

Property Assessment and Taxation Calendar

Nebraska Department of Revenue, Property Assessment Division

| “Due” Date | Duty | Authority | Responsibility of: |
|-----------------------|---|--|------------------------------|
| Jan 1 12:01 a.m. | Assessment of Real Property (List & Value). | § 77-1301 | County Assessor |
| Jan 1 12:01 a.m. | Assessment of Personal Property (List & Value). | § 77-1201 | County Assessor |
| January 1 | Railroads and Public Service Entities are required to report non-operating property to the county assessor. See Calendar for Railroads & Public Service Entities . | § 77-606 § 77-801 | Taxpayer |
| January 1 | Effective date of filing requirements for homestead exemption claimants; must be owner of record and occupy the homestead. Qualified claimants (non-disability) must already be age 65 or older. Effective date of disability and filing status. | § 77-3502 § 77-3505 | Homestead Exemption Claimant |
| January 1 | Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost for locally assessed personal property exemption allowed by the Personal Property Tax Relief Act. | § 77-1239 | Tax Commissioner |
| January 15 | Mobile home court owner, lessee, or manager files a report with the county assessor. | § 77-3706 | Taxpayer |
| January 15 | Property Tax Administrator sets tax rate for air carriers and car line companies. See Calendar for Air Carriers and Car Line Companies . | § 77-684 § 77-1249 | Property Assessment Division |
| January 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 | County Assessor |
| January 15 to March 1 | For counties with a population of at least 150,000, provide the opportunity for owners of real property 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 | County Assessor |
| January 30 | Last day for the Tax Commissioner to certify to the Director of Administrative Services the amount of reimbursement due to the counties for the tax revenue lost for centrally assessed companies due to the personal property exemption allowed by the Personal Property Tax Relief Act. | § 77-1239 | Tax Commissioner |
| January 31 | Governmental subdivisions must provide county assessors with copies of leases or descriptions of leased property. | § 77-202.11 | Governmental Subdivisions |
| 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 |

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Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 70-003.01](#).

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| February 1 | County assessor makes recommendation on permissive exemption applications (Forms 451) to the county board of equalization. Statements of Reaffirmation (Form 451A) do not need to be approved by the county board. Notice must be published in the newspaper, ten days prior to consideration of applications by the county board of equalization, that a list of organizations seeking a permissive exemption, legal descriptions, and county assessor recommendations is available in the county assessor’s office. | § 77-202.01 | County Assessor |
| February 1 | County assessor issues notice of approval or denial to applicants of the beginning farmer exemption (Form 1027). | § 77-5209.02 | County Assessor |
| February 1 | Owner, lessee, or manager of any aircraft hangar or land where aircraft is parked must file the Aircraft Information Report with the county assessor. | § 77-1250.02 | Taxpayer |
| February 1 | Last day for the Tax Commissioner to provide county assessors with claim forms and address lists of homestead exemption applicants from the prior year. | § 77-3510 | Tax Commissioner |
| February 1 | For counties with a population of at least 150,000, deadline for property owners to notify the county assessor of their intent to meet in person with the county assessor’s office regarding the assessed value for the current year. | § 77-1311 | Taxpayer |
| February 2 | First day for claimants to file Nebraska Homestead Exemption Application or Certification of Status, Form 458 . | § 77-3512 § 77-3513 § 77-3514 | Homestead Exemption Claimant |
| February 5 | County treasurer must forward an electronic copy of the list of real property subject to sale to the Property Tax Administrator for purposes of compiling a list for all counties to be published on the website of the Department of Revenue. | § 77-1804 | County Treasurer |
| February 28 | The owner of land or owner of improvements seeking separate taxation of real property improvements may file the Improvements on Leased Land Assessment Application, Form 402 , with the county assessor. | § 77-1376 | Taxpayer |

