



**Calendar for Centrally Assessed Air Carriers and Car Line Companies
Nebraska Department of Revenue Property Assessment Division**

"Due" Date	Duty	Authority	Responsibility of:	Industry
Jan 1, 12:01 A.M.	The Property Tax Administrator determines the taxable value of all flight equipment of interstate air carriers and all rail cars owned by private car line companies.	§77-1201 , §77-1245 , §77-682	Property Assessment Division	Air Carriers & Car Line Companies
June 1	Air carriers and private car line companies file a completed report with the Property Tax Administrator. Nebraska Air Carrier Annual Report, Form 40 , and Private Car Line Company Report, Form 44 , (including speed study, if applicable, for car line companies). Written requests for extension of the filing date may be made to the Property Tax Administrator. Upon Property Tax Administrator's approval extensions may be granted up to 15 days.	§77-1247 , §77-680	Taxpayer	Air Carriers & Car Line Companies
June 1	Railroad companies shall furnish to the Property Tax Administrator the total number of miles traveled by each class of rail cars of every car line company on their lines as of December 31 each year.	§77-681	Taxpayer	Railroads
Up to June 30	If extensions have been approved by the Property Tax Administrator, air carriers and car line companies have up to the date granted for completing the report filed with the Property Tax Administrator. Maximum is 30 days.	§77-1247 , §77-680	Taxpayer	Air Carriers & Car Line Companies
Tax billing and appeals for air carriers and car line companies				
January 15	The Property Tax Administrator establishes the state average tax rate, applicable to air carriers and car line companies, for returns filed in prior calendar year.	§77-1249 , §77-684	Property Assessment Division	Air Carriers & Car Line Companies
January 31	The Property Tax Administrator sends a statement to each air carrier and car line company showing the taxable value, tax rate, and amount of tax due.	§77-1249 , §77-684	Property Assessment Division	Air Carriers & Car Line Companies
January 31	Taxes Due for air carriers and car line companies, based on returns filed prior calendar year.	§77-1249 , §77-684	Taxpayer	Air Carriers & Car Line Companies
February 15	Air carriers and car line companies may file an appeal with the Tax Commissioner.	§77-1249 , §77-684	Taxpayer	Air Carriers & Car Line Companies

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day shall be the final filing date. Auth. [§49-1201](#), [§49-1202](#), [§49-1203](#).



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March 1	First half taxes for air carrier and car line companies for the prior assessment year become delinquent, if unpaid.	§77-1249.01 §77- 687	Taxpayer	Air Carriers & Car Line Companies
July 1	Second half taxes for air carrier and car line companies for the prior assessment year become delinquent, if unpaid.	§77-1249.01 §77- 687	Taxpayer	Air Carriers & Car Line Companies

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