

Index of Directives September 15, 2021
 NE Dept. of Revenue Property Assessment Division, revenue.nebraska.gov/PAD

Directive	Subject	Title	Date Issued
21-1	Real Property	Real Property Tax Credit and Tax Statements for 2021 and 2022	09-14-2021 Supersedes Directive 19-1
16-3	Sales File	Comparable Sales	12-16-2016
16-1	Renewable Energy	Assessment of Renewable Energy Generation Facilities	05-25-2016 Supersedes Directive 11-3
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
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
11-5	Fixtures and Trade Fixtures	Fixtures and Trade Fixtures Classification as Real or Personal Property	08-16-2011
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All other directives have been superseded by other directives, incorporated in regulations, or are obsolete due to repeal of laws.