

# **Board of Equalization and Assessment, Nebraska**

**RG0057**

**Nebraska. Board of Equalization and Assessment**

**Records: 1873-1994**

**Cubic ft.: 65**

## **HISTORICAL NOTE**

The territorial auditor in 1855 determined the amount to be raised by each county for territorial tax. In 1857 the legislature adopted the Revenue Code of Iowa for Nebraska Territory. This code provided for a census board which was to exercise the functions of a Board of Equalization. In 1858 the Legislative Council provided that the Territorial Auditor and Treasurer should constitute the Territorial Board of Equalization. A further amendment in 1864 added the Governor to this Board. The board continued unchanged until 1903 when the Secretary of State and Commissioner of Public Lands and Buildings were added. The state Tax Commissioner replaced the Commissioner of Public Lands and Buildings in 1920.

## **SCOPE AND CONTENT NOTE**

This record group consists of the records of the Board of Equalization and Assessment arranged into 21 series: 1) Minutes, 1873-1985; 2) Transcript of Proceedings, 1864-1970; 3) Railroad Tax Returns, 1914-1954; 4) Footings of County Tax Lists, 1923-1946; 5) County Tax Receipts, 1923-1933; 6) Annual Terminal Tax Reports, 1926-1966; 7) Annual Reports of Railroads, 1941-1966; 8) Terminal Tax Returns, 1917-1964; 9) Miscellaneous Record, 1923-1927; 10) County Abstract of Assessments, 1922-1965; 11) moved to RG201, Seward County; 12) Valuations and Levies, 1921-1964; 13) Grand Assessment Books, 1889-1903; 14) Private Car Lines, 1926-1940 & n.d.; 15) combined with series 14; 16) Ledgers and Journals, 1908-1924; 17) Railroad Assessments, 1918; 18) Railroad Mileage Report, 1924; 19) Complaints, 1922-1931; 20) Mortgage/Land Records, 1921-1922; 21) Right-of-Way; 22) Land Records, 1920-1994; and 23) Miscellaneous, 1922-1978.

## DESCRIPTION

### film

#### **SERIES ONE MINUTES OF THE BOARD, 1873-1971 KS/17/01/2 (old section)**

Vol. #1 April 12, 1873 - July 30, 1894  
Vol. #2 1895-1942 (see microfilm)  
Vol. #3 January 1943 - August 1954  
Vol. #4 March 1955 - November 1968  
Vol. #5 March 1969 - April 1985

B.01 V.6 March 1969 - May 1972  
KS17/01/1 V.7 March 1967 - November 1977  
V.8 March 1967 - December 1978

Roll #1 Minutes, May 1895 - August 1909  
SF Copy thru  
RM72-22-22 Minutes, V.4, July 15, 1959  
16mm Diazo

Roll #2 Minutes, V.4 (cont), July 20, 1959  
SF Copy thru  
RM72-22-21 Minutes, V.5, December 27, 1971  
16mm Diazo

### film

#### **SERIES TWO TRANSCRIPT OF PROCEEDINGS, 1964-1970**

Roll #1 Transcript of Proceedings, July 21, 1964  
SF Copy thru  
RM72-4-13 Transcript of Proceedings, July 21, 1965

Roll #2 Transcript of Proceedings, July 22, 1965  
SF Copy thru  
RM72-4-14 Transcript of Proceedings, August 1, 1966

Roll #3 Transcript of Proceedings, August 1, 1966  
SF Copy thru  
RM72-4-15 Transcript of Proceedings, August 9, 1967

**film****SERIES TWO TRANSCRIPT OF PROCEEDINGS, 1964-1970**

Roll #4	Transcript of Proceedings, August 9, 1967
SF Copy	thru
RM72-4-16	Transcript of Proceedings, May 5, 1969
Roll #5	Transcript of Proceedings, August 7, 1969
SF Copy	thru
RM72-4-17	Transcript of Proceedings, November 15, 1969
Roll #6	Transcript of Proceedings, November 1969
SF Copy	thru
RM72-4-18	Transcript of Proceedings, June 12, 1970

