



SALES FILE PRACTICE MANUAL

Exhibit 107

2009 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2009

Preface

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

The Division is required by Neb. Rev. Stat. §77-1327 (R.S. Supp., 2007) 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; know as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn.

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HISTORY OF THE SALES FILE

Neb. Rev. Stat. Section 77-1327 states in subsection (1) 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 shall make 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.

STATUTES/REGULATIONS

Nebraska Statutes 77-1327, 77-1361, 77-1371, and 77-1377.

Regulations Chapter 12 - Sales File Regulations.

DATA COLLECTION

The county assessor shall send in to 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 to be otherwise under professionally accepted mass appraisal techniques.

The county assessor may indicate on a supplemental sales worksheet their opinion as to whether the sale is qualified or is non-qualified for inclusion in the determination of the assessment statistics.

The Property Tax Administrator may verify sales to determine the usability of the transaction in measuring the level of value and quality of assessment. The Division shall not overturn a determination made by a county assessor regarding the qualification of a sale unless the division verifies the sale and determines through the verification process that the determination made by the county assessor is incorrect.

VERIFICATION PROCESS

The Property Tax Administrator shall send a "roster" of the total data based to the county assessor for a review of the accuracy of the information. Sales rosters are available for use through the Assessor Assistant any time during the year.

The county assessor shall review the sales roster for any errors such as incorrect parcel identification numbers and property classification, and shall also verify that the assessed valuations at the time of the sale and for the current year are correct. The county assessor shall update the files electronically through the assessor assistant program with corrections or deliver to the Division the pages of the sales roster which contain the corrections.

PROTEST PERIOD

The county assessor may protest the inclusion or exclusion of a sale, or the adjustment or failure to make an adjustment to a sale.

The Tax Commissioner shall review any protests of the sales file filed by a county assessor and issue a written ruling on the protest.

The burden of proof to alter the contents of the qualified sales roster after the verification process shall be on the assessor filing the protest to provide evidence to the Tax Commissioner to show, by more than a mere difference of opinion, that the property should be treated in the manner advocated by the assessor who filed the protest.

APPEAL

A county assessor that filed a protest with the Tax Commissioner may appeal the ruling of the Tax Commissioner to the Tax Equalization and Review Commission.

ANALYSIS

The Property Tax Administrator shall test the sales data provided by the county assessor to ensure that the sales reporting and processing procedures are being followed uniformly. The test shall include both qualified and non-qualified sales.

The Property Tax Administrator shall calculate the level of assessment and other statistical indicators of the quality of assessment, such as the coefficient of dispersion and price-related differential, of all of a class or subclass of property and provide statistical reports based upon data in the sales file as required by the measurement standards issued annually by the Property Tax Administrator.

CURRENT DATA AVAILABLE IN SALES FILE

Agricultural Land

Time frame: 3 years of data.

Commercial

Time frame: 3 years of data.

Residential

Time frame: 2 years of data.



SALES FILE - FORM 521 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 (R.S. Supp., 2005). 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 Neb. Rev. Stat. §76-214 (R.S. Supp., 2008). 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*, Neb. Rev. Stat. §77-1327 (R.S. Supp., 2007).

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. The type of deed. (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 be construed to embrace 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 which has already been recorded but contains an error.
- 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. (Blacks Law Dictionary)
- 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.

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 following is an overview of the statutes that direct the sales file, followed by complete copies of statutes 76-214 and 77-1327.

Statutes

76-214 Deed, memorandum of contract, or land contract; recorded; tax statement required; access.

(1) Every grantee who has a deed to real estate recorded and every purchaser of real estate who has a memorandum of contract or land contract recorded shall, at the time such deed, memorandum of contract, or land contract is presented for recording, file with the register of deeds a completed statement as prescribed by the Tax Commissioner. For all deeds and all memoranda of contract and land contracts recorded on and after January 1, 2001, the statement shall not require the social security number of the grantee or purchaser or the federal employer identification number of the grantee or purchaser. This statement may require the recitation of any information contained in the deed, memorandum of contract, or land contract, the total consideration paid, the amount of the total consideration attributable to factors other than the purchase of the real estate itself, and other factors which may influence the transaction. This statement shall be signed and filed by the grantee, the purchaser, or his or her authorized agent. The register of deeds shall forward the statement to the county assessor. If the grantee or purchaser fails to furnish the prescribed statement, the register of deeds shall not record the deed, memorandum of contract, or land contract. The register of deeds shall indicate on the statement the book and page or computer system reference where the deed, memorandum of contract, or land contract is recorded and shall immediately forward the statement to the county assessor. The county assessor shall process the statement according to the instructions of the Property Tax Administrator and shall, pursuant to the rules and regulations of the Tax Commissioner, forward the statement to the Tax Commissioner.

(2) Any person shall have access to the statements at the office of the Tax Commissioner or county assessor if the statements are available and have not been disposed of pursuant to the records retention and disposition schedule as approved by the State Records Administrator.

77-1327 Legislative intent; Property Tax Administrator; sales file; studies; powers and duties.

(1) It is the intent of the Legislature that accurate and comprehensive information be developed by the Property Tax Administrator and made accessible to the taxing officials and property owners in order to ensure the uniformity and proportionality of the assessments of real property valuations in the state in accordance with law and to provide the statistical and narrative reports pursuant to section 77-5027.

(2) All transactions of real property for which the statement required in section 76-214 is filed shall be available for development of a sales file by the Property Tax Administrator. 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 to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques. The Department of Revenue shall not overturn a determination made by a county assessor regarding the qualification of a sale unless the department reviews the sale and determines through the review that the determination made by the county assessor is incorrect.

(3) The Property Tax Administrator annually shall make and issue comprehensive assessment ratio studies of the average level of assessment, the degree of assessment uniformity, and the overall compliance with assessment requirements for each major class of real property subject to the property tax in each county. The comprehensive assessment ratio studies shall be developed in compliance with professionally accepted mass appraisal techniques and shall employ such statistical analysis as deemed appropriate by the Property Tax Administrator, including measures of central tendency and dispersion. The comprehensive assessment ratio studies shall be based upon the sales file as developed in subsection (2) of this section and shall be used by the Property Tax Administrator for the analysis of the level of value and quality of assessment for purposes of section 77-5027 and by the Property Tax Administrator in establishing the adjusted valuations required by section 79-1016. Such studies may also be used by assessing officials in establishing assessed valuations.

(4) For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under sections 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

(5) The Property Tax Administrator may require assessors and other taxing officials to report data on the assessed valuation and other features of the property assessment for such periods and in such form and content as the Property Tax Administrator shall deem appropriate. The Property Tax Administrator shall so construct and maintain the system used to collect and analyze the data to enable him or her to make intracounty comparisons of assessed valuation, including school districts, as well as intercounty comparisons of assessed valuation, including school districts. The

Property Tax Administrator shall include analysis of real property sales pursuant to land contracts and similar transfers at the time of execution of the contract or similar transfer.

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

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



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.

- 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. Use a MM/DD/YY format. 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 and 6** **Grantor’s and Grantee’s Name, Address and Telephone Number** – Indicate the name of the person(s) selling the real property and 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 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, 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 **Was non-real property included in purchase?** – 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, Neb. Rev. Stat. §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, Neb. Rev. Stat. §76-214 (R.S. Supp., 2008).*

Item #26-29 – The entries on these items must coincide with the entries made by the register of deeds on the deed or instrument being recorded for the transfer.

NEBRASKA ADMINISTRATIVE CODE

**Title 350 - Nebraska Department of Revenue, Property Assessment Division
Chapter 12 - Sales File Regulations
Effective Date 3/15/09**

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**Title 350- Nebraska Department of Revenue, Property Assessment Division
Chapter 12 - Sales File**

REG-12-001 PURPOSE

001.01 The purpose of these regulations is to define terms and establish procedures for the sales file. The sales file is a data base of sales of real property, including arm's length transactions, in the State of Nebraska. The sales file is required to be developed by the Property Tax Administrator in compliance with professionally accepted mass appraisal methodology.

001.02 The data gathered and compiled to develop the sales file serves to provide statistical information regarding the measure of central tendency as one of many possible indicators of the level of value and quality of assessment by county and school district for any class or subclass of real property. The sales file information is provided to the assessors, the Nebraska Tax Equalization and Review Commission, and the county boards of equalization, for use in valuing and equalizing real property. The information is also used by the Department of Revenue, Property Assessment Division to assist in determining the level of value for statewide equalization purposes, and to assist in determining the assessable valuation of real property for each school district in Nebraska. (See School Adjusted Valuation Regulation, Chapter 80).

001.03 The data gathered and compiled to develop the sales file is available for use by assessors as a base of sales to use as similar properties, and for the development of assessment strategies.

(Neb. Rev. Stat. Section 77-1377, R.R.S. 2003 and Neb. Rev. Stat. Sections 77-702 and 77-1327 R.S. Supp. 2007.)

REG-12-002 DEFINITIONS

002.01 Weighted Mean ratio, is a ratio determined by adding the assessed value of each parcel in a ratio study and dividing that number by the sum of the total selling prices of all the parcels in the study. The weighted mean gives weight to each dollar value for the parcels included in the ratio study.

002.02 Assessment shall mean the act of listing the description of all real property, determining its taxability, determining its taxable value, and placing it on the assessment roll.

002.03 Level of value shall mean the most probable overall opinion of the relationship of assessed value to actual value for a political subdivision based upon an analysis of all information available to the Property Tax Administrator including, but not limited to, the assessment/sales ratio and assessment practices study for each county for the various classes of real property.

002.04 Assessment/sales ratio shall mean the ratio of assessed value divided by the selling price of a sold parcel of real property.

002.05 Assessment statistics shall mean computed measures of central tendency and dispersion used in determining the degree of assessment uniformity, proportionality, and compliance.

002.06 Benchmark sale shall mean a similar property that has sold in a similar area which may be used to assist in determining the level of value in an assessment/sales ratio study for a jurisdiction with insufficient sales.

002.07 Actual value shall mean the market value of real property in the ordinary course of trade. It is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market or in an arm's-length transaction between a willing seller and a willing buyer, both of whom are knowledgeable concerning all the uses to which the real property is adapted and for which it is capable of being used. In analyzing the uses and restrictions, the analysis shall include a consideration of the full description of the physical characteristics of the property and the property rights being valued. Actual value may be determined using

professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach, (2) income approach, and (3) cost approach.

002.08 Mean ratio shall mean the arithmetic mean ratio or the total of all assessment/sales ratios divided by the number of ratios.

002.09 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.

002.10 Non-qualified sale shall mean a sale which has been identified through the sales verification process as a non-arm's length transaction, or where the property as assessed is substantially different in its characteristics than from the property as it was when sold.

002.11 Qualified sale shall mean a sale which is an arm's-length transaction included in the sales file as determined by the assessor or verification process of the Department.

002.12 Professionally accepted mass appraisal techniques shall include standards recognized in the appraisal industry contained in publications of the International Association of Assessing Officers and Standard 6 of the Uniform Standards of Professional Appraisal Practice. The publications referred to are available to the public and maintained at the Department's office in Lincoln, Nebraska, for viewing during normal business hours. Additionally, practices or techniques may be developed from sources within the appraisal industry as professionally accepted mass appraisal techniques, even if not contained within IAAO publications or USPAP if information can be developed regarding the use of such practices or techniques to show that they are reliable, can be tested, are not in conflict with existing professionally mass appraisal techniques and do not conflict with the statutory or regulatory provisions dealing with the subject matter of those practices or techniques.

002.13 Sale shall mean the transfer of property or an interest in property in exchange for consideration of more than one hundred dollars or upon which more than two dollars and twenty-five cents (\$2.25) in documentary stamp taxes are paid. For the purposes of this definition, consideration shall mean money or its equivalent.

002.14 Adjustment shall mean the determination that there are necessary changes to the stated selling price of a parcel for time, atypical financing or personal property, involved in the transaction which represents the actual value paid for atypical financing or personal property.

002.15 Valuation is the act or process of estimating actual value of real property. (See, Assessment Process Regulations, Chapter 50.)

002.16 Transfer shall mean the conveyance of title or any interest in real property by a deed which is recorded with the register of deeds and requiring the filing of a Real Estate Transfer Statement, Form 521.

002.17 Supplemental information shall mean additional information which relates to sold real property as of the date of sale.

002.18 Sale verification shall mean the confirmation or authentication of all of the data relating to a given transaction with the buyer or the seller, or the authorized agent of either. This data includes, but is not limited to, data relating to the sale price, date of sale, terms of sale, terms of financing, and other motivating factors.

002.19 Qualified sales roster shall mean a listing of all sold properties that are not disqualified as non-arm's length transaction by the Department, or that are not disqualified as non-arm's length transactions by the assessor.

002.20 Non-qualified sales roster shall mean a listing of all sold properties from the total sales roster which have been identified through the sales verification process as non-arm's length transactions.

002.21 Arm's length transaction shall mean a sale between two or more parties, each seeking to maximize their positions from the transaction.

002.22 Representative sample shall mean a sample of observations drawn from the entire population of observations such that statistics calculated from the sample can be expected to proportionately represent the characteristics of the population being studied.

002.23 Dispersion shall mean the degree to which data are distributed either tightly or loosely around a measurement of central tendency. Measures of dispersion include the range, average deviation, standard deviation, coefficient of dispersion and coefficient of variation and price related differential.

002.24 Measures of central tendency shall mean descriptive measures that indicate the center of a set of values, for example, mean and median.

002.25 Coefficient of dispersion shall mean the extent to which a set of ratios is clustered either tightly or loosely around the median, arithmetic mean or weighted mean ratio and expressed as a percentage of that measure.

002.26 Price related differential is found by dividing the mean ratio by the weighted mean ratio and then multiply by one hundred (100) to obtain the percentage relationship. A percentage more than one hundred (100) indicates that higher priced properties are assessed at lower ratios than lower priced properties. A percentage of less than one hundred (100) indicates that lower priced properties are assessed at lower ratios than higher priced properties.

002.27 Class or subclass of real property shall mean a collection of properties that share one or more common characteristics that are not found in other properties outside the class or subclass.

002.27A For agricultural or horticultural land, class or subclass shall include, but not be limited to irrigated cropland, dry cropland, grassland, wasteland, nurseries, feedlots, orchards, location, geographic characteristics and market characteristics that are appropriate for the valuation of a class or subclass of agricultural or horticultural land at seventy-five (75) percent of its market value. In the case of agricultural or horticultural land subject to special valuation assessment, seventy-five (75) percent of its special value as if the land were available only for agricultural or horticultural purposes or uses without regard to any other purpose or use that could be applied to the land.

002.27B For all other real property, class or subclass shall include, but not be limited to status, parcel type, zoning, location, city size, parcel size, geographic characteristics or market characteristics that are appropriate for the valuation of a class or subclass of real property at one hundred (100) percent of its market value. For the purposes of this regulation market characteristics shall mean the social and economic factors in the market that affect the value of real property. Geographic characteristics shall mean the physical characteristics of the earth, land, region, or site that may have an effect on value.

(Neb. Rev. Stat. Sections 77-112, 77-117, 77-126 and 77-1360.01, R.R.S. 2003 and Neb. Rev. Stat. Sections 77-702, 77-705, 77-1327 and 79-1016, R.S. Supp. 2007.)

REG-12-003 PROCEDURES

003.01 The Department of Revenue receives all Real Estate Transfer Statements, Forms 521, filed each month by each county register of deeds.

003.02 The sales file data base shall contain the name of the county and school district where the parcel is located, the property class and subclass, and selected information reported on the real estate transfer statement or supplemental data required by the Property Tax Administrator for the parcel.

003.03 The assessor shall provide to the Department of Revenue, Property Assessment Division supplemental data required by the Property Assessment Division in the form of a sales worksheet or a previously approved electronic transfer of said data for each Real Estate Transfer Statement with the required stated consideration or documentary stamp tax paid.

003.03A The assessor shall forward a copy of the Real Estate Transfer Statement and the supplemental data to the Department of Revenue, Property Assessment Division on or before the fifteenth of the second month following the month the deed was recorded. The data shall be included by deed book and page number and date of sale with the Real Estate Transfer Statement in the sales file database. Failure on the part of the assessor to comply with the requirements of REG-12-003.03 may result in corrective action being taken by the Property Tax Administrator, pursuant to Proceedings Instituted by the Department of Revenue Regulations, Chapter 91.

003.03B All data incorporated into the sales file database by the assessor or Property Assessment Division shall be available for further verification by the assessor or the Department of Revenue, Property Assessment Division.

003.03C The assessor shall indicate numerically on the sales worksheet their opinion as to whether the sale is qualified or non-qualified for inclusion in the sales file as an arm's length transaction. If the assessor determines a sale to be non-qualified, a numeric code and explanation as defined by the Property Tax Administrator shall be indicated on the sales worksheet.

003.03D The Property Tax Administrator may verify any transaction with the county assessor that may be questionable for inclusion or exclusion from the sales file. The verification of these transactions may include, but not be limited to:

- (1) Interview with the assessor to gather information regarding the sales transaction and the assessment information for the property. Such interviews may be conducted by Department of Revenue, Property Assessment Division personnel by telephone.
- (2) Interview with a primary party to the sale or knowledgeable third person, for the purpose of gathering information regarding the sales transaction. Such interviews may be conducted by Department of Revenue, Property Assessment Division personnel by telephone.
- (3) The Property Assessment Division shall determine from all information gathered if any adjustments to selling price are warranted.
- (4) The Property Assessment Division shall provide a narrative explanation of the determination made regarding the qualification of the sale. Such explanation shall be based on the information gathered by the Property Assessment Division and entered in the data base contemporaneously in time with the gathering of the data.

003.04 In the verification of sales by the Property Assessment Division, the assessor's opinion with respect to the inclusion, exclusion or adjustment of a sale shall be presumed correct. The Property Assessment Division may treat a sale in a manner different from that recommended by the assessor when the information accumulated through the Property Assessment Division's verification process indicates that the opinion of the assessor regarding the inclusion, exclusion, or adjustment of the transaction is incorrect.

003.04A If the county assessor fails to provide a reason for adjusting the sales price or for disqualifying the sale, the Property Assessment Division may include the sale in the sales file, without adjustment.

003.04B If the county assessor has indicated a reason for the adjustment of a sale or the disqualification of a sale, and the reason is not in compliance with professionally accepted mass appraisal techniques, the Property Assessment Division may include the sale in the sales file, without adjustment.

003.04C If the county assessor has indicated a reason for the adjustment of a sale, or the disqualification of a sale, and the reason is in compliance with professionally accepted mass appraisal techniques, including but not limited to, Appendix A Sections A.4.1 and A.4.2 of the Standard on Ratio Studies of the International Association of Assessing Officers, the Property Assessment Division shall

include or exclude the sale in or from the sales file only after the Property Assessment Division has completed a verification of the sale, and the Property Assessment Division does not agree with the decision of the county assessor.

003.04D If the Property Assessment Division determines that it does not agree with the decision of the county assessor, the Property Assessment Division shall, within seven (7) days of such determination, notify the county assessor in writing that the sale will not be included in or excluded from the sales file, or that the adjustment amount to the sale is changed.

003.04E If the county assessor disagrees with the Property Assessment Division's determination, the county assessor, using the sales file protest form, may file a written protest of the Property Assessment Division's determination within thirty (30) days from the mailing of the Property Assessment Division notification, with the Tax Commissioner. Any such protest shall be filed pursuant REG 12-004, below.

003.05 Rosters of the sales file database shall be provided by the Department of Revenue, Property Assessment Division twice per year to assessors. The assessor may request in writing additional rosters for use in the assessment process.

003.05A All rosters shall show the county, school district, class or subclass of real property, and all other necessary information contained in the data base as specified by the Property Tax Administrator.

003.05B The additional rosters requested by the assessor may include additional data, if available, as specified in the written request of the assessor.

003.06 The Property Tax Administrator shall test the sales data provided by the assessor to ensure that the sales reporting and processing procedures are being followed uniformly as set forth in REG-12-003.01 through REG-12-003.05. The test shall include both qualified and non-qualified sales.

003.07 The Property Tax Administrator shall calculate the measures of central tendency and other statistical indicators of the quality of assessment, such as the coefficient of dispersion and price related differential, of all of a class or subclass of property.

003.07A The study period for each major class of property shall be as follows:

003.07A(1) For residential property, from July 1 to June 30 for the two (2) years ending on June 30 of the year prior to the issuance of the Report and Opinion.

003.07A(2) For commercial property, from July 1 to June 30 for the three (3) years ending on June 30 of the year prior to the issuance of the Report and Opinion.

003.07A(3) For agricultural and horticultural land, from July 1 to June 30 for the three (3) years ending on June 30 for the year prior to the issuance of the Report and Opinion.

003.07A(4) The Department of Revenue, Property Assessment Division may use a longer or shorter study period where the data developed for the above described periods does not, based on all of the data available to the Department of Revenue, Property Assessment Division accurately reflect the level of value for a county and where the change to the length of the study period will enhance the Department's ability to determine a county's level of value. The adoption of a longer or shorter time period may be done by the Department of Revenue, Property Assessment Division based on its own information or information provided by a county pursuant to a request to adopt a longer or shorter study period. Such a request shall be in writing and set forth the reasons the county is seeking a different study period. To the extent possible, sales outside the established time period will be adjusted to the mid-point of the established time period.

003.08 Upon request, the Property Tax Administrator shall make the sales file database available to the assessors, the county boards of equalization, and the Tax Equalization and Review Commission for use in the assessment and equalization of property pursuant to Neb. Rev. Stat. Sections 77-1377 and 77-5027.

(Neb. Rev. Stat. Sections 77-1371 and 77-1377, R.R.S. 2003, and Neb. Rev. Stat. Sections 77-702, 77-1327, 77-5027 and 79-1016, R.S. Supp., 2007.)

REG-12-004 SALES FILE PROTEST PROCEDURES

004.01 After receiving the qualified and nonqualified sales roster from the Department of Revenue, Property Assessment Division, an assessor may protest the inclusion, exclusion, or the adjustment or failure to make an adjustment to a sale, in the following manner:

004.01A The protest shall be in writing on the sales file protest form supplied by the Property Assessment Division and shall set forth the reasons for the protest as well as the requested action the assessor wishes the Property Tax Administrator to take with respect to treatment of the sale in the sales file;

004.01B The protest shall be accompanied by supplementary written materials that question whether the transaction is arm's length or whether the selling price should be adjusted for time, personal property or atypical financing to more accurately reflect the price paid for the real property.

004.01B(1) Issues regarding the improper classification of the sold property must be dealt with using a sales file correction form or the actual value update. Property that is the subject of an arm's length transaction but has been reclassified, shall be a qualified sale in the sales roster under its corrected classification. This corrected classification should reflect the typical assessment practices of the assessor.

004.01C The protest shall be mailed to the main office of the Department of Revenue, Property Assessment Division within thirty (30) days of the date on the certificate of mailing on the qualified and nonqualified semi annual sales roster sent by the Property Tax Administrator to the assessor.

004.01D The assessor shall be entitled to a hearing on the merits of the protest before the Tax Commissioner. Such hearings shall be governed by the Department's Practice and Procedure Regulations, Nebraska Administrative Code, Title 350, Chapter 90.

004.01D(1) The assessor may waive the hearing before the Tax Commissioner. The waiver of hearing shall be in writing and shall be done in conjunction with the filing of the protest or at any time prior to a scheduled hearing.

004.01D(2) In the event that the assessor agrees to waive the hearing on the protest, the matter shall be submitted for determination by the Tax Commissioner based on the information provided by the assessor accompanying the protest and the information developed by the Property Assessment Division through the verification process.

