

County Reports filed with Property Assessment Division and Electronic Delivery

Instructions for Email Subject Line: Identify your County Name and Name of Report

Examples: Gage County Air Craft Reports, Knox County Exemptions, Fillmore County 77-1507 Reports

Due Date	County Report/Documents filed with Property Assessment Division	Responsibility of:	Email to:	Authority
Feb 5	List of Delinquent Real Property Taxes	County Treasurer	pat.reports@nebraska.gov	§ 77-1804
March 1	Report of agricultural land market influences outside the typical land market and special valuation applied	County Assessor	Email to assigned field staff	REG-17.003.07A REG-11-005.04
Mar 1	Air Craft Information Reports	County Assessor	pat.tech@nebraska.gov	§ 77-1250.02
March 19	Real Property County Abstract & Assessed Value Update (AVU) All counties except Douglas, Lancaster, & Sarpy	County Assessor	Upload to Sales File	§ 77-1514
March 25	Real Property County Abstract & Assessed Value Update (AVU) Douglas, Lancaster, & Sarpy Counties	County Assessor	Upload to Sales File	§ 77-1514
March 25	County assessor may submit written comments to the PTA that will become part of the Reports and Opinions	County Assessor	Email to PTA ruth.sorensen@nebraska.gov	REG-17.003.11
May 30	Amended Homestead Exemption Summary Certificate, Form 458X	County Assessor & County Treasurer	pat.homestead@nebraska.gov	§ 77-3523 § 77-3517
June 1 through July 25	County Assessor or County Clerk forwards Over/Under Value Report for the current assessment year, as prepared by the county assessor and presented to the County Board of Equalization.	County Assessor or County Clerk	pat.tech@nebraska.gov	§ 77-1315.01
July 1	Return of Unused Real Property Tax Credit, Return of Unused Credit Form 403 ,	County Treasurer	pat.RPTXmonies@nebraska.gov	§ 77-4212
July 1	Rent-restricted housing projects income and expense statements	Owners of Rent-Restricted Housing	pat.tech@nebraska.gov	§ 77-1333
Aug 1	Inheritance Tax collections, County Inheritance Tax Report, Form CIT	County Treasurer	pat.reports@nebraska.gov	§ 77-2015

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Aug 1	Notice to Divide Tax for TIF , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division.	County Assessor	pat.tif@nebraska.gov	§ 18-2147(4)
Aug 20	School District Taxable Value Report	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 79-1016
Aug 31	Amended School District Taxable Value Report	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 79-1016
Sept 1	Homestead Exemption Average Assessed Value of Single-Family Residential Property, Form 458V	County Assessor	pat.homestead@nebraska.gov	§ 77-3506.02
Oct 31	County assessor's 3-year plan of assessment and any amendments	County Assessor	Email to assigned field staff	§ 77-1311.02
Nov 1	Permissive Exemptions electronic list and proof of publication	County Board & County Clerk	pat.tech@nebraska.gov	§ 77-202.03(5)
Nov 30	Homestead Exemption Certificate, Form 458S	County Assessor & County Treasurer	pat.homestead@nebraska.gov	§ 77-3523
Dec 1	Certificate of Taxes Levied Report (CTL)	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 77-1613.01
Dec 1	Ensure the county's sales file data is accurate and all sales received for the current study period are transferred into the state sales file	County Assessor	padsalesfile@nebraska.gov	Directive 22-5
15th each month	Scanned PDF copies Real Estate Transfer Statements, Form 521 and Form 521MH	County Assessor	Upload to State Sales File or email as attachment to your field liaison, michelle.cruz@nebraska.gov and sonya.friesel@nebraska.gov	REG-12-003.04

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15th each month	Sales Detail Information associated with Form 521	County Assessor	Upload to State Sales File or export to FTP site	REG-12-003.04
Ongoing	Notice to Divide Tax for TIF , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division	County Assessor	pat.tif@nebraska.gov	§ 18-2147(4)
Ongoing	Appraisal Contracts, county assessor forwards copies of Appraisal Contracts for approval by the Property Tax Administrator	County Assessor	pat.tech@nebraska.gov	§ 77-1301.01
Ongoing	County clerk forwards copies of county board of equalization decisions granting or denying any permissive exemption, within 7 days of the decision, Form 451	County Clerk	pat.tech@nebraska.gov	§ 77-202.04
Ongoing	County clerk forwards copies of county board of equalization decisions on omitted property, clerical errors, or undervalued/overvalued property.	County Clerk	pat.tech@nebraska.gov	§ 77-1507(2)(b)
Ongoing	Assessor education hours, classes, certification, etc.	County Assessor & certificate holders	pat.edu@nebraska.gov	