

## Property Assessment and Taxation Calendar

Nebraska Department of Revenue, Property Assessment Division

<b>“Due” Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
Jan 1 12:01 a.m.*	Assessment of Real Property (List & Value) except for destroyed property	<a href="#">§ 77-1301</a>	County Assessor
Jan 1 12:01 a.m.	Assessment of Personal Property (List & Value).	<a href="#">§ 77-1201</a>	County Assessor
January 1	Railroads and Public Service Entities are required to report non-operating property to the county assessor. See <a href="#">Calendar for Railroads &amp; Public Service Entities</a> .	<a href="#">§ 77-606</a> <a href="#">§ 77-801</a>	Taxpayer
January 1	Effective date of filing requirements for homestead exemption claimants; must be owner of record and occupy the homestead. Qualified claimants (non-disability) must already be age 65 or older. Effective date of disability and filing status.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3505</a>	Homestead Exemption Claimant
January 15	Mobile home court owner, lessee, or manager files a report with the county assessor.	<a href="#">§ 77-3706</a>	Taxpayer
January 15	Property Tax Administrator sets tax rate for air carriers and car line companies. See <a href="#">Calendar for Air Carriers and Car Line Companies</a> .	<a href="#">§ 77-684</a> <a href="#">§ 77-1249</a>	Property Assessment Division
January 15	For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners.	<a href="#">§ 77-1301</a>	County Assessor
January 15 to March 1	For counties with a population of at least 150,000, provide the opportunity for owners of real property to meet with the county assessor’s office to review the property record card file and assessed value determined for the current year.	<a href="#">§ 77-1311</a>	County Assessor
January 31	Governmental subdivisions must provide county assessors with copies of leases or descriptions of leased property.	<a href="#">§ 77-202.11</a>	Governmental Subdivisions
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.	<a href="#">§ 77-1333</a>	County Board
February 1	County assessor makes recommendation on permissive exemption applications (Forms 451) to the county board of equalization. Assessor prepares list of applications showing applicant, legal description, parcel number, and assessor recommendation and maintains list in office. Statements of Reaffirmation (Form 451A) do not need to be approved by the county board.	<a href="#">§ 77-202.01</a>	County Assessor

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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.	<a href="#">§ 77-202.02</a>	County Board
February 1	County assessor issues notice of approval or denial to applicants of the beginning farmer exemption (Form 1027).	<a href="#">§ 77-5209.02</a>	County Assessor
February 1	Owner, lessee, or manager of any aircraft hangar or land where aircraft is parked must file the <a href="#">Aircraft Information Report</a> with the county assessor.	<a href="#">§ 77-1250.02</a>	Taxpayer
February 1	Last day for the Tax Commissioner to provide county assessors with claim forms and address lists of homestead exemption applicants from the prior year.	<a href="#">§ 77-3510</a>	Tax Commissioner
February 1	For counties with a population of at least 150,000, deadline for property owners to notify the county assessor of their intent to meet in person with the county assessor’s office regarding the assessed value for the current year.	<a href="#">§ 77-1311</a>	Taxpayer
February 1	Property Tax Administrator must mail all county assessor certificate holders a copy of their completed education record and of the remaining credit hours of continuing education necessary to achieve re-certification.	<a href="#">REG-71-006.06</a>	Property Tax Division
February 2	First day for claimants to file Nebraska Homestead Exemption Application <a href="#">Form 458</a> .	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	Homestead Exemption Claimant
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 to be published on the website of the Department of Revenue.	<a href="#">§ 77-1804</a>	County Treasurer
February 28	The owner of land or owner of improvements seeking separate taxation of real property improvements may file the Improvements on Leased Land Assessment Application, <a href="#">Form 402</a> , with the county assessor.	<a href="#">§ 77-1376</a>	Taxpayer

