

## Reports and Distribution of State Monies - County Treasurer Calendar Department of Revenue, Property Assessment Division (PAD)

“Due” Date	Duty	Authority	Category
January – end of month	On the business day preceding the last business day of the month, county treasurer receives the 1 <sup>st</sup> of six payments for homestead exemption reimbursement. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Tax Loss Reimbursement 1 of 6 payments
January 31	County treasurer receives the 1 <sup>st</sup> of two payments for real property tax credit reimbursement. Real property tax credit reimbursement money is distributed to political subdivisions where the credit was applied. County treasurer retains a collection fee.	<a href="#">§77-4212(3)</a> <a href="#">Directive 19-1</a>	Real Property Tax Credit Reimbursement 1 of 2 payments
February 5	County treasurer must forward an electronic copy of the list of real property subject to sale to the Property Tax Administrator for purposes of compiling a list for all counties and is then <a href="#">published on the PAD website</a> . <a href="https://revenue.nebraska.gov/PAD/real-property/nebraska-delinquent-real-property-list">https://revenue.nebraska.gov/PAD/real-property/nebraska-delinquent-real-property-list</a> County treasurer emails excel file to <a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> .	<a href="#">§ 77-1804</a>	Delinquent Tax List To Property Tax Administrator
February 15	County treasurer receives one-time payment of personal property exemption reimbursement payment for railroads and public service entities distribution. <a href="#">PAD certifies the distribution of personal property reimbursements for railroads and public service entities for each county, posts the distribution reports to the website and notifies the county treasurers.</a> <a href="https://revenue.nebraska.gov/PAD/property-valued-state/personal-property-tax-reimbursement-distributions-railroads-public-service-entities">https://revenue.nebraska.gov/PAD/property-valued-state/personal-property-tax-reimbursement-distributions-railroads-public-service-entities</a> County treasurer <u>does not</u> retain collection fee for distributing railroad and public service entities personal property reimbursement monies per Directive 15-5.	<a href="#">§77-1239(2)</a> & <a href="#">Directive 15-5</a>	Personal Property Reimbursement Railroad & Public Service Entities 1 time payment
February – end of month	On the business day preceding the last business day of the month, county treasurer receives the 2 <sup>nd</sup> of six payments for homestead reimbursement. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Tax Loss Reimbursement 2 of 6 payments
February – last business day	County treasurer receives 1 <sup>st</sup> of two payments for locally assessed personal property exemption tax loss reimbursement. Personal property exempt reimbursement money for locally assessed is distributed to the political subdivisions where the personal property exempt tax loss occurred. County treasurer retains a collection fee.	<a href="#">§77-1239(1)</a> <a href="#">Directive 15-5</a>	Personal Property Exemption, Locally Assessed Tax Loss Reimbursement 1 of 2 payments

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March – end of month	On the business day preceding the last business day of the month, county treasurer receives the 3rd of six payments for homestead reimbursement. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Tax Loss Reimbursement 3 of 6 payments
April 1	County treasurer receives the 1 <sup>st</sup> of two payments for real property tax credit reimbursement. Real property tax credit reimbursement money is distributed to political subdivisions where the credit was applied. County treasurer retains a collection fee.	<a href="#">§ 77-4212</a> <a href="#">Directive 19-1</a>	Real Property Tax Credit Reimbursement 1 of 2 payments
April 1 <sup>st</sup> week	County Treasurer receives the 1 <sup>st</sup> of two payments for car lines taxes and air carrier taxes. PAD certifies the distribution of car line and air carrier taxes for each county, posts distributions reports to the website and notifies the county treasurers. <a href="https://revenue.nebraska.gov/PAD/state-assessed-property">https://revenue.nebraska.gov/PAD/state-assessed-property</a> County treasurer <u>does not</u> retain a collection fee.	<a href="#">§77-684</a> <a href="#">§77-1250</a>	Car Line & Air Carrier Tax Distribution 1 of 2 payments
April – end of month	On the business day preceding the last business day of the month, county treasurer receives the 4th of six payments for homestead reimbursement. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Reimbursement 4 of 6 payments
May 30	Deadline for the county treasurer and the county assessor to file an Amended Homestead <a href="#">Exemption Summary Certificate, Form 458X</a> , with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. Note: Form 458X may be filed to reflect changes based on income or Tax Commissioner action any time up to three years after the exemption year. Email Homestead Form 458X to <a href="mailto:pat.homestead@nebraska.gov">pat.homestead@nebraska.gov</a> .	<a href="#">§ 77-3523</a> <a href="#">§ 77-3517</a>	Amended Homestead Exemption Summary Certificate, Amended Form 458X
May 30	Deadline for the county assessor and the county treasurer to electronically certify an Amended Personal Property Exemption Summary Certification, Form 259X. County assessor emails electronic data file of Form 259X to <a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> .	<a href="#">§ 77-1239</a>	Amended Personal Property Exemption Summary Certificate, Form 259X
May – end of month	On the business day preceding the last business day of the month, county treasurer receives the 5th of six payments for homestead reimbursement. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Reimbursement 5 of 6 payments

