

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

Dates/Duties July 2025:

- July 1** Last day for county treasurer to return unused real property tax credit monies and submit an electronic report, [Return of Unused Credit Form 403RTC](#), with the Property Tax Administrator indicating the amounts of funds distributed to each taxing unit, collection fee retained, and amount of unused credit money returned. Email report to: pat.rptxmonies.nebraska.gov [§ 77-4212](#).
- July 1** Last day for county treasurer to return unused school district property tax relief credit (SDPTRC) monies and submit an electronic report, [Return of Unused Credit Form 403STC](#), with the Property Tax Administrator indicating the amounts of funds distributed to each taxing unit, collection fee retained, and amount of unused credit money returned. Email report to: pat.rptxmonies@nebraska.gov [§ 77-7301 to 77-3305](#) & [§ 77-4602](#).
- July 1** From this date forward, added personal property value is subject to a 25% penalty. [§ 77-1233.04](#).
- July 1** Deadline for filing a permissive exemption application for property that is newly acquired or converted to an exempt use. [§ 77-202.03](#).
- July 1** Owner of a rent-restricted housing project must electronically file an income and expense statement, on a form prescribed by the Tax Commissioner, with the Rent-Restricted Housing Projects Valuation Committee. [§ 77-1333](#).
- July 1** City or community redevelopment authority (CRA) files [Notice to Divide Tax for Community Redevelopment Project](#) or Tax Increment Financing Project (TIF), with the county assessor. [§18-2147\(3\)](#).
- July 15** County assessor approves or denies Special Valuation applications and notifies applicant on or before July 22. [§ 77-1345.01](#).
- July 15** Local board (county assessor, clerk, and treasurer) must hold a hearing and approve or deny freeholder petitions filed on or before June 1. [§ 79-458 \(3\)](#).
- July 15** Last day for owner of real property damaged real property to file a Damaged Real Property Report, [Form 425](#) with County Clerk. [§ 77-1308](#).
- July 20** Last day for claimants to file a Homestead Exemption Application, [Form 458](#). An extension is subject to approval by the county board. [§ 77-3512](#).
- July 20** Last day for county assessor to submit the Form 425A, County Assessor Report of Damaged Real Property to the county board of equalization regarding all Reports of Damaged Property that have been filed with the county clerk. [§ 77-1308](#).

- July 22** County assessor sends notice of approval or denial to the Special Valuation applicants. [§ 77-1345.01\(1\)](#).
- July 22** County board of equalization sends property valuation notice of special valuation to the owner of agricultural land and horticultural land whose special valuation application has been approved. [§ 77-1345.01\(2\)](#).
- July 25
(Aug 10
for extended
counties)** County Board of Equalization must finalize decisions on or before July 25, regarding individual protests.
If July 25 falls on a Saturday, Sunday, or legal holiday, the decision must be made prior to July 25. [§ 77-1502](#).
- July 25
(Aug 10
for extended
counties)** County board of equalization must finalize decisions for current-year real property assessments that are overvalued or undervalued, and for omitted property that was properly reported to the county assessor for the current year.
If July 25 falls on a Saturday, Sunday, or legal holiday, the decision must be made prior to July 25. [§ 77-1504](#).
- July 25** County Board of Equalization must finalize decision on or before July 25, regarding Damaged Real Property Report (August 10 for extended counties). If July 25 falls on Saturday, Sunday, or legal holiday, the decision must be made prior to July 25. [§ 77-1309](#).
- July 26** County board of equalization may petition the Tax Equalization and Review Commission for an adjustment to the valuation of a class or subclass of property.
Counties that have extended the protest period waive any right to petition for an adjustment to a class or subclass of real property. [§ 77-1504.01](#) [§ 77-1502](#).
- July 26
to Aug 24
(Jul 26 to
Sep 10 for
extended counties)** Taxpayer may file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (On or before September 10 for extended counties).
- July 31** County assessor files a 3-year plan of assessment with the county board of equalization. [§ 77-1311.02](#).
- July 31** Last day for annexations by a city of the metropolitan class for the political subdivisions to be considered in the taxable valuation of the subdivisions for the current year. [§ 13-509](#).

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

Educational Opportunities:

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| July 30 | Coffee Talk - Join Here (No credit given) |
| July 31 | Legislative Update Webinar - Register Here (1 hour credit) |

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](#).