

## County Reports filed with Property Assessment Division and Electronic Delivery

**Instructions for Email Subject Line: Identify your County Name and Name of Report**

**Examples: Gage County Air Craft Reports, Knox County Exemptions, Fillmore County 77-1507 Reports**

“Due” Date	County Report/Documents filed with Property Assessment Division	Responsibility of:	Email to:	Authority
Feb 5	List of Delinquent Real Property Taxes	County Treasurer	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a>	<a href="#">§ 77-1804</a>
March 1	<a href="#">Air Craft Information Reports</a>	County Assessor	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-1250.02</a>
March 1	Report of agricultural land market influences outside the typical land market and special valuation applied	County Assessor	Email to assigned field staff	<a href="#">REG-17.003.07A</a> <a href="#">REG-11-005.04</a>
March 19	Real Property County Abstract & Assessed Value Update (AVU) All counties except Douglas, Lancaster, & Sarpy	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or upload to state sales file or export FTP site	<a href="#">§ 77-1514</a>
March 25	Real Property County Abstract & Assessed Value Update (AVU) Douglas, Lancaster, & Sarpy Counties	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or upload to state sales file or export FTP site	<a href="#">§ 77-1514</a>
March 25	County assessor may submit written comments to the PTA that will become part of the Reports and Opinions	County Assessor	Email to PTA <a href="mailto:ruth.sorensen@nebraska.gov">ruth.sorensen@nebraska.gov</a>	<a href="#">REG-17.003.11</a>
May 30	Amended Homestead Exemption Summary Certificate, <a href="#">Form 458X</a>	County Assessor & County Treasurer	<a href="mailto:pat.homestead@nebraska.gov">pat.homestead@nebraska.gov</a>	<a href="#">§ 77-3523</a> <a href="#">§ 77-3517</a>
June 1 through July 25	County Assessor or County Clerk forwards Over/Under Value Report for the current assessment year, as prepared by the county assessor and presented to the County Board of Equalization.	County Assessor or County Clerk	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-1315.01</a>
July 1	Rent-restricted housing projects income and expense statements	Owners of Rent-Restricted Housing	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-1333</a>
July 1	Return of Unused Real Property Tax Credit, <a href="#">Form 403</a>	County Treasurer	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a>	<a href="#">§ 77-4212</a>
July 20	Personal Property County Abstract Report	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or export FTP site	<a href="#">§ 77-1514</a>
Aug 1	<a href="#">Notice to Divide Tax for TIF</a> , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division.	County Assessor	<a href="mailto:pat.tif@nebraska.gov">pat.tif@nebraska.gov</a>	<a href="#">§ 18-2147(4)</a>

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Aug 20	School District Taxable Value Report	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or export FTP site	<a href="#">§ 79-1016</a>
Aug 31	Amended School District Taxable Value Report	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or export FTP site	<a href="#">§ 79-1016</a>
Sept 1	Homestead Exemption Average Assessed Value of Single-Family Residential Property, <a href="#">Form 458V</a>	County Assessor	<a href="mailto:pat.homestead@nebraska.gov">pat.homestead@nebraska.gov</a>	<a href="#">§ 77-3506.02</a>
Oct 31	County assessor’s 3-year plan of assessment and any amendments	County Assessor	Email to assigned field staff	<a href="#">§ 77-1311.02</a>
Nov 1	Permissive Exemptions electronic list and proof of publication	County Board & County Clerk	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-202.03(5)</a>
Nov 30	Homestead Exemption Certificate, <a href="#">Form 458S</a>	County Assessor & County Treasurer	<a href="mailto:pat.homestead@nebraska.gov">pat.homestead@nebraska.gov</a>	<a href="#">§ 77-3523</a>
Dec 1	Certificate of Taxes Levied Report (CTL)	County Assessor	<a href="mailto:pat.reports@nebraska.gov">pat.reports@nebraska.gov</a> or export FTP site	<a href="#">§ 77-1613.01</a>
Dec 1	Ensure the county’s sales file data is accurate and all sales received for the current study period are transferred into the state sales file	County Assessor	<a href="mailto:padsalesfile@nebraska.gov">padsalesfile@nebraska.gov</a>	<a href="#">Directive 12-05</a>
15th each month	Scanned PDF copies Real Estate Transfer Statements, <a href="#">Form 521</a> and <a href="#">Form 521MH</a>	County Assessor	Upload to State Sales File or email as attachment to your field liaison, <a href="mailto:cyndy.hermson@nebraska.gov">cyndy.hermson@nebraska.gov</a> and <a href="mailto:sonya.friesel@nebraska.gov">sonya.friesel@nebraska.gov</a>	<a href="#">REG-12-003.04</a>
15th each month	Sales Detail Information associated with Form 521	County Assessor	Upload to State Sales File or export to FTP site	<a href="#">REG-12-003.04</a>
Ongoing	<a href="#">Notice to Divide Tax for TIF</a> , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division	County Assessor	<a href="mailto:pat.tif@nebraska.gov">pat.tif@nebraska.gov</a>	<a href="#">§ 18-2147(4)</a>

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Ongoing	Appraisal Contracts, county assessor forwards copies of Appraisal Contracts for approval by the Property Tax Administrator	County Assessor	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-1301.01</a>
Ongoing	County clerk forwards copies of county board of equalization decisions granting or denying any permissive exemption, within 7 days of the decision, <a href="#">Form 451</a>	County Clerk	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-202.04</a>
Ongoing	County clerk forwards copies of county board of equalization decisions on omitted property or clerical errors	County Clerk	<a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a>	<a href="#">§ 77-1507(2)(b)</a>
Ongoing	Assessor education hours, classes, certification, etc.	County Assessor & certificate holders	<a href="mailto:pat.edu@nebraska.gov">pat.edu@nebraska.gov</a>	