

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

Dates/Duties January 2025:

- Jan 1** Assessment of Real & Personal Property (List and Value), except for destroyed real property as of January 1, 12:01 a.m. [§§ 77-1301 77-1201](#)
- Jan 1** Railroads and Public Service Entities are required to report non-operating property to the county assessor. [§§ 77-606, 77-801](#)
- Jan 1** Effective date of filing requirements for homestead exemption applicants. Claimants must be owner of record and occupy the homestead. Qualified claimants (non-disability) must already be age 65 or older. Effective date of disability and filing status. [§§ 77-3502, 77-3505](#)
- Jan 15** Mobile home court owner, lessee, or manager files a report with the county assessor. [§ 77-3706](#)
- Jan 15** Property Tax Administrator sets the tax rate for air carriers and car line companies. [§§ 77-684, 77-1249](#)
- Jan 15** For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. [§ 77-1301](#)
- Jan 15 to March 1** For counties with a population of at least 150,000, owners of real property must be provided the opportunity to meet with the county assessor's office to review the property record card file and assessed value determined for the current year. [§ 77-1311](#)
- Jan 31** Governmental subdivisions are to provide county assessors copies of leases or descriptions of leased property. [§ 77-202.11](#)
- Jan 31** Deadline for county board of equalization or the Tax Commissioner to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects. [§ 77-1333](#).

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

Educational Opportunities:

- January 14 Mobile Homes Webinar
[Register Here](#)
- January 22 Coffee Talk
[Attend Here](#)

- January 23 Valuing Sales- Restricted Housing Webinar
[Register Here](#)
- January 28 How to Set Land Value Including Form 191 Webinar
[Register Here](#)
- January 29 Homestead Exemption Training
[Register Here](#)

**For 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.](#)