

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

Dates/Duties September 2025:

- Sept 1** Second half of real and personal property taxes for the prior assessment year become delinquent if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).
[Neb. Rev. Stat. § 77-204](#)
- Sept 1** After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and electronically certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 458V, to the Department of Revenue through the Homestead Exemption Database. [Neb. Rev. Stat. § 77-3506.02](#)
- Sept 1** No final levy allocation changed after this date, except by agreement between levying authority and political subdivision. [Neb. Rev. Stat. § 77-3443](#)
- Sept 4** Each political subdivision participating in the joint public hearing when the property tax request is more than the allowable growth percentage is, to electronically send the information regarding their budget asking to the assessor.
[Neb. Rev. Stat. § 77-1632](#) and [Neb. Rev. Stat. § 77-1633](#).
- Sept 4** County clerk notifies the county assessor of the date, time, and location of the joint public hearing. [Neb. Rev. Stat. § 77-1632](#) and [Neb. Rev. Stat. § 77-1633](#).
- Sept 10** Last day for a taxpayer to file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission, for counties that adopted a resolution to extend the deadline for hearing protests. [Neb. Rev. Stat. § 77-1510](#)
- Sept 15**
(Sept 30 for extended counties) Last day for a county board of equalization decision on protests of county board of equalization action related to undervalued or overvalued real property. (September 30 for extended counties.) [Neb. Rev. Stat. § 77-1504](#)
- Sept 15** Property Tax Administrator certifies the amount of the real property tax credit and the agricultural land tax credit to the State Treasurer and to each county. [Directive 25-3 Real Property Tax Credit. Neb. Rev. Stat. § 77-4212.](#)
- Sept 15** Property Tax Administrator certifies the amount of the school district property tax relief credit (SDPTRC) to the State Treasurer and to each county. [Directive 25-4, School District Property Tax Relief Credit \(SDPTRC\) and Tax Statement Calculations. Neb. Rev. Stat. §§ 77-7301 to 77-3305.](#)

- Sept 14-24** Any county, city or school district seeking to increase its property tax request by more than the allowable growth percentage, shall have a joint public hearing before adopting the budget. [Neb. Rev. Stat. § 77-1632](#) and [Neb. Rev. Stat. § 77-1633](#)
- Sept 30** Budgets must be final and filed with the levying board and State Auditor. [Neb. Rev. Stat. § 13-508](#)
- Sept 30** County board of equalization publishes a list of permissive exemptions, including cemeteries, and sends the list and proof of publication to the Property Tax Administrator. [Neb. Rev. Stat. § 77-202.03\(5\)](#)

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

Educational Opportunities:

- Sept 11 Google to Gavels: Tips and Tricks to Legislative Research and Public Meetings- [register here](#) (1 hour credit)
- Sept 15-19 Depreciation Course Series- Part I through IV- [register here](#)
- Oct 16 Feedlots Webinar- [register here](#) (1 hour credit)
- Sept 24 Coffee Talk - [join here](#) (No credit given)
- Sept 25-26 Commercial Grading- [register 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](#).