	3096	10-JUL-06	14-DEC-06	06017654
01	2006	3105	10-JUL-06	21-SEP-06	06017655
01	2006	3106	10-JUL-06	22-AUG-06	06017656
01	2006	3129	11-JUL-06	27-SEP-06	07000024

- 3) Select 'Modify' and 'Sale Completed'.
- 4) Select the 'Do not overwrite sale with 521 import'.
- 5) Click the 'Save' button when finished.

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification

County 01|Adams Book 2006 Page 3071 Sale Date 06-JUL-06 Sale ID 06017649 Multi Parcel Combo Sale Review Modify **SAVE**

Modify and Save each area

- Usability
- Property Worksheet
- Assessed Values
- Sale Completed

Do not overwrite sale with 521 import

CLEARING COMPLETED SALES

- 1) From the main menu select 'Sales Not Updated on 521 Imports.'

Assessor

- Update past values/Summer Roster
- Sales Not Updated on 521 Imports
- Assessed Value Update
- Assessed Value Report
- Upload electronic files. (521's, AVU, Abstract)

- 2) Using the drop down box select your county.

Completed Sales by County

County

Completed Sales by County will not be overridden on 521 import

no data found

- 3) The list will populate with the sales that have been marked completed.
- 4) Click on the sale to update and select 'Allow sale to be updated on 521 import'.

Completed sales-- will not be overridden on 521 import

Allow Sale to be updated on 521 Import

Cnty	Book	Pageno	Saledate	Update
02	126	509	07/29/2008	<input type="checkbox"/>
02	126	516	08/01/2008	<input type="checkbox"/>
02	126	511	07/29/2008	<input type="checkbox"/>
02	126	549	08/19/2008	<input type="checkbox"/>
02	126	559	08/28/2008	<input type="checkbox"/>
02	126	693	12/08/2008	<input type="checkbox"/>
02	126	701	12/15/2008	<input type="checkbox"/>

ROSTERS

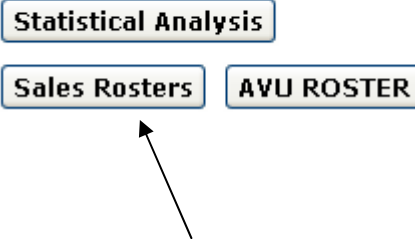
1) From the Main Menu select Statistical Analysis.

Statistical Analysis and Reports

- Statistical Analysis and Reports ←
- Borrow Sales - Assessor

2) Select Sales Rosters.

Sale Reports



3) Select the criteria for the roster, property type, assessor location or can leave blank for all, assessment year, assessed value year and posted date then qualified or nonqualified.

Property Type Selection

County 02|Antelope

- Residential
- Commercial
- All Agricultural
- Ag Unimproved
- Minimal Non Ag
- Misc Sales
- Other Sales

Assessor Location

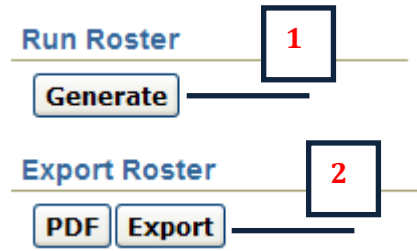
All
ANTELOPE COUNTY
BRUNSWICK
BRUNSWICK MH
CLEARWATER
CLEARWATER MH
CREIGHTON
ELGIN
NELIGH
NELIGH MH

Roster Date

Assessment Year 2011
For Assd Value Year 2010
Ending Posted Date 09/08/2010
Sale Date(s)
From 07/01/2008 To 06/30/2010

- 1 Both Qualified NonQualified
- 2 Qualified
- 3 NonQualified

4) Select 'Generate'. After the confirmation message appears click the PDF or export to Excel option.



UPDATE SUMMER ROSTERS

- From the main menu select 'Update Summer Roster'.


Assessor

- Update past values/Summer Roster
- Sales Not Updated on 521 Imports
- Assessed Value Update
- Assessed Value Report
- Upload electronic files. (521's, AVU, Abstract)

- Select the property type to review. Accept the date range default and select the browse icon.
 - NOTE: If a sale worksheet has been entered with the current days date; example 09/29/2010, the sale will not display. Change the posted date one day past the posted date; 09/30/2010.**

Property Type Selection- Summer Roster


- Residential
- Commercial
- Agricultural
- Sales with no current AssdValue
- Misc Sales
- Other Sales



Date Range

Assessment Year:






Assessed Value Year:

Posted Date: 

Sale Date(s):
From 07/01/2007 To 06/30/

- Select the sale to update.

Sale List

	Cnty	Book	PageNo	SaleDate	Posted	Saleid	AssdVal Yr
	01	2009	4884	12/01/2009	09/14/2010	09020256	2009
	01	2009	4885	12/01/2009	09/14/2010	09020257	2009
	01	2009	4996	12/11/2009	09/14/2010	09020270	2009
	01	2009	5049	12/07/2009	09/14/2010	09020280	2009
	01	2009	5125	12/15/2009	09/14/2010	09020291	2009
1 - 5							

4. There are three values to update.
 - a. The value prior to the selling date. (Optional)
 - b. The value at the time of sale.
 - c. The current years assessed value.

A PRICE PRIOR TO SALE DATE	B CURRENT YEAR AT TIME OF SALE	C CURRENT ASSESSED YEAR
Yr 2008	Yr 2009	Yr 2010
Land <input type="text" value="0"/>	Land <input type="text" value="140825"/>	Land <input type="text" value="0"/>
Improv <input type="text" value="0"/>	Improv <input type="text" value="0"/>	Improv <input type="text" value="0"/>
Total <input type="text" value="0"/>	Total <input type="text" value="0"/>	Total <input type="text" value="0"/>
Status <input type="text" value="Blank"/>	Status <input type="text" value="2 Unimproved"/>	Status <input type="text" value="Blank"/>
Proptype <input type="text" value="Blank"/>	Proptype <input type="text" value="05 Agricultural"/>	Proptype <input type="text" value="Blank"/>
Zoning <input type="text" value="Blank"/>	Zoning <input type="text" value="Blank"/>	Zoning <input type="text" value="Blank"/>
Location <input type="text" value="Blank"/>	Location <input type="text" value="Blank"/>	Location <input type="text" value="Blank"/>
Citysize <input type="text" value="Blank"/>	Citysize <input type="text" value="Blank"/>	Citysize <input type="text" value="Blank"/>
Parcelsize <input type="text" value="Blank"/>	Parcelsize <input type="text" value="Blank"/>	Parcelsize <input type="text" value="Blank"/>
<input type="button" value="Save Previous Year"/>	<input type="button" value="<< Copy"/> <input type="button" value="Save Selected Year"/> <input type="button" value="Copy >>"/>	<input type="button" value="Save Current Year"/>

5. Select the copy button to copy the value to the year to update. Make changes and select 'Save' after each section.
 - a. NOTE: If you do not select 'save' after each section the value for that section will not be updated.

QUERY REPORTS

- 1) From the Main Menu select 'Statistical Analysis.

Statistical Analysis and Reports

- Statistical Analysis and Reports ←
- Borrow Sales - Assessor

- 2) Select Query Designer.

Queries

- Query Designer ←
- History Query Designer

- a. **Tip:** Query designer will query current data. The Change report will query historical data.

- 3) Select 'Create New Query'.

User Query

no data found

Create New Query Delete Queries

- 4) Select the table(s) to query from and enter them to the right column.
- a) **Note:** Property Sale table will always pull current County, Book, PageNo and Sale Date. These fields do not need to be added unless multiple counties need ran. Field definitions are at the end of this section.

Home > Main Menu > Reports > User Defined Query > User Query Form

Table Selection

Selection

Assessor	Reset	
ResSale	Move All	
ComSale	Move Over	
AgSale	Remove	
Agchrvalues	Remove All	

ADD TABLES

Select Fields

Add/Update Selected Fields

- 5) The tables should display on the right column. Select 'Add Tables'.

Home > Main Menu > Reports > User Defined Query > User Query Form

Table Selection

Selection

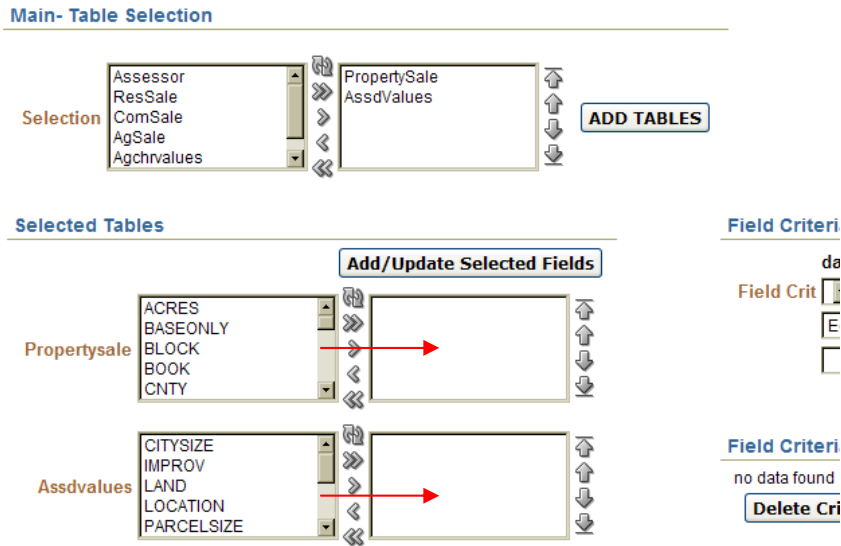
Assessor	AssdValues	
ResSale	PropertySale	
ComSale		
AgSale		
Agchrvalues		

ADD TABLES

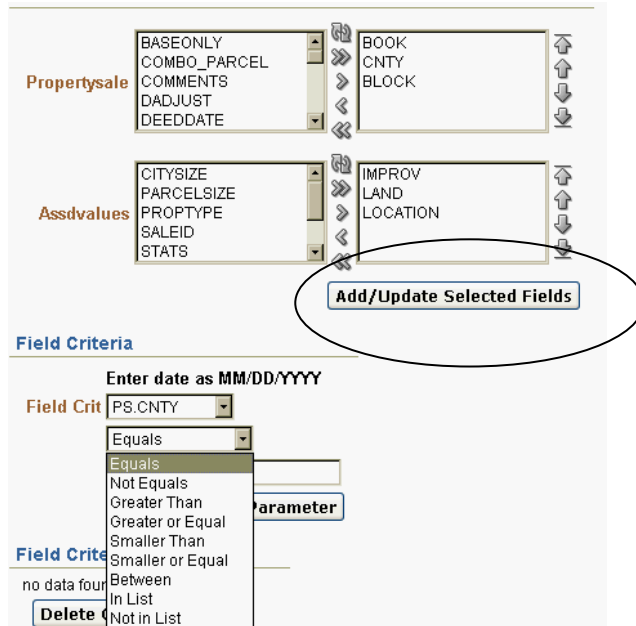
Select Fields

Add/Update Selected Fields

6) Under 'Selected Tables' header choose the fields to query or display on the report.



7) Once the all fields have been moved select 'Add/Update Selected Fields'. The 'Field Criteria' button will now display a field to add a parameter.



8) Add the field for the criteria and select the computation from the options below.

Field Criteria

Enter date as MM/DD/YYYY

Field Crit

and

Field Crit

no data four

9) Select the 'Add Criteria Parameter'. The field criteria will be displayed below.

a. To enter more than one value use the 'In list' and enter a comma between the values with NO space.

Field Criteria

Enter date as MM/DD/YYYY

Field Crit

Field Criteria

	Field	Field Criteria
<input type="checkbox"/>	trim(PS.CNTY)	IN ('01','05','35')
		1 - 1

- 10) Add additional computations as needed.

Field Criteria

Enter date as MM/DD/YYYY

Field Crit

Add Criteria Parameter

- 11) After all computations have been entered, select the 'Generate Query' button. The SQL statement will be displayed.

NOTE: Any time changes are made the 'Generate Query' selection must be selected again.

Query

Generate Query

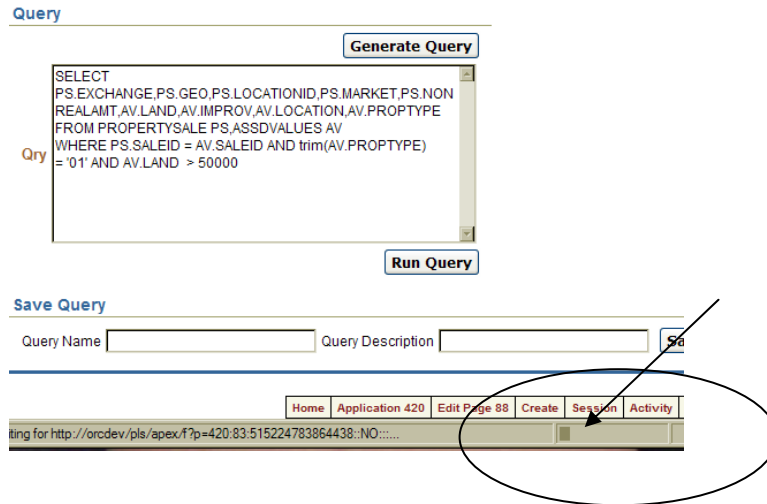
Qry

```
SELECT
PS.EXCHANGE,PS.GEO,PS.LOCATIONID,PS.MARKET,PS.NON
REALAMT,AV.LAND,AV.IMPROV,AV.LOCATION,AV.PROPTYPE
FROM PROPERTYSALE PS,ASSDVALUES AV
WHERE PS.SALEID = AV.SALEID AND trim(AV.PROPTYPE)
= '01' AND AV.LAND > 50000
```

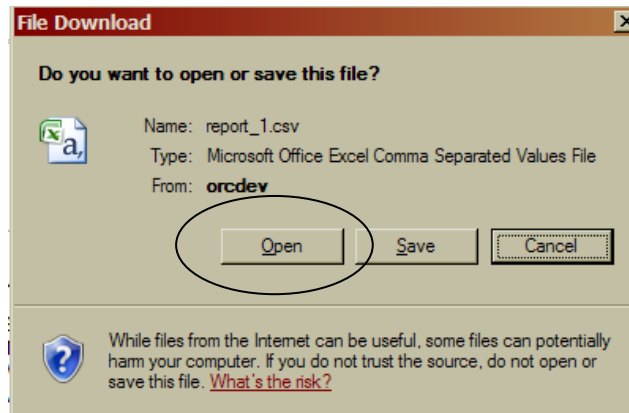
Run Query

12) Select 'Run Query'. Allow the program to process the request.

NOTE: This could take up to 30 seconds or longer depending upon the amount of data queried. Do not push any other buttons. At the bottom of the page, the time bar, will display the program is working.



13) A pop-up box will ask to open, save or cancel the results.



14) Select the 'Open' button. Select File and Save As to save the file to your hard drive.

- 15) To edit a query select the query name and the edit button.

Query Numbers

Select Query ID

- 16) Delete any criteria's or add new fields as needed.

Field Criteria

Enter date as MM/DD/YYYY

Field Crit

Field Criteria

	Field	Field Criteria
<input type="checkbox"/>	trim(PS.CNTY)	IN ('01','05','06')
<input type="checkbox"/>	PS.MARKET	= '1'
<input type="checkbox"/>	trim(RES.QUALITY)	> '1'
<input type="checkbox"/>	PS.SALEDATE	BETWEEN '01-JUL-09' AND '30-JUL-09'

1 - 4

- 17) Select Generate Query than select Save Query.

Stored Query

Qry ID 164
 Qry Name TESTQRY
 Qry Description My First Qry

Query

```
SELECT
PS.ENTRYSTAMP,PS.GEO,PS.LOCATIONID,PS.MARKET,PS.CNT
AV.STATS,AV.YR,RES.CONDITION,RES.QUALITY
FROM PROPERTYSALE PS,ASSDVALUES AV,RESSALE RES
WHERE PS.SALEID = AV.SALEID AND PS.SALEID = RES.SALEID
```

PROPERTY SALE TABLE	
SALEID	Department SaleID
POSTED	Date green-sheet or 521 electronic transfer was entered
INACTIVE	Inactivated from Department
ENTRYSTAMP	Date 521 was entered
EXCHANGE	1031 Exchange
DADJUST	Department Adjusted
DUSE	Department Use
LocationID	County Parcel Number

Assessor Table	
ADJAMOUNT	Assessor's Adjustment to Sale Price (+ or -): The total amount of adjustment to the SALE PRICE. Must indicate if this is a plus or minus amount to the sale price. This field is used in conjunction with a '2' in the usability box on the worksheet.
QUALIFIED	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. 3 = Substantially Changed 2 = Sale to be used as adjusted. 4 = Sale not to be used in studies.
QUALCODE	Code #: 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 an Assessor defined code and is not be supplied by the PAD. If you have a set of codes that you use when determining if a sale is non-qualified you may enter it here for your reference. However, you are still required to follow by Directive 05-2 issued by PAD.

