

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

Dates/Duties December 2024:

- Dec 1** County assessors must file the Certificate of Taxes Levied Report (CTL) electronically with the Property Tax Administrator. Neb. Rev. Stat. [§ 77-1613.01](#)
- Dec 1** City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects. [§ 18-2117.01](#)
- Dec 1** Last day for the Property Tax Administrator to forward a copy of the Rent- Restricted Housing Projects Valuation Committee annual report to each county assessor to use in determining the value of rent-restricted housing projects.
[§ 77-1333](#)
- Dec 1** Deadline for county assessors to ensure the sales data contained in the state sales file is accurate and all sales received by the county for the current study period are transferred into the state sales file. [Directive 12-05](#)
- Dec 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in October, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before December 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.**
- Dec 31** Last day for the Tax Commissioner to review any information of homestead exemption claimants for the third preceding year and take any action. [§ 77-3517](#).
- Dec 31** New permissive exemption application deadline for the following tax year. Form 451. Neb. Rev. Stat. [§§ 77-202.01](#) and [§ 77-202.03](#).
- Dec 31** [Exemption Application for Qualified Beginning Farmer or Livestock Producer, Form 1027](#), must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. The exemption is for personal property tax on agricultural and horticultural machinery and equipment.
[§ 77-202.01](#), [§ 77-5208](#), and [§ 77-5209.02](#)
- Dec 31** Deadline for owner to file [Vacant or Unimproved Lot Application, Form 191](#), with the county assessor, electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes. [§ 77-132](#)
- Dec 31** Deadline for student housing owned by a charitable organization to file [Form 451EI](#).
[§ 77-202](#)

- Dec 31** Deadline for qualifying for-profit nursing facilities to file [Form 451NF](#). [§ 77-202](#)
- Dec 31** Deadline for owners of sales restricted residential property to file [Form 1317SR](#). [§ 77-1395](#)
- Dec 31** Deadline for qualified owners of broadband equipment to file [Form 1317BB](#) to be exempt from personal property taxes. [§ 77-202](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if the owner did not receive proper notice which prevented the timely filing of a protest or appeal for exempt property. [§ 77-202.04](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the actual value or special value of real property for that year if a failure to give notice prevented timely filing of a protest or appeal provided in sections [77-1501](#) to [77-1510](#). [§ 77-1507.01](#)
- Dec 31** Real property and personal property taxes due - lien date. [§ 77-203](#)

2024 taxes are payable in 2025 in two equal installments with delinquent dates as follows:

- April 1 & Aug 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population greater than 100,000. [§ 77-204](#)
(Douglas, Lancaster, and Sarpy Counties)
- May 1 & ***Sept 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population less than 100,000. [§ 77-204](#)
(All counties excluding Douglas, Lancaster, and Sarpy Counties).
***Will be due on Tuesday, September 2nd

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

- **Reminder:** There will be no December Coffee Talk. The next Coffee Talk will be on Wednesday, January 22, 2025, at 10:30 AM CST.

For 2024 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](#).