004.02 Burden of Proof. The burden of proof to alter the contents of the qualified sales roster after the verification process shall be on the assessor filing the protest to provide evidence to the Tax Commissioner to show, by more than a mere difference of opinion, that the property should be treated in the manner advocated by the assessor who filed the protest.

004.03 Review of Protests. In ruling on protests following the hearing or in making a determination of protests for which the hearing was waived the Tax Commissioner or his or her designee shall apply the following standards:

004.03A All sales shall be deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

004.03B The determination of the Department of Revenue, Property Assessment Division regarding the treatment of the sale will stand in the absence of additional evidence provided by the assessor accompanying the protest;

004.03C Assertions by the assessor without additional information accompanying the protest shall be insufficient to change the treatment of the sale for roster purposes;

004.03D Supplemental information provided by the assessor accompanying the protest such as additional contact with the buyer or seller or other information affecting the sale may result in the Tax Commissioner ruling in favor of the assessor and treating the sale in the manner requested in the protest. Such information must be relevant to the question of whether the transaction is arm's length in nature or whether an adjustment to the selling price recognized under professionally accepted mass appraisal techniques is appropriate. The information provided with the protest may also relate to errors in the classification or subclassification of a parcel. If a protest results in the reclassification of a parcel, that transaction shall become part of the sales file for its new classification. Reclassification or data correction may be handled by the liaison without the necessity of a written protest.

004.03E The fact that a sale has an assessment/sales ratio above or below the acceptable range for equalization, as set forth in Neb. Rev. Stat. Section 77-5023, standing alone, shall not be grounds for the exclusion or adjustment of the sale.

004.04 Ruling on Protest. The Tax Commissioner shall review the protests filed regarding the sales file and the Tax Commissioner shall issue a written ruling on the protest within thirty (30) days of the hearing, or, if the hearing has been waived within thirty (30) days from receipt of the protest by the Property Assessment Division. Such ruling in writing shall set forth the reasons for grant or denial of the action requested in the protest and shall be sent to the assessor by regular U.S. mail, within seven (7) days after the date of the ruling.

004.05 Appeal. Any assessor whose protest has been denied may appeal within thirty (30) days after the date of the written ruling of the Tax Commissioner to the Tax Equalization and Review Commission in accordance with Neb. Rev. Stat. Section 77-5013.

(Neb. Rev. Stat. Sections 84-901, 84-913 and 84-914, R.R.S. 1994, Neb. Rev. Stat. Section 77-5013, R.S. Supp., 2006 and 77-702 and 77-5023, R.S. Supp., 2007.)



DIRECTIVE 03-3

August 29, 2003

Date Used for Transfer of Title to Real Property for Sales File Purposes

Purpose. This directive is to advise assessors of the process for determining the date of sale for transfers of real property.

Procedure and Implementation. In most situations, a deed is dated on the date the deed and possession to real property are delivered to the grantee. This date is usually then noted as the date of sale on a Real Estate Transfer Statement (Form 521). However, there are situations when a deed will be predated or postdated because of the nature of the transaction. In these situations, the date on the deed is not the date the legal and equitable title to the real property transferred.

The Nebraska Supreme Court in *Mackiewicz vs. J.J. & Associates*, 245 Neb 568 (1994), has stated that under a land contract, legal title is held by the vendor (grantor) and does not transfer to the purchaser until the contract is satisfied, but equitable ownership is immediately acquired. The vendor is viewed as holding the title in trust for the purchaser. However, the purchaser is viewed as the owner of the property and the date of sale would be the date that possession to the property transferred.

In ascertaining a sale date, the date of sale recorded on the Form 521 shall be presumed to be the date of sale unless credible evidence indicating that possession of the property or the transfer of equitable title to the property was passed on another date. The assessor may consider and determine the credibility of the evidence.

APPROVED

Catherine D. Lang
Property Tax Administrator
August 29, 2003



DIRECTIVE 05-1

January 13, 2005

DATE OF SALE ASSESSED VALUE FOR USE IN THE STATE SALES FILE

Purpose. To advise assessors of their responsibility in reporting the appropriate date of sale assessed value for use in the sales file for assessment sales ratio studies, and to further ensure that the assessment record of the parcel matches the sales file record of the parcel. Any time during a calendar year “date of sale assessed value” shall reflect the assessed value of that parcel for that year.

Procedure and Implementation. The assessed value to be reported on a parcel at the time of sale shall be the assessed value for the year in which the sale occurs.

Examples. The following examples illustrate what assessed value shall be reported for use in the sales file:

1. If the sale occurs between July 1, 2004 and December 31, 2004, the assessed value to be placed on the sale in the sales file shall be the 2004 assessed value.
2. If the sale occurs between January 1, 2005 and June 30, 2005, the assessed value to be placed on the sale in the sales file shall be the 2005 assessed value.
3. If a sale occurred in 2003, and is recorded/filed in 2005, the assessed value to be placed on the sale in the sales file shall be the 2003 assessed value.

For situations that do not correspond with the foregoing examples, please contact the Department of Property Assessment and Taxation.

APPROVED:

Catherine D. Lang
Property Tax Administrator
January 13, 2005



DIRECTIVE 05-7

September 9, 2005

STATE SALES FILE: PROCEDURE FOR ADJUSTING AND REPORTING THE ASSESSED VALUE OF AGRICULTURAL LAND ON SALES OF NON-AGRICULTURAL PROPERTY

Purpose. This directive advises assessors of the requirement for adjustments to agricultural and horticultural land values on sold parcels classified as non-agricultural that occur in the state's sales file.

Procedure and Implementation. When the property classification code for the property type of a sale is non-agricultural and pursuant to Regulation 10.004.02(6) the sale of the real property contains a mixture of non-agricultural and agricultural and horticultural land, the portion of the assessed value for the agricultural and horticultural land needs to be adjusted to 100% of market value for reporting in the state sales file. The adjustment is necessary in order for the assessed value of the parcel to be an appropriate comparison to the sales price. Mathematically this is accomplished by taking the assessed value portion of the agricultural and horticultural land and multiplying it by 125%. The new adjusted land value attributable to agricultural and horticultural land plus the valuation of the other land within the sold parcel will then be listed as the assessed value of the land.

When dealing with parcels receiving special value for the portion of land classified as agricultural or horticultural land, the recapture value shall be used and adjusted by 125%.

The adjustment to these sales in the sales file must be coordinated with your Field Liaison for the preliminary stats as well as the R&O stats. The Field Liaison will assist the county assessor in identifying these records.

APPROVED

Catherine D. Lang
Property Tax Administrator
September 9, 2005



September 9, 2005

**QUALIFICATION OF SOLD PROPERTIES IN THE STATE'S SALES FILE FOR
PROPERTIES THAT HAVE SUBSTANTIALLY CHANGED SINCE
THE DATE OF SALE**

Purpose. This Directive clarifies Title 350, Chapter 12, Regulation 002.10 and provided examples of when a sold property is deemed substantially changed after the date of sale and deemed to be a non-qualified sale in the state's sales.

Procedure and Implementation. Title 350, Chapter 12, Regulation 002.10 states that a "non-qualified sale shall mean a sale which has been identified through the sales review process as a non-arm's length transaction or **where the property as assessed is substantially different from the property as it was when sold.**" (Emphasis added.) If a parcel of real property sells in an arm's length transaction and subsequent to the sale the parcel undergoes a physical or economic change sufficient to substantially affect the market value of the parcel after the change so that the parcel no longer represents the parcel when it sold, it is the position of the Department that the sale shall not be used to measure the level of value. When this occurs the sale shall be coded as a non-qualified sale using a code 3.

Examples of such substantially changed parcels include, but are not limited to, the following:

1. A parcel of agricultural grass land is sold. Following the sale, the land is converted to dry land or irrigated land.
2. A parcel of residential property is sold. The improvement on the parcel is substantially remodeled after the sale.
3. A parcel of commercial property is sold. The improvement on the parcel at the time of sale is removed and a new improvement is built in its place.

These are only three of many examples that can be given, which describe a property that has substantially changed. The purpose of qualifying these otherwise arm's length transactions as non-qualified sales in the state's sales file is two fold: one, it eliminates the need to artificially value the property in the state's sales file and thereby create a disconnection between the assessed value of the property and the value reported in the sales file; and, it prevents an error in measurement by eliminating parcels whose assessed value cannot be used for measurement without adjusting the assessed value. Additionally, the Standard on Ratio Studies of the International Association of Assessing Officers, 1999, states in section 4.3, in pertinent part, relating to parcels with significant differences in physical characteristics, that "[i]n general, parcels with such changes should be excluded from ratio studies. However, minor physical changes should not cause a parcel to be excluded."

The challenge for county assessors is to assure that the interpretation of significant is consistent within the assessment jurisdiction. The challenge for the Department is to assist the county assessors in consistently interpreting significant among all counties.

The Department shall assure that the usability code three (3) allows for the identification of such substantially change parcels so that analysis of sales is available in the state's sales file, although the property will not be used to calculate the assessment/sales ratio for the purposes of determining level of value.

APPROVED:

Catherine D. Lang
Property Tax Administrator
September 9, 2005

June 5, 2008

DOCUMENTARY STAMP TAX – DEFINITION OF “NOMINAL CONSIDERATION”

Purpose. To advise Registers of Deeds regarding what constitutes nominal consideration when a deed is presented for recording, and to provide guidance and uniformity to those persons or entities filing deeds in more than one county.

When a deed is presented for recording and the consideration stated on the Real Estate Transfer Statement, (Form 521), is less than 20 percent (20%) of the assessed value, as shown in the records of the County Assessor’s office, the Register of Deeds shall collect documentary stamp tax on the assessed value of the subject property.

Procedure and Implementation. When a deed is presented to the Register of Deeds for recording, the Register of Deeds is required to collect documentary stamp tax upon the privilege of transferring beneficial interest in or legal title to real estate at the rate of two dollars and twenty-five cents (\$2.25) for each thousand dollars of value (\$1,000.00) transferred.

The documentary stamp tax is a tax on the grantor. *See, Neb. Rev. Stat. Section 76-901, as follows:*

There is hereby imposed a tax on the grantor executing the deed as defined in section 76-203 upon the transfer of a beneficial interest in or legal title to real estate at the rate of two dollars and twenty-five cents for each one thousand dollars value or fraction thereof. For purposes of sections 76-901 to 76-908, value means (1) in the case of any deed, not a gift, the amount of the full actual consideration thereof, paid or to be paid, including the amount of any lien or liens assumed, and (2) in the case of a gift or any deed with nominal consideration or without stated consideration, the current market value of the property transferred. Such tax shall be evidenced by stamps to be attached to the deed. All deeds purporting to transfer legal title or beneficial interest shall be presumed taxable unless it clearly appears on the face of the deed or sufficient documentary proof is presented to the register of deeds that the instrument is exempt under section 76-902. (Emphasis added.)

To ensure a uniform method for determining “nominal consideration” in those transactions when real property is transferred for less than the current market value of the property, “nominal consideration” is deemed to be anything less than 20 percent (20%) of the assessed value of the property when the full title to the property is transferred. The Form 521 provides the ability to state the current market value of the real estate when it is transferred for nominal consideration (See, Line 14 of the Form 521).

If a current market value is indicated on the Form 521, the Register of Deeds may use this value to calculate and collect documentary stamp tax. If the current market value is not indicated on the Form 521, the Register of Deeds shall use the assessed value, as reflected in the records of the County Assessor as of the date the deed is offered for recording, to calculate and collect documentary stamp tax. If the property is agricultural or horticultural land, the assessed value shall be adjusted by a factor of 1.33. If the assessed value is agricultural or horticultural land with the special valuation, then the special value shall be adjusted to actual value.

In the event a Register of Deeds has cause to question the current market value indicated on the Form 521, the assessed value as reflected in the records of the County Assessor as of the date the deed is offered for recording may be used to calculate and collect documentary stamp tax.

Conclusion. A transfer evidenced by a deed presented for recording with the Register of Deeds that contains nominal consideration, or is without stated consideration, shall be taxed based upon the current market value of the real property being transferred. If the current market value is not stated on the Form 521, the transaction shall be taxed, for documentary stamp tax purposes, based upon the assessed value as reflected in the records of the County Assessor.

APPROVED:

Douglas A. Ewald
Tax Commissioner
June 5, 2008



DIRECTIVE 08-3

December 18, 2008

REAL ESTATE TRANSFER STATEMENT FORM 521 CHANGES EFFECTIVE JANUARY 1, 2009

Purpose. To advise county clerks, register of deeds, and assessors of duties and requirements relating to the single part Real Estate Transfer Statement (Form 521), which becomes effective January 1, 2009. (*See, Neb. Laws 2008, LB 965*).

Statutory changes. Effective January 1, 2009, the prescribed Real Estate Transfer Statement (Form 521) will be a single part form, rather than a multi-part form. The register of deeds shall forward the completed statement to the county assessor. The assessor shall process the statement and submit the original single part Real Estate Transfer Statement to the Department of Revenue according to the instructions of the Property Tax Administrator. *See Neb. Rev. Stat. §76-214*.

Procedure and Implementation.

The Form 521 is required to be filed with the Register of Deeds when a deed to real estate, memorandum of contract, or land contract is presented for recording.

For transfers of property presented for recording on or before December 31, 2008, the multi-part Form 521 is the required form.

For all transfers of property presented for recording on or after January 1, 2009, the single part Form 521 is required. As of January 1, 2009, the multi-part Form 521 shall not be accepted if presented for recording. (*See Neb. Rev. Stat. §76-214, "If the grantee or purchaser fails to furnish the prescribed statement, the register of deeds shall not record the deed, memorandum of contract, or land contract"*).

Other updates to the Form 521 include: expanded choices for type of deed, type of transfer, an additional field to identify if the transaction is an Internal Revenue Service (IRS) Section 1031 Like-kind exchange transactions. The form instructions have also been updated.

The single part Form 521, and an editable or fill-in PDF version of the Form 521 are available on the Property Assessment Division website at: <http://pat.ne.gov/>. Supplies of this form may be printed directly from the website.

Register of Deeds Instructions:

Effective January 1, 2009, when a Form 521 is presented for recording, the Register of Deeds shall verify that items 1 through 25 on the Form 521 have been completed. The Register of Deeds shall record the deed and complete items 26 through 29 of the Form 521. The Register of Deeds shall then forward the completed Form 521 to the county assessor. There is no requirement for the Register of Deeds to retain photocopies of the completed Form 521.

The Register of Deeds shall continue to file the Nebraska Documentary Stamp Tax Return (Form 52) with the Department of Revenue on or before the 15th day of the month following the tax month covered by the return. The Form 52 shall be mailed to:

**Nebraska Department of Revenue
P.O. Box 94818
Lincoln, Nebraska 68509-4818**

Since the Form 521 is a single-part form, the Register of Deeds will no longer attach Forms 521 to the Form 52.

County Assessors Instructions:

Effective January 1, 2009, the County Assessor shall enter the sales transaction information data from the completed Form 521 into the county Computer Assisted Mass Appraisal (CAMA) system.

There is no requirement for the county assessor to retain photocopies of the Form 521.

The County Assessor shall forward the completed “original” single part Form 521 to the Tax Commissioner on or before the fifteenth of the second month following the month the deed was recorded. (*See*, Regulation 12-003.03A, Title 350 Nebraska Administrative Code).

The Real Estate Transfer Statement (Form 521) shall be mailed to:

**Nebraska Department of Revenue
P.O. Box 94818
Lincoln, Nebraska 68509-4818**

NOTE: The Form 521 is NOT to be mailed to the Property Assessment Division address, as the Form 521 must be processed for documentary stamp tax purposes prior to it being transferred to the Property Assessment Division.

The County Assessor shall provide the required supplemental sales information data to the Property Assessment Division on or before the fifteenth of the second month following the month the deed was recorded. This data is to be provided to the Property Assessment Division either electronically

Property Tax Directive 08-3

Date 18, 2008

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or manually. If the county assessor submits the supplemental sales information manually, the information is to be sent to the Property Assessment Division Field Liaison assigned to that county.

If there are questions regarding the Form 521 and the process related thereto, contact the Property Assessment Division.

APPROVED:

Douglas A. Ewald
Tax Commissioner
December 18, 2008



DIRECTIVE 08-05

December 29, 2008

FILING OF SALES DATA FOR DEVELOPMENT OF THE STATE SALES FILE

Purpose. To outline the procedure for filing the Real Estate Transfer Statement (Form 521) data, and supplemental data, for development of the state sales file. To further explain the electronic procedure used to file this data electronically with the Department of Revenue, Property Assessment Division (Division).

Procedure and Implementation. Pursuant to Neb. Rev. Stat. §76-214, effective January 1, 2009, the Register of Deeds shall forward the Form 521 to the county assessor. The county assessor shall process the Form 521 data, and when completed, forward the original Form 521 to the Tax Commissioner. A county assessor may elect to electronically transfer the required data from the Form 521, as well as all supplemental data to the Division. Once a county has chosen the electronic transfer method of submitting data, all future submissions of the data must be submitted in the electronic format. This data will no longer be data entered by the Division.

FILING OF THE SALES DATA

Effective January 1, 2009, upon the filing of a completed Form 521, the Register of Deeds shall forward the Form 521 to the county assessor. Once the county assessor has processed the data from the Form 521 into the county Computer Assisted Mass Appraisal (CAMA) system, the original Form 521 is to be forwarded to the Tax Commissioner.

COUNTY ASSESSOR PROCEDURE

Manual method:

The county assessor shall enter all Form 521 data into the county CAMA system. The county assessor shall then forward the original Form 521 to the Tax Commissioner, and supplemental data to the Property Assessment Division, within forty-five (45) days after the date the deed was recorded.

Electronic transfer method:

The county assessor shall enter all Form 521 data into the county CAMA system. The county assessor must then transmit to the Division the Form 521 and supplemental data for all transactions with stated consideration of more than one hundred dollars (\$100.00) or upon which more than two dollars and twenty-five cents (\$2.25) in documentary stamp taxes are paid. Upon completion of the transmission of the electronic transfer, the county assessor shall forward the original Form 521 to the Tax Commissioner within forty-five (45) days after the date the deed was recorded.

DIVISION PROCEDURE

The Department of Revenue will record the Register of Deeds information from the original Form 521 for documentary stamp tax purposes.

Manual method:

Upon completion of the documentary stamp tax process, the Form 521 will be transferred to the Division and the data from the Form 521 will be data entered for those counties that have elected to continue the manual transfer method.

Upon receipt of the supplemental data from the county assessor, the Division will data enter this data into the State sales file for those counties that have elected to continue the manual transfer method.

Once the Form 521 and supplemental data entry is completed, the original Form 521s and the supplemental data sheets will be batched and transferred to storage for a record retention of four (4) years.

Electronic transfer method:

Soon after electronic transfer is elected by the county assessor, the Form 521 data and supplemental data for all sales with stated consideration of more than one hundred dollars (\$100.00) or upon which more than two dollars and twenty-five cents (\$2.25) in documentary stamp taxes are paid shall be exported by the county assessor to the Division's FTP site, or sent to the Division via email. The Division is responsible for loading the submitted data into the state sales file.

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

- Line 2- County Number
- Line 3- Date of Sale
- Line 4- Date of Deed
- Line 5 – Grantor's Name (Seller), Street Address, City, State, Zip Code
- Line 6 – Grantee's Name (Buyer), Street Address, City, State, Zip Code
- Line 9 – 1031 Exchange
- Line 18 - Address of Property
- Line 20 - Legal Description
- Line 22 – Total Purchase Price
- Line 23 – Nonreal Property
- Line 24 – Adjusted Purchase Price
- Line 27 - Value of Stamp or Exempt Number
- Line 28 - Deed Book
- Line 29 - Deed Page

At any time, a county assessor may choose to electronically transfer the Form 521 and supplemental data. However, 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.**

ENFORCEMENT

Pursuant to Neb. Rev. Stat. §77-1330 (R.S. Supp. 2007), the Division may take corrective action if any county official violates any directive issued by the Division

APPROVED:

Douglas A. Ewald
Tax Commissioner
December 29, 2008

December 29, 2008

DEVELOPMENT OF THE REAL PROPERTY STATE SALES FILE

Purpose. To advise the assessor and the Property Assessment Division (Division) of their responsibilities in the development of the real property state sales file each assessment year. The Division has documented the process to be used for the submission of the supplemental data for one or more classes of real property. This process specifies the sales file procedure that will be followed.

Procedure and Implementation. Pursuant to Neb. Rev. Stat. §77-1327(1) (R. S. Supp., 2007), "it is the intent of the Legislature that accurate and comprehensive information be developed by the Property Tax Administrator and made accessible to the taxing officials and property owners in order to ensure uniformity and proportionality of the assessments of real property valuations in the state in accordance with law." Subsection (2) provides that all transactions of real property for which a real estate transfer statement is required shall be available for the development of a sales file by the Property Tax Administrator. All transactions with stated consideration of more than one hundred dollars (\$100.00) or upon which more than two dollars and twenty-five cents (\$2.25) in documentary stamp taxes are paid shall be considered sales. In turn, all sales shall be considered to be arm's-length transactions unless determined to be otherwise using professionally accepted mass appraisal techniques.

Additionally, Neb. Rev. Stat. §77-1327(3) (R. S. Supp., 2007), requires the Property Tax Administrator to develop comprehensive ratio studies from the sales file. The ratio studies shall be 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 under Neb. Rev. Stat. §79-1016 (R. S. Supp., 2007). The ratio studies may also be used by assessors in determining assessment actions in the county. The Division has developed a state sales file database, which is a complete record of all reported real property sales, for a stated time frame, to achieve statutory compliance and the requirements of this directive.

TERMS DEFINED

Assessed Value Update (AVU) shall mean a listing of all qualified sales in the state sales file. The AVU shall be used to report the current year assessed valuation of each parcel of real property in the state sales file. The AVU is part of the current year County Abstract of Assessment of Real Property, Form 45.

Qualified sale shall mean a sale which is an arm's-length transaction included in the sales file as determined by the assessor or verification process of the Division.

Sales roster shall mean a roster that contains all sales that are in the state sales file for a specific study period. These rosters are a mechanism to update and correct sales that have occurred within the study period. Sales rosters are available through the Assessor Assistant, in a PDF format, or by printed copy upon specific request.

Study Period shall mean:

For **residential** real property, sales occurring on or after July 1 through June 30 for the two (2) years ending on June 30 of the year prior to the issuance of the Reports and Opinions of the Property Tax Administrator; and

For **agricultural** and **commercial** real property, sales occurring on or after July 1 through June 30, for the three (3) years ending on June 30 for the year prior to the issuance of the Reports and Opinions of the Property Tax Administrator.

Transfer is deemed to be a sale in the state sales file when the data from the Real Estate Transfer Statement (Form 521) and supplemental worksheet data are entered into the state sales file.

The classification of a sale, for purposes of the state sales file, into a major class of real property shall be based upon the following definitions:

Residential shall mean a *sale* of real property with a Property Classification Code of 01, 06, or 07 on the supplemental worksheet.

Commercial shall mean a *sale* of real property with a Property Classification Code of 02, 03, or 04 on the supplemental worksheet.

Agricultural shall mean a *sale* of real property with a Property Classification Code of 05 on the supplemental worksheet.

Further definitions of terms used in this directive are available in the Sales File Regulations, REG-12-002.

SCHEDULE

The following timeline shall be used to develop the state sales file each assessment year:

1. Sales Roster

Sales rosters are available for use through the Assessor Assistant any time during the year.

