

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

Dates/Duties September 2024:

- 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.
- Sept 1** No final levy allocation changed after this date, except by agreement between levying authority and political subdivision. [§ 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.
[§ 77-1632](#) and [§ 77-1633](#).
- Sept 4** County clerk notifies the county assessor of the date, time, and location of the joint public hearing. [§ 77-1632](#) and [§ 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. [§ 77-1510](#)
- Sept 15** 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.) [§ 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 23-5](#) and [§ 77-4212](#).
- Sept 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in July, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before September 15, create a PDF of all Forms 521 and upload to the Nebraska Department of Revenue, Property Assessment Division's (Division) state sales file at padsalesfile.nebraska.gov.**

Sept 14-24 Any county, city, school district, or community college seeking to increase its property tax request by more than the allowable growth percentage, shall have a joint public hearing before adopting the budget. [§ 77-1632](#) and [§ 77-1633](#) **The postcards must be mailed at least seven calendar days before the joint public hearing.**

Sept 30 Budgets must be final and filed with the levying board and State Auditor.
[§ 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. [§ 77-202.03\(5\)](#)

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

Educational Opportunities:

Sept 5 Rent-Restricted Legislative Updates Webinar (1 hour credit)
PAD Presenters: Kamisah O'Donnell & Jessie Case → [REGISTER HERE!](#)

Sept 11 – 12 Depreciation Course Series – DEPRECIATION III (15 hours credit)
Instructor: Scott Johnson → [REGISTER HERE!](#)

Sept 18 County Assessor Coffee Talk with PAD Webinar (*No credits offered*)
No registration – [Join Link](#) → [HERE!](#)

Sept 23 School District Property Tax Relief Credit Webinar (1 hour credit)
PAD Presenter: Sarah Scott → [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](#).