



DIRECTIVE 15-2

Supersedes Directive 09-1 issued March 10, 2009

March 10, 2015

Real Property Abstract of Assessment Extension Procedure

Purpose

This directive specifies the process for extending the filing date for the Real Property Abstract of Assessment with the Department of Revenue, Property Assessment Division (Department). The County Abstract of Assessment for Real Property (abstract) consists of the Real Property Abstract, Form 45, the Assessment Practices Survey, the Report of Current Year Assessed Values for Properties Listed in the State Sales File, and maps of agricultural land market areas and assessor location areas in the county.

Statutory Authority

Neb. Rev. Stat. § 77-1514 (Cum. Supp. 2014) provides:

The county assessor shall prepare abstracts of the property assessment rolls of locally assessed property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall file the real property abstract with the Property Tax Administrator on or before March 19, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the real property abstract shall be filed on or before March 25. The abstract shall show the taxable value of real property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the abstract and the statutory deadlines provided in section 77-5027. The Property Tax Administrator may extend the statutory deadline in section 77-5028 for a county if the deadline is extended for that county. Beginning January 1, 2014, in any county with at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the county assessor shall request an extension of the final filing due date by March 22.

Procedure

The real property abstract is used by the Property Tax Administrator (PTA) to report the level and quality of assessment to the Tax Equalization and Review Commission (Commission) for the purpose of statewide equalization. Detailed analysis of the data contained in the abstract cannot occur until the abstract is filed with the Department.

The due date for the abstract is March 19 of each year, or March 25 for counties with over 150,000 inhabitants, and the due date for the reports and opinions from the PTA to the Commission is 19 days following the filing due date of the abstract pursuant to § 77-5027 (Cum. Supp. 2014). For counties with over 150,000 inhabitants, the due date for the reports and opinions of the PTA is 15 days following the filing due date of the abstract. If the filing due date for either the abstract or the reports and opinions falls on a weekend or holiday, the due date is the next business day.

The PTA has the authority, following a written request, to extend the filing date for the abstract. This directive is being issued to process extension requests in an orderly fashion. It also appraises county assessors and other county officials of the procedure that will be followed, on an annual basis, should a request for an extension for the filing of the abstract be filed.

Form of the Extension Request. Neb. Rev. Stat. § 77-1514 provides that the PTA may issue an extension **upon written request by the county assessor**. All requests for extension must be in writing and directed to the PTA. Fax transmissions and email are considered written requests.

Section 77-1514 also provides that the extension may be granted for good cause shown. The extension request must contain an explanation of why the extension is needed and how it would improve the quality of the assessment in the county.

Time of Filing.

The applicable filing date for requests for extension is:

- For counties with 150,000 inhabitants, March 22; and
- For all other counties, March 16.

Requests for extension must be filed with the PTA no later than March 16 of each year, or March 22 for counties with at least 150,000 inhabitants. A request for extension with a postmark of the applicable filing date will be considered timely filed. Extension requests that are not timely filed will be denied absent exceptional circumstances. Exceptional circumstances are limited to natural disasters, catastrophic technology failures, or personnel occurrences of which the county assessor or the county had no notice on or before the applicable filing date.

Grant of Extension. The PTA, if satisfied with the written explanation provided by the county assessor or the county, may grant the extension without holding a hearing. If the request is granted

without a hearing, the county assessor, county board of equalization, and county attorney will be notified of the PTA's decision and the date the abstract will be due. If the PTA determines that the deadline for submission of the report and opinion for that county should be affected, notice will also be sent to the Commission.

Show Cause Hearing. If the PTA is not satisfied with the written explanation provided by the county assessor, a hearing on the request for extension will be scheduled. The Department will issue a notice of hearing, scheduling a time and place for a hearing on the request for extension. The notice will be issued to the county assessor, county board of equalization, county attorney, and the Commission.

Any hearing ordered by the Department may be held by phone conference at the Department's offices in Lincoln, Nebraska, no later than March 19. The Department is responsible for contacting the county assessor or the county at the time and date of the hearing.

Following the hearing, a written order will be issued indicating whether or not the extension was granted and setting the time by which the abstract must be filed. The written order will be mailed to the county assessor, county board of equalization, county attorney, and the Commission.

Appeal. A county assessor or county whose request for an extension has been denied may appeal that denial to the Commission.

APPROVED:

/s

Ruth A. Sorensen
Property Tax Administrator
March 10, 2015

APPROVED:

/s

Len Sloup
Acting Tax Commissioner
March 10, 2015