

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

Dates/Duties March 2025:

- 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. [§ 77-1376](#)
- 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. [§ 77-1374](#)
- 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. [§ 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](#). [§ 77-1250.02](#)
- 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. [§ 77-202.12](#)
- March 1** The Property Tax Administrator submits a report of all active tax increment financing (TIF) projects to the Legislature. *See* [TIF Reports](#). [§ 18-2117.01](#)
- 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](#).
Email report to assigned field operations teammate.
If special valuation has been applied, the county assessor must file the specific information with the Property Tax Administrator. [Regulation 11-005.04](#).
Email report to assigned field operations teammate
- 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](#), [§ 77-1514](#)
Email request to sarah.scott@nebraska.gov.

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. [§ 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. [§ 77-1301](#)

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Email to pat.reports@nebraska.gov, upload to the state sales file, or export to the FTP site.

REMINDER: County Assessors should make sure they have identified and captured real property “growth values” for the current year. Real property growth value is the amount of value attributable to new construction, additions to existing buildings, and any improvements to real property that increase the value of such property. If the real property is in a TIF project, any new construction value is not considered growth value. See Real Property County Abstract, Form 45, Instructions, available on sales file website and [Regulation 65-003.021\(1\)\(a\)](#).

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, § 77-1514](#).
Email request to sarah.scott@nebraska.gov.

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. [§ 77-1311.03](#)

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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](#)
Email to sarah.scott@nebraska.gov.

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

Educational Opportunities:

March 26 County Assessor Coffee Talk with PAD (*No credits offered*)
Webinar – PAD

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](#).