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| March 1 | County assessors must forward an electronic copy of all aircraft information reports filed with the county to the Property Tax Administrator. Email copy of report to pat.tech@nebraska.gov . See Specific Instructions on the Aircraft Information Report . | § 77-1250.02 | County Assessor |
| March 1 | The owner of improvements on leased public land seeking separate taxation of real property improvements may file the Improvements on Leased Public Land Assessment Application, Form 402P , with the county assessor. Requires the owner of improvements on leased public lands to file and sign an assessment application with the county assessor at the time a change of ownership occurs. | § 77-1374 | Taxpayer |
| March 1 | County assessor notifies governmental subdivisions of intent to tax property not used for public purpose and not paying an in lieu of tax. | § 77-202.12 | County Assessor |
| March 1 | County assessor must certify to the Property Tax Administrator whether agricultural market for agricultural and horticultural land in their county has influences outside the typical agricultural and horticultural land market. If special valuation has been applied, the county assessor must file specific information with the Property Tax Administrator. See Regulation 11-005.04 . | REG-17-003.03 REG-11-005.04 | County Assessor |
| March 1 | Property Tax Administrator submits a report of all active tax increment financing (TIF) projects to the Legislature. See Research Reports on the website. | § 18-2117.01 | Property Assessment Division |
| March 16 | For counties with a population of less than 150,000, the deadline for the county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property. | Directive 15-2 § 77-1514 | County Assessor |
| March 19 | For counties with a population of less than 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. | § 77-1311.03 | County Assessor |
| March 19 | For counties with a population of less than 150,000, the county assessor completes the assessment of real property. | § 77-1301 | County Assessor |
| March 19 | For counties with a population of less than 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator. | § 77-1514 | County Assessor |

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| March 22 | For counties with a population of at least 150,000, the deadline for county assessor to file a written request with the Property Tax Administrator for an extension of time to file the County Abstract of Assessment for Real Property. | § 77-1514 | County Assessor |
| March 25 | For counties with a population of at least 150,000, the county assessor must inspect and review a portion of the real property parcels in the county so that all real property parcels in the county are inspected and reviewed no less than every 6 years. | § 77-1311.03 | County Assessor |
| March 25 | For counties with a population of at least 150,000, the county assessor completes the assessment of real property. | § 77-1301 | County Assessor |
| March 25 | For counties with a population of at least 150,000, the county assessor must certify the County Abstract of Assessment for Real Property with the Property Tax Administrator. | § 77-1514 | County Assessor |
| March 25 | County assessor may submit written comments to the Property Tax Administrator that will become part of the Reports and Opinions. | REG-17-003.04 | County Assessor |
| April 1 | If homestead exemption notices mailed on or before February 1 did not contain all of the statutorily required information, a second notice must be sent on or before April 1. | § 77-3513 § 77-3514 | County Assessor |
| April 1 | Last day for county assessors to send a reapply reminder to eligible previous year homestead exemption applicants. | § 77-3513 § 77-3514 | County Assessor |
| April 1 | Deadline for claimant to file a Physician’s Certification for Late Homestead Exemption Filing, Form 458L , in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties) | § 77-3512 § 77-3513 § 77-3514.01 | Homestead Exemption Claimant |
| April 1 | First half of real and personal property taxes for the prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties). | § 77-204 | Taxpayer |
| 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 |
| April 1 | Deadline for disabled or blind veteran to file Exemption Application for Mobile Home, Form 453 . | § 77-202.25 | Taxpayer |

