

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

Dates/Duties April 2025:

- April 1** Last day for county assessor to mail a homestead exemption application to owners who were granted an exemption in the preceding year. If homestead exemption notices mailed on or before March 31 did not contain all statutorily required information, a second notice must be sent on or before April 1. Neb. Rev. Stat. [§§ 77-3513](#) and [77-3514](#).
- April 1** Deadline for state, governmental subdivision, or lessee to protest determination of county assessor that property is not being used for a public purpose to the county board of equalization. Neb. Rev. Stat. [§ 77-202.12](#)
- April 1** Deadline for disabled or blind veterans to file [Exemption Application for Mobile Home, Form 453](#). Neb. Rev. Stat. [§ 77-202.25](#).
- April 1** First half of real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties). Neb. Rev. Stat. [§ 77-204](#).
- April 7** The Property Tax Administrator delivers Reports & Opinions (R&O) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission, (19 days from the filing of the County Abstract Report due on or before March 19).
Neb. Rev. Stat. [§§ 77-1514](#) and [77-5027](#).
- April 9** For counties with a population of at least 150,000 (Douglas, Lancaster, and Sarpy Counties), the Property Tax Administrator provides R&Os for each county regarding the level of value and quality of assessor to the Tax Equalization and Review Commission, (15 days from the county abstract filing March 25), pursuant to Neb. Rev. Stat. [§ 77-1514](#). Neb. Rev. Stat. [§ 77-5027](#).
- Note: If a county was granted an extension of time for filing the county abstract, pursuant to Neb. Rev. Stat. [§ 77-1514](#), the completion date for the R&O may be changed.*
- Website link for the R&Os for each county:
<https://revenue.nebraska.gov/PAD/research-statistical-reports/statewide-equalization>
- April 15** Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part I of the [Form 458, Schedule I – Income Statement and Instructions](#). The Internal Revenue Service (IRS) may grant extensions.

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

Educational Opportunities:

April 7-11 IAAO 101 – Fundamentals of real Property Appraisal (33.5 hours credit)
In-person workshop – Randy Ripperger

April 23 County Assessor Coffee Talk with PAD (*No credits offered*)
Webinar – PAD

Note: The schedule for the April Coffee Talk is subject to change, if it conflicts with the 2025 Statewide Equalization Agenda.

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](#).