No later than the **second Monday in September** of each year all Form 521 data, supplemental data, division reviewed information for all deeds filed before July 1, and correction information supplied by the county assessor, for the current study period ending on June 30 will be captured.

The county assessor shall review the *sales roster* for any errors such as incorrect parcel identification numbers and property classification, and shall also verify that the assessed valuations at the time of sale and for the current year are correct. If there are corrections to be made, no later than the **second Friday in January** of each year, the county assessor shall update the Assessor Assistant with the corrections or deliver to the Division the pages of the *sales roster* which contain the corrections made in red.

At any time throughout the year, the county assessor can contact the Division if sales rosters or Assessor Assistant updates are needed.

2. Draft Statistical Reports

At any time throughout the year, draft Statistical reports are available through the Assessor Assistant, in a PDF format, or by printed copy upon specific request.

3. Preliminary Statistical Reports

For those counties that continue to submit the sales rosters manually (paper copies), the submission of the sales roster is due **no later than the second FRIDAY in January** of each year. Upon receipt of the sales rosters, the Division will data enter the sales data corrections.

The preliminary statistical reports for the subject year will be based upon the data in the state sales file as of the **fourth Friday in January** of each year. The preliminary statistics reports will be provided to the Tax Equalization and Review Commission.

These preliminary statistical reports shall be made a part of the Reports and Opinions of the Property Tax Administrator which are filed pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2006).

The Preliminary Statistical Reports will be emailed to the county assessors in a PDF format.

4. Final Statistical Reports

The Final Statistical Reports for the subject year will be based upon the sales data in the state sales file **as of March 19**, each year.

5. Abstract of Assessment

The County Abstract of Assessment of Real Property (Form 45 includes the AVU) is due **on or before March 19** (if the final filing date for such report falls on a Saturday, Sunday, or legal holiday, the next business day shall be the final filing date).

The County Abstract of Assessment of Real Property (Form 45) can be submitted either in a paper format or electronically exported from the county Computer Assisted Mass Appraisal system.

The county assessor shall determine the assessed value of all taxable real property in the county for the current assessment year and shall prepare and provide to the Division the current year AVU. The AVU is available through the Assessor Assistant.

On or before nineteen calendar days following the final filing due date for the abstract of assessment for real property, the Property Tax Administrator shall prepare for the Tax Equalization and Review Commission, narratives and statistical reports along with certified opinions of the level of value and quality of assessment in each county as required by Neb. Rev. Stat. §77-5027(3) (R.S. Supp., 2006).

REVIEW OF SALES QUALIFICATION

The qualification of a sale begins with the statutory presumption that all sales with stated consideration of more than one hundred dollars (\$100.00) or with more than two dollars and twenty-five cents (\$2.25) in documentary stamp taxes paid are arm's-length transactions and will be included in the state sales file.

If the assessor obtains information that has a bearing on the adjustment or exclusion or inclusion of the transaction to the sales file, the assessor shall document the information and report it to the Division using the Assessor Assistant or the Sales Change Request form.

If the assessor does not obtain information dealing with the inclusion of a sale as an arm's-length transaction, then the statutory provision for automatic inclusion of the sale shall apply.

In conducting its review of the qualification of sales in the sales file, the Division shall operate under the presumption that the assessor is correct in indicating whether a sale should be included or excluded from the sales file as an arm's-length transaction based on professionally accepted mass appraisal techniques. The Department of Revenue, shall overturn the assessor if the assessor has not met the requirements of Neb. Rev. Stat. §77-1327(2) (R. S. Supp., 2007) for exclusion of the sale.

DEVIATION FROM DIRECTIVE

An assessor may request, from the Property Tax Administrator, a deviation from the requirements of this Directive. The request must be in writing and mailed to the Property Tax Administrator thirty (30) days prior to the date from which the county assessor is requesting deviation. The request shall state the reasons for the deviation and manner in which the required information will be supplied. The Property Tax Administrator shall grant or deny the request for deviation in writing stating the reasons for his or her action.

At anytime, the county assessor may contact the Division to request additional information.

ENFORCEMENT OF THE DIRECTIVE

Pursuant to Neb. Rev. Stat. §77-1330 (R. S. Supp., 2007), the Division may take corrective action if any county official violates any directive of the Division.

APPROVED:

Douglas A. Ewald
Tax Commissioner
December 29, 2008

April 08, 2009

SALES QUALIFICATION PROCEDURES FOR THE STATE SALES FILE

Purpose. The purpose of this directive is to provide specific procedures regarding the determination of qualified or non-qualified sales for use in the states sales file.

Terms. The following term is used throughout this Directive:

Selling Price for use in the sales file shall mean:

1. The adjusted purchase price reported on line 24 of the Real Estate Transfer Statement, Form 521; or
2. If no amount is reported on line 24 of Form 521, the purchase price as reported on line 22 of Form 521, less the amount reported on line 23 of Form 521, if any; or
3. If no amount is reported on line 24 or line 22 of Form 521, or if the amount reported on either of said lines is less than \$100.00, then, if documentary stamp tax is reported on Line 27 of Form 521 and it is greater than \$2.25, the *selling price* will be computed from the reported documentary stamp tax amount.
4. If it is appropriate to combine partial interests to construct a *selling price* of a sale, the *selling price* as set forth in any of the above may be modified to include all of the interests that were reported on corresponding Form 521s to reflect the total *selling price* of the sold parcel.

Standards. The following standards shall be applied during the process of qualifying a sale for use in the state's sales file:

Standard 1: Sale shall mean all real property transactions with stated consideration of more than one hundred dollars or upon which more than two dollars and twenty-five cents, for each one thousand dollars value or fraction thereof, in documentary stamp taxes are paid.

Standard 2: All sales are deemed to be qualified sales.

Standard 3: A sale determined to be a non-qualified sale shall be verified pursuant to professionally accepted mass appraisal techniques and through verification shall document sufficient and compelling information regarding the sale as a non-qualified sale.

Standard 4: The *selling price* of a sales transaction shall not be adjusted unless verified pursuant to professionally accepted mass appraisal techniques and documented with sufficient and compelling information that the adjustment is required to reflect the actual value paid for the real property.

Standard 5: A sales transaction shall not be coded as non-qualified unless the sale has been verified pursuant to professional accepted mass appraisal techniques and determined through the verification that the sale is a non-qualified sale.

Procedures.

A sales verification shall include, but not be limited to, the process of collecting, confirming, screening, and documenting any non-qualification of, or adjustment made to, the reported sale price. Familiarity with the real estate market of the county and other general knowledge the county assessor has regarding the sale may also be relied upon in determining the qualification of a sale. The county assessor shall document and maintain in his or her office, all information collected during a sales verification, including but not limited to, the parties contacted and the source used to confirm the sale usability decision. The sales reviewer should take the position that all sales are candidates as valid sales for the ratio study unless sufficient and compelling information can be documented to show otherwise.

The county assessor may designate the sale with a sales usability code as follows:

- Code 1 = *a qualified sale*. If this field contains a blank, zero or 1, the sale shall be used in the sales file, or
- Code 2 = *a qualified sale, sale should be used as adjusted*. If the *selling price* is adjusted, the county assessor shall state the amount of the *adjustment* in the Assessor's Adjustment to Sale Price section of the Supplemental worksheet, the reason for the *adjustment* in the assessor's comment section of the Supplemental worksheet, or
- Code 3 = *sale should not be used in study, substantially changed*. In the assessor's comment section of the Supplemental worksheet, an assessor should provide a narrative explanation of the reason, which should include the nature of the details of the change that took place, or
- Code 4 = *sale will not be used in study*. The county assessor shall state the reason for the disqualification of the sale in the assessor's comment section of the Supplemental worksheet.

The Division shall not overturn a determination made by a county assessor regarding the qualification of a sale or an adjustment to the *selling price* unless the Division verifies the sale and determines through the verification process that the determination made by the county assessor is incorrect or for one of the following reasons:

1. County assessor failed to provide a reason for *adjusting* the *selling price* or for disqualifying the sale, the Division may include the sale in the sales file, without *adjustment*; or
2. County assessor has indicated a reason for the adjustment of a sale or the disqualification of a sale, and the reason is not in compliance with professionally accepted mass appraisal techniques, the Division may include the sale in the sales file, without *adjustment*; or

If the Division does not agree with the decision of the county assessor, the Division, within seven (7) days of such determination, shall notify the county assessor in writing that the sale will be included in or excluded from the sales file or that the *adjustment* amount to the sale is changed. If the county assessor disagrees with the determination made by the Division, the county assessor may file a written protest of the Division's determination pursuant to the sales protest procedures.

Sales Protest Procedure. Within thirty (30) days from the mailing of the notice that the usability of a sale or the *adjustment* amount was changed, the county assessor may file a protest with the Tax Commissioner, using the sales file protest form. Any such protest shall be filed pursuant to Title 350, Nebraska Administrative Code, Chapter 12, REG-12-004.

The final determination of the Tax Commissioner may be appealed to the Tax Equalization and Review Commission pursuant to Neb. Rev. Stat. Section 77-5007 (R. S. Supp 2007).

APPROVED:

Douglas A. Ewald
Tax Commissioner
April 08, 2009

The following fields on the Real Estate Transfer Statement – Form 521 may be captured for the sales file. A numbered Form 521 on the following page indicates the fields generally captured and as they carry through to the sales file and to the rosters. The descriptions of the numbered fields used in the sales file are described as below.

1. **County No:** County number, a one (1) or two (2) digit number identifying the alphabetical order of the county, not the license number historically assigned for motor vehicles. This information is Item 2 on Form 521.
2. **Book:** This is defined by the office of the Register of Deeds. This information is Item 28 on Form 521.
3. **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. This information is Item 29 on Form 521.
4. **Sale Date:** The actual sale date of the property. MM/DD/YYYY format: 01/14/2003. This information is Item 3 on Form 521
5. **Date Deed Recorded:** This is the date that the deed is recorded in the Register of Deed's office. MM/DD/YYYY format: 01/14/2004. This information is Item 26 on Form 521.
6. **Grantor's Name:** The name of the person(s) selling the property. This information is the top line of Item 5 on Form 521.
7. **Grantee's Name:** The name of the person(s) buying the property. This information is the top line of Item 6 on Form 521.
8. **Legal Description:** The actual legal description of record for the property being sold. This is Item 20 of Form 521.
9. **Address of Property:** The address of the situs of the property. This information is Item 18 of Form 521.
10. **Total Purchase Price:** This is the purchase price before any adjustments. This information is Item 22 of Form 521.
11. **Non-real Property:** This is the line to adjust for personal property included in the Total Purchase Price. This information is Item 23 of Form 521.
12. **Adjusted Purchase Price:** This is the adjusted purchase price of the real estate (Item 22 minus Item 23). This information is Item 24 of Form 521.
13. **1031 Exchange:** This is the line to indicate if this transfer is a like-kind exchange under Internal Revenue Code Section 1031. This information is Item 9 of Form 521.

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 1		3 Date of Sale 4 Mo. ____ Day ____ Yr. ____		4 Date of Deed Mo. ____ Day ____ Yr. ____	
5 Grantor's Name, Address, and Telephone (Please Print) Grantor's Name (Seller) 6				6 Grantee's Name, Address, and Telephone (Please Print) Grantee's Name (Buyer) 7			
Street or Other Mailing Address				Street or Other Mailing Address			
City		State		City		State	
Telephone Number ()				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	(1) <input type="checkbox"/> Single Family	(4) <input type="checkbox"/> Industrial	(6) <input type="checkbox"/> Recreational	(8) <input type="checkbox"/> Mineral Interests-Producing	(9) <input type="checkbox"/> State Assessed
(2) <input type="checkbox"/> Unimproved	(2) <input type="checkbox"/> Multi-Family	(5) <input type="checkbox"/> Agricultural	(7) <input type="checkbox"/> Mineral Interests-Nonproducing	(10) <input type="checkbox"/> Exempt	(1) <input type="checkbox"/> Mobile Home
(3) <input type="checkbox"/> IOLL	(3) <input type="checkbox"/> Commercial				

8 Type of Deed <input type="checkbox"/> Corrective <input type="checkbox"/> Land Contract <input type="checkbox"/> Personal Rep. <input type="checkbox"/> Bill of Sale <input type="checkbox"/> Warranty <input type="checkbox"/> Sheriff <input type="checkbox"/> Executor <input type="checkbox"/> Mineral <input type="checkbox"/> Cemetery <input type="checkbox"/> Quit Claim <input type="checkbox"/> Conservator <input type="checkbox"/> Partition <input type="checkbox"/> Trust <input type="checkbox"/> Other _____			9 1031 Exchange? (was transfer an IRS like-kind exchange) <input type="checkbox"/> Yes <input type="checkbox"/> No 13		
10 Type of Transfer <input type="checkbox"/> Sale <input type="checkbox"/> Gift <input type="checkbox"/> Foreclosure <input type="checkbox"/> Revocable Trust <input type="checkbox"/> Court Decree <input type="checkbox"/> Satisfaction of Contract <input type="checkbox"/> Auction <input type="checkbox"/> Exchange <input type="checkbox"/> Life Estate <input type="checkbox"/> Irrevocable Trust <input type="checkbox"/> Partition <input type="checkbox"/> Other (explain) _____					

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)
 YES NO Spouse Parents and Child Family Corporation, Partnership or LLC
 Grandparents and Grandchild Brothers and Sisters Aunt or Uncle to Niece or Nephew 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 9	19 Name and Address of Person to Whom Tax Statement Should be Sent
---------------------------------	--

20 Legal Description **8**

21 If agricultural, list total number of acres _____

22 Total purchase price, including any liabilities assumed.	22	\$	10
23 Was nonreal property included in purchase? <input type="checkbox"/> YES <input type="checkbox"/> NO (if Yes, enter amount and attach itemized list) . . .	23	\$	11
24 Adjusted purchase price paid for real estate (line 22 minus line 23)	24	\$	12

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.

sign here

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

REGISTER OF DEEDS' USE ONLY				FOR NDR USE ONLY
26 Date Deed Recorded 5 Mo. ____ Day ____ Yr. ____	27 Value of Stamp or Exempt Number \$	28 Deed Book 2	29 Deed Page 3	30

PA&T: QUALIFIED RESIDENTIAL SALE ROSTER : 2004
CONTAINING SALES FROM 07/01/01 THRU 06/30/03

**** COUNTY 99 Sample ****
Run Date: 12/04/02 04:00:31 Record # 1 of 1 Page 1

County: 99 **1** Book: **2** Page: **3** Sale Date: 00/00/00 **4** Recorded Date: 00/00/00 **5**

Seller: **6** Buyer: **7**
 Legal Desc: **8**

Assessor Location: **9**

Property Classification Code / Date of Sale: 0000
 Status PropType Zoning Location City Size Parcel Size

Property Classification Code / Current Year: 0000
 Status PropType Zoning Location City Size Parcel Size

Recreation - Amt: **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$10	Land	\$ 2	Land	\$
Non-Real Property	\$11	Imprmnt	\$ 2	Imprmnt	\$
Adj. Purchase Price	\$12	Total	\$ 2	Total	\$

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

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

PA&T: QUALIFIED COMMERCIAL SALE ROSTER : 2004
CONTAINING SALES FROM 07/01/00 THRU 06/30/03

**** COUNTY 99 Sample ****
Run Date: 12/04/02 04:00:31 Record # 1 of 1 Page 1

County: 99 **1** Book: **2** Page: **3** Sale Date: 00/00/00 **4** Recorded Date: 00/00/00 **5** Final Protest Date: 00/00/00

Seller: **6** Buyer: **7**
 Legal Desc: **8**

Assessor Location: **9**

Property Classification Code / Date of Sale: 0000
 Status PropType Zoning Location City Size Parcel Size

Property Classification Code / Current Year: 0000
 Status PropType Zoning Location City Size Parcel Size

Occup. Code: Primary (1) Oth(2) Oth(3) **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ 10	Land	\$	Land	\$
Non-Real Property	\$ 11	Imprmnt	\$	Imprmnt	\$
Adj. Purchase Price	\$ 12	Total	\$	Total	\$

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

Department Information:	Adj. Amount \$	Adj. Sale Price \$	Ratio: 000.00
-------------------------	----------------	--------------------	---------------

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

PA&T: QUALIFIED AG SALE ROSTER : 2004
CONTAINING SALES FROM 07/01/00 THRU 06/30/03

** COUNTY 99 Sample **

Run Date: 12/04/02 04:00:31

Record # 1 of 1

Page 1

County: 99 Book: 2 Page: 3 Sale Date: 00/00/00 Recorded Date: 00/00/00 Final Protest Date: 00/00/00

Seller: 6
Legal Desc: 8

Buyer: 7

Location ID: 16
Ability: 18 Code #: Will be shaded when >0
Sale No:

Assessor Location: R23
Address of Property: 9

Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
24	25	26	27	28	29	30	31	32
Property Classification Code / Date of Sale: 0000								
Status	Prop Type	Zoning	Location	City Size	Parcel Size			

School: Base: Affil: Unif:

Agricultural Land: (80%)				
LCG	Acres(s)		Value	
1A1	0.01	a	\$0	v
1A	0.01	a	\$0	v
2A1	0.01	a	\$0	v
2A	0.01	a	\$0	v
3A1	0.01	a	\$0	v
3A	0.01	a	\$0	v
4A1	0.01	a	\$0	v
4A	0.01	a	\$0	v
Sub-Total A	0.00	n/a	n/a	n/a
1D1	0.01	a	\$0	v
1D	0.01	a	\$0	v
2D1	0.01	a	\$0	v
2D	0.01	a	\$0	v
3D1	0.01	a	\$0	v
3D	0.01	a	\$0	v
4D1	0.01	a	\$0	v
4D	0.01	a	\$0	v
Sub-Total D	0.00	n/a	n/a	n/a
1G1	0.00	a	\$0	v
1G	0.00	a	\$0	v
2G1	0.00	a	\$0	v
2G	0.00	a	\$0	v
3G1	0.00	a	\$0	v
3G	0.00	a	\$0	v
4G1	0.00	a	\$0	v
4G	0.00	a	\$0	v
Sub-Total G	0.00	n/a	n/a	n/a
Sub-Total LCG	0.00	n/a	n/a	n/a
Non-Classified Land: (80%)				
Shtbt/Tbr	0.00	a	\$0	v
Accretion	0.00	a	\$0	v
Waste	0.00	a	\$0	v
Other	0.00	a	\$0	v
Sub-Tot Non	0.00	n/a	\$0	n/a
Total Acres	0.00	n/a	n/a	n/a

Property Classification Code / Current Year: 0000					
Status	Prop Type	Zoning	Location	City Size	Parcel Size
This area is shaded when any or all parts are brought forward from previous year					
Commercial/Industrial:					
Const Date:		Mult Impr:		2	
Floor Area:		Class:		7	
Cost New: \$		Rank:		8	
Occup. Code: Primary (5a	Condition:		9	
		Oth(:	ib	Oth(:	ic
Residential:					
Const Date:		Mult Impr:			
Floor Area:		Style:			
Cost New: \$		Condition:			
		Quality:			

Non-Agricultural Real Property Land: (100%)			
	Acres(s)	Value	
Roads	0.00	n/a	n/
Farm site	0.00	v \$0	
Home site	0.00	v \$0	
Recreation	0.00	v \$0	
Other	0.00	v \$0	
Non-AgLand Total	0.00	n/a	\$0 n/
Dwellings	n/a	n/a	v \$0
Outbuildings	n/a	n/a	v \$0
Non-Ag Total	n/a	n/a	\$0 n/

Type of Irrigation:	23 Blank
Maj Land Use Acres:	100 %
Reported Totals:	
Agland	0.00 v \$0
Non-Agland	0.00 v \$0
Recapture Value	n/a n/a / \$0
Selling price per Acre Agland	n/a n/a \$0 n/

Form 821		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	10	Land	\$	Land	\$
Non-Real Property	11	Imprmnt	\$	Imprmnt	\$
Adj. Purchase Price	12	Total	\$	Total	\$

County Information:	Adj. Amount	Adj. Sale Price \$
Department Information:	Adj. Amount \$	Adj. Sale Price \$
Protest Determination:	Adj. Amount \$	Adj. Sale Price \$

Ratio: 000.0
Formula: Reported Agland Total / (Adj. Purchase Price - Improvements - Reported Non-Agland + Reviewer 000000 / (000000 - 000000 - 0 +)

REAL ESTATE TRANSFER STATEMENT SUBMISSION SCHEDULE

The following is an outline for the submission of the Real Estate Transfer Statement (Form 521) as per Neb. Rev. Stat. §77-214. Under LB 965 (2008), the Real Estate Transfer Statement became a single copy effective January 1, 2009. Refer to Directive 08-3.

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

The second column indicates when the county assessor forwards the original **Form 521** to the Department of Revenue.

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

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

SUPPLEMENTAL INFORMATION

(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.

THERE ARE TWO SALES WORKSHEETS:

- A. Residential & Commercial Sales Worksheet; and
- B. Agricultural Land Sales 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 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 green sheets of the same property type. 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 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 83 and 84 of this section.

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

Example 5 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 green sheet. 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 review 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 department comments and will not appear on the printed rosters.

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 Real Estate Transfer Statements (Form 521) 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 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 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 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 Real Estate Transfer 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.

IDENTIFICATION SECTION:

RESIDENTIAL/COMMERCIAL and AGRICULTURAL LAND

Cnty No	Book	Page	Sale Date	School District Code								
①	②	③	④	Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twtn	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)			

* Sales File Worksheet is required by REG-12-003.

Definitions:

1. **Cnty No:** 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**. This information is the same as Item 2 on Form 521.
2. **Book:** From the office of the Register of Deeds, the number of the book in which the deed is found. This information is the same as Item 28 on Form 521.
3. **Page:** From the office of the Register of Deeds, the number of the page on which the first page of the deed is found. This information is the same as Item 29 on Form 521.
4. **Sale Date:** The actual sale date of the property. MM/DD/YYYY format: 01/22/2003. This information is the same as Item 3 on Form 521.

The information in the preceding 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.

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 worksheet.