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| April 7 | Property Tax Administrator provides Reports and Opinions (R&Os) for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (19 days from county abstract filing, March 19). | § 77-1514 § 77-5027 | Property Assessment Division |
| April 9 | For counties with a population of at least 150,000, the Property Tax Administrator provides R&Os for each county regarding the level of value and quality of assessment to the Tax Equalization and Review Commission (15 days from county abstract filing, March 25). | § 77-1514 § 77-5027 | Property Assessment Division |
| April 15 | Deadline to timely file income tax returns, for those homestead exemption applicants who complete Part II of the Form 458 Schedule I – Income Statement . Internal Revenue Service (IRS) may grant extensions. | Federal Law | Homestead Exemption Claimant |
| May 1 | Deadline for individuals to file the Nebraska Personal Property Return and Schedule with the county assessor, without penalty. | § 77-1229 | Taxpayer |
| 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, Form 775P and/or Form 312P , with the Tax Commissioner. Copies of these forms must be filed with the county assessor of the county in which the project is located. | § 77-4105 (2)(c) § 77-5725(8)(d) | Taxpayer |
| May 1 | Deadline for applicant to file a Physician’s Certification for Late Homestead Exemption Filing, Form 458L , in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy Counties). | § 77-3512 § 77-3513 § 77-3514.01 | Homestead Exemption Claimant |
| 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 Counties). | § 77-204 | Taxpayer |
| 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 | Tax Equalization & Review Commission |

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| May 30 | Deadline for the county treasurer and the county assessor to file an Amended Homestead Exemption Summary Certificate, Form 458X , with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. Note: Form 458X may be filed to reflect changes based on income or Tax Commissioner action any time up to three years after the exemption year. | § 77-3523 § 77-3517 | County Assessor & County Treasurer |
| May 30 | Deadline for the county assessor and the county treasurer to electronically certify an Amended Personal Property Tax Loss Summary Certification. | § 77-1239 | County assessor and county treasurer |
| May 31 | School system or county official may request corrections to school adjusted valuation due to tax list corrections of the prior assessment year. | § 79-1016 | School System or County Official |
| June 1 | County assessor publishes a notice in the newspaper certifying that the assessment roll is complete, notices of valuation changes have been mailed, and the final date for filing valuation protests with the county board of equalization. | § 77-1315 | County Assessor |
| June 1 | County assessor sends notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value. For counties with a population of at least 150,000, in addition to the preliminary notice sent on or before January 15, the county assessor sends a final notice of valuation change to the owner of record as of May 20 of any property that had an increase or decrease in value. | § 77-1315 | County Assessor |
| 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(1) | Taxpayer |
| June 5 | If the Tax Equalization & Review Commission ordered changes, the county assessor recertifies the County Abstract of Assessment for Real Property with the Property Tax Administrator. | § 77-5029 | County Assessor |
| June 6 | County assessor mails assessment sales ratio statistics, as determined by the Tax Equalization & Review Commission, to media and posts in the county assessor’s office. | § 77-1315 | County Assessor |

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| June 15 | County assessor prepares a plan of assessment report, for the next 3 assessment years. | § 77-1311.02 | County Assessor |
| June 30 | Deadline for filing Homestead Exemption Application or Certification of Status, Form 458 , with the county assessor. | § 77-3512 | Homestead Exemption Claimant |
| 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 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 | Deadline for filing Special Valuation Application for Agricultural or Horticultural Use (Special Valuation), Form 456 . | § 77-1345 | Taxpayer |
| June 30 | Last day to add personal property value with a 10% penalty. | § 77-1233.04 | Taxpayer & County Assessor |
| July 1 *LB 217 | Last day for county treasurer to return unused real property tax credit monies to the State Treasurer and submit an electronic report with the Property Tax Administrator indicating the amounts of funds distributed to each taxing unit, collection fee retained, and amount of unused credit money returned. | § 77-4212 | County Treasurer |
| July 1 | From this date forward, added personal property value is subject to a 25% penalty. | § 77-1233.04 | Taxpayer & County Assessor |
| July 1 | Deadline for filing a permissive exemption application for property that is newly acquired or converted to an exempt use. | § 77-202.03 | Taxpayer |
| July 1 *LB 217 | Owner of a rent-restricted housing project must file an income and expense statement electronically, on a form prescribed by the Tax Commissioner, with the Rent-Restricted Housing Projects Valuation Committee. | § 77-1333 | Taxpayer |
| July 15 | County assessor approves or denies Special Valuation applications and notifies applicant on or before July 22. | § 77-1345.01 | County Assessor |