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March 1	County assessor must forward an electronic copy of all aircraft information reports file with the county to the Property Tax Administrator. Email copy of report to <a href="mailto:pat.tech@nebraska.gov">pat.tech@nebraska.gov</a> See Specific Instructions on the <a href="#">Aircraft Information Report</a> .	<a href="#">§ 77-1250.02</a>	County Assessor
March 1	The owner of improvements on leased public land seeking separate taxation of real property improvements may file the Improvements on Leased Public Land Assessment Application, <a href="#">Form 402P</a> , with the county assessor. Requires the owner of improvements on leased public lands to file and sign an assessment application with the county assessor at the time a change of ownership occurs.	<a href="#">§ 77-1374</a>	Taxpayer
March 1	County assessor notifies governmental subdivisions of intent to tax property not used for public purpose and not paying an in lieu of tax.	<a href="#">§ 77-202.12</a>	County Assessor
March 1	County assessor must certify to the Property Tax Administrator whether agricultural market for agricultural and horticultural land in their county has influences outside the typical agricultural and horticultural land market. If special valuation has been applied, the county assessor must file specific information with the Property Tax Administrator. See <a href="#">Regulation 11-005.04</a> .	<a href="#">REG-17-003.07A</a> <a href="#">REG-11-005.04</a>	County Assessor
March 1	Property Tax Administrator submits a report of all active tax increment financing (TIF) projects to the Legislature. See <a href="#">Research Reports</a> on the website.	<a href="#">§ 18-2117.01</a>	Property Assessment Division
March 16	For counties with a population of less than 150,000, the deadline for the county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property.	<a href="#">Directive 15-2</a> <a href="#">§ 77-1514</a>	County Assessor
March 19	For counties with a population of less than 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years.	<a href="#">§ 77-1311.03</a>	County Assessor
March 19	For counties with a population of less than 150,000, the county assessor completes the assessment of real property.	<a href="#">§ 77-1301</a>	County Assessor
March 19	For counties with a population of less than 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator.	<a href="#">§ 77-1514</a>	County Assessor

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March 22	For counties with a population of at least 150,000, the deadline for county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property.	<a href="#">§ 77-1514</a>	County Assessor
March 25	For counties with a population of at least 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years.	<a href="#">§ 77-1311.03</a>	County Assessor
March 25	For counties with a population of at least 150,000, the county assessor completes the assessment of real property.	<a href="#">§ 77-1301</a>	County Assessor
March 25	For counties with a population of at least 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator.	<a href="#">§ 77-1514</a>	County Assessor
March 25	County assessor may submit written comments to the Property Tax Administrator that will become part of the Reports and Opinions.	<a href="#">REG-17-003.04</a>	County Assessor
April 1	If homestead exemption notices mailed on or before March 31 did not contain all of the statutorily required information, a second notice must be sent on or before April 1.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 1	Last day for county assessors to send a reapply reminder to eligible previous year homestead exemption applicants.	<a href="#">§ 77-3513</a> <a href="#">§ 77-3514</a>	County Assessor
April 1	Deadline for claimant to file a Physician’s Certification for Late Homestead Exemption Filing, <a href="#">Form 458L</a> , in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties)	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514.01</a>	Homestead Exemption Claimant
April 1	First half of real and personal property taxes for the prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties).	<a href="#">§ 77-204</a>	Taxpayer
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.	<a href="#">§ 77-202.12</a>	State or Governmental Subdivision
April 1	Deadline for disabled or blind veteran to file <a href="#">Exemption Application for Mobile Home, Form 453</a> .	<a href="#">§ 77-202.25</a>	Taxpayer

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April 7	Property Tax Administrator provides Reports and Opinions (R&Os) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (19 days from county abstract filing, March 19).	<a href="#">§ 77-1514</a> <a href="#">§ 77-5027</a>	Property Assessment Division
April 9	For counties with a population of at least 150,000, the Property Tax Administrator provides R&Os for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (15 days from county abstract filing, March 25).	<a href="#">§ 77-1514</a> <a href="#">§ 77-5027</a>	Property Assessment Division
April 15	Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part II of the Form <a href="#">458 Schedule I – Income Statement</a> . Internal Revenue Service (IRS) may grant extensions.	Federal Law	Homestead Exemption Claimant
May 1	Deadline for individuals to file the <a href="#">Nebraska Personal Property Return and Schedule</a> with the county assessor, without penalty.	<a href="#">§ 77-1229</a>	Taxpayer
May 1	Deadline for taxpayers, who have a signed agreement with the Department of Revenue, to file a Claim for Personal Property Exemption and supporting schedules, <a href="#">Form 775P</a> and/or <a href="#">Form 312P</a> , with the Tax Commissioner. Copies of these forms must be filed with the county assessor of the county in which the project is located.	<a href="#">§ 77-4105 (2)(c)</a> <a href="#">§ 77-5725(8)(d)</a>	Taxpayer
May 1	Deadline for applicant to file a Physician’s Certification for Late Homestead Exemption Filing, <a href="#">Form 458L</a> , in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).	<a href="#">§ 77-3512</a> <a href="#">§ 77-3513</a> <a href="#">§ 77-3514.01</a>	Homestead Exemption Claimant
May 1	First half of 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>	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.	<a href="#">§ 77-202.12</a>	County Board of Equalization
May 15	Last day for the Tax Equalization and Review Commission to adjust the valuation of a class or subclass of real property.	<a href="#">§ 77-5028</a>	Tax Equalization & Review Commission