Residential & Commercial Sales Worksheet

Cnty No	Book	Page	Sale Date	School District Code								
1	2	3	4	Base: 13			Affiliated: 14			Unified: 15		
Location ID	Sale Number	Useability & Code #		Parcel Number								
16	17	18	19	Geo Code	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value				24	25	26	27	28	29	30	31	32
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Assessor Location: R/C 23				A) 33	B) 34	C) 35	D) 36	E) 37	F) 38			
				Residential				Commercial				
Multiple Improvements:				Multiple Improvements: <u> R 42 </u>				Multiple Improvements: <u> C 42 </u>				
Construction Date:				Construction Date: <u> R 43 </u>				Construction Date: <u> C 43 </u>				
Floor:				Floor Sq. Ft.: <u> R 44 </u>				Floor Sq. Ft.: <u> C 44 </u>				
Building Cost New				Cost: <u> R 45 </u>				Cost: <u> C 45 </u>				
Single Family Style: R 46				Residential Condition: R 47				Commercial Occupancy Code: C 46				
(100) Mobile Home	(10)	Worn Out		Primary: <u> a </u> Other 1: <u> b </u> Other 2: <u> c </u>								
(101) One Story	(20)	Badly Worn		Commercial Construction Class: C 47								
(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: R 48				(6) Pole Frame				
(301) One Story	(10)	Low		Cost Rank: C 48			Condition: C 49					
(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					
Assessor's Adjustment to Sale Price (+ or -): <u> 39 </u>												
Assessor Comments and Reason for Adjustment:												
40												
Comments from												
41												
(Continue on back)												



Agricultural Land Sales Worksheet

Cnty No	Book	Page	Sale Date	School District Code								
1	2	3	4	Base: 13			Affiliated: 14		Unified: 15			
Location ID	Sale Number	Useability & Code #		Parcel Number								
16	17	18	19	Geo Code	TwN	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value				24	25	26	27	28	29	30	31	32
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Irrigation Type:		A 23		A) 33	B) 34	C) 35	D) 36	E) 37	F) 38			
LCG		ACRES	VALUE	LCG		ACRES	VALUE					
IRRIGATED	42 1A1	42 a	42 v	GRASSLAND	58 1G1	58 a	58 v					
	43 1A	43 a	43 v		59 1G	59 a	59 v					
	44 2A1	44 a	44 v		60 2G1	60 a	60 v					
	45 2A	45 a	45 v		61 2G	61 a	61 v					
	46 3A1	46 a	46 v		62 3G1	62 a	62 v					
	47 3A	47 a	47 v		63 3G	63 a	63 v					
	48 4A1	48 a	48 v		64 4G1	64 a	64 v					
	49 4A	49 a	49 v		65 4G	65 a	65 v					
DRYLAND	50 1D1	50 a	50 v	66	Shelterbelt/Timber	66 a	66 v					
	51 1D	51 a	51 v	67	Accretion	67 a	67 v					
	52 2D1	52 a	52 v	68	Waste	68 a	68 v					
	53 2D	53 a	53 v	69	Other	69 a	69 v					
	54 3D1	54 a	54 v	70	AGLAND TOTAL	70 a	70 v					
	55 3D	55 a	55 v	71	Roads	71 a						
	56 4D1	56 a	56 v	72	Farm Sites	72 a	72 v					
	57 4D	57 a	57 v	73	Home Sites	73 a	73 v					
				74	Recreation	74 a	74 v					
	77 Dwellings		77 v	75	Other	75 a	75 v					
	78 Outbuildings		78 v	76	Non-AG TOTAL	76 a	76 v					

Assessor's Adjustment to Sale Price (+ or -): <u>39</u>	Total Recapture Value 79 v
Assessor Comments and Reason for Adjustment: <u>40</u>	
Comments from _____	Comments: _____
41	
(Continue on back)	

RESIDENTIAL/COMMERICAL and AGRICULTURAL LAND

Cnty No	Book	Page	Sale Date	School District Code									
				Base: 13	Affiliated: 14	Unified: 15							
Location ID	Sale Number	Useability & Code #		Parcel Number									
16	17			Geo Code	Twn	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)				

* Sales File Worksheet is required by REG. 12-003.

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.

13. **Base:** 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.

14. **Not assigned:**

15. **Unified:** The six-digit code used to indicate if the base school is unified with another school district.

County Identification: The location ID and the sale number are designated and used by the county to identify the parcel and the sale.

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

17. **Sale Number:** County sale number assigned and used by the County. This is a four digit field.

PAD: QUALIFIED RESIDENTIAL SALE ROSTER : 2005

**** COUNTY 99 Sample ****

CONTAINING SALES FROM 07/01/03 THRU 06/30/05

Run Date: 12/04/04 04:00:31

Record # 1 of 1 Page 1

County: 99 1 Book: 2 Page: 3 Sale Date: 00/00/00 4 Recorded Date: 00/00/00 5

Seller: 6 Buyer: 7
 Legal Desc: 8
 Location ID: 16 Sale No: 17 School: Base: 13 Affil: 14 Unif: 15
 Usability: 18 Code #: Will be shaded when >0 19 Parcel Number
 Assessor Location: 23 Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: 9 24 25 26 27 28 29 30 31 32
Residential: Mult Impr: 42 Status PropType Zoning Location City Size Parcel Size
 Const Date: 43 Style: 46 33 34 35 36 37 38
 Floor Area: 44 Condition: 47 Property Classification Code / Current Year: 0000
 Cost New: \$ 45 Quality: 48 Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: Recreation - Amt: This area is shaded when any or all parts are brought forward from previous year

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ 10 This area will be shaded when doc stamp calc occurs.	Land	\$ 20	Land	\$
Non-Real Property	\$ 11	Imprmnt	\$ 21	Imprmnt	\$
Adj. Purchase Price	\$ 12	Total	\$ 22	Total	\$

County Information: Adj. Amount \$ 39 Adj. Sale Price \$ Ratio: 000.00

40
 Ratio Formula: Assessed Total/(Adj. Purchase Price + Assessor Adjustment) 000000/(000000 + 0)

PAD: QUALIFIED COMMERCIAL SALE ROSTER: 2005

**** COUNTY 99 Sample ****

CONTAINING SALES FROM 07/01/02 THRU 06/30/05

Run Date: 12/04/05 04:00:31

Record # 1 of 1 Page 1

County: 99 1 Book: 2 Page: 3 Sale Date: 00/00/00 4 Recorded Date: 00/00/00 5

Seller: 6 Buyer: 7
 Legal Desc: 8
 Location ID: 16 Sale No: 17 School: Base: 13 Affil: 14 Unif: 15
 Usability: 18 Code #: Will be shaded when >0 19 Parcel Number
 Assessor Location: 23 Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: 9 24 25 26 27 28 29 30 31 32
Commercial/Industrial: Mult Impr: 42 Status PropType Zoning Location City Size Parcel Size
 Const Date: 43 Class: 47 33 34 35 36 37 38
 Floor Area: 44 Rank: 48 Property Classification Code / Current Year: 0000
 Cost New: \$ 45 Condition: 49 Status PropType Zoning Location City Size Parcel Size
 Occup. Code:Primary (1) 46a Oth(2) 46b Oth(3) 46c This area is shaded when any or all parts are brought forward from previous year

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ 10 This area will be shaded when doc stamp calc occurs.	Land	\$ 20	Land	\$
Non-Real Property	\$ 11	Imprmnt	\$ 21	Imprmnt	\$
Adj. Purchase Price	\$ 12	Total	\$ 22	Total	\$

County Information: Adj. Amount \$ 39 Adj. Sale Price \$ Ratio: 000.00

40
 Department Information: Use Adj. Amount \$ Adj. Sale Price \$ Ratio: 000.00

Ratio Formula: Assessed Total/(Adj. Purchase Price +/- Reviewer Adjustment) 22 / (12 +/- Reviewer Adjustment) 000000/(000000 +/- 0)

County: 99	1	Book: 2	Page: 3	Sale Date: 00/00/00 4	Recorded Date: 00/00/00 5								
Seller: 6		Legal Desc: 8			Buyer: 7								
Location ID: 16		Sale No: 17											
Usability: 18		Code #:		Will be shaded when >0 19									
Assessor Location: R23					Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Address of Property: 9					24	25	26	27	28	29	30	31	32
School: Base: 13 Affil: 14 Unif: 15					Property Classification Code / Date of Sale: 0000								
Agricultural Land: (80%)					33	34	35	36	37	38			
Property Classification Code / Current Year: 0000					Status	Prop Type	Zoning	Location	City Size	Parcel Size			
LCG	Acre(s)	Value											
1A1	0.00 42 a	\$0 42 v			This area is shaded when any or all parts are brought forward from previous year								
1A	0.00 43 a	\$0 43 v			Commercial/Industrial: Mult Impr: C42								
2A1	0.00 44 a	\$0 44 v			Const Date: C43				Class: C47				
2A	0.00 45 a	\$0 45 v			Floor Area: C44				Rank: C48				
3A1	0.00 46 a	\$0 46 v			Cost New: \$ C45				Condition: C49				
3A	0.00 47 a	\$0 47 v			Occup. Code: Primary (1) C46a				Oth(2) C46b		Oth(3) C46c		
4A1	0.00 48 a	\$0 48 v			Residential: Mult Impr: R42								
4A	0.00 49 a	\$0 49 v			Const Date: R43				Style: R46				
Sub-Total A	0.00 n/a	n/a n/a			Floor Area: R44				Condition: R47				
1D1	0.00 50 a	\$0 50 v			Cost New: \$ R45				Quality: R48				
1D	0.00 51 a	\$0 51 v											
2D1	0.00 52 a	\$0 52 v											
2D	0.00 53 a	\$0 53 v											
3D1	0.00 54 a	\$0 54 v			Non-Agricultural Real Property Land: (100%)								
3D	0.00 55 a	\$0 55 v						Acre(s)	Value				
4D1	0.00 56 a	\$0 56 v			Roads	71 a	0.00	n/a	n/a				
4D	0.00 57 a	\$0 57 v			Farm site	72 a	0.00	72 v	\$0				
Sub-Total D	0.00 n/a	n/a n/a			Home site	73 a	0.00	73 v	\$0				
1G1	0.00 58 a	\$0 56 v			Recreation	74 a	0.00	74 v	\$0				
1G	0.00 59 a	\$0 59 v			Other	75 a	0.00	75 v	\$0				
2G1	0.00 60 a	\$0 60 v			Non-AgLand Total			0.00	n/a	\$0	n/a		
2G	0.00 61 a	\$0 61 v											
3G1	0.00 62 a	\$0 62 v			Dwellings	n/a	n/a	77 v	\$0				
3G	0.00 63 a	\$0 63 v			Outbuildings	n/a	n/a	78 v	\$0				
4G1	0.00 64 a	\$0 64 v			Non-Ag Total			n/a	n/a	\$0	n/a		
4G	0.00 65 a	\$0 65 v											
Sub-Total G	0.00 n/a	n/a n/a			Type of Irrigation:			A23 Blank					
Sub-Total LCG	0.00 n/a	n/a n/a			Maj Land Use Acres:			100 %					
Non-Classified Land: (80%)													
Shbt/Tbr	0.00 66 a	\$0 66 v			Reported Totals:								
Accretion	0.00 67 a	\$0 67 v			Agland			70 a	0.00	70 v	\$0		
Waste	0.00 68 a	\$0 68 v			Non-Agland			76 a	0.00	76 v	\$0		
Other	0.00 69 a	\$0 69 v			Recapture Value			n/a	n/a	79 v	\$0		
Sub-Tot Non	0.00 n/a	\$0 n/a											
Total Acres	0.00 n/a	n/a n/a			Selling price per Acre Agland			n/a	n/a	\$0	n/a		

Form 521:		Assessed Value / Date of Sale: 0000				Assessed Value / Current Year: 0000			
Total Purchase Price	10	\$	This area will be shaded when doc stamp calc occurs.	Land	\$	20	Land	\$	This area is shaded when any or all parts are brought forward from previous year
Non-Real Property	11	\$		Imprmnt	\$	21	Imprmnt	\$	
Adj. Purchase Price	12	\$		Total	\$	22	Total	\$	

County Information:	Adj. Amount \$ 39	Adj. Sale Price \$
	40	

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$
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Protest Determination:	Use	Adj. Amount \$	Adj. Sale Price \$	Ratio: 000.00
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Ratio Formula: Reported Agland Total / (Adj. Purchase Price - Improvements - Reported Non-Agland + Reviewer) 000000 / (000000 - 000000 - 0 + 0)

RESIDENTIAL/ COMMERCIAL And AGRICULTURAL

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Usability & Code #		Parcel Number								
		18	19	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)			

* Sales File Worksheet is required by REG. 12-003.

18. 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.

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

After a review, if a sale is determined to be a 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 a four (4) as the sales usability code.

19. 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 Division. If the Assessor has a set of codes that are used when determining if a sale is non-qualified, it may be entered here for reference. However, Assessors are still required to follow Directive 09-2 issued by the Division.

RESIDENTIAL/COMMERCIAL

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twtn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value												
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning		Location	City Size	Parcel Size		
Assessor Location: R/C 23				A)	B)	C)		D)	E)	F)		

AGRICULTURAL LAND

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twtn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value												
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning		Location	City Size	Parcel Size		
Irrigation Type: A 23				A)	B)	C)		D)	E)	F)		

Date of Sale Assessed Value: 20-22 (See Directive 05-1)

- 20. **Land:** The assessed value of the land **at the time of sale**, not including the value of improvements.
- 21. **Improvements:** The assessed value of all structural improvements which are real property **at the time of sale**.
- 22. **Total:** The total sum of both land (20) and improvements (21) **at the time of sale**.

RESIDENTIAL/COMMERCIAL

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twtn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value												
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Assessor Location: R/C 23				A)	B)	C)	D)	E)	F)			

R/C 23 Assessor Location (Res. & Com.): 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.

AGRICULTURAL LAND

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twtn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value												
Land	Improvements	Total		Date of Sale Property Classification Code								
20	21	22		Status	Property Type	Zoning	Location	City Size	Parcel Size			
Irrigation Type: A 23				A)	B)	C)	D)	E)	F)			

A 23 Irrigation Type (Ag): The kind of irrigation and water source as indicated by the assessor. A two digit code as indicated.

- 10: gravity / well
- 11: gravity / canal
- 12: gravity / stream or river
- 13: gravity / water from off site source, not on parcel
- 20: pivot / well
- 21: pivot / canal
- 22: pivot / stream or river
- 23: pivot / water from off site source, not on parcel
- 30: towline / well
- 31: towline / canal
- 32: towline / stream or river

- 33: towline / water from off site source, not on parcel
- 40: volume gun / well
- 41: volume gun / canal
- 42: volume gun / stream or river
- 43: volume gun / water from off site source, not on parcel
- 50: side roller / well
- 51: side roller / canal
- 52: side roller / stream or river
- 53: side roller / water from off site source, not on parcel
- 60: Other

County: 99	1	Book: 2	Page: 3	Sale Date: 00/00/00 4	Recorded Date: 00/00/00 5					
Seller: 6		Buyer: 7								
Legal Desc: 8										
Location ID: 16		Sale No: 17								
Usability: 18		Code #:		Will be shaded when >0 19		Parcel Number				
Assessor Location: R/C 23		Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Address of Property: 9		24	25	26	27	28	29	30	31	32
School: Base: 13 Affil: 14 Unif: 15		Status		Prop Type	Zoning	Location	City Size	Parcel Size		
Agricultural Land: (80%)		33	34	35	36	37	38			
<u>LCG</u>	<u>Acre(s)</u>	<u>Value</u>	Property Classification Code / Current Year: 0000							
1A1	0.00 42 a	\$0 42 v	Status	Prop Type	Zoning	Location	City Size	Parcel Size		
1A	0.00 43 a	\$0 43 v	This area is shaded when any or all parts are brought forward from previous year							
2A1	0.00 44 a	\$0 44 v	Commercial/Industrial:				Mult Impr: C42			
2A	0.00 45 a	\$0 45 v	Const Date: C43		Class: C47					
3A1	0.00 46 a	\$0 46 v	Floor Area: C44		Rank: C48					
3A	0.00 47 a	\$0 47 v	Cost New: \$ C45		Condition: C49					
4A1	0.00 48 a	\$0 48 v	Occup. Code: Primary (1) C46a			Oth(2) C46b		Oth(3) C46c		
4A	0.00 49 a	\$0 49 v	Residential:				Mult Impr: R42			
Sub-Total A	0.00 n/a	n/a n/a	Const Date: R43		Style: R46					
1D1	0.00 50 a	\$0 50 v	Floor Area: R44		Condition: R47					
1D	0.00 51 a	\$0 51 v	Cost New: \$ R45		Quality: R48					
2D1	0.00 52 a	\$0 52 v								
2D	0.00 53 a	\$0 53 v								
3D1	0.00 54 a	\$0 54 v	Non-Agricultural Real Property Land: (100%)							
3D	0.00 55 a	\$0 55 v			<u>Acre(s)</u>		<u>Value</u>			
4D1	0.00 56 a	\$0 56 v	Roads		71 a	0.00	n/a		n/a	
4D	0.00 57 a	\$0 57 v	Farm site		72 a	0.00	72 v		\$0	
Sub-Total D	0.00 n/a	n/a n/a	Home site		73 a	0.00	73 v		\$0	
1G1	0.00 58 a	\$0 56 v	Recreation		74 a	0.00	74 v		\$0	
1G	0.00 59 a	\$0 59 v	Other		75 a	0.00	75 v		\$0	
2G1	0.00 60 a	\$0 60 v	Non-AgLand Total		0.00		n/a	\$0 n/a		
2G	0.00 61 a	\$0 61 v								
3G1	0.00 62 a	\$0 62 v	Dwellings		n/a		n/a	77 v		\$0
3G	0.00 63 a	\$0 63 v	Outbuildings		n/a		n/a	78 v		\$0
4G1	0.00 64 a	\$0 64 v	Non-Ag Total		n/a		n/a	\$0		n/a
4G	0.00 65 a	\$0 65 v								
Sub-Total G	0.00 n/a	n/a n/a	Type of Irrigation:		A 23		Blank			
Sub-Total LCG	0.00 n/a	n/a n/a	Maj Land Use Acres:		100		%			
Non-Classified Land: (80%)										
Shbt/Tbr	0.00 66 a	\$0 66 v	Reported Totals:							
Accretion	0.00 67 a	\$0 67 v	Agland		70 a	0.00	70 v		\$0	
Waste	0.00 68 a	\$0 68 v	Non-Agland		76 a	0.00	76 v		\$0	
Other	0.00 69 a	\$0 69 v	Recapture Value		n/a		n/a	79 v		\$0
Sub-Tot Non	0.00 n/a	\$0 n/a								
Total Acres	0.00 n/a	n/a n/a	Spring price per Acre Agland		n/a		n/a	\$0		n/a
Form 521:		Assessed Value / Date of Sale: 0000				Assessed Value / Current Year: 0000				
Total Purchase Price	10	\$	Land	\$	20	Land	\$	This area is shaded when any or all parts are brought forward from previous year		
Non-Real Property	11	\$	Imprmnt	\$	21	Imprmnt	\$			
Adj. Purchase Price	12	\$	Total	\$	22	Total	\$			

County Information:	Adj. Amount \$ 39	Adj. Sale Price \$ 40
Department Information:	Use	Adj. Amount \$
		Adj. Sale Price \$

RESIDENTIAL/COMMERCIAL & AGRICULTURAL

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Date of Sale Assessed Value				24	25	26	27	28	29	30	31	32
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)			

Parcel Number:

24. **GeoCode:** 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.
25. **Twn:** 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.
26. **Rng:** 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.
27. **Sect:** 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.
28. **Qtr.** 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.
29. **Subdiv:** **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.
30. **Area:** **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.
31. **Blk:** The block number assigned to the property. This is a three-digit field.
32. **Parcel:** The county assigned four-digit identifier assigned to the individual piece of property within a block.

County: 99	1	Book: 2	Page: 3	Sale Date: 00/00/00 4	Recorded Date: 00/00/00 5								
Seller: 6				Buyer: 7									
Legal Desc: 8													
Location ID: 16			Sale No: 17										
Usability: 18		Code #:		Will be shaded when >0 19									
Assessor Location: R23				Parcel Number									
Address of Property: 9				Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel	
				24	25	26	27	28	29	30	31	32	
School: Base: 13 Affil: 14 Unif: 15				Property Classification Code / Date of Sale: 0000									
				Status	Prop Type	Zoning	Location	City Size	Parcel Size				
Agricultural Land: (80%)				33	34	35	36	37	38				
				Property Classification Code / Current Year: 0000									
<u>LCG</u>	<u>Acre(s)</u>	<u>Value</u>		Status	Prop Type	Zoning	Location	City Size	Parcel Size				
1A1	0.00	42 a	\$0 42 v	This area is shaded when any or all parts are brought forward from previous year									
1A	0.00	43 a	\$0 43 v	Commercial/Industrial:									
2A1	0.00	44 a	\$0 44 v					Mult Impr: C42					
2A	0.00	45 a	\$0 45 v	Const Date: C43				Class: C47					
3A1	0.00	46 a	\$0 46 v	Floor Area: C44				Rank: C48					
3A	0.00	47 a	\$0 47 v	Cost New: \$ C45				Condition: C49					
4A1	0.00	48 a	\$0 48 v	Occup. Code: Primary (1) C46a				Oth(2) C46b		Oth(3) C46c			
4A	0.00	49 a	\$0 49 v	Residential:				Mult Impr: R42					
Sub-Total A	0.00	n/a	n/a n/a	Const Date: R43				Style: R46					
1D1	0.00	50 a	\$0 50 v	Floor Area: R44				Condition: R47					
1D	0.00	51 a	\$0 51 v	Cost New: \$ R45				Quality: R48					
2D1	0.00	52 a	\$0 52 v										
2D	0.00	53 a	\$0 53 v										
3D1	0.00	54 a	\$0 54 v	Non-Agricultural Real Property Land: (100%)									
3D	0.00	55 a	\$0 55 v					<u>Acre(s)</u>		<u>Value</u>			
4D1	0.00	56 a	\$0 56 v	Roads				71 a	0.00	n/a	n/a		
4D	0.00	57 a	\$0 57 v	Farm site				72 a	0.00	72 v	\$0		
Sub-Total D	0.00	n/a	n/a n/a	Home site				73 a	0.00	73 v	\$0		
1G1	0.00	58 a	\$0 56 v	Recreation				74 a	0.00	74 v	\$0		
1G	0.00	59 a	\$0 59 v	Other				75 a	0.00	75 v	\$0		
2G1	0.00	60 a	\$0 60 v	Non-AgLand Total				0.00	n/a	\$0	n/a		
2G	0.00	61 a	\$0 61 v										
3G1	0.00	62 a	\$0 62 v	Dwellings				n/a	n/a	77 v	\$0		
3G	0.00	63 a	\$0 63 v	Outbuildings				n/a	n/a	78 v	\$0		
4G1	0.00	64 a	\$0 64 v	Non-Ag Total				n/a	n/a	\$0	n/a		
4G	0.00	65 a	\$0 65 v										
Sub-Total G	0.00	n/a	n/a n/a	Type of Irrigation:				A23 Blank					
Sub-Total LCG	0.00	n/a	n/a n/a	Maj Land Use Acres:				100 %					
Non-Classified Land: (80%)													
Shbt/Tbr	0.00	66 a	\$0 66 v	Reported Totals:									
Accretion	0.00	67 a	\$0 67 v	Agland				70 a	0.00	70 v	\$0		
Waste	0.00	68 a	\$0 68 v	Non-Agland				76 a	0.00	76 v	\$0		
Other	0.00	69 a	\$0 69 v	Recapture Value				n/a	n/a	79 v	\$0		
Sub-Tot Non	0.00	n/a	\$0 n/a										
Total Acres	0.00	n/a	n/a n/a	Selling price per Acre Agland				n/a	n/a	\$0	n/a		

Form 521:				Assessed Value / Date of Sale: 0000				Assessed Value / Current Year: 0000			
Total Purchase Price	10	\$	This area will be shaded when doc stamp calc occurs.	Land	\$	20	Land	\$	This area is shaded when any or all parts are brought forward from previous year		
Non-Real Property	11	\$		Imprmnt	\$	21	Imprmnt	\$			
Adj. Purchase Price	12	\$		Total	\$	22	Total	\$			

County Information:	Adj. Amount \$ 39	Adj. Sale Price \$
40		

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$
Protest Determination:	Use	Adj. Amount \$	Adj. Sale Price \$
			Ratio: 000.00
Ratio Formula: Reported Agland Total / (Adj. Purchase Price - Improvements - Reported Non-Agland + Reviewer			000000 / (000000 - 000000 - 0 + 0)

RESIDENTIAL/COMMERCIAL and AGRICULTURAL

Cnty No	Book	Page	Sale Date	School District Code								
				Base:			Affiliated:			Unified:		
Location ID	Sale Number	Useability & Code #		Parcel Number								
				Geo Code	Twn	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) 33	B) 34	C) 35	D) 36	E) 37	F) 38			

* Sales File Worksheet is required by REG. 12-003.

