

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

Dates/Duties December 2025:

- Dec 1** County assessors must file the Certificate of Taxes Levied Report (CTL) electronically with the Property Tax Administrator. [Neb. Rev. Stat. § 77-1613.01](#)
- Dec 1** City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects. [Neb. Rev. Stat. § 18-2117.01](#)
- Dec 1** Last day for the Property Tax Administrator to forward a copy of the Rent-Restricted Housing Projects Valuation Committee annual report to each county assessor to use in determining the value of rent-restricted housing projects. [Neb. Rev. Stat. § 77-1333](#)
- Dec 1** Deadline for county assessors to ensure the sales data contained in the state sales file is accurate and all sales received by the county for the current study period are transferred into the state sales file. [Directive 23-1](#)
- Dec 31** Permissive exemption application deadline. For newly acquired property or in years divisible by four, file Exemption Application, [Form 451](#). For interim years, file Statement of Reaffirmation of Tax Exemption, [Form 451A](#). Neb. Rev. Stat. [§ 77-202.01](#), [§ 77-202.03](#)
- Dec 31** Annual exemption application deadline for for-profit nursing facilities with occupied Medicaid beds, [Form 451NF](#). Neb. Rev. Stat. [§ 77-202](#), [§ 77-202.01](#), [§ 77-202.03](#)
- Dec 31** Dec 31 Annual exemption application deadline for qualified common areas of student housing owned by charitable organizations, [Form 451 EI](#). Neb. Rev. Stat. [§ 77-202](#), [§ 77-202.01](#), [§ 77-202.03](#)
- Dec 31** Annual exemption application deadline for qualified broadband equipment, [Form 1317BB](#). Neb. Rev. Stat. [§ 77-202](#), [§ 77-202.01](#), [§ 77-202.03](#)
- Dec 31** Exemption Application for Qualified Beginning Farmer or Livestock Producer, [Form 1027](#), must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. Exemption is for personal property tax on agricultural and horticultural machinery and equipment. Neb. Rev. Stat. [§ 77-202.01](#), [§ 77-5208](#), [§ 77-5209.02](#)
- Dec 31** Deadline for owner to file Vacant or Unimproved Lot Application, [Form 191](#), electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes. [Neb. Rev. Stat. § 77-132](#)

- Dec 31** Deadline for qualified organization or individual that owns a sales-restricted home to file an annual application, [Form 1317SR](#), with the county assessor to request a valuation adjustment to include the sales restrictions on the property. [Neb. Rev. Stat. § 77-1395](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property. [Neb. Rev. Stat. § 77-202.04](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the actual value or special value of real property for that year if a failure to give notice prevented timely filing of a protest or appeal provided in sections 77-1501 to 77-1510. [Neb. Rev. Stat. § 77-1507.01](#)
- Dec 31** Last day for the Tax Commissioner to review income and all other information of homestead exemption claimants for the third preceding year and take any action. [Neb. Rev. Stat. § 77-35-17](#)
- Dec 31** Real Property and Personal Property Taxes Due – Lien Date. [Neb. Rev. Stat. § 77-203](#)

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

- Dec 17** PAD will present to county assessors from 8:00 AM-12:00 PM at the NACO Annual Conference.

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](#).