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<b>“Due” Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
May 30	Deadline for the county treasurer and the county assessor to file an Amended Homestead Exemption Summary Certificate, <a href="#">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.	<a href="#">§ 77-3517</a> <a href="#">§ 77-3523</a>	County Assessor & County Treasurer
May 31	School system or county official may request corrections to school adjusted valuation due to tax list corrections of the prior assessment year.	<a href="#">§ 79-1016</a>	School System or County Official
June 1	County assessor publishes a notice in the newspaper certifying that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the county board of equalization.	<a href="#">§ 77-1315</a>	County Assessor
June 1	County assessor sends notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value.  For counties with a population of at least 150,000, in addition to the preliminary notice sent on or before January 15, the county assessor sends a final notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value.	<a href="#">§ 77-1315</a>	County Assessor
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.	<a href="#">§ 77-1502</a>	County Board & County Assessor
June 1 to July 25 (Aug 10 for extended counties)	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.	<a href="#">§ 77-1504</a>	County Board & County Assessor
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.	<a href="#">§ 79-458(1)</a>	Taxpayer

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June 5	If the Tax Equalization & Review Commission ordered changes, the county assessor recertifies the County Abstract of Assessment for Real Property with the Property Tax Administrator.	<a href="#">§ 77-5029</a>	County Assessor
June 6	County assessor mails assessment sales ratio statistics, as determined by the Tax Equalization & Review Commission, to media and posts in the county assessor’s office.	<a href="#">§ 77-1315</a>	County Assessor
June 15	County assessor prepares a plan of assessment report, for the next 3 assessment years.	<a href="#">§ 77-1311.02</a>	County Assessor
June 30	Deadline for filing Homestead Exemption Application <a href="#">Form 458</a> , with the county assessor.	<a href="#">§ 77-3512</a>	Homestead Exemption Claimant
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).	<a href="#">§ 77-202.01</a>	Organizations and County Assessor
June 30	Deadline for an individual to file a property valuation protest with the county clerk.	<a href="#">§ 77-1502</a>	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.	<a href="#">§ 77-1502</a>	Taxpayer
June 30	Deadline for filing Special Valuation Application for Agricultural or Horticultural Use (Special Valuation), <a href="#">Form 456</a> .	<a href="#">§ 77-1345</a>	Taxpayer
June 30	Last day to add personal property value with a 10% penalty.	<a href="#">§ 77-1233.04</a>	Taxpayer & County Assessor
June 30	Last day for a calamity to occur, which would allow a property owner to file a Destroyed Real Property, <a href="#">Form 425</a> for consideration by the County Board of Equalization for a reassessment value to the property’s assessed value for current year	<a href="#">§ 77-1307</a>	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.	<a href="#">§ 77-3519</a>	Taxpayer

