

Title 350 Nebraska Administrative Code
 Nebraska Dept. of Revenue Property Assessment Division
Regulations effective July 5, 2017*

| Chapter | Rev Date | Regulation Title |
|----------------|-----------------|---|
| Chapter 10 | 10/26/2014 | Real Property |
| Chapter 11 | 03/15/2009 | Agricultural or Horticultural Land Special Valuation |
| Chapter 12* | 07/05/2017 | Sales File |
| Chapter 13 | 03/15/2009 | Mineral Interests |
| Chapter 14 | 03/15/2009 | Agricultural Land and Horticultural Land Assessment |
| Chapter 15 | 03/15/2009 | Property Owned by the State & Governmental Subdivisions |
| Chapter 17* | 07/05/2017 | Reports and Opinions |
| Chapter 18 | 03/15/2009 | Community Redevelopment Law (TIF Tax Increment Financing) |
| Chapter 20 | 03/15/2009 | Personal Property |
| Chapter 23 | 03/15/2009 | Historical Real Property |
| Chapter 30 | 03/15/2009 | Property Valued by the State (Centrally Assessed) |
| Chapter 40 | 07/03/2013 | Property Tax Exemptions |
| Chapter 41 | 03/15/2009 | In Lieu of Tax |
| Chapter 42 | 03/15/2009 | Employment & Investment Growth Act Exempt Personal Property |
| Chapter 43 | 03/15/2009 | Nebraska Advantage Act Exempt Personal Property |
| Chapter 45 | 07/03/2013 | Homestead Exemption |
| Chapter 50* | 07/05/2017 | Assessment Process |
| Chapter 52 | 03/15/2009 | Documentary Stamp Tax |
| Chapter 65* | 07/05/2017 | Reporting Requirements and Due Dates |
| Chapter 71 | 03/15/2009 | Education, Certification, and Re-Certification |
| Chapter 80 | 07/03/2013 | School Adjusted Valuation |
| Chapter 90 | 03/15/2009 | Practice and Procedure |
| Chapter 91 | 03/15/2009 | Proceedings Instituted by the Department of Revenue, Property Assessment Division |

Regulations repealed, effective July 5, 2017:

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|------------|------------|---|
| Chapter 51 | 03/15/2009 | Assessment Process for Affordable Housing Projects (repealed) |
| Chapter 60 | 03/15/2009 | Administrative Reports (repealed and merged with Regulation 65) |
| Chapter 70 | 03/15/2009 | County Officials (repealed and merged with Regulation 65) |
| Chapter 93 | 01/03/2007 | Tax Equalization and Review Commission Order Compliance Audit Regulations (repealed and merged with Regulation 17)) |

***NOTES:**

*Chapter 10 reflects legislative changes through 2014.
 Chapters 17, 12, 50, and 65 reflect legislative changes through 2016 and approved in 2017.
 Chapters 40, 45, and 80 reflect legislative changes through 2012 and approved in 2013.
 Chapter 52 reflects legislative changes through 2008 and approved in 2009.
 The remaining chapters reflect legislative changes up through 2007 and approved 2009.*

See Regulations posted to Property Assessment Division's website:
revenue.ne.gov/PAD/