

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

Dates/Duties November 2025:

- Nov 1** Last date for the County Board of Equalization to send an electronic copy of the list of real property exemptions and a copy of the proof of publication to the Property Tax Administrator. [Neb. Rev. Stat. § 77-202.03\(5\)](#)
- Nov 1** Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor. [Neb. Rev. Stat. 77-3517](#)
- Nov 5** Last day for the county board of equalization to correct levies/tax rates as a result of clerical error. [Neb. Rev. Stat. § 77-1601](#)
- Nov 10** Deadline for a school system to file an appeal with the Tax Commissioner for the adjusted value certified for use in the school aid formula. [Neb. Rev. Stat. § 79-1016](#)
- Nov 10** Deadline for a school district official or county official to file a written request with the Tax Commissioner for correction of the adjusted valuation due to clerical error or special valuation additions. [Neb. Rev. Stat. § 79-1016](#)
- Nov 15** Deadline for an organization to file a permissive exemption application for property purchased between July 1 and levy date, that had previously been granted an exemption. [Neb. Rev. Stat. § 77-202.03](#)
- Nov 22** County assessor must complete the tax list (real and personal property) and deliver it to the county treasurer, along with signed warrant for collection of taxes. The county assessor is no longer required to set up a controlling account to record monthly tax collections as shown by the records in the county treasurer's office. [Neb. Rev. Stat. § 77-1616](#)
- Nov 30** Deadline for county assessors and county treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, Form 458S via the Homestead database, for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and county treasurer are required. [Neb. Rev. Stat. § 77-3523.](#)

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

Educational Opportunities:

- November 19 County Assessor Coffee Talk with PAD Webinar (*No credits offered*)
No registration – Join Link is [HERE!](#)

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](#).