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“Due” Date	Duty	Authority	Responsibility of:
June 30	Last day for annexations for the political subdivisions to be considered in the taxable valuation of the subdivisions for the current year, except for metropolitan city. Annexation by political subdivisions on or after July 1 will be considered in the following year’s taxable valuations.	<a href="#">§ 13-509</a>	County Assessor & Political Subdivisions
July 1	Last day for county treasurer to return unused real property tax credit monies to the State Treasurer and submit an electronic report, Form 403, 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.	<a href="#">§ 77-4212</a>	County Treasurer
July 1	From this date forward, added personal property value is subject to a 25% penalty.	<a href="#">§ 77-1233.04</a>	Taxpayer & County Assessor
July 1	Deadline for filing a permissive exemption application for property that is newly acquired or converted to an exempt use.	<a href="#">§ 77-202.03</a>	Taxpayer
July 1	Owner of a rent-restricted housing project must file an income and expense statement electronically, on a form prescribed by the Tax Commissioner, with the Rent-Restricted Housing Projects Valuation Committee.	<a href="#">§ 77-1333</a>	Taxpayer
July 15	County assessor approves or denies Special Valuation applications and notifies applicant on or before July 22.	<a href="#">§ 77-1345.01</a>	County Assessor
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.	<a href="#">§ 79-458(3)</a>	County Assessor, Clerk, & Treasurer
July 15	Last day for owner of real property destroyed by a calamity to file a Destroyed Real Property Report, <a href="#">Form 425</a> with County Clerk and County Assessor.	<a href="#">§ 77-1308</a>	Taxpayer
July 20	Last day for claimants to file a Homestead Exemption Application <a href="#">Form 458</a> . An extension is subject to approval by the county board.	<a href="#">§ 77-3512</a>	Homestead Exemption Claimant & County Board
July 22	County assessor sends notice of approval or denial to the Special Valuation applicants.	<a href="#">§ 77-1345.01(1)</a>	County Assessor

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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.	<a href="#">§ 77-1345.01(2)</a>	County Board
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.	<a href="#">§ 77-1502</a>	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.	<a href="#">§ 77-1504</a>	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	<a href="#">§ 77-1309</a>	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.	<a href="#">§ 77-1504.01</a> <a href="#">§ 77-1502</a>	County Board
July 26 to Aug 24 (July 26 to Sept 10 for extended counties)	Taxpayer may file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (on or before September 10 for extended counties).	<a href="#">§ 77-1510</a>	Taxpayer
July 31	Last day for county assessors to send claimants a Notice of Rejection of Homestead Exemption, <a href="#">Form 458R</a> , for most cases.	<a href="#">§ 77-3516</a>	County Assessor
July 31	County assessor files a 3-year plan of assessment with the county board of equalization.	<a href="#">§ 77-1311.02</a>	County Assessor

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July 31	Last day for annexations by a city of the metropolitan class for the political subdivisions to be considered in the taxable valuation of the subdivisions for the current year. All other city classes have a filing deadline of on or before July 1. Annexation by political subdivisions on or after August 1 will be considered in the following year’s taxable valuations.	<a href="#">§ 13-509</a>	County Assessor & Political Subdivisions
August 1	Last day for the county assessor to forward approved Homestead Exemption Application or Certification of Status, <a href="#">Forms 458</a> , with Disability Certifications, Forms 458B, or Veterans Affairs Letters, and <a href="#">Form 458 Schedule I Income Statements</a> to the Tax Commissioner.	<a href="#">§ 77-3517</a>	County Assessor
August 1	County assessor reviews the ownership and use of all cemetery real property and reports this review to the county board of equalization.	<a href="#">§ 77-202.10</a>	County Assessor
August 1	Last day for political subdivision to submit a preliminary request for levy allocation to the county board or city.	<a href="#">§ 77-3443</a>	Political Subdivisions
August 1	City or community redevelopment authority (CRA) files Notice to Divide Tax for Community Redevelopment Project, (i.e. Tax Increment Financing Project - TIF), with the county assessor.	<a href="#">§ 18-2147(3)</a>	City or CRA
August 1	Property Tax Administrator certifies to the Tax Equalization and Review Commission that the county assessor implemented the issued equalization orders.	<a href="#">§ 77-5029</a>	Property Assessment Division
August 1	Tax Commissioner certifies exempt personal property for Employment & Investment Growth Act (Form 775P) and Nebraska Advantage Act (Form 312P) and notifies taxpayers and affected county assessors.	<a href="#">§ 77-4105(2)(c)</a> <a href="#">§ 77-5725(8)(d)</a>	Tax Commissioner/ Property Assessment Division
August 1	Second half of real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties).	<a href="#">§ 77-204</a>	Taxpayer
August 2 (August 18 for extended counties)	County clerk mails the notice of county board of equalization decision to the protestor.	<a href="#">§ 77-1502(4)</a>	County Clerk

