

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

Dates/Duties September 2022:

- Sept 1** Second half of real and personal property taxes for the prior assessment year become delinquent if unpaid, in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties).
Neb. Rev. Stat. [§ 77-204](#)
- Sept 1** After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and electronically certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 485V, to the Department of Revenue. [§ 77-3506.02](#)
Send homestead report to pat.homestead@nebraska.gov
- Sept 1** No final levy allocation changed after this date, except by agreement between levying authority and political subdivision. [§ 77-3443](#)
- Sept 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. [§ 77-1510](#)
- Sept 15** Last day for a county board of equalization decision on protests of county board of equalization action related to undervalued or overvalued real property. (September 30 for extended counties.) [§ 77-1504](#)
- Sept 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. The funding for the real property tax credit was increased to \$300 million for 2021 and \$313 for 2022, per Neb. Law 2021, LB 380. [Directive 21-1](#) and [§ 77-4212](#)
- Sept 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in July, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before September 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.**
- Sept 17 to Sept 29** Any county, city, school district, or community college seeking to increase its property tax request by more than the allowable growth percentage, shall have a joint public hearing before adopting the budget. [§ 77-1632](#)
- Sept 20** Budgets must be final and filed with the levying board and State Auditor.
[§ 13-508](#)

Sept 30 County board of equalization publishes a list of permissive exemptions, including cemeteries, and sends the list and proof of publication to the Property Tax Administrator. [§ 77-202.03\(5\)](#)

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

Educational Opportunities:

September 19-23 IAAO 102 Income Approach to Valuation (30 credit hours)
Instructor: Brad Moore

For additional education opportunities, see the Education Calendar [here](#).

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](#)