

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

### Dates/Duties April 2020:

- April 1** If the homestead exemption notices mailed on or before February 1 did not contain all of the statutorily required information a second notice must be sent on or before April 1. [§77-3514](#).
- April 1** Deadline for county assessors to send a notice reminding eligible prior year homestead exemption applicants to reapply for the homestead exemption. [§§ 77-3513, 77-3514](#).
- April 1** Deadline for claimant to file a Physician's Certification for Late Homestead Exemption Filing, [Form 458L](#), in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties). [§§ 77-3512, 77-3513, 77-3514.01](#)
- April 1** Deadline for state, governmental subdivision, or lessee to protest determination of county assessor that property is not being used for a public purpose to the county board of equalization. [§ 77-202.12](#)
- April 1** Deadline for disabled or blind veteran to file [Exemption Application for Mobile Home, Form 453](#). [§ 77-202.25](#).
- April 1** First 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) [§ 77-204](#)
- April 7** The Property Tax Administrator delivers Reports & Opinions (R&O) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission, (19 days from the filing of the County Abstract Report due on or before March 19), pursuant to [§ 77-1514](#). [§ 77-5027](#).
- April 9** For counties with a population of at least 150,000 (Douglas, Lancaster, and Sarpy Counties), the Property Tax Administrator provides R&Os for each county regarding the level of value and quality of assessor to the Tax Equalization and Review Commission, (15 days from the county abstract filing March 25), pursuant to [§ 77-1514](#). [§ 77-5027](#).

*Note: If a county was granted an extension of time for filing the county abstract, pursuant to Neb. Rev. Stat. [§ 77-1514](#), the completion date for the R&O may be changed.*

R&Os for each county are available on line, see:  
[http://www.revenue.nebraska.gov/PAD/research/state\\_equal.html](http://www.revenue.nebraska.gov/PAD/research/state_equal.html)

- April 16 to May 15** Annual meeting of Tax Equalization and Review Commission: statewide equalization review of all 93 counties. [§§ 77-5022](#) through [77-5028](#)
- April 15** Railroad companies and public service entities must file completed annual returns with the Property Tax Administrator for property valued by the state. Written requests for extensions may be made in advance and for good cause, the Property Tax Administrator may grant an extension of up to 15 days (through April 30). [§§ 77-603, 77-801](#)  
**Email to [pat.rr@nebraska.gov](mailto:pat.rr@nebraska.gov) for railroad companies or [pat.psu@nebraska.gov](mailto:pat.psu@nebraska.gov) for public service entities.**
- April 15** Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part II of the [Nebraska Schedule I – Income Statement](#). The Internal Revenue Service (IRS) may grant extensions.
- April 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in January, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before April 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](http://padsalesfile.nebraska.gov).**
- April/May 1** During April, county assessors begin to receive and process personal property returns filed by individuals. **Personal property returns are due May 1.** The Nebraska Personal Property Return and Schedule are available in “fill-in” format on line, see: [Personal Property Return Nebraska Net Book Value](#).
- Claims for Personal Property Exemption and supporting schedules, Nebraska Employment and Investment Act [Form 775P](#) and/or Nebraska Advantage Act [Form 312P](#), must be filed with the Tax Commissioner on or before May 1 and a copy must be filed with the respective county assessor.  
[§§ 77-1229, 77-4105\(2\)\(c\), 77-5725\(7\)\(c\)](#)  
[Regulations Chapter 20, Chapter 42, and Chapter 43](#)  
**Email Forms to [pat.incentives@nebraska.gov](mailto:pat.incentives@nebraska.gov).**
- For additional information regarding duties/deadlines, see [PAD Main Calendar](#).**

**Educational Opportunities:**

For education opportunities, see: [Education Calendar and Course Descriptions.](#)

Other Education Providers:

[Nebraska Real Property Appraiser Board](#)

[IAAO Education \(International Association of Assessing Officers\)](#)

[Vanguard Appraisals, Inc.](#)

[Moore Appraisal Education](#)

[American Society of Farm Managers and Rural Appraisers](#)