

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

Dates/Duties January 2023:

- Jan 1** Assessment of real property (list and value), except for destroyed real property as of January 1, 12:01 a.m. Neb. Rev. Stat. [§ 77-1301](#)
- Jan 1** Assessment of personal property (list and value) as of January 1, 12:01 a.m. [§ 77-1201](#)
- Jan 1** Railroads and Public Service Entities are required to report non-operating property to the county assessor. [§§ 77-606, 77-801](#)
- Jan 1** Effective date of filing requirements for homestead exemption applicants. [§§ 77-3502, 77-3505](#)
- Jan 15** Mobile home court owner, lessee, or manager files the [Mobile Home Report](#) with the county assessor. [§ 77-3706](#)
- Jan 15** Property Tax Administrator sets the tax rate for air carriers and car line companies. [§§ 77-684, 77-1249](#)
- Jan 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in November, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before January 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.**
- Jan 15** For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. [§ 77-1301](#)
- Jan 15 to March 1** For counties with a population of at least 150,000, owners of real property must be provided the opportunity to meet with the county assessor's office to review the property record card file and assessed value determined for the current year. [§ 77-1311](#)
- Jan 31** Governmental subdivisions are to provide county assessors copies of leases or descriptions of leased property. [§ 77-202.11](#)
- Jan 31** Deadline for county board of equalization or the Tax Commissioner to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects. [§ 77-1333](#).

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

Educational Opportunities:

***Instructions for the webinars will be sent automatically upon successful registration. Please visit our Education Calendar [here](#) where you will find registration links and additional information to all of the PAD 2023 educational opportunities.**

January 10	Rent-Restricted Section 42 (1 hour credit) Webinar - Sarah Scott, Debra Williams, Jessie Case, Bryan Hill, & Kelly Schultze
January 17	Nameplate Capacity Tax & Local Assessment of Wind Farms (1 hour credit) Webinar - Mark Loose & Patrick Waldron
January 24	Homestead Exemption (1 hour credit) Webinar - Donna Spicka & Valerie Ceglia
January 31 – February 2	New Assessor Training (Credit Hours TBD) In-person in Lincoln, NE - PAD Teammates

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](#)

[McKissock Learning](#)

[Team Consulting LLC](#)