ASSRLOC	Assessor Location
COMMENTS	Assessor Comments

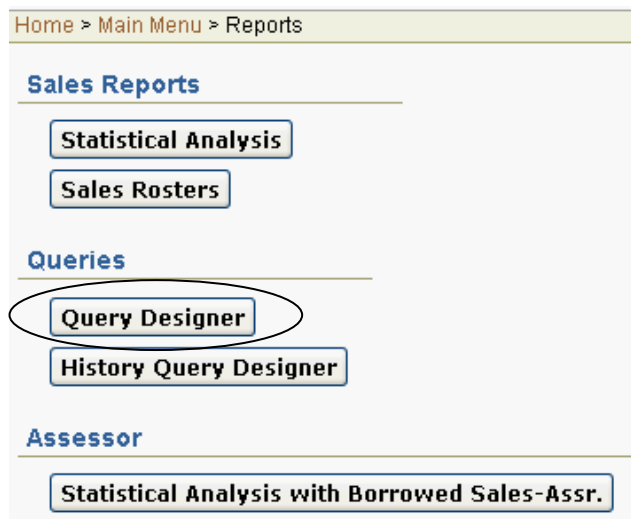
AssdValues Table	
Yr	Current Assessment Year
STATS	Status: The type of real property. A one digit number from 1 to 3. 1. Improved. Land with buildings. 2. Unimproved. Land without buildings or structures. 3. IOLL (Improvements on Leased Land). Any item of real property that is located on land owned by a person other than the building owner.

QUERY DESIGNER

- 1) From the Main Menu select 'Reports'.

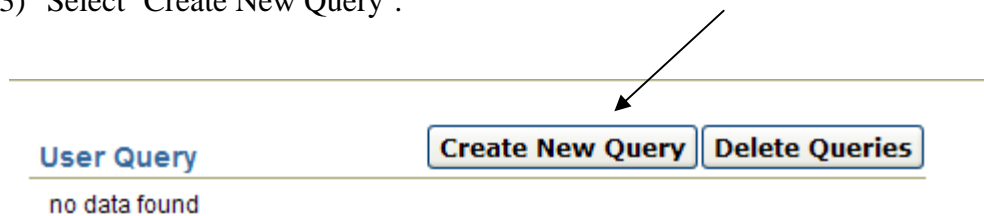


- 2) Select Query Designer.



- a. **Tip:** Query designer will query current data. The Change report will query historical data.

- 3) Select 'Create New Query'.



- 4) Select the table(s) to query from and enter them to the right column.
- a) **Note:** Property Sale table will always pull current County, Book, PageNo and Sale Date. These fields do not need to be added unless multiple counties need ran. *Field definitions are at the end of this section.*

Home > Main Menu > Reports > User Defined Query > User Query Form

Table Selection

Selection

Assessor	➡
ResSale	➡
ComSale	➡
AgSale	➡
Agchrvalues	➡

Reset
Move All
Move Over
Remove
Remove All

ADD TABLES

Select Fields

Add/Update Selected Fields

- 5) The tables should display on the right column. Select 'Add Tables'.

Home > Main Menu > Reports > User Defined Query > User Query Form

Table Selection

Selection

Assessor	➡
ResSale	➡
ComSale	➡
AgSale	➡
Agchrvalues	➡

AssdValues
PropertySale

ADD TABLES

Select Fields

Add/Update Selected Fields

- 6) Under 'Select Tables' header choose the fields the display on the report in the same manner the tables were moved over.

Main- Table Selection

Selection

Assessor	➡
ResSale	➡
ComSale	➡
AgSale	➡
Agchrvalues	➡

PropertySale
AssdValues

ADD TABLES

Selected Tables

Add/Update Selected Fields

PropertySale

ACRES	➡
BASEONLY	➡
BLOCK	➡
BOOK	➡
CNTY	➡

Assdvalues

CITYSIZE	➡
IMPROV	➡
LAND	➡
LOCATION	➡
PARCELSIZE	➡

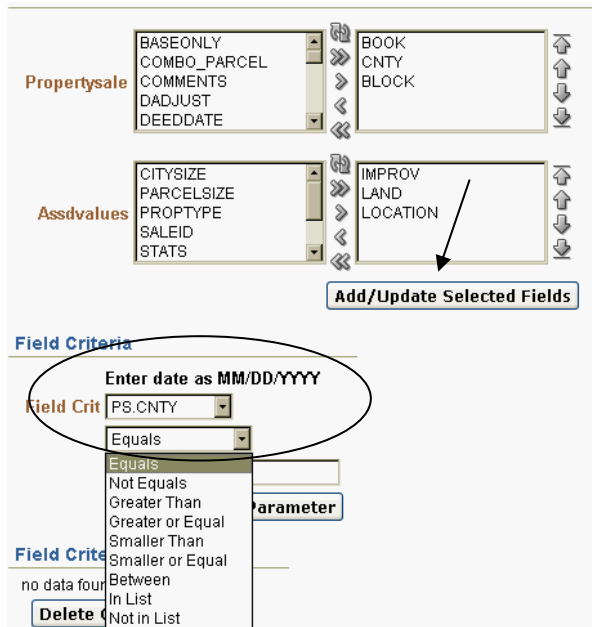
Field Criteri

da
Field Crit []
[]

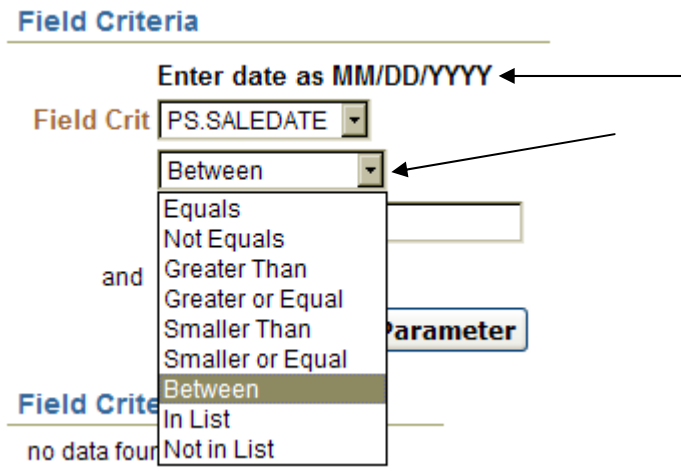
Field Criteri

no data found
Delete Cri

- 7) Once the all fields have been moved select 'Add/Update Selected Fields'. The 'Field Criteria' button will now display a field to add a parameter.



- 8) Add the field for the criteria and select the computation from the options below.



- 9) Select the 'Add Criteria Parameter'. The field criteria will be displayed below.
- a. To enter more than one value use the 'In list' and enter a comma between the values with **NO space**.

Field Criteria

Enter date as MM/DD/YYYY

Field Crit

Add Criteria Parameter

Field Criteria

	Field	Field Criteria
<input type="checkbox"/>	trim(PS.CNTY)	IN ('01','05','35')
		1 - 1

Delete Criteria

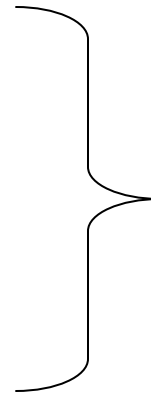
- 10) Add additional computations as needed.

Field Criteria

Enter date as MM/DD/YYYY

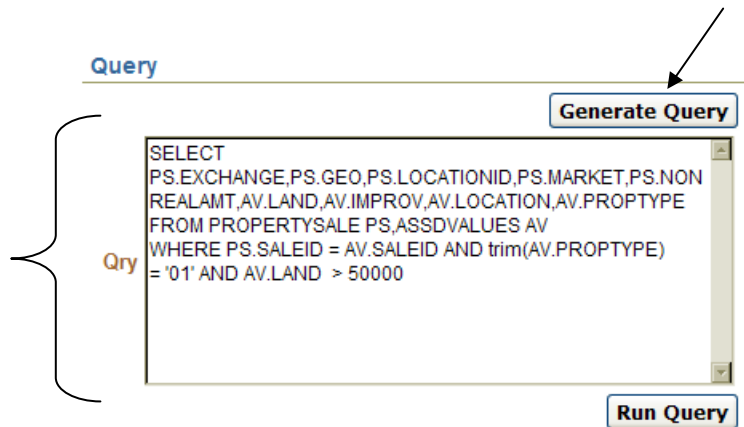
Field Crit

Add Criteria Parameter



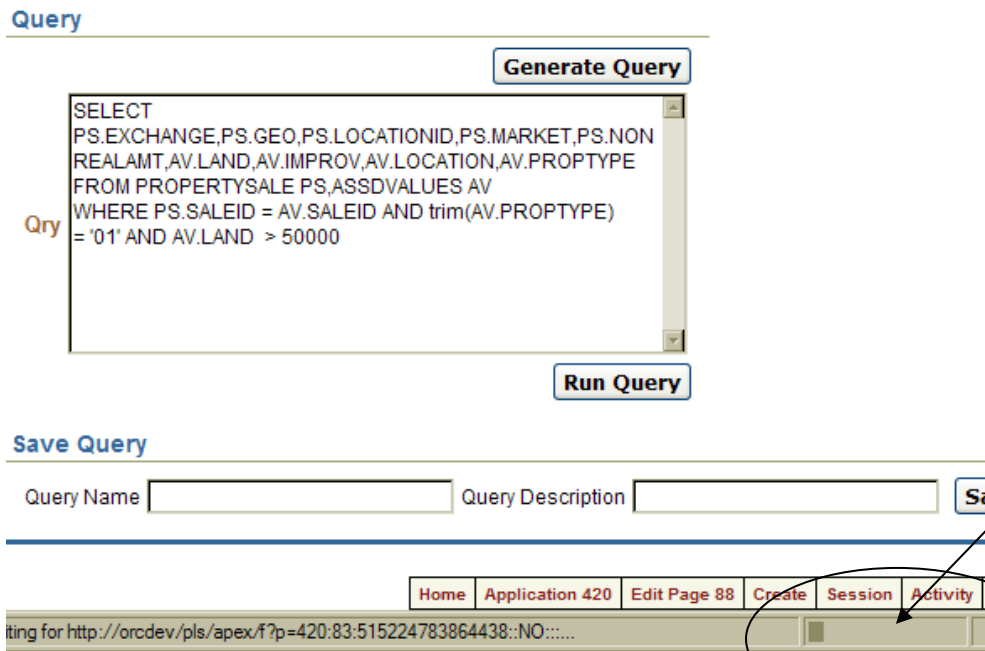
11) After all computations have been entered, select the 'Generate Query' button. The SQL statement will be displayed.

NOTE: Any time changes are made the 'Generate Query' selection must be selected again.

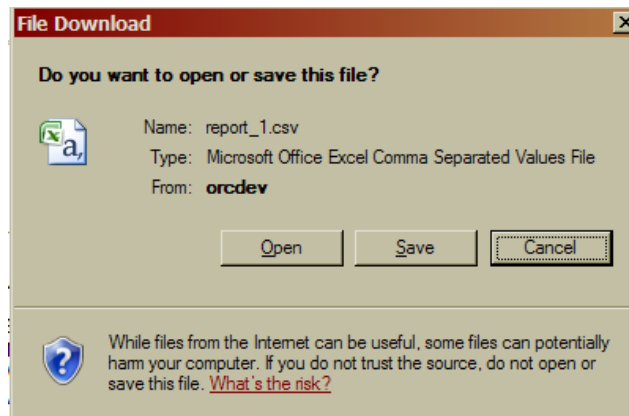


12) Select 'Run Query'. Allow the program to process the request.

NOTE: This could take up to 30 seconds or longer depending upon the amount of data queried. Do not push any other buttons. At the bottom of the page, the time bar, will display the program is working.



13) A pop-up box will ask to open, save or cancel the results.

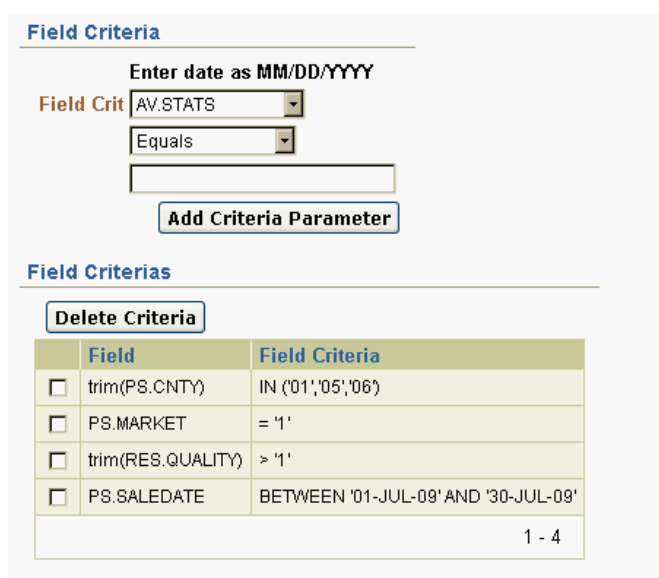


14) Select the 'Open' button. Select File and Save As to save the file to your hard drive.

15) To edit a query select the query name and the edit button.



16) Delete any criteria's or add new fields as needed.



17) Select Generate Query than select Save Query.

Stored Query

Generate Query

Qry ID 164
Qry Name TESTQRY
Qry Description My First Qry

Query

```
SELECT  
PS.ENTRYSTAMP,PS.GEO,PS.LOCATIONID,PS.MARKET,PS.CNT  
AV.STATS,AV.YR,RES.CONDITION,RES.QUALITY  
FROM PROPERTYSALE PS,ASSDVALUES AV,RESSALE RES  
WHERE PS.SALEID = AV.SALEID AND PS.SALEID = RES.SALEID
```

Save Query

HISTORY QUERY DESIGNER

- 1) From the main menu select Reports.

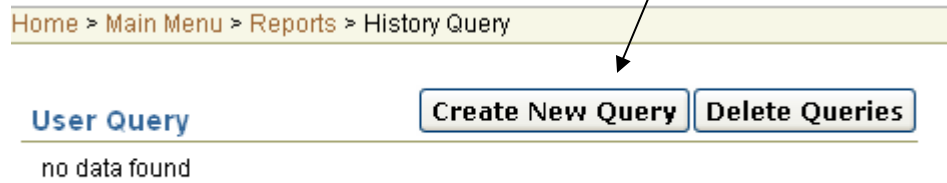
Statistical Analysis and Reports

- Statistical Analysis and Reports
 Borrow Sales - Assessor

- 2) Select History Query Designer.



- 3) Select Create New Query.



- 4) Select the tables to review data from. (See table definition below)

5) Select add tables.

History Table Selection

Selection: **ADD TABLES**

Select Fields

Propertysale

SALEID	➡		⬆
RECORDED	➡		⬆
STAMP	➡		⬆
CNTY	➡		⬆
BOOK	➡		⬆

Add/Update Selected Fields

6) Choose the fields to display. Select Add/Update Select Fields.

- a. Note: The county (CNTY) field does not need to be selected. It will automatically pre-populate.

Select Fields

Add/Update Selected Fields

Propertysale

SALEID	➡	BOOK	⬆
RECORDED	➡	PAGENO	⬆
STAMP	➡	SALEDATE	⬆
CNTY	➡	TOTALAMT	⬆
DEEDDATE	➡	ENTEREDBY	⬆

7) Enter the county number. Click Add Criteria Parameter.

Field Criteria

Field Crit:

Add Criteria Parameter

8) The field will be displayed under Field Criteria's.

Field Criteria

Field Crit Equals

Field Criteria

Field	Field Criteria	
PS.CNTY	= '05'	<input type="checkbox"/>
		1 - 1

9) Continue to select any additional fields and criteria's.

Select Fields

PropertySale

SALEID	BOOK
RECORDED	PAGENO
STAMP	SALEDATE
CNTY	TOTALAMT
DEEDDATE	ENTEREDBY

Field Criteria

Field Crit Equals

Field Criteria

Field	Field Criteria	
PS.CNTY	= '05'	<input type="checkbox"/>
		1 - 1

Query

10) After the criteria's are entered additional tables can be added as needed.