**SERIES THREE RAILROAD TAX RETURNS, 1914-1954 KS17/01/2-3 (old)**

**NOTE:** shows statement for ROW track and load bed;  
 schedule B-Length of Side or Second Track;  
 Recapitulation. Arranged annually by Railroad

V.01	Nebraska, 1914 (not found)
V.02-04	1919
V.05-07	1920
V.08	1921 - MISSING
V.09-10	1921
V.11	1921 - Missing
V.12-13	1921
V.14-17	1922
V.18-20	1923
V.21-22	1924
V.23-26	1925
V.27-31	1926
V.32-35	1927
V.36-39	1928
V.40-43	1929
V.44-47	1930
V.48-51	1931
V.52-55	1932
V.56-59	1933
V.60-63	1934
V.64	1935-1937 - Miscellaneous Railroads
V.65-68	1935-1937

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V.69-72

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**SERIES THREE RAILROAD TAX RETURNS, 1914-1954 KS17/01/2-3 (old)**

V.73-76	1939-1940
V.77-79	1942-1943
V.80-88	1944-1952 (1 vol. per year)
V.89	1953, Chicago, Burlington & Quincy RR
V.90-92	1953-1954
V.93	1953-1954 Miscellaneous Railroads
V.94	1954, Chicago, Burlington & Quincy RR

**SERIES FOUR FOOTINGS OF COUNTY TAX RETURNS, 1923-1946**

KS/17/01/3 (old section)

NOTE: Shows taxes from each county, where received and where allocated. Arranged by county

V.01-04	1923-1926
V.05	1929
V.06-08	1932-1934

NOTE: Vols. #1 thru #8 not found in reshelve 2007

V.09	1939-1940
V.10-12	1941-1944
V.13	1945-1946

**SERIES FIVE COUNTY TAX RECEIPTS, 1923-1933**

KS/17/01/4 (old section)

V.01-10	1923-1933 (arranged by county)
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**SERIES SIX ANNUAL TERMINAL REPORTS, 1926-1966**

KS/17/01/4 (old section)

V.01-14	1926-1940
V.15	1965 - out of order
V.16-21	1955-1960
V.22-26	1962-1966

**SERIES SEVEN ANNUAL RAILROAD REPORTS, 1941-1966**  
**KS/17/01/4 (old section)**

V.01-14	1941-1954
V.15-18	1955
V.19-22	1956
V.23-26	1957
V.27-30	1958
V.31-34	1959
V.35-38	1960

**KS/17/02/2 (old section)**

V.39-42	1961
V.43-46	1962
V.47-50	1963
V.51-54	1964
V.55-58	1965
V.59-61	1966

**SERIES EIGHT TERMINAL TAX RETURNS (VALUATIONS), 1917-1964**  
**KS/17/02/2 (old section)**

V.01	1917-1921
V.02-14	1922-1934 (1 per year)
V.15	1935-1937
V.16	1938-1940
V.17-19	1941/42 thru 1945/46
V.20-28	1946/47 thru 1963/64

**SERIES NINE MISCELLANEOUS RECORD, 1923-1927**  
**KS/17/02/2 (old section)**

NOTE: Lists each railroad and amount of valuation applied to each county (similar to Grand Assessment Roll)

V.01-05	1923-1927
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**SERIES TEN COUNTY ABSTRACTS OF ASSESSMENTS, 1922-1965**  
**KS/17/02/2 (old section)**

B.1	1919 (unbound) KS/17/01/1
V.01	1922

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V.02

**Nebraska Board of Equalization and Assessment**  
1920-1921 Grand Assessment Roll

**SERIES TEN COUNTY ABSTRACTS OF ASSESSMENTS, 1922-1965**

KS/17/02/2 (old Section)

