

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

Dates/Duties October 2022:

- Oct 9** Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting.” [§ 77-3444](#)
- Oct 10** Property Tax Administrator certifies the school adjusted valuations to Department of Education, school systems, and county assessors. [§ 79-1016](#)
- Oct 13** Political Subdivisions forward the resolution setting a tax request different from the prior year to the county clerk. [§ 77-1632](#).
- Oct 15** Last day for taxpayer to file an appeal of the county board of equalization decision relating to undervalued or overvalued property with the Tax Equalization and Review Commission. (October 30 for extended counties) [§ 77-1504](#)
- Oct 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), **for all deeds recorded in August**, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before October 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.**
- Oct 20** Levy date. Last day for county board of equalization to set tax rates/levies. [§ 77-1601](#) and [§ 77-3443](#).
- Oct 31** County assessor submits a copy of the 3-year plan of assessment, and any amendments, to the Department of Revenue. [§ 77-1311.02](#). **Email copy to field liaison.**

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

Educational Opportunities:

- October 5-6 Workshop 151: Uniform Standards of Professional Appraisal
Brad Moore (15 credits)
- October 18-19 Workshop 162: Marshall & Swift Cost Approach (Res)
Ken Voss (15 credits)
- October 20-21 Workshop 163: Marshall & Swift Cost Approach (Com)
Ken Voss (15 credits)

For additional 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](#)