Date of Sale Property Classification Code: 33-38 The Property Classification Code is part of REG. 10-004.02. Be sure to review that information.

33. Status A): 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.

34. Property Type B): 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.

35. Zoning C): 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.**

36. Location D): 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.

37. **City Size E):** 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 | 6. 800-2,500 |
| 2. 100,001-299,999 | 7. 101-799 |
| 3. 12,001-100,000 | 8. 1-100 |
| 4. 5,001-12,000 | 9. Unincorporated village or N/A |
| 5. 2,501-5000 | |

38. **Parcel Size F):** 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. | 6. 5.01 – 10.00 ac. |
| 2. 10,001 – 20,000 sq. ft. | 7. 10.01 – 20.00 ac. |
| 3. 20,001 sq. ft. – 1.00 ac. | 8. 20.01 – 40.00 ac. |
| 4. 1.01 – 2.00 ac. | 9. 40.01 – 160.00 ac. |
| 5. 2.01 – 5.00 ac. | 10. > 160.00 ac. |

39. **Assessor Adjustment:** The assessor is to make an adjustment to the sale price here.

40. The amount needs to be explained.

County: 99		1	Book: 2		Page: 3	Sale Date: 00/00/00 4		Recorded Date: 00/00/00 5					
Seller: 6					Buyer: 7								
Legal Desc: 8													
Location ID: 16			Sale No: 17										
Usability: 18		Code #:		Will be shaded when >0 19									
Assessor Location: R23					Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel
Address of Property: 9					24	25	26	27	28	29	30	31	32
School: Base: 13 Affil: 14 Unif: 15					Property Classification Code / Date of Sale: 0000								
Agricultural Land: (80%)					33	34	35	36	37	38			
LCG	Acre(s)		Value		Status	Prop Type	Zoning	Location	City Size	Parcel Size			
1A1	0.00	42 a	\$0	42 v	Property Classification Code / Current Year: 0000								
1A	0.00	43 a	\$0	43 v	This area is shaded when any or all parts are brought forward from previous year								
2A1	0.00	44 a	\$0	44 v	Commercial/Industrial:			Mult Impr:		C42			
2A	0.00	45 a	\$0	45 v	Const Date: C43			Class:		C47			
3A1	0.00	46 a	\$0	46 v	Floor Area: C44			Rank:		C48			
3A	0.00	47 a	\$0	47 v	Cost New: \$ C45			Condition:		C49			
4A1	0.00	48 a	\$0	48 v	Occup. Code: Primary (1) C46a			Oth(2) C46b		Oth(3) C46c			
4A	0.00	49 a	\$0	49 v	Residential:			Mult Impr:		R42			
Sub-Total A	0.00	n/a	n/a	n/a	Const Date: R43			Style:		R46			
1D1	0.00	50 a	\$0	50 v	Floor Area: R44			Condition:		R47			
1D	0.00	51 a	\$0	51 v	Cost New: \$ R45			Quality:		R48			
2D1	0.00	52 a	\$0	52 v									
2D	0.00	53 a	\$0	53 v									
3D1	0.00	54 a	\$0	54 v	Non-Agricultural Real Property Land: (100%)								
3D	0.00	55 a	\$0	55 v			Acre(s)		Value				
4D1	0.00	56 a	\$0	56 v	Roads		71 a	0.00	n/a		n/a		
4D	0.00	57 a	\$0	57 v	Farm site		72 a	0.00	72 v		\$0		
Sub-Total D	0.00	n/a	n/a	n/a	Home site		73 a	0.00	73 v		\$0		
1G1	0.00	58 a	\$0	56 v	Recreation		74 a	0.00	74 v		\$0		
1G	0.00	59 a	\$0	59 v	Other		75 a	0.00	75 v		\$0		
2G1	0.00	60 a	\$0	60 v	Non-AgLand Total		0.00	n/a	\$0		n/a		
2G	0.00	61 a	\$0	61 v									
3G1	0.00	62 a	\$0	62 v	Dwellings		n/a	n/a	77 v		\$0		
3G	0.00	63 a	\$0	63 v	Outbuildings		n/a	n/a	78 v		\$0		
4G1	0.00	64 a	\$0	64 v	Non-Ag Total		n/a	n/a	\$0		n/a		
4G	0.00	65 a	\$0	65 v									
Sub-Total G	0.00	n/a	n/a	n/a	Type of Irrigation:		A23		Blank				
Sub-Total LCG	0.00	n/a	n/a	n/a	Maj Land Use Acres:		100		%				
Non-Classified Land: (80%)													
Shbt/Tbr	0.00	66 a	\$0	66 v	Reported Totals:								
Accretion	0.00	67 a	\$0	67 v	Agland		70 a	0.00	70 v		\$0		
Waste	0.00	68 a	\$0	68 v	Non-Agland		76 a	0.00	76 v		\$0		
Other	0.00	69 a	\$0	69 v	Recapture Value		n/a	n/a	79 v		\$0		
Sub-Tot Non	0.00	n/a	\$0	n/a									
Total Acres	0.00	n/a	n/a	n/a	Selling price per Acre Agland		n/a	n/a	\$0		n/a		

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	10	\$	Land	\$	20
Non-Real Property	11	\$	Imprmnt	\$	21
Adj. Purchase Price	12	\$	Total	\$	22
This area will be shaded when doc stamp calc occurs.			This area is shaded when any or all parts are brought forward from previous year		

County Information:	Adj. Amount \$ 39	Adj. Sale Price \$
40		

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$
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2. DETAIL SECTION:

RESIDENTIAL/COMMERCIAL

	Residential		Commercial	
Multiple Improvements:	Multiple. Improvements. : <u> R 42 </u>		Multiple. Improvements. : <u> C 42 </u>	
Construction Date:	Construction Date : <u> R 43 </u>		Construction Date : <u> C 43 </u>	
Floor:	Floor Sq. Ft. : <u> R 44 </u>		Floor Sq. Ft. : <u> C 44 </u>	
Building Cost New	Cost: <u> R 45 </u>		Cost: <u> C 45 </u>	
Single Family Style: R 46	Residential Condition: R 47		Commercial Occupancy Code: C 46	
(100) Mobile Home	(10)	Worn Out	Primary: <u> a </u> Other1: <u> b </u> Other2: <u> c </u>	
(101) One Story	(20)	Badly Worn	Commercial Construction Class: C 47	
(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: R 48		(6) Pole Frame	
(301) One Story	(10)	Low	Cost Rank: C 48	Condition: C 49
(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

A. Residential & Commercial Definitions:

R/C 42. **Multiple Improvements:** The number of improvements on the parcel. If more than one, the number of the improvements shall be entered.

R/C 43. **Construction Date:** The year of original construction of the primary structure.

R/C 44. **Floor:** The total surface area (sq.ft.) calculated using perimeter measurements of the primary structure.

R/C 45. **Building Cost New:** The replacement cost at the time of construction of the primary structure.

B. Residential Definitions: See the Residential & Commercial Sales Worksheet

R 46. **Style:** (Single Family or Townhouse, Duplex) Is a three-digit number describing the primary structure type.

R/C 47. **Condition:** The condition of the improvements at time of sale.

R/C 48. **Quality:** The description of the cost based on the type and quality of materials used and the workmanship applied.

C. Commercial Definitions: See the Residential & Commercial Sales Worksheet

C 46. **Commercial Occupancy Code:** 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.

R/C 47. **Class:** Is a one-digit number describing the construction type of the primary structure.

R/C 48. **Cost Rank:** The quality of the construction based on the type and quality of materials and the workmanship applied.

R/C 49. **Condition:** The condition of the improvement at time of sale.

County: 99	1	Book: 2	Page: 3	Sale Date: 00/00/00 4	Recorded Date: 00/00/00 5						
Seller: 6		Buyer: 7									
Legal Desc: 8											
Location ID: 16		Sale No: 17									
Usability: 18		Code #:		Will be shaded when >0 19		Parcel Number					
Assessor Location: R23		Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel	
Address of Property: 9		24	25	26	27	28	29	30	31	32	
School: Base: 13		Affil: 14		Unif: 15		Status	Prop Type	Zoning	Location	City Size	Parcel Size
Agricultural Land: (80%)		33	34	35	36	37	38				
<u>LCG</u>	<u>Acre(s)</u>	<u>Value</u>			Property Classification Code / Current Year: 0000						
1A1	0.00	42 a	\$0	2 v	Status	Prop Type	Zoning	Location	City Size	Parcel Size	
1A	0.00	43 a	\$0	43 v	This area is shaded when any or all parts are brought forward from previous year						
2A1	0.00	44 a	\$0	44 v	Commercial/Industrial:		Mult Impr: C42				
2A	0.00	45 a	\$0	45 v	Const Date: C43		Class: C47				
3A1	0.00	46 a	\$0	46 v	Floor Area: C44		Rank: C48				
3A	0.00	47 a	\$0	47 v	Cost New: \$ C45		Condition: C49				
4A1	0.00	48 a	\$0	48 v	Occup. Code: Primary (1) C46a			Oth(2) C46b		Oth(3) C46c	
4A	0.00	49 a	\$0	49 v	Residential:		Mult Impr: R42				
Sub-Total A	0.00	n/a	n/a	n/a	Const Date: R43		Style: R46				
1D1	0.00	50 a	\$0	50 v	Floor Area: R44		Condition: R47				
1D	0.00	51 a	\$0	51 v	Cost New: \$ R45		Quality: R48				
2D1	0.00	52 a	\$0	52 v							
2D	0.00	53 a	\$0	53 v							
3D1	0.00	54 a	\$0	54 v	Non-Agricultural Real Property Land: (100%)						
3D	0.00	55 a	\$0	55 v			<u>Acre(s)</u>	<u>Value</u>			
4D1	0.00	56 a	\$0	56 v	Roads	71 a	0.00	n/a	n/a		
4D	0.00	57 a	\$0	57 v	Farm site	72 a	0.00	72 v	\$0		
Sub-Total D	0.00	n/a	n/a	n/a	Home site	73 a	0.00	73 v	\$0		
1G1	0.00	58 a	\$0	56 v	Recreation	74 a	0.00	74 v	\$0		
1G	0.00	59 a	\$0	59 v	Other	75 a	0.00	75 v	\$0		
2G1	0.00	60 a	\$0	60 v	Non-AgLand Total		0.00	n/a	\$0	n/a	
2G	0.00	61 a	\$0	61 v							
3G1	0.00	62 a	\$0	62 v	Dwellings	n/a	n/a	77 v	\$0		
3G	0.00	63 a	\$0	63 v	Outbuildings	n/a	n/a	78 v	\$0		
4G1	0.00	64 a	\$0	64 v	Non-Ag Total		n/a	n/a	\$0	n/a	
4G	0.00	65 a	\$0	65 v							
Sub-Total G	0.00	n/a	n/a	n/a	Type of Irrigation:		A23 Blank				
Sub-Total LCG	0.00	n/a	n/a	n/a	Maj Land Use Acres:		100 %				
Non-Classified Land: (80%)											
Shbt/Tbr	0.00	66 a	\$0	66 v	Reported Totals:						
Accretion	0.00	67 a	\$0	67 v	Agland	70 a	0.00	70 v	\$0		
Waste	0.00	68 a	\$0	68 v	Non-Agland	76 a	0.00	76 v	\$0		
Other	0.00	69 a	\$0	69 v	Recapture Value	n/a	n/a	79 v	\$0		
Sub-Tot Non	0.00	n/a	\$0	n/a							
Total Acres	0.00	n/a	n/a	n/a	Selling price per Acre Agland		n/a	n/a	\$0	n/a	
Form 521:		Assessed Value / Date of Sale: 0000				Assessed Value / Current Year: 0000					
Total Purchase Price	10	\$	This area will be shaded when doc stamp calc occurs.	Land	\$	20	Land	\$	This area is shaded when any or all parts are brought forward from previous year		
Non-Real Property	11	\$		Imprmnt	\$	21	Imprmnt	\$			
Adj. Purchase Price	12	\$		Total	\$	22	Total	\$			
County Information:		Adj. Amount \$ 39		Adj. Sale Price \$							
		40									
Department Information:		Use		Adj. Amount \$		Adj. Sale Price \$					

AGRICULTURAL LAND

LCG			ACRES	VALUE	LCG			ACRES	VALUE
IRRIGATED	42	1A1	42 a		GRASSLAND	58	1G1	58 a	
	43	1A	43 a			59	1G	59 a	
	44	A1	44 a			60	2G1	60 a	
	45	2A	45 a			61	2G	61 a	
	46	3A1	46 a			62	3G1	62 a	
	47	3A	47 a			63	3G	63 a	
	48	4A1	48 a			64	4G1	64 a	
	49	4A	49 a			65	4G	65 a	
DRYLAND	50	1D1	50 a		66	Shelterbelt/Timber		66 a	
	51	1D	51 a		67	Accretion		67 a	
	52	2D1	52 a		68	Waste		68 a	
	53	2D	53 a		69	Other		69 a	
	54	3D1	54 a		70	AGLAND TOTAL		70 a	70 v
	55	3D	55 a		71	Roads		71 a	
	56	4D1	56 a		72	Farm Sites		72 a	72 v
	57	4D	57 a		73	Home Sites		73 a	73 v
					74	Recreation		74 a	74 v
	77	Dwellings		77 v	75	Other		75 a	75 v
	78	Outbuildings		78 v	76	Non-AG TOTAL		76 a	76 v
					79 Total Recapture Value:			<u>(Only on Agricultural) 79 v</u>	

In reporting the following information, multiple parcel information must be combined on one 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:

42 to 65. **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.

42 a to 65 a. **Acres:** The number of acres in each LCG. This is a required field on agricultural land parcels.

42 v to 65 v. **Value:** Assessed value of the total acres in the LCG. This is an **optional** field for the individual groupings.

66 a and 66 v. **Shelterbelt/Timber:** 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.

67 a and 67 v. **Accretion:** 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.

68 a and 68 v. **Waste:** 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.

69 a and 69 v. **Other:** 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.

70 a and 70 v. **Agland Total:** The total acres at seventy five percent value Neb. Rev. State. §77-201(2) (R.S. Supp., 2007) of all agricultural land. Both of these fields are required on agricultural land parcels.

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

72 a and 72 v. **Farm Sites:** 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

73 a and 73 v. **Home Sites:** 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

74 a and 74 v. **Recreation:** 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

75 a and 75 v. **Other:** 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.

76 a and 76 v. **Non-Ag Total:** The total acres and one-hundred percent value of all non-agricultural land. If there are non-agland acres, both the acres and value are required fields.

77 v. **Dwellings:** 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.

78 v. **Outbuildings:** 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.

79 v. **Total Recapture Value (Agricultural Land only):** No longer applicable.

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

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

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

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

County: 99	1	Book: 2	Page: 3	Sale Date: 00/00/00 4	Recorded Date: 00/00/00 5																																																									
Seller: 6		Legal Desc: 8			Buyer: 7																																																									
Location ID: 16		Sale No: 17				Parcel Number																																																								
Usability: 18		Code #:		Will be shaded when >0 19																																																										
Assessor Location: R23		Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel																																																				
Address of Property: 9		24	25	26	27	28	29	30	31	32																																																				
School: Base: 13 Affil: 14 Unif: 15		Status		Prop Type		Zoning		Location		City Size	Parcel Size																																																			
Agricultural Land: (80%)		33	34	35	36	37	38																																																							
<u>LCG</u>		<u>Acre(s)</u>		<u>Value</u>		Property Classification Code / Current Year: 0000																																																								
1A1	0.00	42 a	\$0	2 v	Status	Prop Type	Zoning	Location	City Size	Parcel Size																																																				
1A	0.00	43 a	\$0	43 v	This area is shaded when any or all parts are brought forward from previous year																																																									
2A1	0.00	44 a	\$0	44 v	Commercial/Industrial:			Mult Impr: C42																																																						
2A	0.00	45 a	\$0	45 v	Const Date: C43			Class: C47																																																						
3A1	0.00	46 a	\$0	46 v	Floor Area: C44			Rank: C48																																																						
3A	0.00	47 a	\$0	47 v	Cost New: \$ C45			Condition: C49																																																						
4A1	0.00	48 a	\$0	48 v	Occup. Code: Primary (1) C46a			Oth(2) C46b		Oth(3) C46c																																																				
4A	0.00	49 a	\$0	49 v	Residential:			Mult Impr: R42																																																						
Sub-Total A	0.00	n/a	n/a	n/a	Const Date: R43			Style: R46																																																						
1D1	0.00	50 a	\$0	50 v	Floor Area: R44			Condition: R47																																																						
1D	0.00	51 a	\$0	51 v	Cost New: \$ R45			Quality: R48																																																						
2D1	0.00	52 a	\$0	52 v	<table border="1"> <tr> <th colspan="4">Non-Agricultural Real Property Land: (100%)</th> </tr> <tr> <td></td> <td><u>Acre(s)</u></td> <td><u>Value</u></td> <td></td> </tr> <tr> <td>Roads</td> <td>71 a 0.00</td> <td>n/a</td> <td>n/a</td> </tr> <tr> <td>Farm site</td> <td>72 a 0.00</td> <td>72 v \$0</td> <td></td> </tr> <tr> <td>Home site</td> <td>73 a 0.00</td> <td>73 v \$0</td> <td></td> </tr> <tr> <td>Recreation</td> <td>74 a 0.00</td> <td>74 v \$0</td> <td></td> </tr> <tr> <td>Other</td> <td>75 a 0.00</td> <td>75 v \$0</td> <td></td> </tr> <tr> <td colspan="2">Non-AgLand Total</td> <td>0.00</td> <td>n/a \$0 n/a</td> </tr> <tr> <td>Dwellings</td> <td>n/a</td> <td>n/a</td> <td>77 v \$0</td> </tr> <tr> <td>Outbuildings</td> <td>n/a</td> <td>n/a</td> <td>78 v \$0</td> </tr> <tr> <td colspan="2">Non-Ag Total</td> <td>n/a</td> <td>n/a \$0 n/a</td> </tr> <tr> <td colspan="2">Type of Irrigation:</td> <td colspan="2">A23 Blank</td> </tr> <tr> <td colspan="2">Maj Land Use Acres:</td> <td colspan="2">100 %</td> </tr> </table>						Non-Agricultural Real Property Land: (100%)					<u>Acre(s)</u>	<u>Value</u>		Roads	71 a 0.00	n/a	n/a	Farm site	72 a 0.00	72 v \$0		Home site	73 a 0.00	73 v \$0		Recreation	74 a 0.00	74 v \$0		Other	75 a 0.00	75 v \$0		Non-AgLand Total		0.00	n/a \$0 n/a	Dwellings	n/a	n/a	77 v \$0	Outbuildings	n/a	n/a	78 v \$0	Non-Ag Total		n/a	n/a \$0 n/a	Type of Irrigation:		A23 Blank		Maj Land Use Acres:		100 %	
Non-Agricultural Real Property Land: (100%)																																																														
	<u>Acre(s)</u>	<u>Value</u>																																																												
Roads	71 a 0.00	n/a	n/a																																																											
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Non-AgLand Total		0.00	n/a \$0 n/a																																																											
Dwellings	n/a	n/a	77 v \$0																																																											
Outbuildings	n/a	n/a	78 v \$0																																																											
Non-Ag Total		n/a	n/a \$0 n/a																																																											
Type of Irrigation:		A23 Blank																																																												
Maj Land Use Acres:		100 %																																																												
2D	0.00	53 a	\$0	53 v																																																										
3D1	0.00	54 a	\$0	54 v																																																										
3D	0.00	55 a	\$0	55 v																																																										
4D1	0.00	56 a	\$0	56 v																																																										
4D	0.00	57 a	\$0	57 v																																																										
Sub-Total D	0.00	n/a	n/a	n/a																																																										
1G1	0.00	58 a	\$0	56 v																																																										
1G	0.00	59 a	\$0	59 v																																																										
2G1	0.00	60 a	\$0	60 v																																																										
2G	0.00	61 a	\$0	61 v																																																										
3G1	0.00	62 a	\$0	62 v																																																										
3G	0.00	63 a	\$0	63 v																																																										
4G1	0.00	64 a	\$0	64 v																																																										
4G	0.00	65 a	\$0	65 v																																																										
Sub-Total G	0.00	n/a	n/a	n/a																																																										
Sub-Total LCG	0.00	n/a	n/a	n/a																																																										
Non-Classified Land (80%)																																																														
Shbt/Tbr	0.00	66 a	\$0	66 v	Reported Totals:																																																									
Accretion	0.00	67 a	\$0	67 v	Agland 70 a 0.00		70 v \$0																																																							
Waste	0.00	68 a	\$0	68 v	Non-Agland 76 a 0.00		76 v \$0																																																							
Other	0.00	69 a	\$0	69 v	Recapture Value		n/a n/a		79 v \$0																																																					
Sub-Tot Non	0.00	n/a	\$0	n/a	Selling price per Acre Agland		n/a n/a		\$0 n/a																																																					
Total Acres	0.00	n/a	n/a	n/a																																																										

Form 921:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000		
Total Purchase Price	10 \$	This area will be shaded when doc stamp calc occurs.	Land	\$ 20	Land	\$
Non-Real Property	11 \$		Imprmnt	\$ 21	Imprmnt	\$
Adj. Purchase Price	12 \$		Total	\$ 22	Total	\$

County Information:	Adj. Amount \$ 39	Adj. Sale Price \$
40		

Department Information:	Use	Adj. Amount \$	Adj. Sale Price \$
Protest Determination:	Use	Adj. Amount \$	Adj. Sale Price \$
Ratio Formula: Reported Agland Total / (Adj. Purchase Price - Improvements - Reported Non-Agland + Reviewer			Ratio: 000.00
			000000 / (000000 - 000000 - 0 + 0)

3. COMMENTS SECTION:

RESIDENTIAL/COMMERICAL and AGRICULTURAL

Assessor's Adjustment to Sale Price (+ or -):	39
County Comments and Reason for Adjustment:	40
Comments from	Comments:
	41
DEPARTMENT USE ONLY – ANYTHING PUT HERE WILL NOT PRINT ON THE ROSTER.	
	(Continue on back)

39. Assessor's Adjustment to Sale Price (+ or -): The total amount of adjustment to the SALE PRICE. Must indicate if this is an addition or subtraction to the sale price. This field is used in conjunction with a '2' in the usability box on the worksheet.

40. County Comments and Reason for Adjustment: All pertinent information from the assessor, assessor staff, appraiser and clerks that applies to the sale and the reasons for adjustments.

41. Comments from: This area is for the Division to use only to identify who is making the Division comments.

Comments: The comments from persons other than the assessor or from the assessor's office. This is an area that the Division can use to make additional comments regarding the sale, if necessary and these comments will not appear on the roster.

SALES FILE - Combination of Form 521 for Partial Interest in a Single Parcel

A combination form will be used when a sale occurs in a county that involves more than one Real Estate Transfer, Form 521, 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.

Register of Deed's (ROD) Procedure

When a sale of a single parcel is sold by multiple interests each separate interest submits a transfer statement (and deed) to the register of deeds office which in turn forwards the transfer statement to the assessor who in turn forwards it to the Division and it is then entered as a document in the Division sales file.

Assessor's Procedure for Sales Worksheet

The assessor shall staple a copy of the Forms 521 applicable to the sale, to one completed supplemental information worksheet that contains the entire parcel of real property sold. **The assessor shall staple (in the top left corner) in order from top to bottom; the Combination Form, a copy of the primary Form 521 the Supplemental Information Sheet and a copy of any additional Forms 521.**

When supplemental data is submitted to the Division electronically; the assessor must submit paper copies of the following documents. The assessor shall staple (in the top left corner) in order from top to bottom; the Combination Form, a copy of the primary Form 521 and a copy of the additional Forms 521.