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August 10	Last day for the Tax Equalization and Review Commission to hear and act on the county board of equalization petition.	<a href="#">§ 77-1504.01</a>	Tax Equalization & Review Commission
August 10	Tax Equalization and Review Commission sets the equalization rate for the real property of centrally assessed railroads and public service entities.	<a href="#">§ 77-5022</a>	Tax Equalization & Review Commission
August 10	Property Tax Administrator certifies the distributed taxable value of centrally assessed property to the county assessors.	<a href="#">§ 77-5030</a>	Property Assessment Division
August 15	Approved freeholder petitions filed on or before June 1 of the current year become effective.	<a href="#">§ 79-458(3)</a>	County Assessor, Clerk, & Treasurer
August 15	County assessor approves or denies homestead exemption applications based on ownership and occupancy from January 1 through this date.	<a href="#">§ 77-3502</a> <a href="#">§ 77-3516</a>	County Assessor
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.	<a href="#">§ 77-202.02</a>	County Board
August 15	Deadline for homestead exemption claimants to file an Application for Transfer, <a href="#">Form 458T</a> .	<a href="#">§ 77-3509.01</a>	Homestead Exemption Claimant
August 15	Department of Revenue, on behalf of Rent-Restricted Housing Projects Committee, distributes income and expense statements as filed by rent-restricted housing projects to county assessors of each county in which a rent-restricted housing project is located.	<a href="#">§ 77-1333</a>	Department of Revenue for the Committee
August 20	County assessor certifies taxable valuations and growth value, if applicable, to political subdivisions. County assessor certifies current valuations for each TIF project to the city or community redevelopment authority (CRA) and to the county treasurer.  Beginning 2018, the certification of taxable valuations may be made to the political subdivision by mail (if requested), email, or notice that the values are posted on the county assessor’s website.	<a href="#">§ 13-509</a> <a href="#">§ 13-518</a> <a href="#">§ 18-2148</a>	County Assessor
August 20	County assessor certifies the School District Taxable Value Report to the Property Tax Administrator.	<a href="#">§ 79-1016</a>	County Assessor

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August 20	If the Tax Equalization and Review Commission orders changes for county board of equalization petitions, the county assessor recertifies the County Abstract of Assessment Report for Real Property with the Property Tax Administrator.	<a href="#">§ 77-1504.01</a>	County Assessor
August 24 (Sept 10 for extended counties)	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 (on or before September 10 for extended counties).	<a href="#">§ 77-1510</a>	Taxpayer
August 31	Annual inventory statement of all county personal property in the custody of the county official’s office filed with the county board.	<a href="#">§ 23-347</a>	County Official
August 31	County assessor may amend the School District Taxable Value Report for corrections or errors.	<a href="#">§ 79-1016</a>	County Assessor
September 1	Second half of 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>	Taxpayer
September 1	After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, <a href="#">Form 458V</a> , to the Department of Revenue.	<a href="#">§ 77-3506.02</a>	County Assessor
September 1	No final levy allocation changed after this date, except by agreement between a levying authority and political subdivision.	<a href="#">§ 77-3443</a>	County Board & Political Subdivisions
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.	<a href="#">§ 77-1510</a>	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.	<a href="#">§ 77-1504</a>	County Board

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 Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 65-003.01E](#).