History Table Selection

Selection: PropertySale History **ADD TABLES**

Select Fields

PropertySale

- SALEID
- RECORDED
- STAMP
- CNTY
- BOOK

Add/Update Selected Fields

Field Criteria

Field Crit: [] Equals []

Add Criteria Parameter

Field Criteria

11) As each field criteria is added the list is displayed.

Select Fields

PropertySale

- SALEID
- RECORDED
- STAMP
- DEEDDATE
- ACRES

- CNTY
- BOOK
- PAGENO
- SALEDATE

Add/Update Selected Fields

Field Criteria

Field Crit: PSH.CNTY [] Equals [] 02

Add Criteria Parameter

Field Criteria

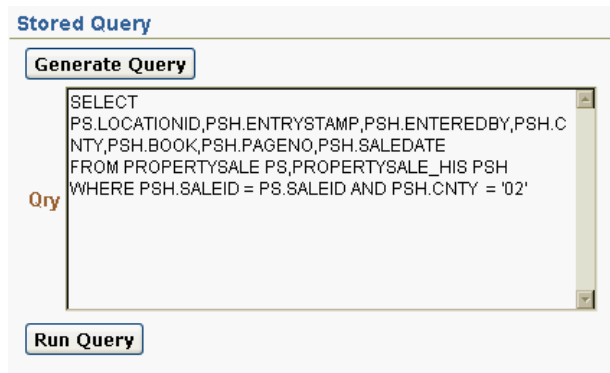
Delete Criteria

Field	Field Criteria	
PSH.CNTY	= '02'	<input type="checkbox"/>

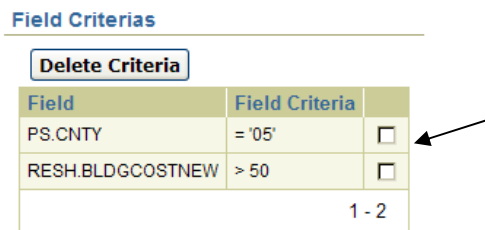
1 - 1

12) Once all selection are made select Generate Query. The SQL statement is displayed.

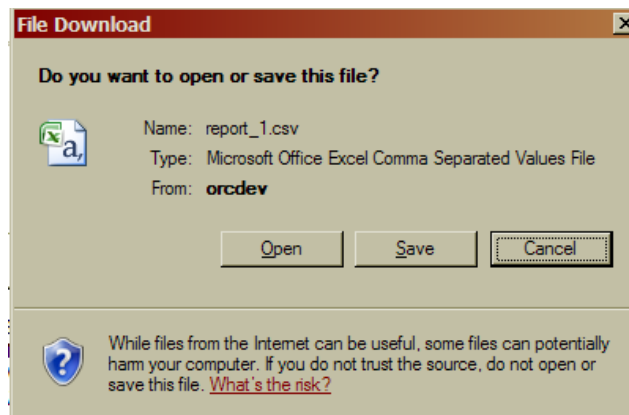
13) Select Run Query.



14) To delete a field select the check box and choose Delete Criteria.



15) A pop-up box will ask to open, save or cancel the results.



16) Select the 'Open' button. Select File and Save As to save the file to your hard drive.

DEFINITION OF FIELDS

PROPERTY SALE TABLE	
SALEID	Department SaleID
POSTED	Date green-sheet or 521 electronic transfer was entered
INACTIVE	Inactivated from Department
ENTRYSTAMP	Date 521 was entered
EXCHANGE	1031 Exchange
DADJUST	Department Adjusted
DUSE	Department Use
LocationID	County Parcel Number

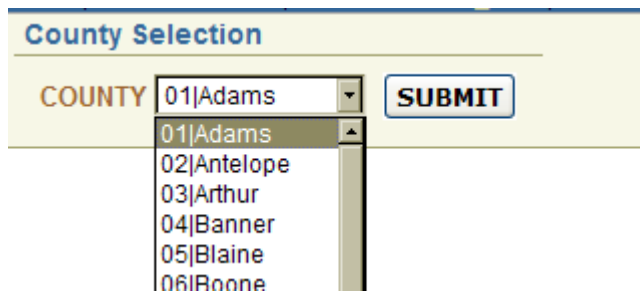
Assessor Table	
ADJAMOUNT	Assessor's Adjustment to Sale Price (+ or -): The total amount of adjustment to the SALE PRICE. Must indicate if this is a plus or minus amount to the sale price. This field is used in conjunction with a '2' in the usability box on the worksheet.
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QUALCODE	Code #: 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 an Assessor defined code and is not supplied by the PAD. If you have a set of codes that you use when determining if a sale is non-qualified you may enter it here for your reference. However, you are still required to follow by Directive 05-2 issued by PAD.
ASSRLOC	Assessor Location
COMMENTS	Assessor Comments

AssdValues Table	
Yr	Current Assessment Year
STATS	Status: 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.

BORROWING SALES FROM ANOTHER COUNTY

1) Log into the sales file.



County Selection

COUNTY 01|Adams ▾ SUBMIT

01|Adams ▲
02|Antelope
03|Arthur
04|Banner
05|Blaine
06|Roone

2) From the main menu select Borrow Sale(s).

Statistical Analysis and Reports

- Statistical Analysis and Reports
- Borrow Sales - Assessor

- 3) Select the county you wish to borrow sales from, the assessment year and geo code to display in the list.
 - a. The top half displays sales already borrowed for analysis.
 - b. The second half is the sales available to borrow from.

Borrow Sales

To County: 01 | Adams

Borrow From County: Assmt Yr: Property Type AG

Geo:

Borrowed Sales **Remove Sale(s) From County**

1st Half

<input type="checkbox"/>	Cnty	Book	PageNo	Saledate	Geo	Subdivision	Block	ParcelNo	Township	Range	Quarter	Market	Agland
<input type="checkbox"/>	11	79	618	29-AUG-07	1535			1100	23	8		1	542625
<input type="checkbox"/>	11	79	722	27-AUG-07	1799			200	22	9		2	52319
													1 - 2

Borrow Sales **Borrow Sa**

2nd Half

<input type="checkbox"/>	Cnty	Book	PageNo	Saledate	Proptype	Useability	Geo	TwnShip	Range	Quarter	Subdivision	Market	Block	ParcelNo	Assd_V
<input type="checkbox"/>	22	7	12959	03-JUL-07	05	1	0961	28	06E	4		2	000	0013	147265
<input type="checkbox"/>	22	7	12795	10-JUL-07	05	1	0965	28	08E	4		1	000	0014	188345
<input type="checkbox"/>	22	7	13013	31-JUL-07	05	1	0705	29	08E	3		1	000	0021	5280
<input type="checkbox"/>	22	7	13519	20-SEP-07	05	1	0961	28	06E	3		2	000	0001	129620
<input type="checkbox"/>	22	7	13886	19-SEP-07	05	1	0983	27	06E	3		2	000	0012	28165

- 4) Select the check box next to the sale to borrow and select 'borrow sales'.

Borrow Sales **Borrow Sales**

<input type="checkbox"/>	SALEID	BOOK	PAGENO	SALEDATE	GEO	TOWNSHIP	RANGE	QUARTER	SUBDIVISION	MARKET	BLOCK	PARCELNO
<input checked="" type="checkbox"/>	2009	1274	05-AUG-09	4133	4	10	0	20005	300	19	6800	
<input type="checkbox"/>	2009	1113	16-JUL-09	4371	2	11	0	10045	200	4	0	
<input checked="" type="checkbox"/>	2009	1170	22-JUL-09	4493	1	12	3	0	1	0	226.	
<input type="checkbox"/>	2009	1127	17-JUL-09	4487	1	9	0	40025	100	1	0	
<input type="checkbox"/>	2009	1148	22-JUL-09	4487	1	9	0	40035	100	0	0	

5) The selected sales now displays under the 'borrowed sales' list.

Borrowed Sales													Remove Sale From Borrowed List
	Cnty	Book	Pageno	Saledate	Geo	Subdivision	Block	Parcelno	Township	Range	Quarter	Market	
<input type="checkbox"/>	02	126	608	06-OCT-08	9935	00000	000	7169	28	8	3	4	
<input type="checkbox"/>	02	126	642	26-OCT-08	1279	00000	000	3561	25	5	4	3	
<input type="checkbox"/>	02	126	656	23-OCT-08	9935	0	0	7160	28	8	3	4	
<input type="checkbox"/>	02	126	668	07-NOV-08	1007	00000	000	5945	27	7	1	4	
<input type="checkbox"/>	02	126	665	14-NOV-08	0935	00000	000	7269	28	8	1	4	
<input type="checkbox"/>	02	126	664	14-NOV-08	9935	0	0	7269	28	8	1	4	
<input type="checkbox"/>	11	81	81	06-MAR-09	1813	50000	110	9000					
<input type="checkbox"/>	11	81	85	26-MAR-09	1813	50000	161	400					
<input type="checkbox"/>	11	81	88	03-APR-09	1797	40000	5	6300					
<input type="checkbox"/>	91	2009	1274	05-AUG-09	4133	20005	19	6800	4	10	0	300	
<input type="checkbox"/>	91	2009	1170	22-JUL-09	4493	0	0	226.	1	12	3	1	

6) To change the value select the agland value number. Update the value, select apply changes.

Borrow Sales

To County: 01 | Adams

Borrow From County: 25 | Deuel | Assmt Yr: 2010 | Property Type AG

Geo: 2847

Borrowed Sales													Remove Sale(s) From County
	Cnty	Book	Pageno	Saledate	Geo	Subdivision	Block	Parcelno	Township	Range	Quarter	Market	Agland
<input type="checkbox"/>	11	79	618	29-AUG-07	1535			1100	23	8		1	542625
<input type="checkbox"/>	11	79	722	27-AUG-07	1799			200	22	9		2	52319

1 - 2

Borrow Sales **Borrow Sales**

	Cnty	Book	PageNo	Saledate	Proptype	Useability	Geo	TwnShip	Range	Quarter	Subdivision	Market	Block	ParcelNo	Assd_Val
<input type="checkbox"/>	25	59	52	08-JUL-07	05	1	2847	14	45	2		1			114370
<input type="checkbox"/>	25	59	254	30-APR-08	05	1	2847	14	45	2					14600

INA

Change Agland Value Cancel/Back Delete **Apply Changes**

SALEID 07021693

TO CNTY 01

CNTY 11

BOOK 79

PAGENO 618

SALEDATE 29-AUG-07

NEW AGLAND VALUE

- 7) To verify click back to the main menu and 'Sales Worksheet' tab. The sale displays at the bottom of the General Modification tab that the sale is borrowed by XX county.

Home > Main Menu > Sale LookUp > Sales Worksheet

GINA

General Modification | F521 Modification | RES & COM Modification | Agricultural Modification | Agri

County 91 | Webster Book 2009 Page 1274 Sale Date 05-AUG-09 Multi Parcel Combo S

Sale ID 09011669 Do not overwrite sale with 521 import

Add more Location ID's

Usability

Borrowed by County(s)

County
01 Adams

REMOVING BORROWED SALES

1) From the main menu select 'Borrow Sales'.

Statistical Analysis and Reports

- Statistical Analysis and Reports
- Borrow Sales - Assessor

2) Select the county to remove the sale(s) from.

3) Select the sales to remove by selecting the check box next to the sale(s). Select the icon 'Remove Sale from County'.



Note: You must select *each county* to remove a sale from. If you have more than one county to delete sales from you must select the each individual county.

Borrow Sales

To County: 01 | Adams

Borrow From County: 02 | Antelope Assmt Yr: 2010 Property Type: ALL

Borrowed Sales

Remove Sale(s) From County

	Cnty	Book	Pageno	Saledate	Geo	Subdivision	Block	Parcelno	Township	Range	Quarter	Market
→ <input checked="" type="checkbox"/>	02	126	476	08-JUL-08	0935	00000	000	7156	28	8	1	4
<input checked="" type="checkbox"/>	02	126	539	13-AUG-08	1493	00000	000	3193	24	5	1	5
<input checked="" type="checkbox"/>	02	126	540	13-AUG-08	1493	00000	000	3194	24	5	1	3
<input type="checkbox"/>	02	126	526	07-AUG-08	1279	00000	000	3564	25	5	1	3
<input type="checkbox"/>	02	126	546	15-AUG-08	1279	00000	000	3573	25	5	4	3

To verify go back to the worksheet form and pull up the sale.

ASSESSOR LOCATION UPDATE

1) From Main Menu under Modifications select “Assessor Location Update”



2) This will bring up the Change/Update Assessor Location screen.

3) Select the worksheet icon of the Assessor Location you wish to change.

Home > Main Menu > Query Assr Location

Change/Update Assessor Location

Create

The image shows a table with two columns: "Cnty" and "Assessor Location". The first row is highlighted, and an arrow points to the worksheet icon in the first column of that row.

Cnty	Assessor Location
01	AYR
01	HANSEN
01	HASTINGS
01	HOLSTEIN

4) Make your selected changes.

Home > Main Menu > Query Assr Location > AssrLocation

Change Update Assessor Location

Cancel

Delete

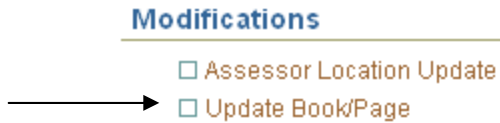
Apply Changes

County 01

Assessor Location AYR

UPDATE BOOK/PAGE

1) From Main Menu under Modifications select "Update Book/Page"



2) This will bring up the Update Book/Page.

Home > Main Menu > Update Book/Page

Search: Go Actions

	Saleid	Cnty	Book	Pageno	Saledate	Locationid
	06017146	89	492	48	07/18/2006	890087574
	06017150	89	492	811	07/17/2006	890087452
	06017153	89	492	801	07/17/2006	890087453
	06017159	89	492	797	07/27/2006	-
	06017163	89	492	796	07/27/2006	890055230
	06017169	89	492	784	07/27/2006	890052395
	06017171	89	492	727	07/28/2006	890081949
	06017175	89	492	700	07/24/2006	890087400

3) Select the worksheet icon of the sale you wish to change.

Home > Main Menu > Update Book/Page

Search: Go Actions

	Saleid	Cnty	Book	Pageno	Saledate	Locationid
	06017146	89	492	48	07/18/2006	890087574
	06017150	89	492	811	07/17/2006	890087452


4) Make your selected changes.

Home > Main Menu > Update Book/Page > Update Book/Page

Update Book/Page


Cancel

Apply Changes

Cnty 89|Washington 

Book 492

Page Number 48

SaleDate 07/18/2006 

GENERAL

SaleType MULTIPARCEL

COMBINATION

STATISTICAL REPORTS

1) From the main menu select 'Reports'.



2) Select 'Statistical Analysis'.



3) Select 'Create New Query'.



- Select the date icon and select the beginning date.
- From Date: Beginning date of query.
- To Date: End date of query.
- Posted Date: This is the date the sale was entered into the system. Enter current date.
- Assessment Year: Enter current year.



Note: Assessment year does not change until after March 19th and AVU values have been updated.

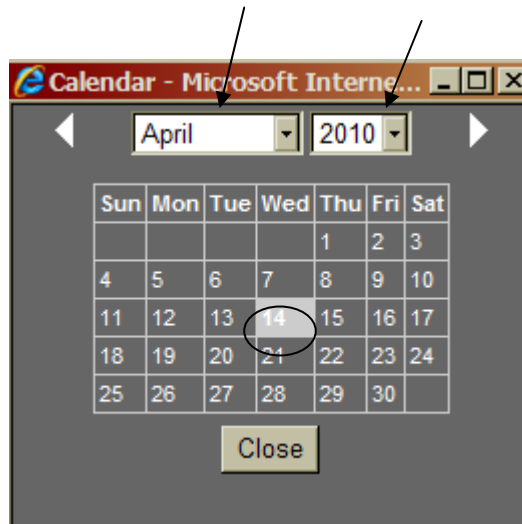
County 01|Adams

From Date To Date Posted Date 14-APR-10 Assessment Year

Property Type

- All Residential
- All Commercial
- All Agricultural
- Agricultural Unimproved
- Minimal Non Ag
- Single Selection

- 4) The date picker will open. Choose the drop-down for the month and year, select the date by clicking on the day.
 - a. You can also enter the date as 06/03/2010.



- 5) Fill out the remaining fields and select save.

County 01|Adams

From Date 17-APR-07 To Date 14-APR-10 Posted Date 14-APR-10 Assessment Year 2009

Property Type

- All Residential
- All Commercial
- All Agricultural
- Agricultural Unimproved
- Minimal Non Ag
- Single Selection

- 6) The new statistical report indicates the stat has been processed. To run the statistical report select the query number from the drop-down icon and click ‘Generate Statistical Data’.
- NOTE:** As queries are created they will be assigned a number from which you can run in the future. All queries created will remain saved until the end-user deletes them.
 - Note:** You must reselect the query if it is already being displayed. The query number should be highlighted.