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| 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. | § 79-458(3) | County Assessor, Clerk, & Treasurer |
| July 20 | Last day for claimants to file a Homestead Exemption Application or Certification of Status, Form 458 . An extension is subject to approval by the county board. | § 77-3512 | Homestead Exemption Claimant & County Board |
| July 20 | County assessor electronically certifies the County Personal Property Abstract Report to the Property Tax Administrator. | § 77-1514 | County assessor |
| July 22 | Notices of approval or denial must be sent to the Special Valuation applicants. | §77-1345.01 | County Assessor |
| July 22 | County board of equalization sends notice of valuation change for agricultural land receiving special value if no notice is sent by the county assessor prior to June 1. | § 77-1345.01 | County Board |
| June 1 to July 25 | County board of equalization holds hearings to review property valuation protests. | § 77-1502 | County Board & County Assessor |
| June 1 to July 25 | 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 |
| June 1 to July 25 (Aug 10 for extended counties) | 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. | § 77-1504 | County Board & County Assessor |
| 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 |
| July 26 to Aug 24 (July 26 to Sept 10 for extended counties) | Taxpayer may file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (on or before September 10 for extended counties). | § 77-1510 | Taxpayer |
| July 31 | Last day for county assessors to send claimants a Notice of Rejection of Homestead Exemption, Form 458R , for most cases. | § 77-3516 | County Assessor |

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| July 31 | County assessor files a 3-year plan of assessment with the county board of equalization. | § 77-1311.02 | County Assessor |
| July 31 | Last day for annexations of political subdivisions to be considered in the taxable valuation of the subdivisions for the current year. Annexation by political subdivisions on or after August 1 will be considered in the following year’s taxable valuations. | § 13-509 | County Assessor & Political Subdivisions |
| August 1 | Last day for the county assessor to forward approved Homestead Exemption Application or Certification of Status, Forms 458 , with Disability Certifications, Forms 458B, or Veterans Affairs Letters, and Form 458 Schedule I Income Statements to the Tax Commissioner. | § 77-3517 | County Assessor |
| August 1 | County assessor reviews the ownership and use of all cemetery real property and reports this review to the county board of equalization. | § 77-202.10 | County Assessor |
| 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 1 | City or community redevelopment authority (CRA) files Notice to Divide Tax for Community Redevelopment Project, (i.e. Tax Increment Financing Project - TIF), with the county assessor. | § 18-2147(3) | City or CRA |
| August 1 | Property Tax Administrator certifies to the Tax Equalization and Review Commission that the county assessor implemented the issued equalization orders. | § 77-5029 | Property Assessment Division |
| August 1 | Tax Commissioner certifies exempt personal property for Employment & Investment Growth Act (Form 775P) and Nebraska Advantage Act (Form 312P) and notifies taxpayers and affected county assessors. | § 77-4105(2)(c) § 77-5725(8)(d) | Tax Commissioner/ Property Assessment Division |
| August 1 | Second 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). | § 77-204 | Taxpayer |
| 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 |

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| August 10 | Last day for the Tax Equalization and Review Commission to hear and act on the county board of equalization petition. | § 77-1504.01 | Tax Equalization & Review Commission |
| August 10 | Tax Equalization and Review Commission sets the equalization rate for the real property of centrally assessed railroads and public service entities. | § 77-5022 | Tax Equalization & Review Commission |
| August 10 | Property Tax Administrator certifies the distributed taxable value of centrally assessed property to the county assessors. | § 77-5030 | Property Assessment Division |
| 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 | County assessor approves or denies homestead exemption applications based on ownership and occupancy from January 1 through this date. | § 77-3516 | County Assessor |
| August 15 | Deadline for homestead exemption claimants to file an Application for Transfer, Form 458T . | § 77-3509.01 | Homestead Exemption Claimant |
| August 15 *LB 217 | Department of Revenue, on behalf of Rent-Restricted Housing Projects Committee, distributes income and expense statements as filed by rent-restricted housing projects to county assessors of each county in which a rent-restricted housing project is located. | § 77-1333 | Department of Revenue for the Committee |
| August 20 *LB 217 for 2018 | County assessor certifies taxable valuations and growth value, if applicable, to political subdivisions. County assessor certifies current valuations for each TIF project to the city or community redevelopment authority (CRA) and to the county treasurer. Beginning 2018, the certification of taxable valuations may be made to the political subdivision by mail (if requested), email, or notice that the values are posted on the county assessor’s website. | § 13-509 § 13-518 § 18-2148 | County Assessor |
| August 20 | If the Tax Equalization and Review Commission orders changes for county board of equalization petitions, the county assessor recertifies the County Abstract of Assessment Report for Real Property with the Property Tax Administrator. | § 77-1504.01 | County Assessor |

