

## Monthly Calendar Reminder for County Assessors Nebraska Department of Revenue, Property Assessment Division

### Dates/Duties January 2019:

- Jan 1** Assessment of real property (list and value) as of January 1, 12:01 a.m.  
Neb. Rev. Stat. [§ 77-1301](#)
- Jan 1** Assessment of personal property (list and value) as of January 1, 12:01 a.m.  
[§ 77-1201](#)
- Jan 1** Railroads and Public Service Entities are required to report non-operating property to the county assessor. [§§ 77-606, 77-801](#)
- Jan 1** Effective date of filing requirements for homestead exemption applicants.  
[§§ 77-3502, 77-3505](#)
- Jan 1** Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost for locally assessed personal property exemption allowed by the Personal Property Tax Relief Act. [§ 77-1239](#)
- Jan 15** Mobile home court owner, lessee, or manager files the [Mobile Home Report](#) with the county assessor. [§ 77-3706](#)
- Jan 15** Property Tax Administrator sets the tax rate for air carriers and car line companies.  
[§§ 77-684, 77-1249](#)
- Jan 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in November, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before January 15, create a PDF of all Forms 521 and upload to the Nebraska Department of Revenue, Property Assessment Division's (Division) state sales file at [padsalesfile.nebraska.gov](#).**
- Jan 15** For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. [§ 77-1301](#)
- Jan 15 to March 1** For counties with a population of at least 150,000, owners of real property must be provided the opportunity to meet with the county assessor's office to review the property record card file and assessed value determined for the current year. [§ 77-1311](#)
- Jan 30** Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost

for centrally assessed companies due to the personal property exemption allowed by the Personal Property Tax Relief Act. [§ 77-1239](#)

**Jan 31** Governmental subdivisions are to provide county assessors copies of leases or descriptions of leased property. [§ 77-202.11](#)

**Jan 31** Deadline for county board of equalization or the Tax Commissioner to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects. [§ 77-1333](#).

**For additional information regarding duties/deadlines, see [PAD Main Calendar](#).**

**Educational Opportunities:**

January 8 PAD Website, Features & Resources (1 hour credit)  
Webcast – Elaine Thompson

January 15 Administrative Reports & Calendars (1 hour credit)  
Webcast – Elaine Thompson

January 17 Homestead Exemption (1 hour credit)  
Webcast – Teresa Kirby-Smith

**Directions for the webcast will be sent via email, prior to presentations.**

For education opportunities, see: [Education Calendar and Course Descriptions](#).

Other Education Providers:

[Nebraska Real Property Appraiser Board](#)

[IAAO Education \(International Association of Assessing Officers\)](#)

[Vanguard Appraisals, Inc.](#)

[Moore Appraisal Education](#)

[American Society of Farm Managers and Rural Appraisers](#)