

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

Dates/Duties February 2026:

- February 1** County assessor issues notice of approval or denial to applicants of the beginning farmer exemption [Form 1027](#). [Neb. Rev. Stat. § 77-5209.02](#)
- February 1** Owner, lessee, or manager of any aircraft hangar or land where aircraft is parked must file the [Aircraft Information Report](#) with the county assessor. [Neb. Rev. Stat. § 77-1250.02](#)
- February 1** Last day for the Tax Commissioner to provide county assessors with claim forms and address lists of homestead exemption applicants from the prior year. [Neb. Rev. Stat. § 77-3510](#)
- February 1** For counties with a population of at least 150,000, deadline for property owners to notify the county assessor of their intent to meet in person with the county assessor's office regarding the assessed value for the current year. [Neb. Rev. Stat. § 77-1311](#)
- February 1** Property Tax Administrator must mail all county assessor certificate holders a copy of their completed education record and of the remaining credit hours of continuing education necessary to achieve re-certification. [Regulation 71-006.06](#)
- Feb 1 – Jun 1** The county board of equalization meets, between February 1 and June 1, to grant or deny permissive exemptions as submitted by the county assessor. Ten days prior to the meeting to consider exemptions, the county board of equalization must provide a notice to the applicant and publish a public notice of the date of meeting and state that a list of applications and descriptions of the property are available in the county assessor's office. [Neb. Rev. Stat. § 77-202.02](#)
- February 2** First day for claimants to file the Nebraska Homestead Exemption Application [Form 458](#). [Neb. Rev. Stat. § 77-3512](#), [Neb. Rev. Stat. § 77-3513](#), [Neb. Rev. Stat. § 77-3514](#)
- February 5** County treasurer must forward an electronic copy of the list of real property subject to sale to the Property Tax Administrator for purposes of compiling a list for all counties to be published on the Department of Revenue's website. [Neb. Rev. Stat. § 77-1804](#)

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

Educational Opportunities:

February 12 Personal Property Webinar [register here](#) (1 hour credit)
February 25 Coffee Talk [join here](#) (No credit given)

For additional PAD education opportunities and information, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

Additional Education Providers:

- [Nebraska Real Property Appraiser Board](#);
- [IAAO Education \(International Association of Assessing Officers\)](#);
- [Calypso Professional Appraisal](#);
- [Vanguard Appraisals, Inc.](#);
- [American Society of Farm Managers and Rural Appraisers](#);
- [McKissock Learning](#); and
- [Team Consulting LLC](#).