

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

Dates/Duties May 2023:

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 <https://revenue.nebraska.gov/PAD/personal-property>.

May 1 Deadline for taxpayers who have a signed agreement with the Department of Revenue to file a Claim for Personal Property Exemption and supporting schedules, [Nebraska Advantage Act Form 312P](#), and/or [ImagiNE Nebraska Act Form 1107P](#), 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 \(2\)\(c\)](#), [§ 77-5725 \(8\)\(d\)](#), and [§ 77-6831 \(8\)\(d\)](#).

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.

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.

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 1-5 IAAO 101 Fundamentals of Real Property Appraisal (33.5 hours credit)
Instructor – Brad Moore

May 10 Depreciation Course Series – Course I – LAND (7.5 hours credit)
Instructor – Scott Johnson

May 25 TIF Excess & New TIF – (1 hour credit)
Presenter – Cathy Gusman

For 2023 PAD education opportunities, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

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](#).