Processed. ×

Queries

Create New Query
Delete Query

	Query #	Query Desc	County	Assmt Yr	From Date	To Date	Posted	Property Type
<input type="checkbox"/>	316	01 2009 FROM:17-APR-07 TO:14-APR-10	01	2009	17-APR-07	14-APR-10	14-APR-10	RES
								1 - 1

Generate Statistical Report

Select Query Number 316 Edit Query

Generate Statistical Data

Minimal Non Ag Increase

Minimal Non Ag Query Enter % 5

- 7) Select the Report Heading, Type and move the fields over to display on report. Then select Generate Statistical Report.

Note: The report heading is a static field.

Report Heading [PAD 2011 Draft Statistics Using 2010 Values] Type

- PAD 2011 Draft Statistics Using 2010 Values
- PAD 2011 Preliminary Statistics Using 2010 Values
- PAD 2011 R&O Statistics
- PAD 2011 R&O Agricultural Statistics
- PAD 2011 County Corrections to R&O Statistics
- PAD 2011 Special Value Statistics
- PAD 2011 Recapture Value Statistics

Query Criteria

Cnty 01|Adams Query ID 316

Assessment Year 2009 Property Type RES

From Date 17-APR-07 To Date 14-APR-10 Posted Date 14-APR-10

Report Heading [PAD 2009 Draft Statistics Using 2008 values] Type

Total

Qualified

Report Selection

Report Heading

- DATE OF SALE
- VALUTATION GROUPING
- LOCATIONS:URBAN,SUBURBAN & RURAL
- STATUS:IMPROV,UNIMPROV & IOLL
- PROPERTY TYPE
- SCHOOL DISTRICT
- YEAR BUILT
- SALE PRICE
- ASSESSED VALUE
- QUALITY
- STYLE
- CONDITION
- ASSESSOR LOCATION

Reset

Move All

Move Over

Remove

Remove All

Generate Statistical Report

Export

- Excel- Characteristic Data
- Excel- Statistical Measures
- PDF
- What_If

- 8) Select one of the options to review. To run What-If select the 'What If' button.

- 9) After selecting the 'Generate Statistical Report' there are three (3) options to review the data:
- a. Export Characteristic Data – This Excel export will display all the characteristic data.
 - b. Export Statistical Measures – This Excel export will display the statistical measures.
 - c. PDF – The PDF will display the statistical report in a printable PDF format.

STATISTICAL ANALYSIS WITH BORROWED SALES

- 1) From the main menu select Reports.

Statistical Analysis and Reports

- Statistical Analysis and Reports
 Borrow Sales - Assessor

- 2) Select Statistical Analysis with Borrowed Sales.

Custom Queries

Query Designer

History Query Designer

Borrowed Sales

Statistical Analysis with Borrowed Sales

- 3) Create or run an existing query. *See Statistical reports if assistance is needed.*

Note: You must reselect the query if it is already being displayed. The query number should be highlighted.

Query Report with Borrowed Sales Create New Query Delete Query

	Query #	Query desc	County	Assmt Yr	From Date	To Date	Posted	Property Type
<input type="checkbox"/>	316	01 2009 FROM:17-APR-07 TO:14-APR-10	01	2009	17-APR-07	14-APR-10	14-APR-10	RES
<input type="checkbox"/>	336	01 2010 FROM:01-JUL-06 TO:30-JUN-09	01	2010	01-JUL-06	30-JUN-09	27-APR-10	RES
<input type="checkbox"/>	359	01 2009 FROM:12-APR-10 TO:13-APR-10	01	2009	12-APR-10	13-APR-10	29-APR-10	RES

1 - 3

Generate Statistical Report with Borrowed Sales

Select Query Number

Minimal Non Ag Increase with Borrowed Sales

Minimal Non Ag Query Enter %

- 4) Select the fields to display over to the right. Select Total or Qualified and click 'Generate Statistical Report'.
- 5) After the message 'Generated' is displayed select PDF to display the report.

Assessment year: 2009 Property type: R&O
From Date: 17-APR-07 To Date: 14-APR-10 Posted Date: 14-APR-10

Generated. Choose method to display.

Report Heading: PAD 2010 R&O Statistics Type: Total Qualified

Report Selection Generate Statistical Report

Report Heading

- DATE OF SALE
- VALUTATION GROUPING
- LOCATIONS: URBAN, SUBURBAN & RURAL
- STATUS: IMPROV, UNIMPROV & IOLL
- PROPERTY TYPE
- SCHOOL DISTRICT
- YEAR BUILT
- SALE PRICE
- ASSESSED VALUE
- QUALITY
- STYLE
- CONDITION
- ASSESSOR LOCATION

Export

Excel- Characteristic Data Excel- Statistical Measures **PDF** What Ifs With Borrowed Sales

WHAT-IF ANALYSIS

To run What-if analysis, you will follow the same procedures as running Reports. The What-if option is selected in **Step #8**.

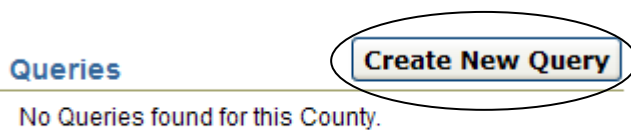
- 1) From the main menu select 'Reports'.



- 2) Select 'Statistical Analysis'.



- 3) Select 'Create New Query'.



- Select the date icon and select the beginning date.
- From Date: Beginning date of query.
- To Date: End date of query.
- Posted Date: This is the date the sale was entered into the system. Enter current date.
- Assessment Year: Enter current year.



Note: Assessment year does not change until after March 19th and AVU values have been updated.

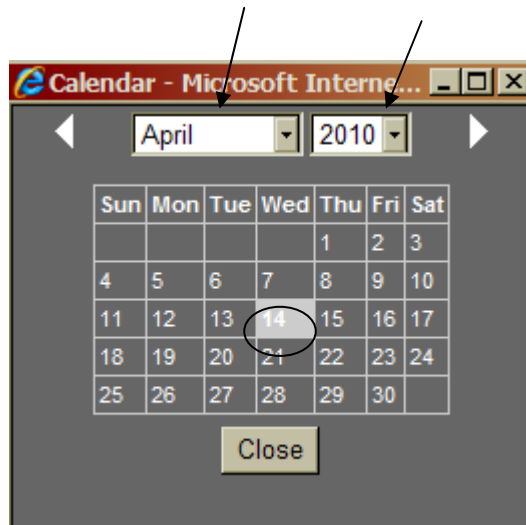
County 01|Adams

From Date To Date Posted Date 14-APR-10 Assessment Year

Property Type

- All Residential
- All Commercial
- All Agricultural
- Agricultural Unimproved
- Minimal Non Ag
- Single Selection

- 4). Choose the drop-down for the month and year, select the date by clicking on the day.
 - a. You can also enter the date as 06/03/2010.



- 5). Fill out the remaining fields and select save.

County 01|Adams

From Date 17-APR-07 To Date 14-APR-10 Posted Date 14-APR-10 Assessment Year 2009

Property Type

- All Residential
- All Commercial
- All Agricultural
- Agricultural Unimproved
- Minimal Non Ag
- Single Selection

6). The new statistical report indicates the stat has been processed. To run the statistical report select the query number from the drop-down icon and click 'Generate Statistical Data'.

b. **NOTE:** As queries are created they will be assigned a number from which you can run in the future. All queries created will remain saved until the end-user deletes them.

c. **Note:** You must reselect the query if it is already being displayed. The query number should be highlighted.

Processed. ×

Queries[Create New Query](#) [Delete Query](#)

	Query #	Query Desc	County	Assmt Yr	From Date	To Date	Posted	Property Type
<input type="checkbox"/>	316	01 2009 FROM:17-APR-07 TO:14-APR-10	01	2009	17-APR-07	14-APR-10	14-APR-10	RES

1 - 1

Generate Statistical Report

Select Query Number 316 [Edit Query](#)

Generate Statistical Data

Minimal Non Ag Increase

Minimal Non Ag Query Enter % 5

7). Select the Report Heading, Type and move the fields over to display on report. Then select Generate Statistical Report.

Note: The report heading is a static field.

The screenshot displays a software interface for generating statistical reports. It is divided into several sections:

- Query Criteria:** Shows parameters for 'Cnty 01|Adams', 'Query ID 316', 'Assessment Year 2009', 'Property Type RES', 'From Date 17-APR-07', 'To Date 14-APR-10', and 'Posted Date 14-APR-10'.
- Report Heading:** A dropdown menu is open, showing options like 'PAD 2011 Draft Statistics Using 2010 Values', 'PAD 2011 Preliminary Statistics Using 2010 Values', 'PAD 2011 R&O Statistics', 'PAD 2011 R&O Agricultural Statistics', 'PAD 2011 County Corrections to R&O Statistics', 'PAD 2011 Special Value Statistics', and 'PAD 2011 Recapture Value Statistics'. Below this, a 'Type' dropdown is set to 'PAD 2009 Draft Statistics Using 2008 values'. Radio buttons for 'Total' and 'Qualified' are visible, with 'Qualified' selected.
- Report Selection:** A list of fields is shown on the left, including 'DATE OF SALE', 'VALUTATION GROUPING', 'LOCATIONS: URBAN, SUBURBAN & RURAL', 'STATUS: IMPROV, UNIMPROV & IOLL', 'PROPERTY TYPE', 'SCHOOL DISTRICT', 'YEAR BUILT', 'SALE PRICE', 'ASSESSED VALUE', 'QUALITY', 'STYLE', 'CONDITION', and 'ASSESSOR LOCATION'. A central control panel includes 'Reset', 'Move All', 'Move Over', 'Remove', and 'Remove All' buttons. A 'Generate Statistical Report' button is circled in the top right. A vertical arrow control on the right is crossed out with a red 'X'.
- Export:** Four buttons are shown: 'Excel- Characteristic Data', 'Excel- Statistical Measures', 'PDF', and 'What_IF'. A bracket groups these buttons, with an arrow pointing to the 'What_IF' button.

8) Select one of the options to review. To run What-If select the 'What If' button.

- 9) After selecting the 'Generate Statistical Report' there are three (3) options to review the data:
- a. Export Characteristic Data – This Excel export will display all the characteristic data.
 - b. Export Statistical Measures – This Excel export will display the statistical measures.
 - c. PDF – The PDF will display the statistical report in a printable PDF format.

ADDING SUB-STRATA'S TO WHAT-IFS

- 1) After running a Stat query select the What_If tab.
- 2) You can select to run all sales or select a criteria.
- 3) Select the Strata Heading, Strata, Increase/Decrease, Percent and Yes to Sub Strata.

Choose all sales or strata only All Sales Strata
 Change Value of Land Improv Total
 Report Output Display all fields on report Display only parameter field(s) on report

Add Parameters

Strata Heading	Strata	Increase/Decrease	Percent Change	Add Sub Strata
ASSESSOR LOCATION	CEDAR RAPIDS	Decrease	10	<input checked="" type="radio"/> YES <input type="radio"/> NO

- 4) Select Add Parameter icon. The new query will be displayed below.

Parameter Added. ×

Choose all sales or strata only All Sales Strata
 Change Value of Land Improv Total
 Report Output Display all fields on report Display only parameter field(s) on report

Add Parameters

Strata Heading	Strata	Increase/Decrease	Percent Change	Add Sub Strata
ASSESSOR LOCATION	CEDAR RAPIDS	Decrease	10	<input checked="" type="radio"/> YES <input type="radio"/> NO

What-If Statistical Queries

Whatifid	Heading	Strata	Inc/Dec	%Change	Sub_cond
<input type="checkbox"/> 504	ASSESSOR LOCATION	CEDAR RAPIDS	D	10	Y
					1 - 1

- 5) Under Sub Strata select 'What If ID' query number to add a substrata.
- 6) Select the sub strata heading. Choose the strata. Select 'Add SubStrata'. The substrata will be displayed under the Sub Strata Conditions.
- 7) Place a check mark by the 'What-If Statistical Queries' number, select Run Query.
- 8) Select the PDF to view the WhatIf Stat.

What-If Statistical Queries Delete Query Run Query

	Whatifid	Heading	Strata	Inc/Dec	%Change	Sub_cond
<input checked="" type="checkbox"/>	539	MAJORITY LAND USE > 80%	GRASS-N/A	I	10	Y
						1 - 1

Sub Strata Add Sub Strata

Select Whatif ID 539 Strata Heading DATE OF SALE * Strata 01-AUG-09 To 31-OCT-09

Sub Strata Conditions Delete

ID Number	Heading	Strata	Query Number
539	DATE OF SALE *	01-AUG-09 To 31-OCT-09	<input type="checkbox"/>
539	SALE PRICE *	150000 TO 249999	<input type="checkbox"/>
			1 - 2

Export Characteristic Data
Export Statistical Measures
PDF

MANUAL AVU UPDATE

The manual update process has the ability to update only one, two or all three property types at different times.

For example: If you would like to update 'Agriculture' sales manually but submit residential and commercial electronically this can be done *upon approval by your liaison*. **If the department is not notified all property types will be updated with the electronic process.**

If the 2010 values are NOT changing, you DO NOT NEED TO UPDATE EACH SALE INDIVIDUALLY. All sales that do not have a 2011 value will automatically roll forward with the 2010 values.

Contact your field liaison to roll values forward after you have completed updating the 2011 sales.

If a correction need made you may go back into the AVU, from the 'Sales Updated' report and make changes as needed. You may also go through the worksheet for any updates.

AVU MANUAL UPDATE INSTRUCTIONS

1) From the State sales file Main menu select Assessed Value Update under the Assessor tab.

Assessor

Update Summer Roster
 Sales Not Updated on 521 Imports
→ Assessed Value Update
 Assessed Value Report
 Upload 521 Files

2) Select the property type to update and sales not updated option.

Assd Value Property Selection

County 01|Adams

Residential
 Commercial
 Agricultural
 Misc Sales
 Other Sales

Sales Updated
 Sales not Updated

Search

3) Accept the default for the date range.

Date Range

Assessment Year 2011
Assessed Value Year 2011
Posted Date 02/08/2011
Sale Date(s):
From 07/01/2008 To 02/08/2011

4) Select search.

Assd Value Property Selection

County 11|Burt

- Residential
- Commercial
- Agricultural
- Misc Sales
- Other Sales
- Sales Updated
- Sales not Updated

Search

Date Range

Assessment Year

Assessed Value Year

Posted Date


Sale Date(s):






From 07/01/2009 To 01/03/2011

5) The list of sales that have not been updated will be displayed. Select any sale by selecting the edit icon.

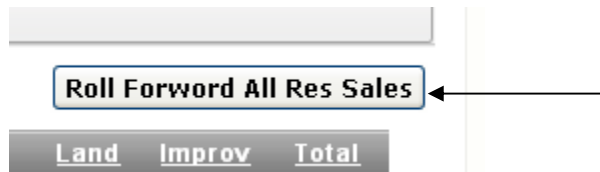
Home > Main Menu > Assd Value > AVU

Sales Not Updated

 Rows

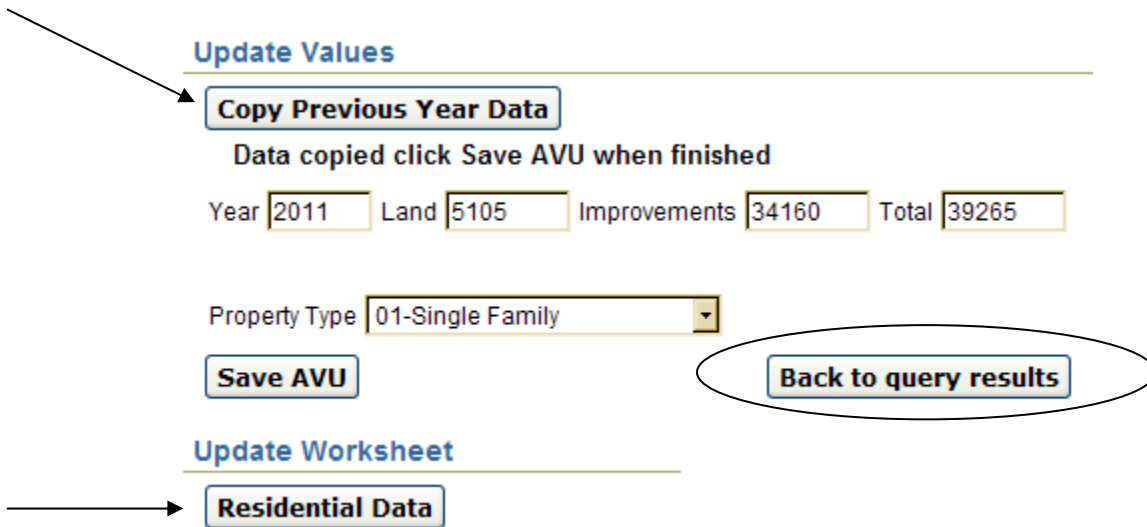
	<u>Saleid</u>	<u>Cnty</u>	<u>Book</u>	<u>Pageno</u>	<u>Saledate</u>	<u>Posted</u>	<u>Qua</u>
	09017946	11	50	693	11/11/2009	09/10/2010	1
	09020206	11	50	712	11/09/2009	02/18/2010	1
	10S18347	11	51	144	06/25/2010	10/29/2010	1
	10S18330	11	51	81	03/23/2010	10/29/2010	1
							

6) *If the 2010 values are NOT changing, you DO NOT NEED TO UPDATE EACH SALE INDIVIDUALLY. All sales that do not have a 2011 value will automatically roll forward with the 2010 values. You can select “Roll Forward All Sales”.*



7) Select to copy last year's values to the current year. Make any changes, including characteristic data and save AVU.

a. **NOTE:** The icon to edit the worksheet will be displayed *after* the 'Copy Previous Year Data' has been selected.

