

Reports - County Clerk & County Board of Equalization Calendar Department of Revenue, Property Assessment Division (PAD)

| “Due” Date | Duty | Authority | Category |
|----------------------|--|-----------------------------|-----------------------------------|
| January 31 | Deadline for county board of equalization to petition the Tax Equalization and Review Commission for use of a different approach to value rent-restricted housing projects. | § 77-1333 | County Board |
| January 31 | Governmental subdivisions must provide county assessors with copies of leases or descriptions of leased property. | § 77-202.11 | Governmental Subdivisions |
| February 1 to June 1 | The county board of equalization meets, between February 1 and June 1, to grant or deny permissive exemptions as submitted by the county assessor. Ten days prior to the meeting to consider exemptions, the county board of equalization must provide a notice to the applicant and publish a public notice of the date of meeting and state that a list of applications and descriptions of the property are available in the county assessor’s office. Seven days after county board of equalization approval or denial, an electronic copy of the application and other information provided with the application must be submitted to Property Assessment at pat.tech@nebraska.gov. | § 77-202.02 | County Board |
| April 1 | Deadline for state, governmental subdivision, or lessee to protest determination of the county assessor that property is not being used for a public purpose, to the county board of equalization. | § 77-202.12 | State or Governmental Subdivision |
| June 1 | Freeholders of land may file a petition with the local board to have land situated in an existing school district attached to a different school district which is contiguous to that land. | § 79-458(3) | Taxpayer |
| 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 | County Board of Equalization |
| June 1 to July 25 | County board of equalization holds hearings to review property valuation protests. For counties with a population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to August 10 for reviewing and deciding written valuation protests. | § 77-1502 | County Board & County Assessor |
| June 1 to July 25 | County board of equalization meets and decides action for current-year real property assessments that are overvalued or undervalued, and for omitted property that was properly reported to the county assessor for the current year. Lists showing action by BOE on overvalued, undervalued or omitted property email to pat.tech@nebraska.gov | § 77-1504 | County Board & County Assessor |

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| June 1 to July 25 | County board of equalization must act upon report of Destroyed Property Real Property Form 425. For counties with a population greater than 100,000, the county board of equalization may adopt a resolution to extend the deadline to August 10 for reviewing and deciding Form 425. | § 77-1502 | County Board |
| June 30 | Deadline for late application to the county assessor and written request to the county board of equalization for waiver of late filing of permissive exemptions (Forms 451 or 451A). | § 77-202.01 | Organizations and County Assessor |
| June 30 | Deadline for an individual to file a real property valuation protest with the county clerk. | § 77-1502 | Taxpayer |
| June 30 | Deadline for an individual to file a personal property valuation protest with the county clerk for personal property returns filed from January 1 through May 1. | § 77-1502 | Taxpayer |
| June 30 | Last day for a calamity to occur, which would allow a property owner to file a Destroyed Real Property, Form 425 for consideration by the County Board of Equalization for a reassessment value to the property’s assessed value for current year | § 77-1307 | Taxpayer |
| June 30 | If the application for homestead was rejected on the basis of value, the complaint must be filed by June 30. The County Board of Equalization may, by majority vote, extend such deadline to July 20. If the application for homestead was rejected on any other basis, the complaint must be filed within 30 days from receipt of the notice from the county assessor showing such rejection. | § 77-3519 | Taxpayer |
| July 15 | Last day for owner of real property destroyed by a calamity to file a Destroyed Real Property Report, Form 425 with County Clerk and County Assessor. | § 77-1308 | Taxpayer |
| July 15 | Local board (county assessor, clerk, and treasurer) must hold a hearing and approve or deny freeholder petitions filed on or before June 1. | § 77-458(3) | County Assessor, Clerk, & Treasurer |
| July 20 | Last day for claimants to file a Homestead Exemption Application Form 458 . An extension is subject to approval by the county board. | § 77-3512 | Homestead Exemption Claimant & County Board |
| July 22 | County board of equalization sends property valuation notice of special valuation to the owner of agricultural land and horticultural land whose special valuation application has been approved. | § 77-1345.01(2) | County Board |

