

**RECEIPT FOR U.S. (DOLLAR AND EURO) IMPROVEMENTS IN REAL ESTATE  
RELEASED TO GERMANY (PUBLIC PROPERTY)  
(USAREUR Reg 405-8/USAFE Inst 32-9005)**

**SECTION I**

**Part 1 - General data on real estate released**

|  |  |
|--|--|
| <b>1. Designation, location, and brief description</b> | <b>2. Ownership</b>                        |
|  | <b>3. Real estate documentation number</b> |
|  | <b>4. Date of release</b>                  |

**Part 2 - U.S. dollar and Euro improvements**

Physical inspection of these improvements was made on \_\_\_\_\_ and the improvements were released to and received by German officials on \_\_\_\_\_. The original cost data in column b below is shown as a general reference only.

**1. Description and evaluation of U.S. dollar-funded improvements**

| Description of item<br>a. | Original cost<br>b. | U.S. appraisal of residual value<br>c. | German appraisal of residual value<br>d. |
|---------------------------|---------------------|--|--|
|                           |                     |  |  |

**2. Description and evaluation of Euro-funded improvements**

| Description of item<br>a. | Original cost<br>b. | U.S. estimate of residual value<br>c. | German appraisal of residual value<br>d. |
|---------------------------|---------------------|---------------------------------------|--|
|                           |                     |                                       |  |

**Part 3 - Certification**

U.S. official

1. The amounts shown in part 2, column c, show the U.S. appraisal of the residual value of the items of improvements listed.

|                     |                       |                  |             |
|---------------------|-----------------------|------------------|-------------|
| <b>Organization</b> | <b>Name and title</b> | <b>Signature</b> | <b>Date</b> |
|                     |                       |                  |             |

German official

2. The data on improvements presented in part 2 above, which are based on the outgoing inventory and condition report, have been evaluated. Amounts shown in column d represent residual values as appraised by German officials.

|                     |                       |                  |             |
|---------------------|-----------------------|------------------|-------------|
| <b>Organization</b> | <b>Name and title</b> | <b>Signature</b> | <b>Date</b> |
|                     |                       |                  |             |

**SECTION II**

**Part 4 - Damages** (To be completed by German Government representative together with the German appraisal of residual values in column d of part 2.)

1. Description and evaluation of compensable damages (Attach separate list, if necessary.)

| Description of the damaged property and damages<br>a. | Estimated amounts of compensation<br>b. |
|---|---|
|   |   |

2. Description and evaluation of noncompensable damages (Attach separate list, if necessary.)

| Description of the damaged property and damages<br>a. | Estimated amounts of compensation (waived)<br>b. |
|---|--|
|   |  |

**Part 5 - Computation of residual-value credit** (To be completed by German Government representative on completion of negotiations.)

|  |  |
|--|--|
| <b>1. Agreed amount of residual values for</b><br><br>a. Dollar-funded improvements _____<br><br>b. Euro-funded improvements _____ | <b>2. Agreed amount for damages</b><br><br>a. Compensable damages _____<br><br>b. Noncompensable damages _____<br><br>c. Total _____ |
|--|--|

**3. Offset of damages against residual value of improvements**

**4. Residual value credit due to the U.S. Forces**

**5. Remarks**

**6.** The German Government is prepared to remit to the U.S. Forces the amount of \_\_\_\_\_ for U.S. dollar improvements described in part 5, item 4, of this form.

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|---------------------|-----------------------|------------------|-------------|
| <b>Organization</b> | <b>Name and title</b> | <b>Signature</b> | <b>Date</b> |
|---------------------|-----------------------|------------------|-------------|

## Instructions

1. On release of the real estate accommodation, representatives of Germany and the U.S. Forces will make a joint inspection and an inventory and condition (I & C) report of the property. The I & C report will include a record of the physical state of the property, including a description of both existing damages and any capital improvements financed with either U.S. national (dollar) funds or with Euro funds.
2. As soon as possible after turnover of the property, the U.S. Forces will prepare part 1 and columns a, b, and c in part 2 of AE Form 405-8B-R. After signing the form in part 3, the U.S. Forces will send the form to the locally responsible *Oberfinanzdirektion* or *Bundesvermögensamt*.
3. The responsible German agency will insert in column d of part 2 the German appraisal of residual values, and complete and sign the form in part 3. The German agency will also enter in part 4 its appraisal of compensable and noncompensable damages, if any, for the property. (In cases where the quantity and appraised residual value of dollar and Euro credits are clearly outweighed by damage liabilities, data in part 4 can be limited to only a summary of the damages and total costs.) The German agency will then return the AE Form 405-8B-R to the U.S. Forces.
4. In case there are differences of opinion on the respective U.S. and German appraisals in the form, the locally responsible U.S. and German agencies will attempt to negotiate and reach an agreement on the amounts in question. If an agreement cannot be reached at local level, the case will be submitted for resolution between HQ USAREUR/7A and USAFE and the German authorities at Berlin and Bonn.
5. At the time that an agreement is reached, or if both the U.S. and German agencies raise no objections to the data presented in parts 2 and 3 by the other side, the responsible German agency will then complete part 5 of the form and submit a copy to the U.S. Forces. This part will constitute a record of the residual value credits, if any, finally established as due to the U.S. Forces.