

Reports - County Clerk & County Board of Equalization Calendar Department of Revenue, Property Assessment Division (PAD)

“Due” Date	Duty	Authority	Category
January 31	Deadline for county board of equalization to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects.	§ 77-1333	County Board
January 31	Governmental subdivisions must provide county assessors with copies of leases or descriptions of leased property.	§ 77-202.11	Governmental Subdivisions
February 1 to June 1	The county board of equalization meets, between February 1 and June 1, to grant or deny permissive exemptions as submitted by the county assessor. Ten days prior to the meeting to consider exemptions, the county board of equalization must provide a notice to the applicant and publish a public notice of the date of meeting and state that a list of applications and descriptions of the property are available in the county assessor’s office. Seven days after county board of equalization approval or denial, an electronic copy of the application and other information provided with the application must be submitted to Property Assessment at pat.tech@nebraska.gov.	§ 77-202.02	County Board
April 1	Deadline for state, governmental subdivision, or lessee to protest determination of the county assessor that property is not being used for a public purpose, to the county board of equalization.	§ 77-202.12	State or Governmental Subdivision
June 1	Freeholders of land may file a petition with the local board to have land situated in an existing school district attached to a different school district which is contiguous to that land.	§ 79-458(3)	Taxpayer
May 1	Deadline for County Board of Equalization to make decisions on protests of governmental subdivisions regarding property they own but is not used for a public purpose.	§ 77-202.12	County Board of Equalization
June 1 to July 25	County board of equalization holds hearings to review property valuation protests. For counties with a population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to August 10 for reviewing and deciding written valuation protests.	§ 77-1502	County Board & County Assessor
June 1 to July 25	County board of equalization meets and decides action for current-year real property assessments that are overvalued or undervalued, and for omitted property that was properly reported to the county assessor for the current year. Lists showing action by BOE on overvalued, undervalued or omitted property email to pat.tech@nebraska.gov	§ 77-1504	County Board & County Assessor

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June 1 to July 25	County board of equalization must act upon report of Destroyed Property Real Property Form 425. For counties with a population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to August 10 for reviewing and deciding Form 425.	§ 77-1502	County Board
June 30	Deadline for late application to the county assessor and written request to the county board of equalization for waiver of late filing of permissive exemptions (Forms 451 or 451A).	§ 77-202.01	Organizations and County Assessor
June 30	Deadline for an individual to file a real property valuation protest with the county clerk.	§ 77-1502	Taxpayer
June 30	Deadline for an individual to file a personal property valuation protest with the county clerk for personal property returns filed from January 1 through May 1.	§ 77-1502	Taxpayer
June 30	Last day for a calamity to occur, which would allow a property owner to file a Destroyed Real Property, Form 425 for consideration by the County Board of Equalization for a reassessment value to the property’s assessed value for current year	§ 77-1307	Taxpayer
June 30	If the application for homestead was rejected on the basis of value, the complaint must be filed by June 30. The County Board of Equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor showing such rejection.	§ 77-3519	Taxpayer
July 15	Last day for owner of real property destroyed by a calamity to file a Destroyed Real Property Report, Form 425 with County Clerk and County Assessor.	§ 77-1308	Taxpayer
July 15	Local board (county assessor, clerk, and treasurer) must hold a hearing and approve or deny freeholder petitions filed on or before June 1.	§ 77-458(3)	County Assessor, Clerk, & Treasurer
July 20	Last day for claimants to file a Homestead Exemption Application Form 458 . An extension is subject to approval by the county board.	§ 77-3512	Homestead Exemption Claimant & County Board
July 22	County board of equalization sends property valuation notice of special valuation to the owner of agricultural land and horticultural land whose special valuation application has been approved.	§ 77-1345.01(2)	County Board