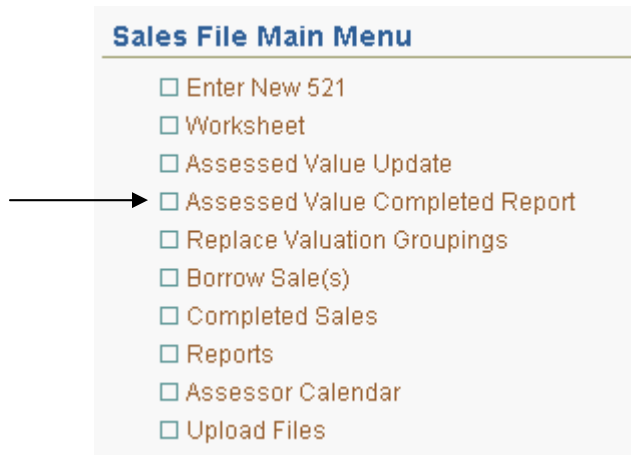


8) Select **Back to query results**. This will refresh the list and remove that sale from the lists to update.

9) After all sales have been updated send an email to your liaison. They will roll the remaining sales forward.

ASSESSED VALUE COMPLETED REPORT

- 1) From the main menu select Assessed Value Completed Report.
 - a. The report will pull all sales that have completed from the AVU. This report can be exported to Excel.



- 2) Any field can be sorted in the report. The upward arrow displays the field that is currently sorted on. To export to Excel click on the option at the lower-left corner. All sales are exported.

AVU Completed

Cnty	Book	Pageno	Saledate	Yr	Land	Improv	Total	Asmtadi	Stats ▲	Proptype	Zoning	Location	Citysize	Parcelsize	Enteredby	Modifie
01	2007	3002	06-JUL-07	2010	84000	6000000	656260		1	01	1	1	0	4	GINA	GINA
01	2007	3086	12-JUL-07	2010	25000	97000	11700		1	01	1	3	3	3	GINA	
01	2007	3600	10-AUG-07	2010	23600	196095	219695		1	01	1	1	0	2	GINA	
01	2007	3903	29-AUG-07	2010	22385	54595	76980		1	03	3	1	0	0	GINA	
01	2009	1453	26-MAR-09	2010	254335	0	254335		2	05	5	3	0	0	GINA BEA	
Excel Export																

1

ELECTRONIC PROCESS

All counties have the option of transferring sales electronically. County Assessor's will need to contact their vendor for instructions.

The sale must already exist in the sales file for a sale to be updated. If the sale does not exist it **will not** be imported. If the sale is not in the county export file the value will be rolled forward with the current assessed year value.

NOTE: All sales will be updated from the AVU import. The 521 do not overwrite option is not reflected in the AVU process.

Counties should select a date range of the current study period to current date on the export. We are streamlining the summer roster by providing the opportunity to update all current sales. Counties should send files through current date if intending to update outside the current study period. If sales have not previously been transferred they will not be imported.

Range: 07/01/2007 – current date.

MIPS Counties: Only sales that have been entered into the 521 database will be included in the AVU export.

Terra Scan Counties: The flagged option should NOT be used when exporting AVU files.

The AVU electronic import will update the following fields:

AssdValue Table:

Land, improvement, total, property type, agland total, nonagland total, dwelling and outbuilding.

Date Range: For all counties the date range should be three years, 07/01/2008 – current. Only two years of residential will be imported.

Summer Roster: Counties have the option of updating all sales through the current date. This will avoid having to update the summer roster.

UPLOAD 521 TRANSFER TO STATE

521 exports can be uploaded to the State instead of emailing these files to the department.

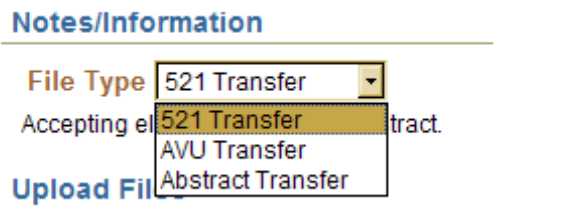
- 1) From the main menu under “Assessor” select ‘Upload electronic files’.



- 2) Under the ‘Notes Information’ select file type to transfer.

There are 3 types of files that can be transferred:

1. 521 Transfer
2. AVU transfer
3. Abstract Transfer



Notes/Information

File Type 521 Transfer

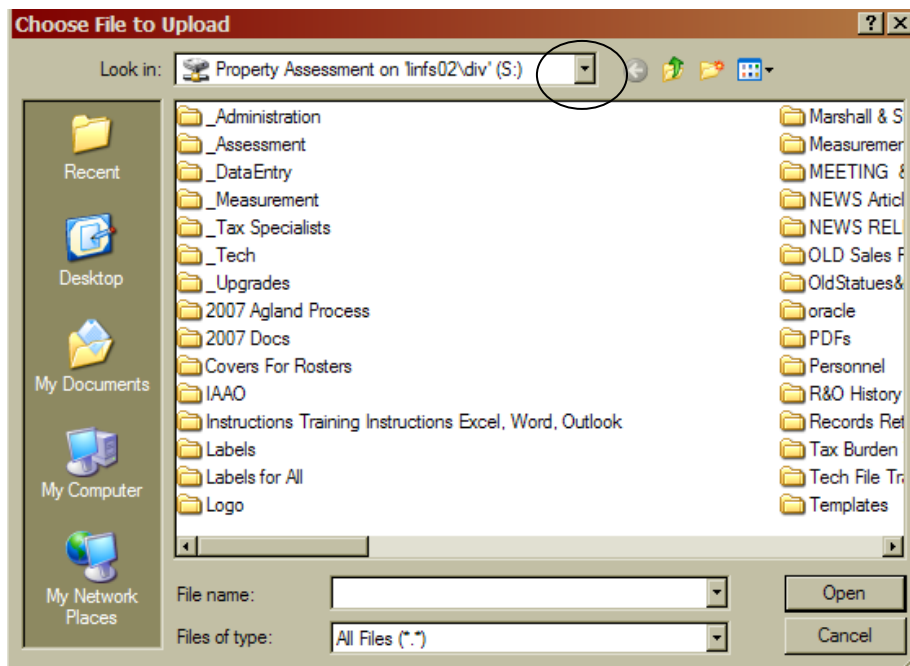
Accepting electronic AVU and Abstract.

Upload Files

County 01 Adams

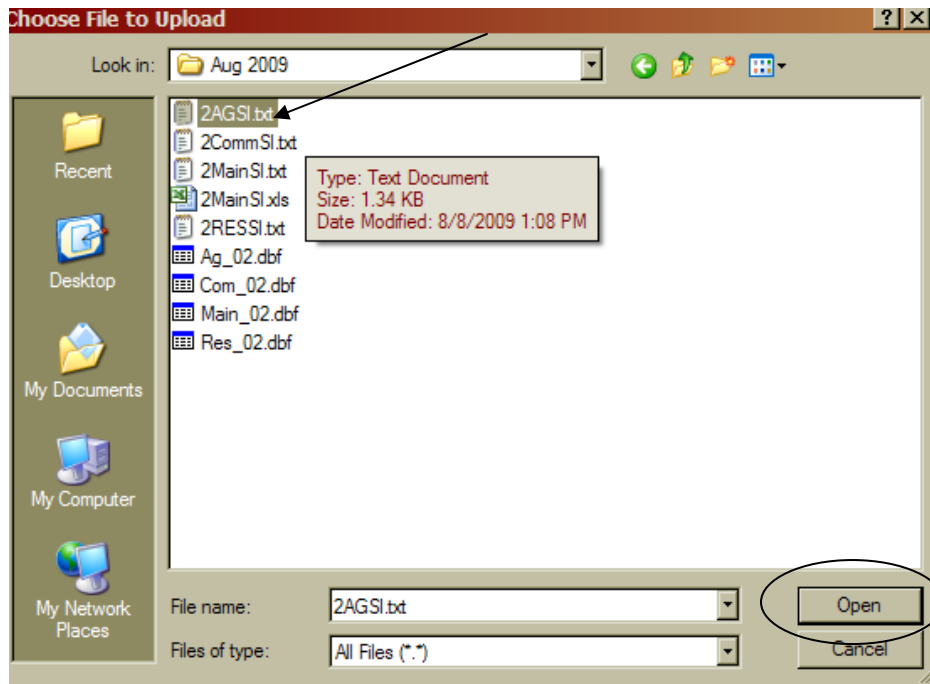
File 1	<input type="text"/>	<input type="button" value="Browse..."/>
File 2	<input type="text"/>	<input type="button" value="Browse..."/>
File 3	<input type="text"/>	<input type="button" value="Browse..."/>
File 4	<input type="text"/>	<input type="button" value="Browse..."/>
File 5	<input type="text"/>	<input type="button" value="Browse..."/>
File 6	<input type="text"/>	<input type="button" value="Browse..."/>
File 7	<input type="text"/>	<input type="button" value="Browse..."/>
File 8	<input type="text"/>	<input type="button" value="Browse..."/>

3) Locate the 521 files to upload by selecting the drop-down arrow.



4) Click on the 521 file and select open.

Note: You can only load one file at a time.



5) The file path will display in the box. Select the 2nd 'Browse' icon to load another file. There should be four files when completed. Main, Res, Comm and Ag.

6) Select Upload.

Upload Files

County 01 Adams

File 1	N:\County Exports\Antelope 02 T\$	Browse...
File 2	N:\County Exports\Antelope 02 T\$	Browse...
File 3	N:\County Exports\Antelope 02 T\$	Browse...
File 4	N:\County Exports\Antelope 02 T\$	Browse...
File 5		Browse...

UPLOAD

Files Uploaded

7) The files will be displayed under 'Files Uploaded'.

8) Select 'Email Notification' to notify TECH support and the liaison for your county.



Upload Files

County 01 Adams

File 1	<input type="text"/>	Browse...
File 2	<input type="text"/>	Browse...
File 3	<input type="text"/>	Browse...
File 4	<input type="text"/>	Browse...
File 5	<input type="text"/>	Browse...

UPLOAD

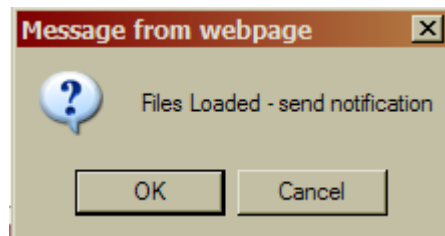
Files Uploaded

Email Notification

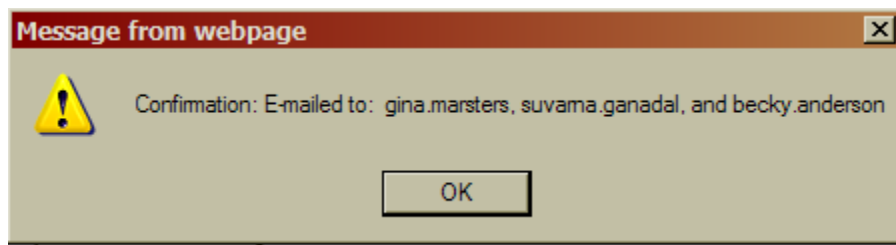
NAME	SUBJECT	ENTRYSTAMP
F1767/2AGSI.txt	01	17-MAY-10 10.29.54.000000 AM
F29448/2CommSI.txt	01	17-MAY-10 10.29.54.000000 AM
F7759/2MainSI.txt	01	17-MAY-10 10.29.54.000000 AM
F14699/2RESSI.txt	01	17-MAY-10 10.29.54.000000 AM

1 - 4

9) A prompt will display that files have been loaded. Select OK.



- 10) A confirmation email will be displayed and the liaison for the county and TECH support.
Select OK.



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 transfer 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 transfer, counties 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 for 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.

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 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 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.

HOW TO ELECTRONICALLY SUBMIT THE AVU AND ABSTRACT

1) Once the files have been exported from the CAMA system, open the State sales file. Select the option, 'Upload electronic files'.

Assessor

- Update past values/Summer Roster
- Sales Not Updated on 521 Imports
- Assessed Value Update
- Assessed Value Report
- Upload electronic files. (521's, AVU, Abstract)

2) Select the files that are being submitted from the drop down option, 521 Transfer, AVU or Abstract.

Notes/Information

File Type: 521 Transfer

Accepting el: 521 Transfer, AVU Transfer, Abstract Transfer

Upload Files

3) Select the browse icon and locate the files to submit. Once all files have been selected, select 'Upload'.

Upload Files

County 01 Adams

File 1	<input type="text"/>	<input type="button" value="Browse..."/>
File 2	<input type="text"/>	<input type="button" value="Browse..."/>
File 3	<input type="text"/>	<input type="button" value="Browse..."/>
File 4	<input type="text"/>	<input type="button" value="Browse..."/>
File 5	<input type="text"/>	<input type="button" value="Browse..."/>
File 6	<input type="text"/>	<input type="button" value="Browse..."/>
File 7	<input type="text"/>	<input type="button" value="Browse..."/>
File 8	<input type="text"/>	<input type="button" value="Browse..."/>

4) Click on the email icon to notify the department. The files will appear in the uploaded file section until loaded by the department.

Upload Files

County 01 Adams

File 1	N:\County Exports\Saunders 78 TSVAVU\2011\Test\New\78MainAV.txt	Browse...
File 2	N:\County Exports\Saunders 78 TSVAVU\2011\Test\New\78RESAV.txt	Browse...
File 3	N:\County Exports\Saunders 78 TSVAVU\2011\Test\New\78CommAV.txt	Browse...
File 4	N:\County Exports\Saunders 78 TSVAVU\2011\Test\New\78AGAV.txt	Browse...
File 5		Browse...
File 6		Browse...
File 7		Browse...
File 8		Browse...

UPLOAD



Files Uploaded - Click envelope to send email notification.

Send AVU

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.

Directives 03-3, 05-1, 05-06, 05-07, 05-8, 08-3, 08-05, 09-2, and 11-1

OVERALL PROCESS

DATA COLLECTION

The county assessor shall send the Tax Commissioner all Real Estate Transfer Statements, (Forms 521) and supplemental information on a timely basis. All transactions of real property for which the Real Estate Transfer Statement 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.

Information from the sales file is 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 roster information is available for use online through the state sales file or in a PDF format at any time during the year.

The county assessor must review the sales roster for any errors. The county assessor should also verify the assessed value at the time of sale and the assessed value for the current year are correct. Any changes to qualification code (utilization) of existing sales in the sales file should be brought to the attention of the Division's liaisons; this change should include those sales that are considered substantially changed.

QUALIFICATION REVIEW

If the county assessor obtains information that affects the adjustment, exclusion, or inclusion of the sale in the sales file, the county assessor must document the information and report it to the Division through the state sales file.

If a county assessor has no information to adjust or exclude a sale as an arm's length transaction, then the statutory provision for automatic inclusion of the sale in the sales file will apply.

When conducting the review of the qualification of sales in the sales file, it will be presumed that the county assessor is correct when determining whether a sale should be included or excluded

from the sales file based on professionally accepted mass appraisal techniques. The determination of the county assessor will not be binding on the Property Tax Administrator when determining the level of value.

