

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

Dates/Duties March 2026:

March 1 The owner of land or owner of improvements seeking separate taxation of real property improvements may file the Improvements on Leased Land Assessment Application, [Form 402](#), with the county assessor. Neb. Rev. Stat. [§ 77-1376](#)

March 1 County assessor makes recommendation on permissive exemption applications (Forms 451) to the county board of equalization. Assessor prepares list of applications showing applicant, legal description, parcel number, and assessor recommendation and maintains list in office. Statements of Reaffirmation (Form 451A) do not need to be approved by the county board. Neb. Rev. Stat. [§ 77-202.01](#)

March 1 County assessor must forward an electronic copy of all aircraft information reports filed with the county to the Property Tax Administrator.
Email copy of report to pat.tech@nebraska.gov.
See Specific Instructions on the [Aircraft Information Report](#). Neb. Rev. Stat. [§ 77-1250.02](#)

March 1 The owner of improvements on leased public land seeking separate taxation of real property improvements may file the Improvements on Leased Public Land Assessment Application, [Form 402P](#), with the county assessor. Requires the owner of improvements on leased public lands to file and sign an assessment application with the county assessor at the time a change of ownership occurs. Neb. Rev. Stat. [§ 77-1374](#)

March 1 The county assessor notifies governmental subdivisions of intent to tax property that is not used for a public purpose and not paying an in lieu of tax. Neb. Rev. Stat. [§ 77-202.12](#)

March 1 The county assessor must certify to the Property Tax Administrator whether the market for agricultural and horticultural land in their county has influences outside the typical agricultural and horticultural land market. [Regulation 17-003.07A](#).
If special valuation has been applied, the county assessor must file the specific information with the Property Tax Administrator. [Regulation 11-005.04](#).

March 1 The Property Tax Administrator submits a report of all active tax increment financing (TIF) projects to the Legislature. See [TIF Reports](#). Neb. Rev. Stat. [§ 18-2117.01](#)

March 16 For counties with a population of less than 150,000, deadline for county assessors to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property.
[Directive 23-4](#), Neb. Rev. Stat. [§ 77-1514](#)

March 19 In counties with a population of less than 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. Neb. Rev. Stat. [§ 77-1311.03](#)

March 19 In counties with a population of less than 150,000, the county assessor must complete the assessment of real property. Neb. Rev. Stat. [§ 77-1301](#)

March 19 For counties with a population of less than 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator. Neb. Rev. Stat. [§ 77-1514](#)

March 22 For counties with a population of at least 150,000, the deadline for county assessors to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property. [Directive 23-4](#), Neb. Rev. Stat. [§ 77-1514](#).

March 25 In counties with a population of at least 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. Neb. Rev. Stat. [§ 77-1311.03](#)

March 25 In counties with a population of at least 150,000, the county assessor must complete the assessment of real property. Neb. Rev. Stat. [§ 77-1301](#)

March 25 For counties with a population of at least 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator. Neb. Rev. Stat. [§ 77-1514](#)

March 25 The county assessor may submit written comments to the Property Tax Administrator that will become part of the Reports and Opinions.
[REG-17-003.04](#)

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

Educational Opportunities:

March 24 County Assessor Coffee Talk with PAD (*No credits offered*)
Webinar – PAD. This is a new date due to a conflict with the Panhandle Spring NACO Meeting.

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](#).