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July 25 (Aug 10 for extended counties)	County board of equalization must finalize decisions on or before July 25, regarding individual protests. If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25.	§ 77-1502	County Board & County Assessor
July 25 (Aug 10 for extended counties)	County board of equalization must finalize decisions for current-year real property assessments that are overvalued or undervalued, and for omitted property that was properly reported to the county assessor for the current year. If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25. Seven days after the county board of equalizations decision on overvalued or undervalued and for omitted property, an electronic copy of the list of parcels must be sent to the Property Assessment Division at pat.tech@nebraska.gov.	§ 77-1504	County Board & County Assessor
July 25	County board of equalization must finalize decision on or before July 25, regarding destroyed real property report (August 10 for extended counties). If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25	§ 77-1309	County Board
July 26	County board of equalization may petition the Tax Equalization and Review Commission for an adjustment to the valuation of a class or subclass of property. Counties that have extended the protest period waive any right to petition for an adjustment to a class or subclass of real property.	§ 77-1504.01 § 77-1502	County Board
August 1	Last day for political subdivision to submit a preliminary request for levy allocation to the county board or city.	§ 77-3443	Political Subdivisions
August 2 (August 18 for extended counties)	County clerk mails the notice of county board of equalization decision to the protestor.	§ 77-1502(4)	County Clerk
August 10	Last day for the Tax Equalization and Review Commission to hear and act on the county board of equalization petition.	§ 77-5024.01	Tax Equalization and Review Commission
August 15	Approved freeholder petitions filed on or before June 1 of the current year become effective.	§ 79-458(3)	County Assessor, Clerk, & Treasurer
August 15	The county board of equalization to hear and certify its decision on late filed permissive exemptions or before August 15. Approval of late filing waiver by the board is required. Seven days after the decision by the county board of equalization, an electronic copy is submitted to the Property Assessment Division at pat.tech@nebraska.gov.	§ 77-202.02	County Board

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August 31	Annual inventory statement of all county personal property in the custody of the county official’s office filed with the county board.	§ 23-347	County Official
September 1	No final levy allocation changed after this date, except by agreement between a levying authority and political subdivision.	§ 77-1239	Personal Property Exemption Summary Certificate, Form 259X
September 5	Each political subdivision that is participating in a joint public hearing to increase their tax asking greater than the allowable growth percentage shall send required information for the postcards to the County Clerk.	§ 77-1633(g)	Political Subdivision
September 10	County Clerk transmits information on joint public hearing to County Assessor	§ 77-1633(g)	County Clerk
September 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	Taxpayer
September 15 (Sept 30 for extended counties)	Last day for a county board of equalization decision on protests of a county board of equalization action relating to undervalued or overvalued property.	§ 77-1504	County Board
September 17 thru September 29	Joint public hearing held by political subdivisions whose tax asking is greater than the allowable growth percentage, after at least a seven day notice of the hearing	§ 77-1633(b)	Political Subdivisions
September 30	County board of equalization completes and publishes a list of permissive exemptions, including cemeteries.	§ 77-202.03(5)	County Board
September 30	Budgets must be final and filed with the levying board and the State Auditor.	§ 13-508	Political Subdivisions
October 9	Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting.”	§ 77-3444	Taxpayer
October 13	Political subdivisions forward the resolution setting a tax request different from the prior year to the county clerk.	§ 77-1601.02	Political Subdivisions

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October 15 (October 30 for extended counties)	Last day for a taxpayer to file an appeal of the county board of equalization decision relating to undervalued or overvalued property with the Tax Equalization and Review Commission.	§ 77-1504	Taxpayer
October 20	Levy date. Last day for the county board of equalization to set tax rates/levies.	§ 77-1601	County Board
November 1	Last date for the County Board of Equalization to send an electronic copy of the list of real property exemptions and a copy of the proof of publication to the Property Tax Administrator. Electronic copy is submitted to pat.tech@nebraska.gov.	§ 77-202.03(5)	County Board
November 5	Last day for the county board of equalization to correct levies/tax rates as a result of clerical error.	§ 77-1601	County Board

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November 10	Deadline for a school district official or county official to file a written request with the Tax Commissioner for correction of the school adjusted valuation due to clerical error or special valuation additions.	§ 79-1016	County Official or School Official
November 15	Deadline for an organization to file a permissive exemption application for property it purchased between July 1 and levy date, that had previously been granted an exemption.	§ 77-202.03	Taxpayer
December 31	Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property.	§ 77-202.04	Taxpayer
December 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	Taxpayer
December 31	Real Property and Personal Property Taxes Due – Lien Date	§ 77-203	Taxpayer
April 1 & August 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, & Sarpy Counties).	§ 77-204	Taxpayer
May 1 & September 1	First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	§ 77-204	Taxpayer