ANALYSIS

The Property Tax Administrator will develop comprehensive ratio studies based on the sales file. The ratio studies are used by the Property Tax Administrator to assist in measuring the level of value and quality of assessment for equalization purposes and to assist in establishing school adjusted valuations.

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.

PRACTICAL APPLICATION

Definitions pertaining to Sales File

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

$$0.5(5) + 0.5 = 3.0 \qquad 0.5(6) + 0.5 = 3.5 \qquad 0.5(6) + 0.5 = 3.5$$

Median Ratio

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

Mean Ratio

$$450.00/5 = 90.00 \qquad 555.00/6 = 92.50 \qquad 650/6 = 108.30$$

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.

REAL ESTATE TRANSFER STATEMENT PURPOSE

The Real Estate Transfer Statement, 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.

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.

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 Mo. ____ Day ____ Yr. ____ T3	4 Date of Deed Mo. ____ Day ____ Yr. ____ T4
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5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) T5	6 Grantee's Name, Address, and Telephone (Please Print) 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 (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 (3) <input type="checkbox"/> Commercial	(9) <input type="checkbox"/> State Assessed (10) <input type="checkbox"/> Exempt (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 T9
---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	----------------------------------------------------------------------------------------------------------------------------------------------

10 Type of Transfer <input type="checkbox"/> Sale <input type="checkbox"/> Auction <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) _____	T10
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11 Ownership Transferred in Full? (if No, explain division) <input type="checkbox"/> YES <input type="checkbox"/> NO T11	12 Was real estate purchased for same use? (if No, state intended use) <input type="checkbox"/> YES <input type="checkbox"/> NO T12
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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 _____	T13
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14 What is the current market value of the real property? T14	15 Was mortgage assumed? If Yes, state amount and interest rate. <input type="checkbox"/> YES <input type="checkbox"/> NO \$ T15 %
--------------------------------------------------------------------------------	-----------------------------------------------------------------------------------------------------------------------------------------------------

16 Does this conveyance divide a current parcel of land? <input type="checkbox"/> YES <input type="checkbox"/> NO T16	17 Was transfer through a real estate agent? (if Yes, name of agent) <input type="checkbox"/> YES <input type="checkbox"/> NO T17
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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	\$ T22
23 Was nonreal property included in purchase? <input type="checkbox"/> YES <input type="checkbox"/> NO (if Yes, enter amount and attach itemized list)	\$ T23
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	\$ 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 **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. ____ T26	27 Value of Stamp or Exempt Number \$ T27	28 Deed Book T28	29 Deed Page T29	30 T30



FORM 521 FIELD EXPLANATIONS

- Item #1 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 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 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 Property Assessment Division for sales file and analysis purposes.
- Item #4 Date of Deed** – Indicate the date of the instrument to be recorded. Use a MM/DD/YY format.
- *** **Item #5 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 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) 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) 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) – Check this box for all mobile homes, irrespective of use.

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

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

Item #10 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 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 Value of Stamp** or Exempt number.

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

*** **Item #29 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.

SUPPLEMENTAL INFORMATION OVERVIEW

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

REG-12-003.03

This regulation requires the Assessor to provide to the Division the supplemental information required by the Division 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 electronically or manually. If filing 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. Manually submit the supplemental information to your assigned Field Liaison.

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

DEFINITIONS:

- A. Residential. Real property with dwellings originally designed for occupancy by one family, or duplexes originally designed for occupancy by two families. Unimproved or vacant land designed or platted for residential use or zoned residential.
- B. Commercial. Real property predominantly used or intended to be for commerce, trade or business. Multifamily dwellings originally designed for occupancy by more than two families. Unimproved or vacant land designed or platted for commercial use or zoned commercial.
- C. Industrial. Real property predominantly used or intended to be for the process or manufacture of goods or materials. Unimproved or vacant land designed or platted for industrial use or zoned industrial.
- D. Agricultural. Real property primarily used for agricultural or horticultural 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 are primarily used for agricultural or horticultural purposes, including wasteland lying in or adjacent to and in common ownership or managed with land used for the production of agricultural or horticultural products.

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

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 complete the Sales File Combination Form. The following examples are intended to help identify and explain a variety of circumstances. If a county is filing manually, the Sales File Combination Form must be submitted.

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).

Example 2 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 3 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.

Example 4 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.

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.

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	
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						
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.

Qualification Code/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 ale 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 nonqualified, 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
- 3. 12,001-100,000
- 4. 5,001-12,000
- 5. 2,501-5000

- 6. 800-2,500
- 7. 101-799
- 8. 1-100
- 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.
- 2. 10,001 – 20,000 sq. ft.
- 3. 20,001 sq. ft. – 1.00 ac.
- 4. 1.01 – 2.00 ac.
- 5. 2.01 – 5.00 ac.
- 6. 5.01 – 10.00 ac.
- 7. 10.01 – 20.00 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 nonagricultural 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.

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.

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 corresponded 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.

CORRECTING SALES

When correcting sales for each property type, review and correct all sales. 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 the correct county. If it is not in the correct county, indicated that it should be removed due to the “wrong county”.
- If the sale is a duplicate, determine which record is correct and indicated, 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 in Lieu	7 Mobile Home	7 101-799		
			0 N/A	8 1-100		
				9 Unincorporated		

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 Areas 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 dwellings and outbuildings.

Confirm your comments are stated completely and accurately.

Residential Roster

PAD: QUALIFIED RES SALE ROSTER :2011 County 01 Adams
 CONTAINING SALES FROM 07/01/2008 THRU 06/30/2010 Posted Before 02/22/2011 Run Date: 02/22/2011 Page: 2 of 418

T5	Count	T2	Book:	T28	Page:	27	T29	Sale Date:	07/0	T3	Rcrd Date:	T26	Record #:	3 of 835				
T20	Seller: LESLEE & JOHN P WISCHMEIER							Buyer: RYAND & LE T6 EASIER										
S31	Legal Desc: LOT 2, BLK 16, LEWIS SUBDIVISION BLKS 16, 9, 8 & 1 OF LEWIS SUBDIV OF NE4SE4 SEC 11, TWP 7N RANGE 1																	
	Location ID: 010009351				Sale No: 541		School: 01-		S39						Unif/Learning Comm: S41			
	Usability: 1		S33		Code #:		S34								Parcel Number:			
	Assessor Location: HASTIN		SR/C															
	Address of Property:		T18															
	Residential:																	
	Mult Impr:		SR 55		Style: 101		SR 59											
SR 56	Const Date: 1930		Condition: 20		SR 60													
SR 58	Floor Area: 888		SR 57		Quality: 30													
	Cost New: 78000		SR 61															
	Recreation - Acres:		S101A		Recreation - Amt:		S101V											

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

Status	Prop Type	Zoning	Location	City Size	Parcel Size
1	01	1	1	3	1

T7A	T7B	S51	S52	S53	S54

	Form 521:	Assessed Value/Date of Sale:	Assessed Value/Current Year:
T22	Total Purchase Price: \$32,500	Land: \$5,650	Land: \$5,650
T23	Non-Real Property: \$0	Imprmnt: \$26,505	Imprmnt: \$26,505
T24	Adj. Purchase Price: \$32,500	Total: \$32,155	Total: \$32,155
	County Information:	Assr Adj. Amount: \$0 TXID #284-6666	Adj. Sale Price: \$ 32,500
		S67	Valuation Grouping: 01
			S66
			F111
	Department Information:	Depart Adj. Amount: \$ 0	Adj. Sale Price: \$ 32500
		F112	F113

Ratio Formula: Assessed Total/(Adj. Pur. Price + Assessor Adj.) 32155/(32500 + 0) **Ratio: 98.94**

Commercial Roster

PAD: QUALIFIED COM SALE ROSTER :2011 County 01 Adams
 CONTAINING SALES FROM 07/01/2007 THRU 06/30/2010 Posted Before 02/22/2011 Run Date: 02/22/2011 Page: 1 of 50

	County: 0	Book: T2	Page: 342	T29	Sale Date: 08/	T3	Rcrd Date: T26	Record #: 1 of 99					
T5	Seller: ROBERT D & JOAN L THAUT				Buyer: CHRISTOPHER A T6 EANIE D SHADE								
T20	Legal Desc: 250' OF LTS 4& 5 IN KERR'S SUBD OF GASLINS ADDN TO THE CITY OF HASTINGS, ADAMS CO, NE												
	Location ID: 010005102		Sale No: 641	School: 01	T2	Unif/Learning Comm: T2							
	Usability: 1	S33	S31	Code #: S34									
T18	Assessor Location: HASTING S R/C 38				Parcel Number:								
	Address of Property: 1032 WEST SECOND STREET				Geo	Twn	Rng	Sect	Otr	Subdiv	Area	Blk	Parcel
		S42	S43	S44	S45	S46	S47	S48	S49	S50			
	Commercial/Industrial:				Property Classification Code Current Assessment Year:								
SC56	Mult Impr: S C55	Class: 3	SC63										
	Const Date: 1925	Condition: 20	SC65	Status	Prop Type	Zoning	Location	City Size	Parcel Size				
SC58	Floor Area: 4848	Rank: 20	SC64	1	03	3	1	0	0				
	Cost New: 54660			T7A	T7B	S51	S52	S53	S54				
	Occup. Code Prima	SC62A	Oth	SC62B	Oth(3)	SC62C							

Form 521:		Assessed Value/Date of Sale:			Assessed Value/Current Year:		
T22	Total Purchase Price: \$65,000	Land:	\$11,980	B2	Land:	\$12,220	C2
T23	Non-Real Property: \$0	Imprmnt:	\$56,050	B3	Imprmnt:	\$57,170	C3
T24	Adj. Purchase Price: \$65,000	Total:	\$68,030	B4	Total:	\$69,390	C4
County Information:	Assr Adj. Amount: \$ 0 tax id 283-8584	S67	Adj. Sale Price: \$ 65,000	S66	Valuation Grouping: 01	F111	
Department Information:	Depart Adj. Amount: \$0	F112	Adj. Sale Price: \$ 65000	F113			

Ratio Formula: Assessed Total/(Adj. Pur. Price + Assessor Adj.) 69390/(65000 + 0) **Ratio:** 106.75

Agricultural Roster

PAD: QUALIFIED AG SALE ROSTER :2011 County 01 Adams
 CONTAINING SALES FROM 07/01/2007 THRU 06/30/2010 Posted Before 02/22/2011 Run Date: 02/22/2011 Page: 2 of 25

Count: T2 Book: T28 Page: 503 T29 Sale Date: 09/13 T2 Rcrd Date: T2 Record #: 3 of 50
 Seller: HAZEL M SCHUKET ESTATE & VALERIE J Buyer: RUSSELL D T6 E LOCHSNER
 Legal Desc: NE4 30-7-11 Location ID: 010017086 S31 Sale No: S32 School: 01-0 S39 Unif/Learning Comm: S41
 Usability: 1 S33 Code #: S34 Parcel Number: S41
 Assessor Location: S3 Val_Gr: F110 Geo: S42 S43 S44 S45 S46 S47 S48 S49 S50
 Address of Property: T2
 Assr. Comments: TX ID #98-10.10 MARKET AREA 2 T2

Assr Adj. Amount: \$0 S66
 Adj. Sale Price: \$329,600 F113
Form 521: Assessed Value/Date: B2 Assessed Value/Cur: C2
 Total Purchase Price: \$ 329,600 Land: \$ 193,550 Land: \$ 278,400
 Non-Real Property: \$ 0 Imprmnt: \$ 0 Imprmnt: \$ 0
 Adj. Purchase Price: \$ 329,600 Total: \$ 193,550 Total: \$ 278,400
 B3 C3
 B4 C4

Dwelling	0	S104V
Outbldg	0	S105V
Impr. Total	0	

Non-Agricultural Real Property Land: (100%)

	Acres	Value
Home Site		S100A
Farm Site		S100V
Recreation		S100A
WRP		
Non Ag Other		
Roads	2.00	
Non-Agland	2.00	0
AgLand Tot.	158.00	278,400
TOT. LAND	160.00	278,400

S103 A/V S97A/V

Agricultural Land Acres:

Irrigated	Dry	Grass	Other	Misc.
1A1 : 27.90	1D1 : 6.00			
1A : 53.98	1D : 12.26			
4A1 : 15.31	4D1 : 0.72			
4A : 39.83	4D : 2.00			
S69-S76A	S77-S84A	S85-S92A	S92-S96A	
Irrg : 137.02	Dry : 20.98	Grass : 0.00	Othr. :	

Ratio Formula: Reported AgLand Total/(Adj. Pur. Price - Imprvments + Assessor Adj.) 278400/(329600 - 0 + 0) Ratio: 84.47

S66

Source Data from Summer Rosters:

The image shows a software interface with three columns of data entry forms, labeled A, B, and C. Each column represents a different year: A (Yr 2008), B (Yr 2009), and C (Yr 2010). Each form has ten fields, labeled A1 through A10, B1 through B10, and C1 through C10 respectively. The fields are: Land (text input), Improv (text input), Total (text input), Status (dropdown menu), Proptype (dropdown menu), Zoning (dropdown menu), Location (dropdown menu), Citysize (dropdown menu), and Parcelsize (dropdown menu). Below each column are buttons: 'Save Previous Year' under column A, '<< Copy' and 'Save Selected Year' under column B, and 'Copy >>' and 'Save Current Year' under column C. The 'Status' field in column B is set to '2 Unimproved' and the 'Proptype' field is set to '05 Agricultural'.

Additional Sources Codes:

F111: Valuation Grouping: This is a county and Liaison assigned number.

F112: Department's Adjustment Amount: Currently none available.

F113: Adjusted Sale Price: Currently none available.

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.

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.

Assessed Value Update Definitions

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

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.

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.

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.

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.

(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.

Total: The total sum of both land and improvements

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

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 Improvments	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 (Sum lines 18 thru 21)	Records				
	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

42. Game & Parks
G&P wildlife management only,
pursuant to section 37-335

Records
Acres
Value

Urban	SubUrban	Rural	Total

Schedule VIII: Agricultural Records: Special Value

43. SV – Special Value

Records
Acres
Value

Urban	SubUrban	Rural	Total
N/A	N/A	N/A	N/A

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**. Upload the export from the county CAMA system to the state sales file 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

Form 45 Definitions

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.

FORM 45:

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.

SCHEDULE Ia & Ib: NON-AGRICULTURAL RECORDS

Residential/Single Family. Report the number of records and value for real property classified as single family residential. 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. Report the number of records and value for real property classified as 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. Report the number of records and value for real property classified as industrial. Industrial shall mean all real property predominantly used or intended to be used for the process or manufacture of goods or materials.

Recreational. Report the number of records and value for real property classified as 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. Report the number of records and land value for the class or subclass of real property.

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 or subclass of real property.

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 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.

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 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.*

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 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.**

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 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 ~~are~~ supplemental information, indicating the amount of land value receiving special valuation assessment, included in agricultural land abstract lines 27 through 30. For tax year 2009 and forward recapture value is no longer required therefore, Line 44 has been left blank in the Form 45. the Division has chosen to just write not applicable 44 versus renumbering the remaining lines to reduce a significant change for the vendors,.

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 bromegrass, 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.

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 ¹
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		
394	Cabin, Transient Labor		
530	Cafeteria		
852	<i>Campground</i> *		
515	Casino		

* Occupancy Codes in italics represent those defined by the Division.

