

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

Dates/Duties December 2019:

- Dec 1** County assessors must file the Certificate of Taxes Levied Report (CTL) electronically with the Property Tax Administrator. Neb. Rev. Stat. [§ 77-1613.01](#)
- Dec 1** City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects. [§ 18-2117.01](#)
- Dec 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. [§ 77-1333](#)
- Dec 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. [Directive 12-05](#)
- Dec 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in October, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before December 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.**
- Dec 31** Permissive exemption application deadline for the following tax year. For newly acquired property or when applying for an exemption for years divisible by four, taxpayers must file [Exemption Application, Form 451](#). For interim years, taxpayers file [Statement of Reaffirmation of Tax Exemption, Form 451A](#). [§ 77-202.01](#) and [§ 77-202.03](#).

For example:

File [Exemption Application, Form 451](#) by **Dec. 31, 2019** to **apply for** assessment year 2020 (for years divisible by four).

File [Statement of Reaffirmation of Tax Exemption, Form 451A](#) by **Dec. 31, 2020** to **reaffirm** for assessment year 2021.

- Dec 31** [Exemption Application for Qualified Beginning Farmer or Livestock Producer, Form 1027](#), must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. The exemption is for personal property tax on agricultural and horticultural machinery and equipment. [§ 77-202.01](#), [§ 77-5208](#), and [§ 77-5209.02](#)
- Dec 31** Deadline for owner to file [Vacant or Unimproved Lot Application, Form 191](#), with the county assessor, electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes. [§ 77-132](#)
- Dec 31** Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if the owner did not receive proper notice which prevented the timely filing of a protest or appeal for exempt property. [§ 77-202.04](#)
- Dec 31** Last day for the Tax Commissioner to review any information of homestead exemption claimants for the third preceding year and take any action. [§ 77-3517](#)
- Dec 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](#)
- Dec 31** Real property and personal property taxes due - lien date. [§ 77-203](#)

2019 taxes are payable in 2020 in two equal installments with delinquent dates as follows:

- April 1 & Aug 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population greater than 100,000. [§ 77-204](#)
(Douglas, Lancaster, and Sarpy Counties)
- May 1 & Sept 1 Real and personal property taxes delinquent (1st half/ 2nd half) in counties with a population less than 100,000. [§ 77-204](#)
(All counties excluding Douglas, Lancaster, and Sarpy Counties).

For additional information regarding duties/deadlines, see [PAD Main Calendar](#).

Educational Opportunities:

[December 11-13](#) NACO Conference Younes Conference Center – Kearney
(credit hours to be determined)

Information regarding specific courses is located on the Division's website, revenue.nebraska.gov/PAD. Click on the Education tab and select [Educational Opportunities](#).

These educational opportunities are available upon request. If you are interested in any of these sessions, please contact your field liaison or Policy/Legal Section of the Division. If you are interested in the Division developing specific educational opportunities, please contact Cyndy Hermsen (cyndy.hermsen@nebraska.gov), the Division's education coordinator, with your suggestions.

For additional 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](#)