The first recorded page number of the multiple Forms 521 (as the primary Form 521) is to be used to report the supplemental information for the parcel of the real property. **The 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.**

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 by the Liaison.

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 main 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)
				7				
				7				
				7				
				7				
				7				
				7				
Total of Section II								

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

Assessor's Procedure for the Combination Form

Section 1: Complete the following information to be sure the combined information will be properly entered in the PAD sale file: Enter the following information for the primary sale (Lowest Book and Page).

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)
94	100	2	03/03/2005	1	01	5000	0	5000
Total of Section II						10000	0	10000
Combined Total						15000	0	15000

County Number: 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. This information is the same a Line 2 on Form 521.

Book: From the office of Register of Deeds, the number of the book in which the deed is found. This information is the same as Line 28 on Form 521.

Page: From the office of Register of Deeds, the number of the page on which the first page of the deed is found. This information is the same as Line 29 on the Form 521.

Sale Date: The actual sale date of the property. MM/DD/YYYY format: 03/03/2005. This information is the same as Line 3 on the Form 521.

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)

Prop Type: The use of real property parcels at the present time, regardless of legal use or zoning. This is a two digit number that is the same as the property type that was reported on the Sales Worksheet.

Sale Price: The sale price before any adjustments listed on Form 521. This information is from Line 22 of Form 521.

Non Real Property: The amount of non real property that was included in the sale price and listed on Form 521. This information is from Line 23 of Form 521.

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. This information is from Line 24 of Form 521.

Combined Total: 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 information to combine information for each of the additional Form 521's that will not be used in the sales file after they are combined with the primary sale in Section I.

Section II 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)
94	100	3	03-03-2005	4	01	5000	0	5000
94	100	4	03-03-2005	4	01	5000	0	5000
				4				
				4				
				4				
				4				
Total of Section II						10000		10000

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

Summary:

Total of Section I: This information is the primary Form 521.

Total of Section II: This information is the summed total of all information listed for the multiple Forms 521 on Line 22, Line 23 and Line 24 of the Form 521's 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 by the Liaison 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, for Section II, the combined total of the remaining Forms 521 that complete the sale.

Submission to Liaison:

The above combined and completed documents once stabled together can be submitted along with other submissions of the Supplemental forms. Placing the combination sale documents on the top of this submission will help insure the liaison will locate and process the submitted combination forms.

Combination of Sale Form

SECTION I

The sale that is used should be the lowest book and page of the sales to be combined (primary record).
 Section I, indicates the primary record to be used as the primary record for the combined properties.
 Within this section the total of Section II will be added to the primary 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 supplemental worksheet attached to the sale identified in Section I.

SECTION I

1 County Number	2 Book	3 Page	4 Sale Date	18 Usability (Numeric)	34 Prop Type (Numeric)	10 Sale Price (line 22 of the 521)	11 Non-Real Property (line 23 of the 521)	12 Adjusted Sale Price (line 24 of the 521)
94	100	2	3/3/2005	1	01	5000	1000	6000
Total of Section II						10000	2000	12000
Combined Total						15000	3000	18000

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 complete sale. Do not include Book and Page from Section I in Section II.

SECTION II

1 County Number	2 Book	3 Page	4 Sale Date	18 Usability (Numeric)	34 Prop Type (Numeric)	10 Sale Price (line 22 of the 521)	11 Non-Real Property (line 23 of the 521)	12 Adjusted Sale Price (line 24 of the 521)
94	100	3	3/3/2005	4	01	5000	1000	6000
94	100	4	3/3/2005	4	01	5000	1000	6000
				4	01			0
				4	01			0
				4	01			0
				4	01			0
Total of Section II						10000	2000	12000

Roster Information

Roster Information

The Property Assessment Division shall develop statistical studies as defined in current regulations and directives.

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 Assessor Assistant program.

Roster Corrections

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

- Be sure the sale belongs in your county. If it does not, indicate that it should be removed because it is in the “wrong county”.
- If the sale is a duplicate, determine which record is correct and write, “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, please use the lowest book and page as the active sale and indicate which sales need to be included with it. The other sales should be usability ‘4’. Remember to combine the sales prices and note that the total combined sale price. Combine any assessment information to complete the 100% interest. Refer to Directive 09-2.
- Be sure you understand the Property Classification Code that is used on the sales worksheets. It is important that the sales are coded correctly. Please use the following chart to help you check 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		

Reference for City Size Code

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

Statute Reference for incorporated City/Village Section 17-201

Write all information legibly in the correct area so that the Division understands what is being changed. County Information Box is for any comments by the County.

- Confirm the following:
 - School Codes are correct per the current School District Reference List.
 - Usability reflects the intended use of the sale in the sales file. If this field is blank, the sales file will indicate the sale as a qualified sale.
 - The Geo code and Market Area 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 correct. Confirm these equal the Total Assessed Land Value/Current Year when added together.
- Confirm the assessed value of the improvement equals the totaled value of the dwellings and outbuildings.
- Confirm your comments are stated completely and accurately.

PA&T: QUALIFIED RESIDENTIAL SALE ROSTER : 2005

**** COUNTY 99 Sample ****

CONTAINING SALES FROM 07/01/03 THRU 06/30/05

Run Date: 12/04/04 04:00:31

Record # 1 of 1 Page 1

County: 99 1 Book: 2 Page: 3 Sale Date: 00/00/00 4 Recorded Date: 00/00/00 5

Seller: **6** Buyer: **7**
 Legal Desc: **8**
 Location ID: **16** Sale No: **17** School: Base: **13** Affil: **14** Unif: **15**
 Usability: **18** Code #: **19** Parcel Number

Assessor Location: **23** Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: **9** **24 25 26 27 28 29 30 31 32**

Residential: Mult Impr: **42** Property Classification Code / Date of Sale: **0000**
 Const Date: **43** Style: **46** **33 34 35 36 37 38** Status PropType Zoning Location City Size Parcel Size
 Floor Area: **44** Condition: **47** Property Classification Code / Current Year: **0000**
 Cost New: \$ **45** Quality: **48** Status PropType Zoning Location City Size Parcel Size
 Recreation - Acres: Recreation - Amt: **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ 10 <small>This area will be shaded when doc stamp calc occurs.</small>	Land	\$ 20	Land	\$ 20 <small>This area is shaded when any or all parts are brought forward from previous year</small>
Non-Real Property	\$ 11	Imprmnt	\$ 21	Imprmnt	\$ 21
Adj. Purchase Price	\$ 12	Total	\$ 22	Total	\$ 22

County Information: Adj. Amount \$ **39** Adj. Sale Price \$ **40** Ratio: **000.00**

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

PA&T: QUALIFIED COMMERCIAL SALE ROSTER: 2005

**** COUNTY 99 Sample ****

CONTAINING SALES FROM 07/01/02 THRU 06/30/05

Run Date: 12/04/05 04:00:31

Record # 1 of 1 Page 1

County: 99 1 Book: 2 Page: 3 Sale Date: 00/00/00 4 Recorded Date: 00/00/00 5

Seller: **6** Buyer: **7**
 Legal Desc: **8**
 Location ID: **16** Sale No: **17** School: Base: **13** Affil: **14** Unif: **15**
 Usability: **18** Code #: **19** Parcel Number

Assessor Location: **23** Geo Twn Rng Sect Qtr Subdiv Area Blk Parcel
 Address of Property: **9** **24 25 26 27 28 29 30 31 32**

Commercial/Industrial: Mult Impr: **42** Property Classification Code / Date of Sale: **0000**
 Const Date: **43** Class: **47** **33 34 35 36 37 38** Status PropType Zoning Location City Size Parcel Size
 Floor Area: **44** Rank: **48** Property Classification Code / Current Year: **0000**
 Cost New: \$ **45** Condition: **49** Status PropType Zoning Location City Size Parcel Size
 Occup. Code: Primary (1) **46a** Oth(2) **46b** Oth(3) **46c** **This area is shaded when any or all parts are brought forward from previous year**

Form 521:		Assessed Value / Date of Sale: 0000		Assessed Value / Current Year: 0000	
Total Purchase Price	\$ 10 <small>This area will be shaded when doc stamp calc occurs.</small>	Land	\$ 20	Land	\$ 20 <small>This area is shaded when any or all parts are brought forward from previous year</small>
Non-Real Property	\$ 11	Imprmnt	\$ 21	Imprmnt	\$ 21
Adj. Purchase Price	\$ 12	Total	\$ 22	Total	\$ 22

County Information: Adj. Amount \$ **39** Adj. Sale Price \$ **40** Ratio: **000.00**

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

Ratio Formula: Assessed Total/(Adj. Purchase Price +/- Reviewer Adjustment) 22 / (12 +/- Reviewer Adjustment) 000000/(000000 +/- 0)

County: 99 1 Book: 2 Page: 3 Sale Date: 00/00/00 4 Recorded Date: 00/00/00 5

Seller: 6 Buyer: 7

Legal Desc: 8

Location ID: 16 Sale No: 17

Usability: 18 Code #: Will be shaded when >0 19

Assessor Location: R23

Address of Property: 9

School: Base: 13 Affil: 14 Unif: 15

Geo Tw n Rng Sect Qtr Subdiv Area Blk Parcel
24 25 26 27 28 29 30 31 32

Status Property Classification Code / Date of Sale: 0000
33 34 35 36 37 38

Status Prop Type Zoning Location City Size Parcel Size
33 34 35 36 37 38

Status Prop Type Zoning Location City Size Parcel Size
This area is shaded when any or all parts are brought forward from previous year

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

Agricultural Land: (80%)				
LCG	Acre(s)		Value	
1A1	0.00	42 a	\$0	42 v
1A	0.00	43 a	\$0	43 v
2A1	0.00	44 a	\$0	44 v
2A	0.00	45 a	\$0	45 v
3A1	0.00	46 a	\$0	46 v
3A	0.00	47 a	\$0	47 v
4A1	0.00	48 a	\$0	48 v
4A	0.00	49 a	\$0	49 v
Sub-Total A	0.00	n/a	n/a	n/a
1D1	0.00	50 a	\$0	50 v
1D	0.00	51 a	\$0	51 v
2D1	0.00	52 a	\$0	52 v
2D	0.00	53 a	\$0	53 v
3D1	0.00	54 a	\$0	54 v
3D	0.00	55 a	\$0	55 v
4D1	0.00	56 a	\$0	56 v
4D	0.00	57 a	\$0	57 v
Sub-Total D	0.00	n/a	n/a	n/a
1G1	0.00	58 a	\$0	56 v
1G	0.00	59 a	\$0	59 v
2G1	0.00	60 a	\$0	60 v
2G	0.00	61 a	\$0	61 v
3G1	0.00	62 a	\$0	62 v
3G	0.00	63 a	\$0	63 v
4G1	0.00	64 a	\$0	64 v
4G	0.00	65 a	\$0	65 v
Sub-Total G	0.00	n/a	n/a	n/a
Sub-Total LCG	0.00	n/a	n/a	n/a
Non-Classified Land: (80%)				
Shbt/Tbr	0.00	66 a	\$0	66 v
Accretion	0.00	67 a	\$0	67 v
Waste	0.00	68 a	\$0	68 v
Other	0.00	69 a	\$0	69 v
Sub-Tot Non	0.00	n/a	\$0	n/a
Total Acres	0.00	n/a	n/a	n/a

Non-Agricultural Real Property Land: (100%)

	Acre(s)	Value
Roads	71 a 0.00	n/a n/a
Farm site	72 a 0.00	72 v \$0
Home site	73 a 0.00	73 v \$0
Recreation	74 a 0.00	74 v \$0
Other	75 a 0.00	75 v \$0
Non-AgLand Total	0.00 n/a	\$0 n/a

Dwellings	n/a n/a	77 v \$0
Outbuildings	n/a n/a	78 v \$0
Non-Ag Total	n/a n/a	\$0 n/a

Type of Irrigation: **A23** Blank
Maj Land Use Acres: 100 %

Reported Totals:

Agland	70 a 0.00	70 v \$0
Non-Agland	76 a 0.00	76 v \$0
Recapture Value	n/a n/a	79 v \$0

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

Form 521:

Total Purchase Price	10 \$	This area will be shaded when doc stamp calc occurs.
Non-Real Property	11 \$	
Adj. Purchase Price	12 \$	

Assessed Value / Date of Sale: 0000

Land	\$ 20
Imprmnt	\$ 21
Total	\$ 22

Assessed Value / Current Year: 0000

Land	\$	This area is shaded when any or all parts are brought forward from previous year
Imprmnt	\$	
Total	\$	

County Information: Adj. Amount \$ **39** Adj. Sale Price \$

40

Department Information: Use Adj. Amount \$ Adj. Sale Price \$

Protest Determination: Use Adj. Amount \$ Adj. Sale Price \$ **Ratio: 000.00**



SALES CHANGE REQUEST

A Sales Change Request form is available to make corrections in the sales file when there is no current roster available. The form is designed to be used to make corrections to all property types.

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

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

Send the completed Sales Change Request form to your Liaison and they will forward it to the Division to be data entered. The changes will be reflected on the next roster.

OR

You may e-mail or fax your respective Liaison with your requested changes. The same information is required in the e-mail or fax as with the Sales Change Request as in the county, book, page and sale date and the comments for changes involving qualification of the sale, property type or assessed value.

It will cause confusion when changes to the sales file are submitted in any other manner than the prescribed forms or formats. We all are interested in having the sales file reflect the correct data. Again when submitting changes it is very important to include the county number, the book, page numbers and sale date, **and only the information that is to be changed.**

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



SALES CHANGE REQUEST

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

Shaded areas must be filled in on all documents.

County	Book	Page	SaleDate	School District Codes		
				Base	Affiliated	Unified

Location ID	Sale Number	Usability	Code

Parcel Number								
Geo	Twn	Rng	Sect	Qtr	Subdiv	Area	Blk	Parcel

Property Classification Code					
Status	Prop Type	Zoning	Location	CitySize	Parcel Size

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

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

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

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

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

F521 Line 22
F521 Line 23
F521 Line 24

(Must provide a copy of original F521)

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

Assessor Comments:

M:\Liaisons / M:\Reviewer Info

9/13/2001

INSTRUCTIONS FOR SALES FILE PROTEST

04/2009

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

CONTENTS REQUIRED FOR PROTEST.

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

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

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

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

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



WAIVER OF HEARING

County #	Book	Page	Sale Date

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

Dated this ____ day of _____.

Signature: _____

Title: _____

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

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

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

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

Median Ratio

$$= 90.00$$

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

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

Mean Ratio

$$450.00/5 = 90.00$$

$$555.00/6 = 92.50$$

$$650/6 = 108.30$$

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

Calculating the Weighted Mean

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

Mean Ratio
 $360.00/5 = 72.00$

Mean Ratio
 $360.00/5 = 72.00$

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

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

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

Calculation the Coefficient of Dispersion

Sale Number	Assessed Value	Sale Price	Ratio (A/S)	Absolute difference From median
1	\$ 8,500	\$ 25,000	34.00	16.00
2	19,000	50,000	38.00	12.00
3	13,000	30,000	43.30	06.70
4	30,000	60,000	50.00	00.00
5	17,000	30,000	56.70	06.70
6	31,000	50,000	62.00	12.00
7	16,500	25,000	66.00	<u>16.00</u>
				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 ($\$750 \text{ million} / .075$). 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.

OCCUPANCY REFERENCE

Alphabetical Occupancy List

The following list contains the occupancies available in Commercial Estimator in alphabetical order by occupancy name.

600	Administration Building	515	Casino
300	Apartment (High Rise)	309	Church
989	Apartment (High Rise), Interior Space	308	Church with Sunday School
596	Apartment (High Rise), Shell	310	City Club
573	Arcade	598	Classroom, Relocatable
301	Armory	444	Clinic, Dental
589	Assisted Living, Multiple Residence (Low Rise)	311	Clubhouse
576	Atrium	441	Cocktail Lounge
302	Auditorium	447	Cold Storage Facility
455	Auto Dealership, Complete	448	Cold Storage, Farm
303	Automobile Showroom	555	Commercial Utility, Arch-Rib, Quonset
410	Automotive Center	471	Commercial Utility Building, Light
563	Bag Fertilizer Storage	477	Commodity Storage, Farm Utility
304	Bank	493	Commodity Storage, Flathouse
443	Bank, Central	562	Commodity Storage Shed, Farm
578	Bank, Mini	514	Community Center
442	Bar/Tavern	491	Community Service Building, Government
384	Barber Shop	413	Community Shopping Center
305	Barn	991	Community Shopping Center, Interior Space
561	Barn, Feeder	461	Community Shopping Center, Shell
398	Barn, Fruit Packing	497	Computer Center
396	Barn, Hog	313	Convalescent Hospital
397	Barn, Sheep	419	Convenience Market
467	Boat Storage Building	531	Convenience Store, Mini-Mart
466	Boat Storage Shed	482	Convention Center
306	Bowling Alley	524	Corn Crib Building
498	Broadcast Facility	314	Country Club
420	Bulk Fertilizer Storage	315	Creamery
556	Bulk Oil Storage	316	Dairy
394	Cabin, Transient Labor	317	Dairy Sales Building
530	Cafeteria	426	Day Care Center
852	<i>Campground *</i>		

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

564	Dehydrator Building	423	Garage, Mini-Lube
444	Dental Office/Clinic	527	Garage, Municipal Service
318	Department Store	528	Garage, Service Repair
575	Dining Atrium	526	Garage, Service Shed
319	Discount Store	326	Garage, Storage
458	Discount Store, Warehouse	523	Golf Cart Storage Building
320	Dispensary	100	<i>Golf Course (complete)</i>
407	Distribution Warehouse	491	Government Community Service Building
321	Dormitory	327	Governmental Building
393	Dormitory, Labor	841	<i>Grain Elevator *</i>
499	Dry Cleaners/Laundry	493	Grain Storage, Flathouse
480	Environmental Vegetable Building	421	Grain Storage, Utility
472	Equipment Shed	521	Greenhouse, Hoop, Arch-rib
470	Equipment (Shop) Building	518	Greenhouse Lath Shade House
588	Extended Stay Motel	520	Greenhouse, Modified Hoop
448	Farm Cold Storage	519	Greenhouse Shade Shelter
562	Farm Commodity Storage Shed	522	Greenhouse, Straight Wall
558	Farm Implement Arch-Rib, Quonset	424	Group Care Home
476	Farm Implement Building	417	Handball-Racquetball Club
478	Farm Implement Shed	329	Hangar, Maintenance and Office
566	Farm Sun Shade Shelter	328	Hangar, Storage
557	Farm Utility Arch-Rib, Quonset	409	Hangar, T
477	Farm Utility Building	418	Health Club
565	Farm Utility Shelter	525	High Rise Mini Warehouse
479	Farm Utility Storage Shed	396	Hog Barn
349	Fast Food Restaurant	430	Hog Shed
899	<i>Feeder Barn *</i>	429	Hog Shed, Modified
561	Feeder Barn	330	Home For The Elderly
516	Fellowship Hall	521	Hoop Greenhouse, Arch-rib
563	Fertilizer Storage, Bag	520	Hoop Greenhouse, Modified
420	Fertilizer Storage, Bulk	428	Horse Arena
486	Field Houses	331	Hospital
322	Fire Station (Staffed)	381	Hospital, Veterinary
427	Fire Station (Volunteer)	313	Hospital, Convalescent
483	Fitness Center	594	Hotel, Full Service
493	Flathouse	595	Hotel, Limited Service
532	Florist Shop	416	Indoor Tennis Club
533	Food Store, Warehouse	994	Industrial Building, Interior Space
517	Foyer/Narhex	454	Industrial Building, Shell
323	Fraternal Building	392	Industrial Engineering Building
324	Fraternity House	453	Industrial Flex Building
469	Freestall Barn	495	Industrial Heavy Manufacturing
398	Fruit Packing Barn	494	Industrial Light Manufacturing
594	Full Service Hotel		

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

989	Interior Space, Apartment (High Rise)	423	Mini-Lube Garage
991	Interior Space, Community Shopping Center	531	Mini-Mart Convenience Store
994	Interior Space, Industrial Building	386	Mini Warehouse
987	Interior Space, Multiple Residence (Low Rise)	525	Mini Warehouse, High Rise
990	Interior Space, Neighborhood Shopping Center	597	Mixed Retail with Office Units
993	Interior Space, Office Building	459	Mixed Retail with Residential Units
992	Interior Space, Regional Shopping Center	851	<i>Mobile Home Park *</i>
335	Jail, Correctional Facility	429	Modified Hog Shed
489	Jail, Police Station	520	Modified Hoop Greenhouse
490	Kennel	342	Mortuary
496	Laboratory	343	Motel
393	Labor Dormitory	588	Motel, Extended Stay
518	Lath Shade House (Greenhouse)	544	Motel, Office-Apartment
336	Laundromat	542	Motel Room, 1 Story, Double Row
499	Laundry/Dry Cleaners	543	Motel Room, 1 Story, Single Row
560	Lean-To	540	Motel Room, 2 Story, Double Row
337	Library, Public	541	Motel Room, 2 Story, Single Row
555	Light Commercial Arch-Rib, Quonset	352	Multiple Residence (Low Rise)
471	Light Commercial Utility Building	987	Multiple Residence (Low Rise), Interior Space
537	Lodge	587	Multiple Residence (Low Rise), Shell
338	Loft	589	Multiple Residence, Assisted Living (Low Rise)
390	Lumber Storage Building, Vertical	451	Multiple Residence, Senior Citizen (Low Rise)
339	Lumber Storage Shed, Horizontal	459	Multiple Residential Units Mixed with Retail
583	Mail Processing Facility	527	Municipal Service Garage
581	Main Post Office	481	Museum
340	Market	517	Narthex/Foyer
419	Market, Convenience	485	Natatorium
533	Market, Food Warehouse	412	Neighborhood Shopping Center
586	Market, Roadside	990	Neighborhood Shopping Center, Interior Space
446	Market, Super	460	Neighborhood Shopping Center, Shell
473	Material Shelter	544	Office-Apartment (Motel)
391	Material Storage Building	344	Office Building
468	Material Storage Shed	993	Office Building, Interior Space
585	Mechanical Penthouse	492	Office Building, Shell
341	Medical Office	444	Office, Dental
584	Mega Warehouse	341	Office, Medical
440	Milkhouse	599	Office, Relocatable
578	Mini Bank		

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

554	Office Shed	586	Roadside Market
597	Office Units Mixed with Retail	551	Rooming House
556	Oil Storage, Bulk	526	Service Garage Shed
431	Outpatient (Surgical) Center	528	Service Repair Garage
577	Parking Levels	408	Service Station
345	Parking Structure	466	Shed, Boat Storage
388	Parking Structure, Underground	472	Shed, Equipment
571	Passenger Terminal	562	Shed, Farm Commodity Storage
585	Penthouse, Mechanical	478	Shed, Farm Implement
346	Post Office	479	Shed, Farm Utility Storage
581	Post Office, Main	561	Shed, Feeder Barn
582	Post Office, Branch	430	Shed, Hog
395	Potato Storage	339	Shed, Lumber Storage, Horizontal
570	Poultry House - Cage, One Story, Elevated	468	Shed, Material Storage
474	Poultry House - Cage Operation, One Story	429	Shed, Modified Hog
569	Poultry House - Cage, Three Story	526	Shed, Service Garage
567	Poultry House - Cage, Two Story	554	Shed Office Structure
568	Poultry House - Cage, Two Story, Elevated	596	Shell, Apartment (High Rise)
475	Poultry House - Floor Operation	461	Shell, Community Shopping Center
583	Processing Facility, Mail	454	Shell, Industrial Building
834	<i>Quarry *</i>	587	Shell, Multiple Residence (Low Rise)
558	Quonset, Farm Implement Arch-Rib	460	Shell, Neighborhood Shopping Center
557	Quonset, Farm Utility Arch-Rib	492	Shell, Office Building
555	Quonset, Light Commercial Arch- Rib	462	Shell, Regional Shopping Center
417	Racquetball-Handball Club	397	Sheep Barn
552	Recreational Enclosure	565	Shelters, Farm Utility
348	Rectory	473	Shelters, Material
414	Regional Shopping Center	566	Shelters, Sun Shade
992	Regional Shopping Center, Interior Space	413	Shopping Center, Community
462	Regional Shopping Center, Shell	991	Shopping Center, Community, Interior Space
598	Relocatable Classroom	461	Shopping Center, Community, Shell
599	Relocatable Office	459	Shopping Center, Mixed with Residential Units
530	Restaurant, Cafeteria	412	Shopping Center, Neighborhood
349	Restaurant, Fast Food	990	Shopping Center, Neighborhood, Interior Space
529	Restaurant, Snack Bar	460	Shopping Center, Neighborhood, Shell
350	Restaurant, Table Service	414	Shopping Center, Regional
432	Restroom Building	992	Shopping Center, Regional, Interior Space
353	Retail Store		
597	Retail Mixed with Office Units		

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

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

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

OCCUPANCY REFERENCE

Numerical Occupancy List

The following list contains the occupancies available in (Commercial Estimator) in numerical order by occupancy number.

