

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

### Dates/Duties May 2021:

**May 1** Deadline for individuals to file the [Nebraska Personal Property Return and Schedule](#) with the county assessor, without penalty. Neb. Rev. Stat. [§ 77-1229](#)

Additional information regarding taxable tangible personal property is available at [revenue.nebraska.gov/PAD/personal\\_property.html](http://revenue.nebraska.gov/PAD/personal_property.html).

**May 1** Deadline for taxpayers who have a signed agreement with the Department of Revenue to file a Claim for Personal Property Exemption, [Nebraska Employment and Investment Act Form 775P](#) and/or [Nebraska Advantage Act Form 321P](#), with the Tax Commissioner. Copies of these forms and supporting schedules must also be filed with the county assessor of each county in which the project is located. [§ 77-4105 \(2\)\(c\)](#) and [§ 77-5725 \(8\)\(d\)](#).

**Email forms to [pat.incentives@nebraska.gov](mailto:pat.incentives@nebraska.gov).**

**May 1** Deadline for applicant to file a [Physician's Certification for Late Homestead Exemption, Form 458L](#), in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy County). [§ 77-3512](#), [§ 77-3513](#), [§ 77-3514.01](#)

**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 County). [§ 77-204](#)

**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. [§ 77-202.12](#)

**May 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in March, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)

**On or before May 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).**

**May 15** Last day for the Tax Equalization and Review Commission to adjust the valuation of a class or subclass of real property. [§ 77-5028](#)

**May 30** Deadline for county treasurer and county assessor to file an [Amended Homestead Exemption Summary Certificate, Form 458X](#), with the Tax Commissioner for tax loss in previous year to have the final one-sixth reimbursement payment adjusted. [§ 77-3523](#), [§ 77-3517](#).  
**Email certificate to [pat.homestead@nebraska.gov](mailto:pat.homestead@nebraska.gov).**

*Note: Form 458X may be filed to reflect changes based on income anytime up to three years after the exemption year.*

**May 31** School system or county official may request corrections to the school adjusted valuation due to tax list corrections of the prior assessment year. [§ 79-1016](#).

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

**Educational Opportunities:**

May 3-7 IAAO 300 Fundamentals of Mass Appraisal (30 hours credit)  
IAAO 300 – Terry Taylor

May 11 Valuing Lots (1 hour credit)  
Webcast – Bryan Hill

**Directions for the webcast will be sent via email to all who registered, prior to presentation.**

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](#)