

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

### Dates/Duties July 2022:

- July 1** From this date forward, added personal property value is subject to a 25% penalty. Neb. Rev. Stat. [§ 77-1233.04](#).
- July 1** Last day for filing permissive exemption application for property that is newly acquired or converted to an exempt use on or after January 1. [§ 77-202.03](#).
- July 1** Owner of a rent-restricted housing project must file an income and expense statement electronically on a form prescribed by the Tax Commission with the Rent Restricted Housing Projects Valuation Committee. [§ 77-1333](#). **Email information to [pat.tech@nebraska.gov](mailto:pat.tech@nebraska.gov).**
- July 1** Last day for county treasurer to return unused real property tax credit monies to the State Treasurer and submit an electronic report, [Return of Unused Real Property Tax Credit, Form 403](#), with the Property Tax Administrator indicating the amounts of funds distributed to each taxing unit, collection fee retained, and the amount of unused credit money returned. [§ 77-4212](#). **Email report to [pat.reports@nebraska.gov](mailto:pat.reports@nebraska.gov).**
- July 15** Last day for owner of real property destroyed by calamity to file a Destroyed Real Property Report, [Form 425](#) with County Clerk and County Assessor. [§ 77-1308](#).
- July 15** County assessor approves or denies Special Valuation applications and notifies applicant on or before July 22. [§ 77-1345.01](#).
- July 15** **Last day for** local board (county assessor, clerk, and treasurer), to hold a hearing and approve or deny freeholder petition(s) filed on or before June 1. [§ 79-458 \(3\)](#).
- July 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), **for all deeds recorded in May**, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#).
- On or before July 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](https://padsalesfile.nebraska.gov).**
- July 20** Last day for claimants to file Homestead Exemption or Certification of Status, [Form 458](#), if an extension was approved by the county board. [§ 77-3512](#).
- July 22** County assessor sends notice of approval or denial to the Special Valuation applicants. [§ 77-1345.01 \(1\)](#).

- July 22** County board of equalization sends property valuation notice of special valuation to owner of agricultural land and horticultural land whose special valuation application was approved. [§ 77-1345.01 \(2\)](#).
- July 25** County board of equalization must finalize decision on or before July 25, regarding Report of Destroyed Real Property Form 425. (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. [§ 77-1309](#).
- July 25** County board of equalization must finalize decision on or before July 25, regarding individual protests (August 10 for extended counties). If July 25 falls on a Saturday, Sunday, or legal holiday the final decision must be made prior to July 25. [§ 77-1502](#).
- July 25** County board of equalization must finalize decision 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 (August 10 for extended counties). If July 25 falls on a Saturday, Sunday, or legal holiday the final decision must be made prior to July 25. [§ 77-1504](#).
- 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. [§ 77-1504.01](#), [§ 77-1502](#).
- July 26 to Aug 24** 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). [§ 77-1510](#).
- July 31** Last day for county assessors to send claimants a Notice of Rejection of Homestead Exemption, [Form 458R](#), for most cases. [§ 77-3516](#).
- July 31** County assessor files a 3-year plan of assessment with the county board of equalization. [§ 77-1311.02](#) .
- July 31** Last day for annexations by a city of the metropolitan class for the political subdivision to be considered in the taxable valuation of the subdivisions for the current year. Annexation by political subdivisions on or after August 1 shall be considered in the following year's taxable valuations. [§ 13-509](#).

**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](#)