**Property Assessment and Taxation Calendar**  
 Nebraska Department of Revenue, Property Assessment Division

<b>“Due” Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
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.	<a href="#">§ 77-4212</a> <a href="#">Directive 19-1</a>	Property Assessment Division
September 20	Budgets must be final and filed with the levying board and the State Auditor.	<a href="#">§ 13-508</a>	Political Subdivisions
September 30	County board of equalization completes and publishes a list of permissive exemptions, including cemeteries.	<a href="#">§ 77-202.03(5)</a>	County Board
October 9	Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting.”	<a href="#">§ 77-3444</a>	Taxpayer
October 10	Property Tax Administrator certifies the school adjusted valuations to Department of Education, school systems, and county assessors.	<a href="#">§ 79-1016</a>	Property Assessment Division
October 13	Political subdivisions forward the resolution setting a tax request different from the prior year to the county clerk.	<a href="#">§ 77-1601.02</a>	Political Subdivisions
October 15	Levy date. Last day for the county board of equalization to set tax rates/levies.	<a href="#">§ 77-1601</a>	County Board
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.	<a href="#">§ 77-1504</a>	Taxpayer
October 31	County assessor submits a copy of the 3-year plan of assessment, and any amendments, to the Department of Revenue.	<a href="#">§ 77-1311.02</a>	County Assessor
November	The rent-restricted housing projects valuation committee meets annually in November to examine the information on rent-restricted housing projects to calculate a market-derived capitalization rate.	<a href="#">§ 77-1333</a>	Appointed Committee members
November 1	Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor.	<a href="#">§ 77-3517</a>	Tax Commissioner
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.	<a href="#">§ 77-202.03(5)</a>	County Board

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## Property Assessment and Taxation Calendar

Nebraska Department of Revenue, Property Assessment Division

“Due” Date	Duty	Authority	Responsibility of:
November 5	Last day for the county board of equalization to correct levies/tax rates as a result of clerical error.	<a href="#">§ 77-1601</a>	County Board
November 10	Deadline for a school system to file an appeal with the Tax Commissioner for the school adjusted value certified for use in the school aid formula.	<a href="#">§ 79-1016</a>	School Official
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.	<a href="#">§ 79-1016</a>	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.	<a href="#">§ 77-202.03</a>	Taxpayer
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. The county assessor is <b>no longer required</b> to set up a controlling account to record monthly tax collections as shown by the records in the county treasurer’s office.	<a href="#">§ 77-1616</a>	County Assessor
November 30	Deadline for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, <a href="#">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.	<a href="#">§ 77-3523</a>	County Assessor & County Treasurer
December 1	County assessors file the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator.	<a href="#">§ 77-1613.01</a>	County Assessor
December 1	City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects.	<a href="#">§ 18-2117.01</a>	City or CRA
December 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.	<a href="#">§ 77-1333</a>	Property Assessment Division
December 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.	<a href="#">Directive 12-05</a>	County Assessors

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**Property Assessment and Taxation Calendar**  
Nebraska Department of Revenue, Property Assessment Division

<b>“Due” Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
December 31	Permissive exemption application deadline. For newly acquired property or in years divisible by four, file Exemption Application, <a href="#">Form 451</a> . For interim years, file Statement of Reaffirmation of Tax Exemption, <a href="#">Form 451A</a> . For example: File <b>Form 451 by Dec. 31, 2019</b> to apply for assessment year 2020 (for years divisible by four). File <b>Form 451A by Dec. 31, 2020</b> to reaffirm for assessment year 2021.	<a href="#">§ 77-202.01</a> <a href="#">§ 77-202.03</a>	Taxpayer
December 31	Exemption Application for Qualified Beginning Farmer or Livestock Producer, <a href="#">Form 1027</a> , must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. Exemption is for personal property tax on agricultural and horticultural machinery and equipment.	<a href="#">§ 77-202.01</a> <a href="#">§ 77-5208</a> <a href="#">§ 77-5209.02</a>	Taxpayer
December 31	Deadline for owner to file Vacant or Unimproved Lot Application, <a href="#">Form 191</a> , electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes.	<a href="#">§ 77-132</a>	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.	<a href="#">§ 77-202.04</a>	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.	<a href="#">§ 77-1507.01</a>	Taxpayer
December 31	Last day for the Tax Commissioner to review income and all other information of homestead exemption claimants for the third preceding year and take any action.	<a href="#">§ 77-3517</a>	Tax Commissioner
<b>December 31</b>	<b>Real Property and Personal Property Taxes Due – Lien Date</b>	<a href="#">§ 77-203</a>	<b>Taxpayer</b>
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>	Taxpayer

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**Property Assessment and Taxation Calendar**  
 Nebraska Department of Revenue, Property Assessment Division

<b>“Due” Date</b>	<b>Duty</b>	<b>Authority</b>	<b>Responsibility of:</b>
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>	Taxpayer

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