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

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

408	Service Station	469	Freestall Barn
409	T-Hangar	470	Equipment (Shop) Building
410	Automotive Center	471	Light Commercial Utility Building
412	Neighborhood Shopping Center	472	Equipment Shed
413	Community Shopping Center	473	Material Shelter
414	Regional Shopping Center	474	Poultry House - Cage Operation, One Story
416	Tennis Club, Indoor	475	Poultry House - Floor Operation
417	Racquetball-Handball Club	476	Farm Implement Building
418	Health Club	477	Farm Utility Building
419	Convenience Market	478	Farm Implement Shed
420	Bulk Fertilizer Storage	479	Farm Utility Storage Sheds
421	Grain Storage, Utility	480	Vegetable Building, Environmental
423	Mini-Lube Garage	481	Museum
424	Group Care Home	482	Convention Center
426	Day Care Center	483	Fitness Center
427	Fire Station (Volunteer)	485	Natatorium
428	Horse Arena	486	Field Houses
429	Modified Hog Shed	489	Jail (Police Station)
430	Hog Shed	490	Kennel
431	Outpatient (Surgical) Center	491	Government Community Service Building
432	Restroom Building	492	Shell, Office Building
440	Milkhouse	493	Flathouse
441	Cocktail Lounge	494	Industrial Light Manufacturing
442	Bar/Tavern	495	Industrial Heavy Manufacturing
443	Central Bank	496	Laboratory
444	Dental Office/Clinic	497	Computer Center
446	Supermarket	498	Broadcast Facility
447	Cold Storage Facility	499	Dry Cleaners/Laundry
448	Cold Storage, Farm	514	Community Center
451	Multiple Residence, Senior Citizen (Low Rise)	515	Casino
453	Industrial Flex Building	516	Fellowship Hall
454	Industrial Building, Shell	517	Narthex/Foyer
455	Auto Dealership, Complete	518	Greenhouse Lath Shade House
456	Tool Shed	519	Greenhouse Shade Shelter
458	Warehouse Discount Store	520	Greenhouse, Modified Hoop
459	Mixed Retail with Residential Units	521	Greenhouse, Hoop, Arch-rib
460	Neighborhood Shopping Center, Shell	522	Greenhouse, Straight Wall
461	Community Shopping Center, Shell	523	Golf Cart Storage Building
462	Regional Shopping Center, Shell	524	Corn Crib Building
466	Boat Storage Shed	525	Mini Warehouse, High Rise
467	Boat Storage Building	526	Service Garage Shed
468	Material Storage Shed	527	Municipal Service Garage

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

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

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

Special Occupancy Group Lists

The following pages contain lists for the following special occupancy groups:

- Farm Occupancies
- Light Commercial Sheds and Outbuildings

Farm Occupancies

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

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

Special Occupancy Group Lists Developed by the Department of Revenue Property Assessment Division

100 Golf Course: Total Golf Course including but not limited to; club house, cart storage, maintenance buildings, fairways and greens.

816 Dairy Farm: Generally includes components including Milking Barn with the set up including loafing shed & feed lots, Grain Storage / Grain Handling, Feed Processing / Feed Handling, Grain Processing / Handling, Silos, Feed / Equipment Storage and Sewage Disposal.

316 Milking Barn

421 Grain Storage / Handling, Feed Processing / Grain

477 Feed / Equipment storage and sewage disposal

820 Land Fill: Land fills and land associated with and for the repository of refuse. Quality dependant upon how environmentally sound the operation is.

825 Transmission Facilities: Low, fair and average should cover most stand alone towers, and Good, very good and excellent qualities should include studios, transmitters and towers.

834 Quarries: Rock, clay, and gravel; rock being top of the quality range with gravel pits on the low end of the scale.

839 Lumber Yard: Generally includes components of 353 retail Sales, 339 horizontal lumber storage, 390 vertical lumber storage and 391 material storage.

841 Co-op Complex: Generally average quality may include 421 grain storage, 408 service station, 325 garage service, 420 bulk fertilizer, 353 retail and 419 convenience market. Low quality are the old iron clad elevators, limited by size or age or functionality and the excellent quality complexes being the large unit train terminals being the top of the line and fully functional.

851 Mobile Home Park/RV Park: Generally ranges from low quality (having gravel roads, limited size per space, electrical and water hookups) to very good quality (having concrete paving and gutters, concrete driveways, sidewalks and parking pads for double wide type mobile homes, ample size per space, electrical, water and sewer).

(Refer to document “Occ M-H Parks” for a break down of quality descriptions.)

NOTE: Mobile home parks and recreational vehicle parks. Recreational parks generally tend to have the lower quality tendencies.

883 Sale Barn: Generally includes a show ring for sales, office, roof structure over livestock pens and open air livestock pens, area for veterinary type work, possibly includes a café facilities.

896 Hog Confinement: generally includes 396 hog barn, 429 modified hog shed and 430 hog shed and sewage disposal.

899 Cattle Feed Lots: Generally includes components of feed processing, grain storage, grain processing/handling 404 feed/equipment storage and office/scale 381 veterinary facilities and sewage disposal.

Quality Descriptions specific to Mobile Home Parks / RV Parks

The following quality rankings used in the following examples to define as typical to what is typically found in a county).

10 Low Quality

30 Avg. Quality

50 Very Good Quality

20 Fair Quality

40 Good Quality

60 Excellent Quality

851 Mobile home park. Low Quality: Typical sites developed for transient or seasonal resort areas or near industrial or military areas. Usually designed to hold car-drawn trailers up to 40 to 45 feet long. Base area per site is 2,400 square feet and base number of spaces is 80.

851 Mobile home park. Fair Quality: Typical sites developed for transient use in outlying rural or resort areas where there are no building codes or minimal code enforcement. They will have close spacing and few facilities beyond minimum subsistence level, and are designed for smaller trailers and recreational vehicles. Base area per trailer space is 1,600 square feet and base number of spaces is 50.

851 Mobile home park. Average Quality: These are average costs of parks built more or less for permanent occupancy and represent the low and midpoint for permanent parks. They will have spaces to accommodate the manufactured house up to 55 to 60 feet long as well as large transient trailers. They will have utility buildings, office, recreation buildings, and other recreation facilities. Base area per site is 3,200 square feet and base number of spaces is 100.

851 Mobile home park. Good Quality: The typical good park is a manufactured housing park catering to the larger manufactured homes and represents the median for permanent parks. It will accommodate large manufactured homes with private patios and gardens, and complete recreational facilities. Base area per site is 4,400 square feet and base number of spaces is 175.

851 Mobile home park. Excellent Quality: The excellent manufactured housing park provides deluxe accommodations for the largest site-erected manufactured home units and represents the high end midpoint for permanent parks. It will have complete and varied recreational facilities of tip quality. Base area per site is 5,600 square feet and base number of spaces is 200.



SCHOOL DISTRICT CODE INFORMATION

Each June, the Division issues the School District Reference List, which indicates the prescribed school district name, class, and school codes for each county. The School District Reference List is effective for the fiscal period July 1 through June 30. See "School Code Procedures for Assessors" beginning on page 126. In addition, during June of each year, the Division provides each county assessor a list of school district dissolutions/mergers/reorganizations and the corresponding receiving school district, if applicable for the county. The dissolutions/mergers/reorganizations list by county is based upon data published by the Department of Education every June.

The assessor is required to update their tax entity/fund file, tax district file, tax codes on all real property, personal property and centrally assessed records, prior to the certification of value for levy setting on August 20th. In addition, the assessor is required to update any school district codes for sales within the state sales file and any sales in the county's in-house sales file, if applicable.

The Division will coordinate with the county assessor to implement school district changes for the state's sales file. For those sales file records that can readily be changed en masse, 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 for July 2008-June 2009
Nebraska Department of Revenue Property Assessment Division

1. REQUIRED SCHOOL DISTRICT CODES. The six-digit codes displayed on the School District Reference List for July 2008 - June 2009 are "**required**" school district codes by Property Assessment Division per REG-10-004.01B(4) and are used on various reports as follows:

- Certificate of Taxes Levied, Form 49, (due December 1)
- School District Taxable Value Report (due August 25)
- Sales File Supplemental Information
- Sales File Rosters
- Current Year's Assessed Value Update (Part of County Abstract Report March 19)
- Centrally Assessed Value Distribution Public Service Entities & Railroad Companies
- Certification of Taxable Value to Political Subdivisions (August 20)

2. SCHOOL DISTRICT CLASS & DEFINITIONS. In Nebraska, school districts are defined in statute by "class" to designate the specific grade levels and/or population associated with the territory the base school district encompasses.

- Class II (2) = grades k-12, elementary and high school, population 1,000 or less
- Class III (3) = grades k-12, elementary and high school, population 1,001 - 99,999
- Class IV (4) = grades k-12, elem. & high school, population 100,000- 299,999 (Lincoln Sch 1)
- Class V (5) = grades k-12, elem. & high school, population 300,000 or more (Omaha Sch 1)

Pursuant to 2005 Neb. Laws LB 126, effective June 15, 2006, the following school district classes were eliminated:

- Class I (1) = grades k (kindergarten)-8, elementary
- Class VI (6) = grades 9-12, school district maintains only a high school

Affiliation and Joined school codes were eliminated effective June 15, 2006, pursuant to LB 126.

Prior to 2006, affiliation refers to the ongoing association of an elementary district (class 1) with a high school district (Class 2-5), for purposes of providing a high school program serving the elementary district's students and maintaining tax support to finance such program. Within an affiliated system you will have a territory for the headquarter k-12 school district plus territory of all the elementary districts or portions thereof affiliated with it. **Joined** refers to the ongoing association of an elementary district (class 1) with a Class 6 high school only district. Within a Class 6 system the elementary districts or portions thereof, joined with the Class 6 high school, embrace the same physical territory.

Unified System means two or more Class II or III school districts participating in an inter-local agreement under the Inter-local Cooperation Act with approval from the State Committee for Reorganization of School Districts.

3. COMPONENTS OF THE SCHOOL DISTRICT CODES:

- the first six-digit code represents the base school district for the record
- a second six-digit code represents the unified school system's code, if the base school is participating in a unified system.

Within the six digit 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

4. RECORD SCHOOL CODES in the exact format as indicated on the School District Reference List for July 2008 – June 2009.

Note: Sales file supplement information worksheets or rosters; 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:

Base school Pierce 2	1st code
	(base school)
<i>*record 1 school code</i>	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.

Base school Neligh-Oakdale 9	1st code
	(base school)
<i>*record 1 school code</i>	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.

Base school Clearwater 6:	1st code	2nd code
	(base school)	(unified)
<i>*record 2 school codes</i>	02-0006	02-2001

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

{destroy all previous lists}

Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations

Class 2=1000 or less, Class 3=1001-99,999, Class 4=100,000-299,999; Class 5=300,000 or more

Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
1 ADAMS						
	KENESAW 3	3	01-0003		ADAMS	09
	HASTINGS 18	3	01-0018		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	SHELTON 19	3	10-0019		BUFFALO	10
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005 U	CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	MINDEN R3	3	50-0503		KEARNEY	11
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	BLUE HILL 74	3	91-0074		WEBSTER	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	
2 ANTELOPE						
	CLEARWATER 6 (NE Unif Dist 1)	2	02-0006	02-2001 U	ANTELOPE	08
	NELIGH-OAKDALE 9	3	02-0009		ANTELOPE	08
	ELGIN 18	3	02-0018		ANTELOPE	08
	ORCHARD 49 (NE Unif Dist 1)	3	02-0049	02-2001 U	ANTELOPE	08
	BOONE CENTRAL 1	3	06-0001		BOONE	07
	EWING 29	2	45-0029		HOLT	08
	CREIGHTON 13	3	54-0013		KNOX	01
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	PLAINVIEW 5	3	70-0005		PIERCE	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001 U	ANTELOPE	
3 ARTHUR						
	ARTHUR CO HIGH 500	2	03-0500		ARTHUR	16
4 BANNER						
	BANNER 1	3	04-0001		BANNER	13
	POTTER-DIX 9	3	17-0009		CHEYENNE	13
	BAYARD 21	3	62-0021		MORRILL	13
5 BLAINE						
	SANDHILLS 71	3	05-0071		BLAINE	10
	ANSELMO-MERNA 15	3	21-0015		CUSTER	10
	SARGENT 84	3	21-0084		CUSTER	10
	LOUP CO 25	2	58-0025		LOUP	10

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
6 BOONE						
	BOONE CENTRAL 1	3	06-0001		BOONE	07
	CEDAR RAPIDS 6	3	06-0006		BOONE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	ELGIN 18	3	02-0018		ANTELOPE	08
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	SPALDING 55	3	39-0055		GREELEY	10
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	FULLERTON 1	3	63-0001		NANCE	07
7 BOX BUTTE						
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	BAYARD 21	3	62-0021		MORRILL	13
	BRIDGEPORT 63	3	62-0063		MORRILL	13
8 BOYD						
	LYNCH 36	3	08-0036		BOYD	08
	WEST BOYD 50	3	08-0050		BOYD	08
	KEYA PAHA CO HIGH 100	2	52-0100		KEYA PAHA	17
9 BROWN						
	AINSWORTH 10	3	09-0010		BROWN	17
	SANDHILLS 71	3	05-0071		BLAINE	10
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	KEYA PAHA CO HIGH 100	2	52-0100		KEYA PAHA	17
	ROCK CO HIGH 100	3	75-0100		ROCK	17
10 BUFFALO						
	GIBBON 2	3	10-0002		BUFFALO	10
	KEARNEY 7	3	10-0007		BUFFALO	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	SHELTON 19	3	10-0019		BUFFALO	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	AMHERST 119	2	10-0119		BUFFALO	10

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
10 BUFFALO						
	ANSLEY 44	3	21-0044		CUSTER	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	CENTURA 100	3	47-0100		HOWARD	10
11 BURT						
	TEKAMAH-HERMAN 1	3	11-0001		BURT	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
12 BUTLER						
	RISING CITY 32	2	12-0032		BUTLER	07
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	SHELBY 32	3	72-0032		POLK	07
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06
13 CASS						
	PLATTSMOUTH 1	3	13-0001		CASS	03
	WEeping WATER 22	3	13-0022		CASS	03
	LOUISVILLE 32	3	13-0032		CASS	03
	CONESTOGA 56	3	13-0056		CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097		CASS	03
	WAVERLY 145	3	55-0145		LANCASTER	06
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
14 CEDAR						
	HARTINGTON 8	3	14-0008		CEDAR	01
	RANDOLPH 45	3	14-0045		CEDAR	01
	LAUREL-CONCORD 54	3	14-0054		CEDAR	01

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14 CEDAR						
	WYNOT 101	3	14-0101		CEDAR	01
	COLERIDGE 41R	3	14-0541		CEDAR	01
	NEWCASTLE 24	3	26-0024		DIXON	01
	CROFTON 96	3	54-0096		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	BLOOMFIELD 86R	3	54-0586		KNOX	01
	WAYNE 17	3	90-0017		WAYNE	01
15 CHASE						
	CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
16 CHERRY						
	VALENTINE HIGH 6	3	16-0006		CHERRY	17
	CODY-KILGORE 30	2	16-0030		CHERRY	17
	HYANNIS HIGH 11	3	38-0011		GRANT	16
	MULLEN 1	3	46-0001		HOOKER	16
	GORDON-RUSHVILLE HIGH SCH 10	3	81-0010		SHERIDAN	13
	THEDFORD HIGH 1	2	86-0001		THOMAS	16
17 CHEYENNE						
	SIDNEY 1	3	17-0001		CHEYENNE	13
	LEYTON 3	3	17-0003		CHEYENNE	13
	POTTER-DIX 9	3	17-0009		CHEYENNE	13
	CREEK VALLEY 25	3	25-0025		DEUEL	13
18 CLAY						
	SUTTON 2	3	18-0002		CLAY	09
	HARVARD 11	3	18-0011		CLAY	09
	CLAY CENTER 70	3	18-0070		CLAY	09
	SANDY CREEK 1C (SoCent NE Unif5)	3	18-0501	65-2005 U	CLAY	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SHICKLEY 54	3	30-0054		FILLMORE	06
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001 U	THAYER	05
	BLUE HILL 74	3	91-0074		WEBSTER	09

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
18 CLAY						
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	
	BRUNING-DAVENPORT UNIFIED	2		85-2001 U	THAYER	
19 COLFAX						
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	HOWELLS 59	3	19-0059		COLFAX	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	DODGE 46	3	27-0046		DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
20 CUMING						
	WEST POINT 1	3	20-0001		CUMING	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	WISNER-PILGER 30	3	20-0030		CUMING	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	HOWELLS 59	3	19-0059		COLFAX	07
	DODGE 46	3	27-0046		DODGE	02
	SCRIBNER-SNYDER 62	3	27-0062		DODGE	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
	PENDER 1	3	87-0001		THURSTON	01
21 CUSTER						
	ANSELMO-MERNA 15	3	21-0015		CUSTER	10
	BROKEN BOW 25	3	21-0025		CUSTER	10
	ANSLEY 44	3	21-0044		CUSTER	10
	SARGENT 84	3	21-0084		CUSTER	10
	ARNOLD 89	3	21-0089		CUSTER	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	LOUP CO 25	2	58-0025		LOUP	10
	LITCHFIELD 15	2	82-0015		SHERMAN	10
	ORD 5	3	88-0005		VALLEY	10
	ARCADIA 21	2	88-0021		VALLEY	10

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
22 DAKOTA						
	SO SIOUX CITY 11	3	22-0011		DAKOTA	01
	HOMER 31	3	22-0031		DAKOTA	01
	PONCA 1	3	26-0001		DIXON	01
	ALLEN 70	3	26-0070		DIXON	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01
23 DAWES						
	CHADRON 2	3	23-0002		DAWES	13
	CRAWFORD 71	3	23-0071		DAWES	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	HAY SPRINGS 3	3	81-0003		SHERIDAN	13
	SIOUX CO HIGH 500	3	83-0500		SIOUX	13
24 DAWSON						
	LEXINGTON 1	3	24-0001		DAWSON	10
	OVERTON 4	3	24-0004		DAWSON	10
	COZAD 11	3	24-0011		DAWSON	10
	GOTHENBURG 20	3	24-0020		DAWSON	10
	SUMNER-EDDYVILLE-MILLER 101	3	24-0101		DAWSON	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	CALLAWAY 180	3	21-0180		CUSTER	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ELWOOD 30	3	37-0030		GOSPER	11
25 DEUEL						
	CREEK VALLEY 25	3	25-0025		DEUEL	13
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
26 DIXON						
	PONCA 1	3	26-0001		DIXON	01
	NEWCASTLE 24	3	26-0024		DIXON	01
	ALLEN 70	3	26-0070		DIXON	01
	HARTINGTON 8	3	14-0008		CEDAR	01
	LAUREL-CONCORD 54	3	14-0054		CEDAR	01
	WYNOT 101	3	14-0101		CEDAR	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01

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26 DIXON						
	WAYNE 17	3	90-0017		WAYNE	01
	WAKEFIELD 60R	3	90-0560		WAYNE	01
27 DODGE						
	FREMONT 1	3	27-0001		DODGE	02
	DODGE 46	3	27-0046		DODGE	02
	SCRIBNER-SNYDER 62	3	27-0062		DODGE	02
	LOGAN VIEW 594	3	27-0594		DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
	OAKLAND-CRAIG 14	3	11-0014		BURT	02
	WEST POINT 1	3	20-0001		CUMING	02
	ARLINGTON 24	3	89-0024		WASHINGTON	03
28 DOUGLAS						
	OMAHA 1	5	28-0001		DOUGLAS	19
	ELKHORN 10	3	28-0010		DOUGLAS	03
	DOUGLAS CO. WEST COMMUNITY 15	3	28-0015		DOUGLAS	03
	MILLARD 17	3	28-0017		DOUGLAS	03
	RALSTON 54	3	28-0054		DOUGLAS	03
	BENNINGTON 59	3	28-0059		DOUGLAS	03
	WESTSIDE 66	3	28-0066		DOUGLAS	03
	FREMONT 1	3	27-0001		DODGE	02
	GRETNA 37	3	77-0037		SARPY	03
	FORT CALHOUN 3	3	89-0003		WASHINGTON	03
	ARLINGTON 24	3	89-0024		WASHINGTON	03
29 DUNDY						
	DUNDY CO 117	3	29-0117		DUNDY	15
	CHASE COUNTY SCHOOLS 10	3	15-0010		CHASE	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
30 FILLMORE						
	EXETER-MILLIGAN 1	3	30-0001		FILLMORE	06
	FILLMORE DISTRICT 25	3	30-0025		FILLMORE	06
	SHICKLEY 54	3	30-0054		FILLMORE	06
	SUTTON 2	3	18-0002		CLAY	09
	MERIDIAN 303	3	48-0303		JEFFERSON	05
	FRIEND 68	3	76-0068		SALINE	06