317	Dairy Sales Building	469	Freestall Barn ²
426	Day Care Center	398	Fruit Packing Barn
564	Dehydrator Building	594	Full Service Hotel
444	Dental Office/Clinic	423	Garage, Mini-Lube
318	Department Store	527	Garage, Municipal Service
575	Dining Atrium	528	Garage, Service Repair
319	Discount Store	526	Garage, Service Shed
458	Discount Store, Warehouse	326	Garage, Storage
320	Dispensary	523	Golf Cart Storage Building
407	Distribution Warehouse	100	<i>Golf Course (complete)</i>
321	Dormitory	491	Government Community Service Building
393	Dormitory, Labor		
499	Dry Cleaners/Laundry	327	Governmental Building
480	Environmental Vegetable Building	841	<i>Grain Elevator *</i>
472	Equipment Shed	493	Grain Storage, Flathouse
470	Equipment (Shop) Building	421	Grain Storage, Utility
588	Extended Stay Motel	521	Greenhouse, Hoop, Arch-rib
448	Farm Cold Storage	518	Greenhouse Lath Shade House
562	Farm Commodity Storage Shed	520	Greenhouse, Modified Hoop
558	Farm Implement Arch-Rib, Quonset	519	Greenhouse Shade Shelter
476	Farm Implement Building	522	Greenhouse, Straight Wall
478	Farm Implement Shed	424	Group Care Home
566	Farm Sun Shade Shelter	417	Handball-Racquetball Club
557	Farm Utility Arch-Rib, Quonset	329	Hangar, Maintenance and Office
477	Farm Utility Building	328	Hangar, Storage
565	Farm Utility Shelter	409	Hangar, T
479	Farm Utility Storage Shed	418	Health Club
349	Fast Food Restaurant	525	High Rise Mini Warehouse
899	<i>Feeder Barn *</i>	396	Hog Barn
561	Feeder Barn	430	Hog Shed
516	Fellowship Hall	429	Hog Shed, Modified
563	Fertilizer Storage, Bag	330	Home For The Elderly
420	Fertilizer Storage, Bulk	521	Hoop Greenhouse, Arch-rib
486	Field Houses	520	Hoop Greenhouse, Modified
322	Fire Station (Staffed)	428	Horse Arena
427	Fire Station (Volunteer)	331	Hospital
483	Fitness Center	381	Hospital, Veterinary
493	Flathouse		
532	Florist Shop		
533	Food Store, Warehouse		
517	Foyer/Narhex		
323	Fraternal Building		
324	Fraternity House		

* Occupancy Codes in italics represent those defined by the Division.

313	Hospital, Convalescent	473	Material Shelter
594	Hotel, Full Service	391	Material Storage Building
595	Hotel, Limited Service	468	Material Storage Shed
416	Indoor Tennis Club	585	Mechanical Penthouse
994	Industrial Building, Interior Space	341	Medical Office
454	Industrial Building, Shell	584	Mega Warehouse
392	Industrial Engineering Building	440	Milkhouse
453	Industrial Flex Building	578	Mini Bank
495	Industrial Heavy Manufacturing	423	Mini-Lube Garage
494	Industrial Light Manufacturing	531	Mini-Mart Convenience Store
989	Interior Space, Apartment (High Rise)	386	Mini Warehouse
991	Interior Space, Community Shopping Center	525	Mini Warehouse, High Rise
994	Interior Space, Industrial Building	597	Mixed Retail with Office Units
987	Interior Space, Multiple Residence (Low Rise)	459	Mixed Retail with Residential Units
990	Interior Space, Neighborhood Shopping Center	851	<i>Mobile Home Park *</i>
993	Interior Space, Office Building	429	Modified Hog Shed
992	Interior Space, Regional Shopping Center	520	Modified Hoop Greenhouse
335	Jail, Correctional Facility	342	Mortuary
489	Jail, Police Station	343	Motel
490	Kennel	588	Motel, Extended Stay
496	Laboratory	544	Motel, Office-Apartment
393	Labor Dormitory	542	Motel Room, 1 Story, Double Row
518	Lath Shade House (Greenhouse)	543	Motel Room, 1 Story, Single Row
336	Laundromat	540	Motel Room, 2 Story, Double Row
499	Laundry/Dry Cleaners	541	Motel Room, 2 Story, Single Row
560	Lean-To	352	Multiple Residence (Low Rise)
337	Library, Public	987	Multiple Residence (Low Rise), Interior Space
555	Light Commercial Arch-Rib, Quonset	587	Multiple Residence (Low Rise), Shell
471	Light Commercial Utility Building	589	Multiple Residence, Assisted Living (Low Rise)
537	Lodge	451	Multiple Residence, Senior Citizen (Low Rise)
338	Loft	459	Multiple Residential Units Mixed with Retail
390	Lumber Storage Building, Vertical	527	Municipal Service Garage
339	Lumber Storage Shed, Horizontal	481	Museum
583	Mail Processing Facility	517	Narthex/Foyer
581	Main Post Office	485	Natatorium
340	Market	412	Neighborhood Shopping Center
419	Market, Convenience	990	Neighborhood Shopping Center, Interior Space ³
533	Market, Food Warehouse		
586	Market, Roadside		
446	Market, Super		

* Occupancy Codes in italics represent those defined by the Division.

460	Neighborhood Shopping Center, Shell	462	Regional Shopping Center, Shell
544	Office-Apartment (Motel)	598	Relocatable Classroom
344	Office Building	599	Relocatable Office
993	Office Building, Interior Space	530	Restaurant, Cafeteria
492	Office Building, Shell	349	Restaurant, Fast Food
444	Office, Dental	529	Restaurant, Snack Bar
341	Office, Medical	350	Restaurant, Table Service
599	Office, Relocatable	432	Restroom Building
554	Office Shed	353	Retail Store
597	Office Units Mixed with Retail	597	Retail Mixed with Office Units
556	Oil Storage, Bulk	586	Roadside Market
431	Outpatient (Surgical) Center	551	Rooming House
577	Parking Levels	526	Service Garage Shed
345	Parking Structure	528	Service Repair Garage
388	Parking Structure, Underground	408	Service Station
571	Passenger Terminal	466	Shed, Boat Storage
585	Penthouse, Mechanical	472	Shed, Equipment
346	Post Office	562	Shed, Farm Commodity Storage
581	Post Office, Main	478	Shed, Farm Implement
582	Post Office, Branch	479	Shed, Farm Utility Storage
395	Potato Storage	561	Shed, Feeder Barn
570	Poultry House - Cage, One Story, Elevated	430	Shed, Hog
474	Poultry House - Cage Operation, One Story	339	Shed, Lumber Storage, Horizontal
569	Poultry House - Cage, Three Story	468	Shed, Material Storage
567	Poultry House - Cage, Two Story	429	Shed, Modified Hog
568	Poultry House - Cage, Two Story, Elevated	526	Shed, Service Garage
475	Poultry House - Floor Operation	554	Shed Office Structure
583	Processing Facility, Mail	596	Shell, Apartment (High Rise)
834	<i>Quarry</i> *	461	Shell, Community Shopping Center
558	Quonset, Farm Implement Arch-Rib	454	Shell, Industrial Building
557	Quonset, Farm Utility Arch-Rib	587	Shell, Multiple Residence (Low Rise)
555	Quonset, Light Commercial Arch-Rib	460	Shell, Neighborhood Shopping Center
417	Racquetball-Handball Club	492	Shell, Office Building
552	Recreational Enclosure	462	Shell, Regional Shopping Center
348	Rectory	397	Sheep Barn
414	Regional Shopping Center	565	Shelters, Farm Utility
992	Regional Shopping Center, Interior Space	473	Shelters, Material
		566	Shelters, Sun Shade
		413	Shopping Center, Community
		991	Shopping Center, Community, Interior Space
		461	Shopping Center, Community, Shell
		459	Shopping Center, Mixed with Residential Units

* Occupancy Codes in italics represent those defined by the Division

412	Shopping Center, Neighborhood	456	Tool Shed
990	Shopping Center, Neighborhood, Interior Space	394	Transient Labor Cabin
460	Shopping Center, Neighborhood, Shell	387	Transit Warehouse
414	Shopping Center, Regional	825	<i>Transmission Facilities *</i>
992	Shopping Center, Regional, Interior Space	580	Truck Stop
462	Shopping Center, Regional, Shell	388	Underground Parking Structure
403	Shower Building	477	Utility Building, Farm
303	Showroom, Automobile	471	Utility Building, Light Commercial
534	Showroom Store, Warehouse	480	Vegetable Building, Environmental
405	Skating Rink	381	Veterinary Hospital
529	Snack Bar	574	Visitor Center
378	Stable	458	Warehouse Discount Store
559	Stables, High-Value	407	Warehouse, Distribution
563	Storage, Bag Fertilizer	533	Warehouse Food Store
420	Storage, Bulk Fertilizer	525	Warehouse, High Rise Mini
556	Storage, Bulk Oil	584	Warehouse, Mega
470	Storage, Equipment Shop	386	Warehouse, Mini
447	Storage Facility, Cold	534	Warehouse Showroom Store
476	Storage, Farm Implement	406	Warehouse, Storage
477	Storage, Farm Utility	387	Warehouse, Transit
493	Storage, Flathouse		
326	Storage Garage		
421	Storage, Grain		
523	Storage, Golf Cart		
328	Storage Hangar		
390	Storage, Lumber Building, Vertical		
339	Storage, Lumber Shed, Horizontal		
391	Storage, Material		
395	Storage, Potato		
406	Storage Warehouse		
318	Store, Department		
319	Store, Discount		
458	Store, Discount Warehouse		
533	Store, Food Warehouse		
353	Store, Retail		
534	Store, Warehouse Showroom		
522	Straight Wall Greenhouse		
446	Supermarket		
409	T-Hangar		
442	Tavern/Bar		
416	Tennis Club, Indoor		
380	Theater, Cinema		
379	Theater, Live Stage		

* Occupancy Codes in italics represent those defined by the Division.

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>	343	Motel
300	Apartment (High Rise)	344	Office Building
301	Armory	345	Parking Structure
302	Auditorium	346	Post Office
303	Automobile Showroom	348	Rectory
304	Bank	349	Fast Food Restaurant
305	Barn	350	Restaurant
306	Bowling Alley	352	Multiple Residence (Low Rise)
308	Church with Sunday School	353	Retail Store
309	Church	378	Stable
310	City Club	379	Theater, Live Stage
311	Clubhouse	380	Theater, Cinema
313	Convalescent Hospital	381	Veterinary Hospital
314	Country Club	384	Barber Shop
315	Creamery	386	Mini Warehouse
316	Dairy	387	Transit Warehouse
317	Dairy Sales Building	388	Underground Parking Structure
318	Department Store	390	Lumber Storage Building, Vertical
319	Discount Store	391	Material Storage Building
320	Dispensary	392	Industrial Engineering Building
321	Dormitory	393	Labor Dormitory
322	Fire Station (Staffed)	394	Transient Labor Cabin
323	Fraternal Building	395	Potato Storage
324	Fraternity House	396	Hog Barn
326	Storage Garage	397	Sheep Barn
327	Governmental Building	398	Fruit Packing Barn
328	Storage Hangar	403	Shower Building
329	Hangar, Maintenance and Office	405	Skating Rink
330	Home For The Elderly	406	Storage Warehouse
331	Hospital	407	Distribution Warehouse
335	Jail (Correctional Facility)	408	Service Station
336	Laundromat	409	T-Hangar
337	Library, Public	410	Automotive Center
338	Loft	412	Neighborhood Shopping Center
339	Lumber Storage Shed, Horizontal	413	Community Shopping Center
340	Market		
341	Medical Office		
342	Mortuary		

* Occupancy Codes in italics represent those defined by the Division.

414 Regional Shopping Center¹
 416 Tennis Club, Indoor
 417 Racquetball-Handball Club
 418 Health Club
 419 Convenience Market
 420 Bulk Fertilizer Storage
 421 Grain Storage, Utility
 423 Mini-Lube Garage
 424 Group Care Home
 426 Day Care Center
 427 Fire Station (Volunteer)
 428 Horse Arena
 429 Modified Hog Shed
 430 Hog Shed
 431 Outpatient (Surgical) Center
 432 Restroom Building
 440 Milkhouse
 441 Cocktail Lounge
 442 Bar/Tavern
 443 Central Bank
 444 Dental Office/Clinic
 446 Supermarket
 447 Cold Storage Facility
 448 Cold Storage, Farm
 451 Multiple Residence, Senior Citizen
 (Low Rise)
 453 Industrial Flex Building
 454 Industrial Building, Shell
 455 Auto Dealership, Complete
 456 Tool Shed
 458 Warehouse Discount Store
 459 Mixed Retail with Residential Units
 460 Neighborhood Shopping Center,
 Shell
 461 Community Shopping Center, Shell
 462 Regional Shopping Center, Shell
 466 Boat Storage Shed
 467 Boat Storage Building

* Occupancy Codes in italics
 represent those defined by the
 Division.

468 Material Storage Shed
 469 Freestall Barn
 470 Equipment (Shop) Building
 471 Light Commercial Utility Building
 472 Equipment Shed
 473 Material Shelter
 474 Poultry House - Cage Operation,
 One Story
 475 Poultry House - Floor Operation
 476 Farm Implement Building
 477 Farm Utility Building
 478 Farm Implement Shed
 479 Farm Utility Storage Sheds
 480 Vegetable Building, Environmental
 481 Museum
 482 Convention Center
 483 Fitness Center
 485 Natatorium
 486 Field Houses
 489 Jail (Police Station)
 490 Kennel
 491 Government Community Service
 Building
 492 Shell, Office Building
 493 Flathouse
 494 Industrial Light Manufacturing
 495 Industrial Heavy Manufacturing
 496 Laboratory
 497 Computer Center
 498 Broadcast Facility
 499 Dry Cleaners/Laundry
 514 Community Center
 515 Casino
 516 Fellowship Hall
 517 Narthex/Foyer
 518 Greenhouse Lath Shade House
 519 Greenhouse Shade Shelter
 520 Greenhouse, Modified Hoop
 521 Greenhouse, Hoop, Arch-rib
 522 Greenhouse, Straight Wall
 523 Golf Cart Storage Building
 524 Corn Crib Building
 525 Mini Warehouse, High Rise
 526 Service Garage Shed
 527 Municipal Service Garage

528	Service Repair Garage	582	Post Office, Branch
529	Snack Bar	583	Mail Processing Facility
530	Cafeteria	584	Mega Warehouse
531	Mini-Mart Convenience Store	585	Mechanical Penthouse
532	Florist Shop	586	Roadside Market
533	Warehouse Food Store	587	Multiple Residence (Low Rise), Shell
534	Warehouse Showroom Store	588	Motel, Extended Stay
537	Lodge	589	Multiple Residence, Assisted Living (Low Rise)
540	Motel Room, 2 Story, Double Row	594	Hotel, Full Service
541	Motel Room, 2 Story, Single Row	595	Hotel, Limited Service
542	Motel Room, 1 Story, Double Row	596	Apartment (High Rise), Shell
543	Motel Room, 1 Story, Single Row	597	Mixes Retail with Office Units
544	Office-Apartment (Motel)	598	Relocatable Classroom
551	Rooming House	599	Relocatable Office
552	Recreational Enclosure	600	Administration Building
554	Shed Office Structure	825	<i>Transmission Facilities</i>
555	Light Commercial Arch-Rib, Quonset	841	<i>Grain Elevator</i>
556	Bulk Oil Storage	851	<i>Mobile Home Park</i>
557	Farm Utility Arch-Rib, Quonset	852	<i>Campground</i>
558	Farm Implement Arch-Rib, Quonset	899	<i>Feed Lot (Cattle)</i>
559	Stables, High Value	987	Multiple Residence (Low Rise), Interior Space
560	Lean-To	989	Apartment (High Rise), Interior Space
561	Feeder Barn	990	Neighborhood Shopping Center, Interior Space
562	Commodity Storage Shed, Farm	991	Community Shopping Center, Interior Space
563	Bag Fertilizer Storage	992	Regional Shopping Center, Interior Space
564	Dehydrator Building	993	Interior Space, Office Building
565	Farm Utility Shelter	994	Interior Space, Industrial Building
566	Farm Sun Shade Shelter		
567	Poultry House - Cage, Two Story		
568	Poultry House - Cage, Elevated Two Story		
569	Poultry House - Cage, Three Story		
570	Poultry House - Cage, Elevated One Story		
571	Passenger Terminal		
573	Arcade		
574	Visitor Center		
575	Dining Atrium		
576	Atrium		
577	Parking Levels		
578	Mini Bank		
580	Truck Stop		
581	Post Office, Main		

* 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	493	Grain Storage, Flathouse
305	Barn	421	Grain Storage, Utility
561	Barn, Feeder	396	Hog Barn
398	Barn, Fruit Packing	430	Hog Shed
396	Barn, Hog	429	Hog Shed, Modified
397	Barn, Sheep	428	Horse Arena
383	Barn, Tobacco	393	Labor Dormitory
420	Bulk Fertilizer Storage	560	Lean-To
394	Cabin, Transient Labor	390	Lumber Storage Building, Vertical
448	Cold Storage, Farm	339	Lumber Storage Shed, Horizontal
477	Commodity Storage, Farm	391	Material Storage Building
Utility		468	Material Storage Shed
493	Commodity Storage, Flathouse	440	Milkhouse
562	Commodity Storage Shed, Farm	429	Modified Hog Shed
524	Corn Crib Building	395	Potato Storage
450	Cotton Gin	570	Poultry House - Cage, One Story, Elevated
315	Creamery	474	Poultry House - Cage Operation, One Story
316	Dairy	569	Poultry House - Cage, Three Story
564	Dehydrator Building	567	Poultry House - Cage, Two Story
393	Dormitory, Labor	568	Poultry House - Cage, Two Story, Elevated
562	Farm Commodity Storage Shed	475	Poultry House - Floor Operation
558	Farm Implement Arch-Rib, Quonset	558	Quonset, Farm Implement Arch-Rib
476	Farm Implement Building	557	Quonset, Farm Utility Arch-Rib
478	Farm Implement Shed	472	Shed, Equipment
566	Farm Sun Shade Shelter	562	Shed, Farm Commodity Storage
557	Farm Utility Arch-Rib, Quonset	478	Shed, Farm Implement
477	Farm Utility Building	479	Shed, Farm Utility Storage
565	Farm Utility Shelter	561	Shed, Feeder Barn
479	Farm Utility Storage Shed	430	Shed, Hog
561	Feeder Barn	468	Shed, Material Storage
563	Fertilizer Storage, Bag	429	Shed, Modified Hog
420	Fertilizer Storage, Bulk		
469	Freestall Barn		
398	Fruit Packing Barn		

526 Shed, Service Garage¹
397 Sheep Barn
565 Shelter, Farm Utility
566 Shelter, Sun Shade
378 Stable
559 Stables, High-Value
563 Storage, Bag Fertilizer
420 Storage, Bulk Fertilizer
476 Storage, Farm Implement
477 Storage, Farm Utility
421 Storage, Grain
391 Storage, Material
395 Storage, Potato
383 Tobacco Barn
456 Tool Shed
394 Transient Labor Cabin
477 Utility, Farm

* Occupancy Codes in italics represent those defined by the Division.

