

Directive	Subject	Title	Date Issued
16-3	Sales File	Comparable Sales	12-16-2016
16-2	Real Property	Real Property Tax Credit and Tax Statements for 2017	12-09-2016 Supersedes Directive 15-4
16-1	Renewable Energy	Assessment of Renewable Energy Generation Facilities	05-25-2016
15-5	Personal Property	Personal Property Tax Relief Act	09-01-2015
15-4	Real Property	Real Property Tax Credit and Tax Statements for 2015 and 2016	07-01-2015 Supersedes Directive 14-1
15-3	Homestead Exemption	Homestead Exemption Applications Following a Natural Disaster	06-05-2015
15-2	Report	Real Property Abstract of Assessment Extension Procedure	03-10-2015 Supersedes Directive 09-1
15-1	Real Estate Transfers	Transfer on Death Deeds (LB 780)	01-05-2015 Supersedes Directive 12-6
12-7	Real Estate Transfers & Sales File	Real Estate Transfer Statements and Sale Data Filing	11-14-2012 Supersedes Directives 8-3 and 8-5
12-5	Sales File	Level of Value and Quality of Assessment Measurement	10-15-2012 Supersedes Directive 12-1
12-4	Real Property	Section 1031 Like-kind Exchanges of Real Property	08-23-2012
12-3	Real Property	Determining Whether a Site is a "Farm Home Site"	08-06-2012
12-2	Doc Stamp	Deeds to Trustees - Documentary Stamp Tax for Trusts and Certificate of Exemption	05-09-2012
11-8	Sales File	State Sales File Procedure for Adjusting and Reporting the Assessed Value of Agricultural Land Included in Sales of Non-Agricultural Land	08-16-2011 Supersedes Directive 05-7
11-7	Sales File	"Date of Sale Assessed Value" in the State Sales File	08-16-2011 Supersedes Directive 05-1
11-6	Sales File	Date of Sale for Sales File Purposes on Transfers of Real Property	08-16-2011 Supersedes Directive 03-3
11-5	Fixtures and Trade Fixtures	Fixtures and Trade Fixtures Classification as Real or Personal Property	08-16-2011
11-4	Sales File	Usability Codes for Qualification of Sales in the State Sales File	08-11-2011 Supersedes Directive 05-8
10-1	Carline Companies	Carline Company Time/Speed Study Procedures	03-29-2010
09-4	Agricultural Land	Classification of Irrigated Cropland Subject to Water Use Agreements	08-25-2009 Supersedes Directive 06-3 Directive 07-3

All other directives have been superseded by other directives, incorporated in regulations, or are obsolete due to repeal of laws.