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30 FILLMORE							
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001	U	THAYER	05
	BRUNING 94 (Brun-Davenpt Unif)	2	85-0094	85-2001	U	THAYER	05
	MCCOOL JUNCTION 83	2	93-0083			YORK	06
	HEARTLAND 96	3	93-0096			YORK	06
	BRUNING-DAVENPORT UNIFIED	2		85-2001	U	THAYER	
31 FRANKLIN							
	FRANKLIN R6	3	31-0506			FRANKLIN	11
	SILVER LAKE 123	3	01-0123			ADAMS	09
	ALMA 2	3	42-0002			HARLAN	11
	WILCOX-HILDRETH	3	50-0001			KEARNEY	11
	MINDEN R3	3	50-0503			KEARNEY	11
	RED CLOUD 2	3	91-0002			WEBSTER	09
32 FRONTIER							
	MAYWOOD 46	3	32-0046			FRONTIER	15
	EUSTIS-FARNAM 95	3	32-0095			FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125			FRONTIER	15
	ARAPAHOE 18	3	33-0018			FURNAS	11
	CAMBRIDGE 21	3	33-0021			FURNAS	11
	ELWOOD 30	3	37-0030			GOSPER	11
	HAYES CENTER 79	3	43-0079			HAYES	15
	MCCOOK 17	3	73-0017			RED WILLOW	15
	SOUTHWEST 179	3	73-0179			RED WILLOW	15
33 FURNAS							
	ARAPAHOE 18	3	33-0018			FURNAS	11
	CAMBRIDGE 21	3	33-0021			FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540			FURNAS	11
	ALMA 2	3	42-0002			HARLAN	11
	SOUTHWEST 179	3	73-0179			RED WILLOW	15
34 GAGE							
	SOUTHERN 1	3	34-0001			GAGE	05
	BEATRICE 15	3	34-0015			GAGE	05
	DANIEL FREEMAN 34	3	34-0034			GAGE	05
	DILLER-ODELL 100	3	34-0100			GAGE	05
	TRI COUNTY 300	3	48-0300			JEFFERSON	05

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34 GAGE						
	NORRIS 160	3	55-0160		LANCASTER	06
	LEWISTON 69	3	67-0069		PAWNEE	04
	CRETE 2	3	76-0002		SALINE	06
	WILBER-CLATONIA 82	3	76-0082		SALINE	06
35 GARDEN						
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	CREEK VALLEY 25	3	25-0025		DEUEL	13
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
36 GARFIELD						
	BURWELL HIGH 100	3	36-0100		GARFIELD	10
	CHAMBERS 137	2	45-0137		HOLT	08
	ORD 5	3	88-0005		VALLEY	10
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
37 GOSPER						
	ELWOOD 30	3	37-0030		GOSPER	11
	LEXINGTON 1	3	24-0001		DAWSON	10
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	ARAPAHOE 18	3	33-0018		FURNAS	11
	CAMBRIDGE 21	3	33-0021		FURNAS	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	BERTRAND 54	3	69-0054		PHELPS	11
38 GRANT						
	HYANNIS HIGH 11	3	38-0011		GRANT	16
39 GREELEY						
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	SPALDING 55	3	39-0055		GREELEY	10
	NORTH LOUP SCOTIA 1J	3	39-0501		GREELEY	10
	CEDAR RAPIDS 6	3	06-0006		BOONE	07
	ST PAUL 1	3	47-0001		HOWARD	10
	ORD 5	3	88-0005		VALLEY	10
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08

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40 HALL						
	GRAND ISLAND 2	3	40-0002		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	WOOD RIVER HIGH 83	3	40-0083		HALL	10
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	KENESAW 3	3	01-0003		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SHELTON 19	3	10-0019		BUFFALO	10
	AURORA 4R	3	41-0504		HAMILTON	09
	CENTURA 100	3	47-0100		HOWARD	10
41 HAMILTON						
	GILTNER 2	2	41-0002		HAMILTON	09
	HAMPTON 91	3	41-0091		HAMILTON	09
	AURORA 4R	3	41-0504		HAMILTON	09
	SUTTON 2	3	18-0002		CLAY	09
	HARVARD 11	3	18-0011		CLAY	09
	DONIPHAN-TRUMBULL 126	3	40-0126		HALL	09
	CENTRAL CITY 4	3	61-0004		MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	HEARTLAND 96	3	93-0096		YORK	06
42 HARLAN						
	ALMA 2	3	42-0002		HARLAN	11
	FRANKLIN R6	3	31-0506		FRANKLIN	11
	SOUTHERN VALLEY 540	3	33-0540		FURNAS	11
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11
	HOLDREGE 44	3	69-0044		PHELPS	11
	LOOMIS 55	2	69-0055		PHELPS	11
43 HAYES						
	HAYES CENTER 79	3	43-0079		HAYES	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	DUNDY CO 117	3	29-0117		DUNDY	15
	MAYWOOD 46	3	32-0046		FRONTIER	15
	WALLACE 65R	2	56-0565		LINCOLN	16
	MCCOOK 17	3	73-0017		RED WILLOW	15

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44 HITCHCOCK						
	HITCHCOCK COUNTY SCHOOLS 70	3	44-0070		HITCHCOCK	15
	WAUNETA-PALISADE 536	3	15-0536		CHASE	15
	DUNDY CO 117	3	29-0117		DUNDY	15
	HAYES CENTER 79	3	43-0079		HAYES	15
	MCCOOK 17	3	73-0017		RED WILLOW	15
45 HOLT						
	O'NEILL 7	3	45-0007		HOLT	08
	EWING 29	2	45-0029		HOLT	08
	STUART 44	3	45-0044		HOLT	08
	CHAMBERS 137	2	45-0137		HOLT	08
	WEST HOLT PUBLIC SCH 239	3	45-0239		HOLT	08
	CLEARWATER 6 (NE Unified Dist 1)	2	02-0006	02-2001 U	ANTELOPE	08
	ORCHARD 49 (NE Unified Dist 1)	3	02-0049	02-2001 U	ANTELOPE	08
	LYNCH 36	3	08-0036		BOYD	08
	WEST BOYD 50	3	08-0050		BOYD	08
	BURWELL HIGH 100	3	36-0100		GARFIELD	10
	VERDIGRE 83R (NE Unified Dist 1)	3	54-0583	02-2001 U	KNOX	01
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001 U	ANTELOPE	
46 HOOKER						
	MULLEN 1	3	46-0001		HOOKER	16
47 HOWARD						
	ST PAUL 1	3	47-0001		HOWARD	10
	CENTURA 100	3	47-0100		HOWARD	10
	ELBA 103	2	47-0103		HOWARD	10
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	NORTH LOUP SCOTIA 1J	3	39-0501		GREELEY	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	PALMER 49	3	61-0049		MERRICK	07
	LOUP CITY 1	3	82-0001		SHERMAN	10
48 JEFFERSON						
	FAIRBURY 8	3	48-0008		JEFFERSON	05

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
48 JEFFERSON						
	TRI COUNTY 300	3	48-0300		JEFFERSON	05
	MERIDIAN 303	3	48-0303		JEFFERSON	05
	DILLER-ODELL 100	3	34-0100		GAGE	05
49 JOHNSON						
	STERLING 33	3	49-0033		JOHNSON	04
	JOHNSON COUNTY 50	3	49-0050		JOHNSON	04
	DANIEL FREEMAN 34	3	34-0034		GAGE	05
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	LEWISTON 69	3	67-0069		PAWNEE	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04
50 KEARNEY						
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11
	AXTELL R1	3	50-0501		KEARNEY	11
	MINDEN R3	3	50-0503		KEARNEY	11
	KENESAW 3	3	01-0003		ADAMS	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	GIBBON 2	3	10-0002		BUFFALO	10
	KEARNEY 7	3	10-0007		BUFFALO	10
	SHELTON 19	3	10-0019		BUFFALO	10
51 KEITH						
	OGALLALA 1	3	51-0001		KEITH	16
	PAXTON 6	3	51-0006		KEITH	16
	ARTHUR CO HIGH 500	2	03-0500		ARTHUR	16
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
52 KEYA PAHA						
	KEYA PAHA CO HIGH 100	2	52-0100		KEYA PAHA	17
53 KIMBALL						
	KIMBALL 1	3	53-0001		KIMBALL	13

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
53 KIMBALL						
	POTTER-DIX 9	3	17-0009		CHEYENNE	13
54 KNOX						
	CREIGHTON 13	3	54-0013		KNOX	01
	CROFTON 96	3	54-0096		KNOX	01
	NIOBRARA 1R	3	54-0501		KNOX	01
	SANTEE C5	2	54-0505		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	VERDIGRE 83R (NE Unified Dist 1)	3	54-0583	02-2001 U	KNOX	01
	BLOOMFIELD 86R	3	54-0586		KNOX	01
	ORCHARD 49 (NE Unified Dist 1)	3	02-0049	02-2001 U	ANTELOPE	08
	LYNCH 36	3	08-0036		BOYD	08
	PLAINVIEW 5	3	70-0005		PIERCE	08
	OSMOND 42R	3	70-0542		PIERCE	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001 U	ANTELOPE	
55 LANCASTER						
	LINCOLN 1	4	55-0001		LANCASTER	18
	WAVERLY 145	3	55-0145		LANCASTER	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	NORRIS 160	3	55-0160		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	DANIEL FREEMAN 34	3	34-0034		GAGE	05
	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

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
56 LINCOLN						
	EUSTIS-FARNAM 95	3	32-0095		FRONTIER	11
	MEDICINE VALLEY 125	3	32-0125		FRONTIER	15
	PAXTON 6	3	51-0006		KEITH	16
	STAPLETON R1	3	57-0501		LOGAN	16
	MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
57 LOGAN						
	STAPLETON R1	3	57-0501		LOGAN	16
	SANDHILLS 71	3	05-0071		BLAINE	10
	ARNOLD 89	3	21-0089		CUSTER	10
58 LOUP						
	LOUP CO 25	2	58-0025		LOUP	10
	SANDHILLS 71	3	05-0071		BLAINE	10
	SARGENT 84	3	21-0084		CUSTER	10
59 MADISON						
	MADISON 1	3	59-0001		MADISON	08
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
	HUMPHREY 67	3	71-0067		PLATTE	07
60 MCPHERSON						
	MCPHERSON CO HIGH 90	3	60-0090		MCPHERSON	16
	ARTHUR CO HIGH 500	2	03-0500		ARTHUR	16
	STAPLETON R1	3	57-0501		LOGAN	16
61 MERRICK						
	CENTRAL CITY 4	3	61-0004		MERRICK	07
	PALMER 49	3	61-0049		MERRICK	07
	GRAND ISLAND 2	3	40-0002		HALL	10
	NORTHWEST HIGH 82	3	40-0082		HALL	10
	FULLERTON 1	3	63-0001		NANCE	07
	TWIN RIVER 30	3	63-0030		NANCE	07

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
61 MERRICK						
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
62 MORRILL						
	BAYARD 21	3	62-0021		MORRILL	13
	BRIDGEPORT 63	3	62-0063		MORRILL	13
	BANNER 1	3	04-0001		BANNER	13
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	LEYTON 3	3	17-0003		CHEYENNE	13
	GARDEN CO HIGH 1	3	35-0001		GARDEN	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13
63 NANCE						
	FULLERTON 1	3	63-0001		NANCE	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	CEDAR RAPIDS 6	3	06-0006		BOONE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	GREELEY-WOLBACH 10	3	39-0010		GREELEY	10
	PALMER 49	3	61-0049		MERRICK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
64 NEMAHA						
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	AUBURN 29	3	64-0029		NEMAHA	04
	JOHNSON COUNTY 50	3	49-0050		JOHNSON	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	FALLS CITY 56	3	74-0056		RICHARDSON	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04
	SOUTHEAST RN1	3	74-0501		RICHARDSON	04
65 NUCKOLLS						
	LAWRENCE/NELSON 5 (SoCtrlUnif5)	3	65-0005	65-2005 U	NUCKOLLS	09
	SUPERIOR 11	3	65-0011		NUCKOLLS	09
	SANDY CREEK 1C (SoCentrl NE Unf5)	3	18-0501	65-2005 U	CLAY	09
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001 U	THAYER	05
	DESHLER 60	3	85-0060		THAYER	05
	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	

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
66 OTOE						
	SYRACUSE-DUNBAR-AVOCA 27	3	66-0027		OTOE	04
	NEBRASKA CITY 111	3	66-0111		OTOE	04
	PALMYRA OR1	3	66-0501		OTOE	04
	CONESTOGA 56	3	13-0056		CASS	03
	ELMWOOD-MURDOCK 97	3	13-0097		CASS	03
	DANIEL FREEMAN 34	3	34-0034		GAGE	05
	STERLING 33	3	49-0033		JOHNSON	04
	JOHNSON COUNTY 50	3	49-0050		JOHNSON	04
	WAVERLY 145	3	55-0145		LANCASTER	06
	NORRIS 160	3	55-0160		LANCASTER	06
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
67 PAWNEE						
	PAWNEE CITY 1	3	67-0001		PAWNEE	04
	LEWISTON 69	3	67-0069		PAWNEE	04
	SOUTHERN 1	3	34-0001		GAGE	05
	DILLER-ODELL 100	3	34-0100		GAGE	05
	JOHNSON COUNTY 50	3	49-0050		JOHNSON	04
	JOHNSON-BROCK 23	3	64-0023		NEMAHA	04
	HUMBOLDT TABLERK STEINAUER 70	3	74-0070		RICHARDSON	04
68 PERKINS						
	PERKINS COUNTY SCHOOLS 20	3	68-0020		PERKINS	16
	SOUTH PLATTE 95	3	25-0095		DEUEL	16
	HAYES CENTER 79	3	43-0079		HAYES	15
	OGALLALA 1	3	51-0001		KEITH	16
	PAXTON 6	3	51-0006		KEITH	16
	WALLACE 65R	2	56-0565		LINCOLN	16
69 PHELPS						
	HOLDREGE 44	3	69-0044		PHELPS	11
	BERTRAND 54	3	69-0054		PHELPS	11
	LOOMIS 55	2	69-0055		PHELPS	11
	KEARNEY 7	3	10-0007		BUFFALO	10
	ELM CREEK 9	3	10-0009		BUFFALO	10
	OVERTON 4	3	24-0004		DAWSON	10
	WILCOX-HILDRETH 1	3	50-0001		KEARNEY	11

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
69 PHELPS						
	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
	CREIGHTON 13	3	54-0013		KNOX	01
	WAUSA 76R	3	54-0576		KNOX	01
	NORFOLK 2	3	59-0002		MADISON	08
	BATTLE CREEK 5	3	59-0005		MADISON	08
	ELKHORN VALLEY 80	3	59-0080		MADISON	08
71 PLATTE						
	COLUMBUS 1	3	71-0001		PLATTE	07
	LAKEVIEW COMMUNITY 5	3	71-0005		PLATTE	07
	HUMPHREY 67	3	71-0067		PLATTE	07
	ST EDWARD 17	3	06-0017		BOONE	07
	DAVID CITY 56	3	12-0056		BUTLER	07
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	MADISON 1	3	59-0001		MADISON	08
	NEWMAN GROVE 13	3	59-0013		MADISON	08
	TWIN RIVER 30	3	63-0030		NANCE	07
72 POLK						
	CROSS COUNTY 15	3	72-0015		POLK	07
	OSCEOLA 19	3	72-0019		POLK	07
	SHELBY 32	3	72-0032		POLK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	RISING CITY 32	2	12-0032		BUTLER	07
	TWIN RIVER 30	3	63-0030		NANCE	07
	COLUMBUS 1	3	71-0001		PLATTE	07
	CENTENNIAL 67R	3	80-0567		SEWARD	06
73 RED WILLOW						
	MCCOOK 17	3	73-0017		RED WILLOW	15

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
73 RED WILLOW						
	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
	SOUTHEAST RN1	3	74-0501		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						
	BELLEVUE 1	3	77-0001		SARPY	03
	PAPILLION-LAVISTA 27	3	77-0027		SARPY	03
	GRETNA 37	3	77-0037		SARPY	03
	SOUTH SARPY 46	3	77-0046		SARPY	03
	LOUISVILLE 32	3	13-0032		CASS	03
	OMAHA 1	5	28-0001		DOUGLAS	19
	MILLARD 17	3	28-0017		DOUGLAS	03
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
78 SAUNDERS						

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78 SAUNDERS						
	ASHLAND-GREENWOOD 1	3	78-0001		SAUNDERS	02
	YUTAN 9	3	78-0009		SAUNDERS	02
	WAHOO 39	3	78-0039		SAUNDERS	02
	MEAD 72	3	78-0072		SAUNDERS	02
	PRAGUE 104	3	78-0104		SAUNDERS	02
	CEDAR BLUFFS 107	3	78-0107		SAUNDERS	02
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	SCHUYLER CENTRAL HIGH 123	3	19-0123		COLFAX	07
	FREMONT 1	3	27-0001		DODGE	02
	NORTH BEND CENTRAL 595	3	27-0595		DODGE	02
	WAVERLY 145	3	55-0145		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
79 SCOTTS BLUFF						
	MINATARE 2	3	79-0002		SCOTTS BLUFF	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	GERING 16	3	79-0016		SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13
	SCOTTSBLUFF 32	3	79-0032		SCOTTS BLUFF	13
	BANNER 1	3	04-0001		BANNER	13
	BAYARD 21	3	62-0021		MORRILL	13
80 SEWARD						
	MILFORD 5	3	80-0005		SEWARD	06
	SEWARD 9	3	80-0009		SEWARD	06
	CENTENNIAL 67R	3	80-0567		SEWARD	06
	DAVID CITY 56	3	12-0056		BUTLER	07
	EAST BUTLER 2R	3	12-0502		BUTLER	07
	EXETER-MILLIGAN 1	3	30-0001		FILLMORE	06
	MALCOLM 148	3	55-0148		LANCASTER	06
	RAYMOND CENTRAL 161	3	55-0161		LANCASTER	02
	CRETE 2	3	76-0002		SALINE	06
	DORCHESTER 44	3	76-0044		SALINE	06
	FRIEND 68	3	76-0068		SALINE	06
81 SHERIDAN						
	HAY SPRINGS 3	3	81-0003		SHERIDAN	13

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81 SHERIDAN						
	GORDON-RUSHVILLE HIGH 10	3	81-0010		SHERIDAN	13
	ALLIANCE 6	3	07-0006		BOX BUTTE	13
	HEMINGFORD 10	3	07-0010		BOX BUTTE	13
	CHADRON 2	3	23-0002		DAWES	13
	HYANNIS HIGH 11	3	38-0011		GRANT	16
82 SHERMAN						
	LOUP CITY 1	3	82-0001		SHERMAN	10
	LITCHFIELD 15	2	82-0015		SHERMAN	10
	RAVENNA 69	3	10-0069		BUFFALO	10
	PLEASANTON 105	3	10-0105		BUFFALO	10
	NORTH LOUP SCOTIA 1J	3	39-0501		GREELEY	10
	CENTURA 100	3	47-0100		HOWARD	10
	ELBA 103	2	47-0103		HOWARD	10
	ARCADIA 21	2	88-0021		VALLEY	10
83 SIOUX						
	SIOUX CO HIGH 500	3	83-0500		SIOUX	13
	CRAWFORD 71	3	23-0071		DAWES	13
	MORRILL 11	3	79-0011		SCOTTS BLUFF	13
	MITCHELL 31	3	79-0031		SCOTTS BLUFF	13
84 STANTON						
	STANTON 3	3	84-0003		STANTON	08
	LEIGH 39	3	19-0039		COLFAX	07
	CLARKSON 58	3	19-0058		COLFAX	07
	HOWELLS 59	3	19-0059		COLFAX	07
	WISNER-PILGER 30	3	20-0030		CUMING	02
	MADISON 1	3	59-0001		MADISON	08
	NORFOLK 2	3	59-0002		MADISON	08
	WINSIDE 595	3	90-0595		WAYNE	01
85 THAYER						
	DAVENPORT 47 (Brun-Davenpt Unif)	2	85-0047	85-2001 U	THAYER	05
	DESHLER 60	3	85-0060		THAYER	05
	THAYER CENTRAL COMM 70	3	85-0070		THAYER	05
	BRUNING 94 (Brun-Davenpt Unif)	2	85-0094	85-2001 U	THAYER	05
	SHICKLEY 54	3	30-0054		FILLMORE	06

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Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
85 THAYER						
	FAIRBURY 8	3	48-0008		JEFFERSON	05
	MERIDIAN 303	3	48-0303		JEFFERSON	05
	SUPERIOR 11	3	65-0011		NUCKOLLS	09
	BRUNING-DAVENPORT UNIFIED	2		85-2001 U	THAYER	
86 THOMAS						
	THEDFORD HIGH 1	2	86-0001		THOMAS	16
	SANDHILLS 71	3	05-0071		BLAINE	10
	MULLEN 1	3	46-0001		HOOVER	16
87 THURSTON						
	PENDER 1	3	87-0001		THURSTON	01
	WALTHILL 13	3	87-0013		THURSTON	01
	UMO N HO NATION SCH 16	3	87-0016		THURSTON	01
	WINNEBAGO 17	3	87-0017		THURSTON	01
	LYONS-DECATUR NORTHEAST 20	3	11-0020		BURT	02
	BANCROFT-ROSALIE 20	3	20-0020		CUMING	02
	HOMER 31	3	22-0031		DAKOTA	01
	EMERSON-HUBBARD 561	3	26-0561		DIXON	01
	WAKEFIELD 60R	3	90-0560		WAYNE	01
88 VALLEY						
	ORD 5	3	88-0005		VALLEY	10
	ARCADIA 21	2	88-0021		VALLEY	10
	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		DOUGLAS	03
90 WAYNE						

SCHOOL DISTRICT REFERENCE LIST -- EFFECTIVE FOR JULY 2008 - JUNE 2009

{destroy all previous lists}

Class per Neb. Rev. Stat. 79-102; School District K-12 embraces territory with different populations

Class 2=1000 or less, Class 3=1001-99,999, Class 4=100,000-299,999; Class 5=300,000 or more

Co#	County & School	School Class	Base School Code	Unified Code	Headquarter County for Base School	ESU
90 WAYNE						
	WAYNE 17	3	90-0017		WAYNE	01
	WAKEFIELD 60R	3	90-0560		WAYNE	01
	WINSIDE 595	3	90-0595		WAYNE	01
	RANDOLPH 45	3	14-0045		CEDAR	01
	LAUREL-CONCORD 54	3	14-0054		CEDAR	01
	WISNER-PILGER 30	3	20-0030		CUMING	02
	NORFOLK 2	3	59-0002		MADISON	08
	PIERCE 2	3	70-0002		PIERCE	08
	PENDER 1	3	87-0001		THURSTON	01
91 WEBSTER						
	RED CLOUD 2	3	91-0002		WEBSTER	09
	BLUE HILL 74	3	91-0074		WEBSTER	09
	ADAMS CENTRAL HIGH 90	3	01-0090		ADAMS	09
	SILVER LAKE 123	3	01-0123		ADAMS	09
	LAWRENCE/NELSON 5 (SoCntrlUf5)	3	65-0005	65-2005 U	NUCKOLLS	09
	SUPERIOR 11	3	65-0011		NUCKOLLS	09
	SOUTH CENTRAL NE UNIFIED DIST 5	3		65-2005 U	NUCKOLLS	
92 WHEELER						
	WHEELER CENTRAL 45	3	92-0045		WHEELER	08
	CLEARWATER 6 (NE Unified Dist 1)	2	02-0006	02-2001 U	ANTELOPE	08
	ELGIN 18	3	02-0018		ANTELOPE	08
	SPALDING 55	3	39-0055		GREELEY	10
	EWING 29	2	45-0029		HOLT	08
	CHAMBERS 137	2	45-0137		HOLT	08
	NEBRASKA UNIFIED DISTRICT 1	3		02-2001 U	ANTELOPE	
93 YORK						
	YORK 12	3	93-0012		YORK	06
	MCCOOL JUNCTION 83	2	93-0083		YORK	06
	HEARTLAND 96	3	93-0096		YORK	06
	SUTTON 2	3	18-0002		CLAY	09
	EXETER-MILLIGAN 1	3	30-0001		FILLMORE	06
	HAMPTON 91	3	41-0091		HAMILTON	09
	CROSS COUNTY 15	3	72-0015		POLK	07
	HIGH PLAINS COMMUNITY 75	3	72-0075		POLK	07
	CENTENNIAL 67R	3	80-0567		SEWARD	06