V.03	1922-1923
V.04-08	1924-1928
V.09	1929-1930
V.10-13	1931-1934
V.14	1935-1937
V.15	1938
V.16	1939-1940
V.17	1940
	(includes transcript of Supreme Court Case #31074, Boyd County vs. the Board)
V.18-21	1941/42 thru 1945/46

KS17/02/3 (old section)

V.22-39	1947/48 thru 1965
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**SERIES ELEVEN (moved to Seward County Record Group, RG201)****SERIES TWELVE VALUATIONS AND LEVIES, 1921-1964**

KS/17/02/3 (old section)

V.01	1921
V.02	1923
V.03	1924-1925
V.04-05	1927-1928
V.06-09	1931-1934
V.10-12	1935/36 thru 1939/40
V.13-15	1941/42 thru 1945/46
V.16	1947
V.17-18	1948
V.19-20	1949
V.21-22	1950
V.23-24	1951
V.25-26	1952
V.27-28	1953
V.29-30	1954

KS/18/09/2 (old section)

V.31-39	1955-1964
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**SERIES THIRTEEN GRAND ASSESSMENT BOOKS, 1889-1902**  
**KS/18/09/2 (old section)**

NOTE: Arranged by county and showing valuation by RR and Account

V.01-16 1889-1903

**SERIES FOURTEEN PRIVATE LINE TAX BOOKS, 1938-1940**  
**KS/18/09/2 (old section)**

V.01 Pullman G Form; Car, Truck & Bus Line Taxes, 1938-1940  
V.02-04 1926-1928, Pullman and private lines  
B.01 Private Car Line Reports and Correspondence

**SERIES FIFTEEN PRIVATE LINE ASSESSMENTS, 1903-1915**

(combined with Series Fourteen)

**SERIES SIXTEEN LEDGERS AND JOURNALS, 1908-1924**

V.01 General ledger, 1908-1924 (Board of Equalization)

**SERIES SEVENTEEN RAILROAD ASSESSMENTS, 1918**

V.01 Railroad Assessed Valuation, 1918 (by county)  
V.02 Private Car Line Taxes, 1918  
(Co. Clerk's Acct. w/ County Treasurer at start,  
same as Co. Treasurer's records in Auditor of  
Public Accounts record group RG0004)

**SERIES EIGHTEEN MILEAGE REPORT, 1924**  
**KS/18/09/2 (old section)**

V.01 Railroad Main Track Mileage Report, 1924 (by railroad)

**SERIES NINETEEN COMPLAINTS, 1922-1931**  
**KS/17/01/1 (old section)**

B.02 Transcripts of Proceedings had and testimony taken  
before Board in regard to assessment of steam  
railroads in Nebraska, 1922-1924  
B.02 Complaints of Various Railroads, 1922-1924  
B.03 Complaints, 1928-1930

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B.04

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C. B. & Q Railroad Co., 1931

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**SERIES TWENTY-TWO LAND RECORDS, 1920-1927**

KS/17/01/1

B.11 (cont)

Preliminary Report to Board on Real Estate  
Valuations, 1995  
The Property Tax Process: The Authority  
of the County Boards, May 18, 1994

**SERIES TWENTY-THREE MISCELLANEOUS, 1922-1927**

B.08 Monthly Milk and Cream Report  
Range Cattle Survey, Sandhills, preliminary  
Congressional Record, V.64, p.1, 12/8/1922  
extract from address of President Harding  
Sioux City Bridge vs. McMullen et al  
(misc. pages from bill of complaint)

B.09 Additions  
MPRR Co., Exhibit #5, 1977  
Northwestern, 1978  
Correspondence, 1978  
Omaha, Lincoln & Beatrice RR, n.d. 1970's  
C., RI & P RY Co. property, 1978

END OF INVENTORY

DS 2/28/1982

PMC WORD 2000 2/21/2007