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| July 25 (Aug 10 for extended counties) | County board of equalization must finalize decisions on or before July 25, regarding individual protests. If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25. | § 77-1502 | County Board & County Assessor |
| July 25 (Aug 10 for extended counties) | County board of equalization must finalize decisions for current-year real property assessments that are overvalued or undervalued, and for omitted property that was properly reported to the county assessor for the current year. If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25. Seven days after the county board of equalizations decision on overvalued or undervalued and for omitted property, an electronic copy of the list of parcels must be sent to the Property Assessment Division at pat.tech@nebraska.gov. | § 77-1504 | County Board & County Assessor |
| July 25 | County board of equalization must finalize decision on or before July 25, regarding destroyed real property report (August 10 for extended counties). If July 25 falls on a Saturday, Sunday, or legal holiday the decision must be made prior to July 25 | § 77-1309 | County Board |
| July 26 | County board of equalization may petition the Tax Equalization and Review Commission for an adjustment to the valuation of a class or subclass of property. Counties that have extended the protest period waive any right to petition for an adjustment to a class or subclass of real property. | § 77-1504.01 § 77-1502 | County Board |
| August 1 | Last day for political subdivision to submit a preliminary request for levy allocation to the county board or city. | § 77-3443 | Political Subdivisions |
| August 2 (August 18 for extended counties) | County clerk mails the notice of county board of equalization decision to the protestor. | § 77-1502(4) | County Clerk |
| August 10 | Last day for the Tax Equalization and Review Commission to hear and act on the county board of equalization petition. | § 77-5024.01 | Tax Equalization and Review Commission |
| August 15 | Approved freeholder petitions filed on or before June 1 of the current year become effective. | § 79-458(3) | County Assessor, Clerk, & Treasurer |
| August 15 | The county board of equalization to hear and certify its decision on late filed permissive exemptions or before August 15. Approval of late filing waiver by the board is required. Seven days after the decision by the county board of equalization, an electronic copy is submitted to the Property Assessment Division at pat.tech@nebraska.gov. | § 77-202.02 | County Board |

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| August 31 | Annual inventory statement of all county personal property in the custody of the county official’s office filed with the county board. | § 23-347 | County Official |
| September 1 | No final levy allocation changed after this date, except by agreement between a levying authority and political subdivision. | § 77-1239 | Personal Property Exemption Summary Certificate, Form 259X |
| September 5 | Each political subdivision that is participating in a joint public hearing to increase their tax asking greater than the allowable growth percentage shall send required information for the postcards to the County Clerk. | § 77-1633(g) | Political Subdivision |
| September 10 | County Clerk transmits information on joint public hearing to County Assessor | § 77-1633(g) | County Clerk |
| September 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 | Taxpayer |
| September 15 (Sept 30 for extended counties) | Last day for a county board of equalization decision on protests of a county board of equalization action relating to undervalued or overvalued property. | § 77-1504 | County Board |
| September 17 thru September 29 | Joint public hearing held by political subdivisions whose tax asking is greater than the allowable growth percentage, after at least a seven day notice of the hearing | § 77-1633(b) | Political Subdivisions |
| September 30 | County board of equalization completes and publishes a list of permissive exemptions, including cemeteries. | § 77-202.03(5) | County Board |
| September 30 | Budgets must be final and filed with the levying board and the State Auditor. | § 13-508 | Political Subdivisions |
| October 9 | Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting.” | § 77-3444 | Taxpayer |
| October 15 | Political subdivisions forward the resolution setting a tax request different from the prior year to the county clerk. | § 77-1632 | Political Subdivisions |

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| October 15 (October 30 for extended counties) | Last day for a 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. | § 77-1504 | Taxpayer |
| October 20 | Levy date. Last day for the county board of equalization to set tax rates/levies. | § 77-1601 | County Board |
| November 1 | Last date for the County Board of Equalization to send an electronic copy of the list of real property exemptions and a copy of the proof of publication to the Property Tax Administrator. Electronic copy is submitted to pat.tech@nebraska.gov. | § 77-202.03(5) | County Board |
| November 5 | Last day for the county board of equalization to correct levies/tax rates as a result of clerical error. | § 77-1601 | County Board |

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| November 10 | Deadline for a school district official or county official to file a written request with the Tax Commissioner for correction of the school adjusted valuation due to clerical error or special valuation additions. | § 79-1016 | County Official or School Official |
| November 15 | Deadline for an organization to file a permissive exemption application for property it purchased between July 1 and levy date, that had previously been granted an exemption. | § 77-202.03 | Taxpayer |
| December 31 | Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property. | § 77-202.04 | Taxpayer |
| December 31 | Any owner may petition the Tax Equalization and Review Commission to determine the actual value or special value of real property for that year if a failure to give notice prevented timely filing of a protest or appeal provided in sections 77-1501 to 77-1510. | § 77-1507.01 | Taxpayer |
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| December 31 | Real Property and Personal Property Taxes Due – Lien Date | § 77-203 | Taxpayer |
| April 1 & August 1 | First half and second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, & Sarpy Counties). | § 77-204 | Taxpayer |
| May 1 & September 1 | First half and second half 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 Counties). | § 77-204 | Taxpayer |