

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

Dates/Duties April 2023:

- April 1** Last day for county assessor to mail a homestead exemption application to owners who were granted an exemption in the preceding year. If homestead exemption notices mailed on or before March 31 did not contain all statutorily required information, a second notice must be sent on or before April 1.
Neb. Rev. Stat. [§§ 77-3513](#) and [77-3514](#).
- 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. Neb. Rev. Stat. [§ 77-202.12](#)
- April 1** Deadline for disabled or blind veteran to file [Exemption Application for Mobile Home, Form 453](#). Neb. Rev. Stat. [§ 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). Neb. Rev. Stat. [§ 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).
Neb. Rev. Stat. [§§ 77-1514](#) and [77-5027](#).
- April 10** 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 Neb. Rev. Stat. [§ 77-1514](#). Neb. Rev. Stat. [§ 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 online, see:
http://www.revenue.nebraska.gov/PAD/research/state_equal.html

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.

April 17 Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part I of the [Form 458, Schedule I – Income Statement](#). The Internal Revenue Service (IRS) may grant extensions.

April 16 to May 15 Annual meeting of Tax Equalization and Review Commission: Statewide equalization review of all 93 counties. Neb. Rev. Stat. [§§ 77-5022](#) through [77-5028](#).

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 for the Nebraska Advantage Act [Form 312P](#) and The Imagine Act, [Form 1107P](#), must be filed with the Tax Commissioner on or before May 1, with a copy of Form 312P and/or Form 1107P filed with the respective county assessor. Neb. Rev. Stat. [§§ 77-1229](#), [77-4105\(2\)\(c\)](#), and [77-5725\(7\)\(c\)](#). [Regulations Chapter 20](#), [Chapter 42](#), and [Chapter 43](#).

Forms will be uploaded via ShareFile to the Department but are required to be mailed/delivered to the assessor offices.

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

For PAD continuing education opportunities, see the [Education Calendar](#).

Additional Education Providers:

- [Nebraska Real Property Appraiser Board](#);
- [IAAO Education \(International Association of Assessing Officers\)](#);
- [Calypso Professional Appraisal](#);
- [Vanguard Appraisals, Inc.](#);
- [American Society of Farm Managers and Rural Appraisers](#);
- [McKissock Learning](#); and
- [Team Consulting LLC](#).