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June – end of month	On business day preceding the last business day of the month, county treasurer receives the 6th of six payments for homestead reimbursement, which will include any adjustments for amended homestead loss as shown on Form 458X. Homestead reimbursement money is distributed to the political subdivisions where the exempt tax loss occurred. County treasurer retains collection fee.	<a href="#">§77-3523</a>	Homestead Exemption Reimbursement 6 of 6 payments
June – last business day	County treasurer receives the 2nd of two payments for locally assessed personal property exemption reimbursement. Personal property exempt reimbursement money is distributed to the political subdivisions where the personal property exempt tax loss occurred. County treasurer retains a collection fee.	<a href="#">§77-1239(1)</a> <a href="#">Directive 15-5</a>	Personal Property Exemption Tax Loss Reimbursement 2 of 2 payments
July 1	Last day for the county treasurer to return unused real property tax credit monies to the State Treasurer and submit an electronic report, <a href="#">Return of Unused Credit Form 403</a> , with the Property Tax Administrator indicating the amounts of funds distributed to each taxing unit, collection fee retained, and amount of unused credit money returned. County Treasurer emails excel Form 403 to <a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> .	<a href="#">§ 77-4212</a>	Return of Unused Real Property Tax Credit to State Treasurer and file Report/Form 403 with Property Tax Administrator
August 1 <sup>st</sup> Week	County treasurer receives the 2nd of two payments for car lines taxes and air carrier taxes. <b>PAD certifies the distribution of car line and air carrier taxes for each county, posts distributions reports to the website and notifies the county treasurers.</b> <a href="https://revenue.nebraska.gov/PAD/state-assessed-property">https://revenue.nebraska.gov/PAD/state-assessed-property</a> County treasurer <u>does not</u> retain a collection fee.	<a href="#">§77-684</a> <a href="#">§77-1250</a>	Car Line & Air Carrier Tax Distribution 2 of 2 payments
September 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 assessor and county treasurer. The real property tax credit monies allocated to each county is the portion of monies available to administer the real property tax credit and unused funds will be returned to the State in the next year by July 1.	<a href="#">§ 77-4212</a> <a href="#">Directive 19-1</a>	Real Property Tax Credit Certification of Tax Credit Rates & Credit Monies
November	County treasurer provides the county assessors information for the Certificate of Taxes Levied (CTL) Report, Schedule IV Public Power In-Lieu Tax collected and distributed and Schedule V for Other In-Lieu Taxes. The CTL report is due December 1. Note: PILT “payment in lieu of tax” from the federal government is not requested for the CTL.	<a href="#">§37-335</a> , <a href="#">§71-1590</a> , <a href="#">§77-211</a> , <a href="#">§18-2137</a> , <a href="#">§46-1701</a> , & <a href="#">Regulation 41</a>	Certificate of Taxes Levies Report (CTL) Schedules IV & V In Lieu Tax Information

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November 22	County assessor must complete the tax list (real and personal property) and deliver it to the county treasurer, along with a signed warrant for collection of taxes. <b>** Best Practice:</b> County treasurer should RECONCILE tax list totals with the county assessor, once tax list information is transmitted to the county treasurer’s computer system and retain documents for future audits.	<a href="#">§ 77-1616</a>	Treasurer receives Tax Lists & Warrant for Collection of Taxes
November 30	Deadline for the county assessor and county treasurer to certify to the Tax Commissioner the <a href="#">Homestead Exemption Summary Certificate, Form 458S</a> , for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and the county treasurer are required. Email Homestead Form 458S to <a href="mailto:pat.homestead@nebraska.gov">pat.homestead@nebraska.gov</a> .	<a href="#">§ 77-3523</a>	Homestead Exemption Summary Certificate, Form 458S
November 30	Deadline for the county assessor and county treasurer to electronically certify the Personal Property Tax Loss Summary Certificate, Form 259X, for personal property exemption for locally assessed property. County Assessor emails electronic data file of Form 259P to <a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> .	<a href="#">§ 77-1239</a>	Personal Property Exemption Summary Certificate, Form 259X
December 1	County assessors file the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator as electronic data files and retains signed/dated copy for county records. <b>**Best Practice:</b> County assessor provides copy of CTL Report to the county treasurer for balancing and verification of reports, used for various tax distributions, and used by auditors.	<a href="#">§ 77-1613.01</a>	Certification of Taxes Levies Report (CTL)
December 31	Real Property and Personal Property Taxes Due – Lien Date	<a href="#">§ 77-203</a>	Property Taxes Due
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).	<a href="#">§ 77-204</a>	1 <sup>st</sup> half delinquent
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).	<a href="#">§ 77-204</a>	2 <sup>nd</sup> half delinquent