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

20 Fair Quality

30 Avg. Quality

40 Good Quality

50 Very Good Quality

60 Excellent Quality

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 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 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 2010-June 2011
Nebraska Department of Revenue Property Assessment Division
June 21, 2010

1. REQUIRED SCHOOL DISTRICT CODES.

Pursuant to Title 350 Nebraska Admin. R. & Regs. 10-004B(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 Department 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 final orders issued by the State Committee for Reorganization of School Districts, 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). See [Laws LB 126 \(2005\)](#).

Affiliation and Joined school codes were also eliminated as of June 15, 2006. **Prior to 2006,**

affiliation referred 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** referred 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 interlocal agreement under the Inter-local Cooperation Act with approval from the State Committee for Reorganization of School Districts. As of 2010-2011, there are three (3) unified systems in Nebraska. See Neb. Rev. Stat. [§79-4,108](#).

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, the respective base school code will be listed with 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 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.

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. 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**. See Neb. Rev. Stat. §79-2104.

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 a 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,

	1st code	2nd code
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 must 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 in 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	2nd 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. Do 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	1st 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 Neligh-Oakdale 9	1st code Base School 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 System Clearwater 6	1st code Base School 02-0006	2nd code Unified 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 Bellevue 1	1st code Base School 77-0001	2nd code Learn. Comm. 00-9000
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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 Bennington 59	1st code Base School 28-0059	2nd code Learn. Comm. 00-9000
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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 Ralston 54	1st code Base School 28-0054	2nd code Learn. Comm. 00-9000
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Nebraska Dept. of Revenue Property Assessment Division

SCHOOL DISTRICT REFERENCE LIST -- Effective for JULY 2010 - JUNE 2011

as of Aug 19, 2010

(destroy all previous lists)

School Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations
 Class 2 = 1,000 or less; Class 3 = 1,001-99,999; Class 4 = 100,000-299,999; Class 5 = 300,000 or more

Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
1 ADAMS							
	HASTINGS 18		3	01-0018		ADAMS	09
	ADAMS CENTRAL HIGH 90		3	01-0090		ADAMS	09
	KENESAW 3		3	01-0003		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
	ORCHARD 49 (NE Unif Dist 1)		3	02-0049	02-2001 U	ANTELOPE	08
	NELIGH-OAKDALE 9		3	02-0009		ANTELOPE	08
	ELGIN 18		3	02-0018		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
	HYANNIS 11		3	38-0500		GRANT	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							
	CEDAR RAPIDS 6		3	06-0006		BOONE	07
	ST EDWARD 17		3	06-0017		BOONE	07

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Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		BOONE CENTRAL 1	3	06-0001		BOONE	07
		ELGIN 18	3	02-0018		ANTELOPE	08
		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						
		HEMINGFORD 10	3	07-0010		BOX BUTTE	13
		ALLIANCE 6	3	07-0006		BOX BUTTE	13
		BRIDGEPORT 63	3	62-0063		MORRILL	13
		BAYARD 21	3	62-0021		MORRILL	13
8	BOYD						
		WEST BOYD 50	3	08-0050		BOYD	08
		LYNCH 36	3	08-0036		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						
		SHELTON 19	3	10-0019		BUFFALO	10
		PLEASANTON 105	3	10-0105		BUFFALO	10
		ELM CREEK 9	3	10-0009		BUFFALO	10
		AMHERST 119	2	10-0119		BUFFALO	10
		KEARNEY 7	3	10-0007		BUFFALO	10
		RAVENNA 69	3	10-0069		BUFFALO	10
		GIBBON 2	3	10-0002		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						
		LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
		OAKLAND-CRAIG 14	3	11-0014		BURT	02
		TEKAMAH-HERMAN 1	3	11-0001		BURT	02
		BANCROFT-ROSALIE 20	3	20-0020		CUMING	02

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Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		LOGAN VIEW 594	3	27-0594	DODGE	02
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
		CENTENNIAL 67R	3	80-0567	SEWARD	06
		SEWARD 9	3	80-0009	SEWARD	06
13	CASS					
		CONESTOGA 56	3	13-0056	CASS	03
		ELMWOOD-MURDOCK 97	3	13-0097	CASS	03
		PLATTSMOUTH 1	3	13-0001	CASS	03
		WEEPING WATER 22	3	13-0022	CASS	03
		LOUISVILLE 32	3	13-0032	CASS	03
		WAVERLY 145	3	55-0145	LANCASTER	06
		NEBRASKA CITY 111	3	66-0111	OTOE	04
		SYRACUSE-DUNBAR-AVOCA 27	3	66-0027	OTOE	04
		ASHLAND-GREENWOOD 1	3	78-0001	SAUNDERS	02
14	CEDAR					
		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
		HARTINGTON 8	3	14-0008	CEDAR	01
		NEWCASTLE 24	3	26-0024	DIXON	01
		WAUSA 76R	3	54-0576	KNOX	01
		BLOOMFIELD 86R	3	54-0586	KNOX	01
		CROFTON 96	3	54-0096	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					

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Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		VALENTINE HIGH 6	3	16-0006		CHERRY	17
		CODY-KILGORE 30	2	16-0030		CHERRY	17
		HYANNIS HIGH 11	3	38-0011		GRANT	16
		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						
		LEYTON 3	3	17-0003		CHEYENNE	13
		POTTER-DIX 9	3	17-0009		CHEYENNE	13
		SIDNEY 1	3	17-0001		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 (SoCent NE Unif5)	3	18-0070	65-2005 U	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 SYST	2		85-2001 U	THAYER	
19	COLFAX						
		SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
		HOWELLS 59	3	19-0059		COLFAX	07
		LEIGH 39	3	19-0039		COLFAX	07
		CLARKSON 58	3	19-0058		COLFAX	07
		DODGE 46	3	27-0046		DODGE	02
		NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
20	CUMING						
		BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
		WISNER-PILGER 30	3	20-0030		CUMING	02
		WEST POINT 1	3	20-0001		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

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Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
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
21 CUSTER						
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
BROKEN BOW 25		3	21-0025		CUSTER	10
ANSELMO-MERNA 15		3	21-0015		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						
COZAD 11		3	24-0011		DAWSON	10
OVERTON 4		3	24-0004		DAWSON	10
SUMNER-EDDYVILLE-MILLER 101		3	24-0101		DAWSON	10
GOTHENBURG 20		3	24-0020		DAWSON	10
LEXINGTON 1		3	24-0001		DAWSON	10
ELM CREEK 9		3	10-0009		BUFFALO	10

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Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		CALLAWAY 180	3	21-0180		CUSTER	10
		EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
		ELWOOD 30	3	37-0030		GOSPER	11
25 DEUEL							
		SOUTH PLATTE 95	3	25-0095		DEUEL	16
		CREEK VALLEY 25	3	25-0025		DEUEL	13
26 DIXON							
		ALLEN 70	3	26-0070		DIXON	01
		PONCA 1	3	26-0001		DIXON	01
		NEWCASTLE 24	3	26-0024		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
		LOGAN VIEW 594	3	27-0594		DODGE	02
		NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
		SCRIBNER-SNYDER 62	3	27-0062		DODGE	02
		DODGE 46	3	27-0046		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							
		DOUGLAS CO. WEST COMMUNITY 15	3	28-0015	00-9000 L	DOUGLAS	03
		WESTSIDE 66	3	28-0066	00-9000 L	DOUGLAS	03
		BENNINGTON 59	3	28-0059	00-9000 L	DOUGLAS	03
		MILLARD 17	3	28-0017	00-9000 L	DOUGLAS	03
		ELKHORN 10	3	28-0010	00-9000 L	DOUGLAS	03
		OMAHA 1	5	28-0001	00-9000 L	DOUGLAS	19
		RALSTON 54	3	28-0054	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	0	00-9000	L		

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29 DUNDY							
		DUNDY CO 117	3	29-0117		DUNDY	15
		WAUNETA-PALISADE 536	3	15-0536		CHASE	15
		CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
30 FILLMORE							
		SHICKLEY 54	3	30-0054		FILLMORE	06
		FILLMORE DISTRICT 25	3	30-0025		FILLMORE	06
		EXETER-MILLIGAN 1	3	30-0001		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
		HEARTLAND 96	3	93-0096		YORK	06
		MCCOOL JUNCTION 83	2	93-0083		YORK	06
		BRUNING-DAVENPORT UNIFIED SYST	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

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	SOUTHWEST 179	3	73-0179		RED WILLOW	15
34	GAGE					
	DILLER-ODELL 100	3	34-0100		GAGE	05
	DANIEL FREEMAN 34	3	34-0034		GAGE	05
	SOUTHERN 1	3	34-0001		GAGE	05
	BEATRICE 15	3	34-0015		GAGE	05
	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
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
	CREEK VALLEY 25	3	25-0025		DEUEL	13
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
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	BERTRAND 54	3	69-0054		PHELPS	11
38	GRANT					
	HYANNIS HIGH 11	3	38-0011		GRANT	16
	ARTHUR CO HIGH 500	2	03-0500		ARTHUR	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

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Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
40	HALL					
	GRAND ISLAND 2	3	40-0002		HALL	10
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	WOOD RIVER HIGH 83	3	40-0083		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	KENESAW 3	3	01-0003		ADAMS	09
	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					
	AURORA 4R	3	41-0504		HAMILTON	09
	GILTNER 2	2	41-0002		HAMILTON	09
	HAMPTON 91	3	41-0091		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

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Co# County	School District Name	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
	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
	WEST HOLT PUBLIC SCH 239	3	45-0239			HOLT	08
	EWING 29	2	45-0029			HOLT	08
	STUART 44	3	45-0044			HOLT	08
	CHAMBERS 137	2	45-0137			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
	MERIDIAN 303	3	48-0303			JEFFERSON	05
	TRI COUNTY 300	3	48-0300			JEFFERSON	05
	DILLER-ODELL 100	3	34-0100			GAGE	05
49 JOHNSON							
	JOHNSON COUNTY 50	3	49-0050			JOHNSON	04
	STERLING 33	3	49-0033			JOHNSON	04
	DANIEL FREEMAN 34	3	34-0034			GAGE	05
	JOHNSON-BROCK 23	3	64-0023			NEMAHA	04

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Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		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
		KENESAW 3	3	01-0003		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
		GIBBON 2	3	10-0002		BUFFALO	10
		KEARNEY 7	3	10-0007		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							
		WAUSA 76R	3	54-0576		KNOX	01
		BLOOMFIELD 86R	3	54-0586		KNOX	01
		VERDIGRE 83R (NE Unified Dist 1)	3	54-0583	02-2001 U	KNOX	01
		NIOBRARA 1R	3	54-0501		KNOX	01
		CREIGHTON 13	3	54-0013		KNOX	01
		SANTEE C5	2	54-0505		KNOX	01
		CROFTON 96	3	54-0096		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	

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Co# County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
55 LANCASTER						
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	NORRIS 160	3	55-0160		LANCASTER	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	LINCOLN 1	4	55-0001		LANCASTER	18
	WAVERLY 145	3	55-0145		LANCASTER	06
	DANIEL FREEMAN 34	3	34-0034		GAGE	05
	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

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Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
	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
	STAPLETON R1	3	57-0501		LOGAN	16
61	MERRICK					
	PALMER 49	3	61-0049		MERRICK	07
	CENTRAL CITY 4	3	61-0004		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					
	AUBURN 29	3	64-0029		NEMAHA	04
	JOHNSON-BROCK 23	3	64-0023		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

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		HUMBOLDT TABLERK STEINAUER 70	3	74-0070			RICHARDSON	04
65 NUCKOLLS								
		SUPERIOR 11	3	65-0011			NUCKOLLS	09
		LAWRENCE/NELSON 5 (SoCtrlUnif5)	3	65-0005	65-2005	U	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
		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
		NORRIS 160	3	55-0160			LANCASTER	06
		WAVERLY 145	3	55-0145			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								

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	LOOMIS 55	2	69-0055		PHELPS	11
	HOLDREGE 44	3	69-0044		PHELPS	11
	BERTRAND 54	3	69-0054		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
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
	WAUSA 76R	3	54-0576		KNOX	01
	CREIGHTON 13	3	54-0013		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
	CLARKSON 58	3	19-0058		COLFAX	07
	LEIGH 39	3	19-0039		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					
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	SHELBY 32	3	72-0032		POLK	07
	CROSS COUNTY 15	3	72-0015		POLK	07
	OSCEOLA 19	3	72-0019		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

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Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		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
		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					
		SOUTH SARPY 46	3 77-0046	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
		BELLEVUE 1	3 77-0001	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	0 00-9000	L		
78	SAUNDERS					
		MEAD 72	3 78-0072		SAUNDERS	02
		CEDAR BLUFFS 107	3 78-0107		SAUNDERS	02
		WAHOO 39	3 78-0039		SAUNDERS	02

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	School District Name					
	YUTAN 9	3	78-0009		SAUNDERS	02
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	DAVID CITY 56	3	12-0056		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
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	WAVERLY 145	3	55-0145		LANCASTER	06
79	SCOTTS BLUFF					
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13
	MINATARE 2	3	79-0002		SCOTTS BLUFF	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	GERING 16	3	79-0016		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
	FRIEND 68	3	76-0068		SALINE	06
	DORCHESTER 44	3	76-0044		SALINE	06
	CRETE 2	3	76-0002		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					
	LITCHFIELD 15	2	82-0015		SHERMAN	10

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Co#	County	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
	LOUP CITY 1	3	82-0001		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
	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
	CLARKSON 58	3	19-0058		COLFAX	07
	HOWELLS 59	3	19-0059		COLFAX	07
	LEIGH 39	3	19-0039		COLFAX	07
	WISNER-PILGER 30	3	20-0030		CUMING	02
	NORFOLK 2	3	59-0002		MADISON	08
	MADISON 1	3	59-0001		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 SYST	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					
	WINNEBAGO 17	3	87-0017		THURSTON	01
	UMO N HO NATION SCH 16	3	87-0016		THURSTON	01

Nebraska Dept. of Revenue Property Assessment Division
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(destroy all previous lists)

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 Class 2 = 1,000 or less; Class 3 = 1,001-99,999; Class 4 = 100,000-299,999; Class 5 = 300,000 or more

Co#	County	School District Name	School Class	Base Code	Unified or Learning Comm. Code	Headquarter County for Base School	ESU
		WALTHILL 13	3	87-0013		THURSTON	01
		PENDER 1	3	87-0001		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						
		ARCADIA 21	2	88-0021		VALLEY	10
		ORD 5	3	88-0005		VALLEY	10
		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	0	00-9000	L		
90	WAYNE						
		WAYNE 17	3	90-0017		WAYNE	01
		WINSIDE 595	3	90-0595		WAYNE	01
		WAKEFIELD 60R	3	90-0560		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

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Co# County	School District Name	School Class	Base Code	Unified or Learning Code	Comm. Code	Headquarter County for Base School	ESU
	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						
	HEARTLAND 96	3	93-0096			YORK	06
	MCCOOL JUNCTION 83	2	93-0083			YORK	06
	YORK 12	3	93-0012			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