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| August 24 (Sept 10 for extended counties) | 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 (on or before September 10 for extended counties). | § 77-1510 | Taxpayer |
| August 25 *LB 217 in 2018 moves to Aug 20 | County assessor certifies the School District Taxable Value Report to the Property Tax Administrator. | § 79-1016 | County Assessor |
| 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 |
| August 31, 2017 *LB 217 | County assessor may amend the School District Taxable Value Report for corrections or errors. | § 79-1016 | County Assessor |
| September 1 | Second 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 Counties). | § 77-204 | Taxpayer |
| September 1 | After the county board of equalization actions, the county assessor determines the average residential value for homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property, Form 458V , to the Department of Revenue. | § 77-3506.02 | County Assessor |
| September 1 | No final levy allocation changed after this date, except by agreement between a levying authority and political subdivision. | § 77-3443 | County Board & Political Subdivisions |
| 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 |

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| September 15 | Property Tax Administrator certifies the amount of the real property tax credit and the agricultural land tax credit to the State Treasurer and to each county. Neb. Law 2016, LB 958, provided an additional \$20 million of funding and changed the calculations of the credit so that the credit is allocated as if agricultural and horticultural land, and agricultural and horticultural land receiving special valuation, were valued at 120% of their taxable value. | § 77-4212 Directive 16-2 | Property Assessment Division |
| September 20 | Budgets must be final and filed with the levying board and the State Auditor. | § 13-508 | Political Subdivisions |
| September 30 | County board of equalization publishes a list of permissive exemptions, including cemeteries, and sends the list and proof of publication to the Property Tax Administrator. | § 77-202.03(5) | County Board |
| 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 10 | Property Tax Administrator certifies the school adjusted valuations to Department of Education, school systems, and county assessors. | § 79-1016 | Property Assessment Division |
| October 13 | Political subdivisions forward the resolution setting a tax request different from the prior year to the county clerk. | § 77-1601.02 | Political Subdivisions |
| October 15 | Levy date. Last day for the county board of equalization to set tax rates/levies. | § 77-1601 | County Board |
| 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 31 | County assessor submits a copy of the 3-year plan of assessment, and any amendments, to the Department of Revenue. | § 77-1311.02 | County Assessor |
| November | The rent-restricted housing projects valuation committee meets annually in November to examine the information on rent-restricted housing projects to calculate a market-derived capitalization rate. | § 77-1333 | Appointed Committee members |
| November 1 | Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor. | § 77-3517 | Tax Commissioner |

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| 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 |
| November 10 | Deadline for a school system to file an appeal with the Tax Commissioner for the school adjusted value certified for use in the school aid formula. | § 79-1016 | School Official |
| 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 |
| November 22 | County assessor must complete the tax list (real and personal property) and deliver it to the county treasurer, along with a signed warrant for collection of taxes. The county assessor is no longer required to set up a controlling account to record monthly tax collections as shown by the records in the county treasurer’s office. | § 77-1616 | County Assessor |
| November 30 | Deadline for county assessors and treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, Form 458S , for tax loss due to homestead exemptions for the current tax year. The signatures of both the county assessor and the county treasurer are required. | § 77-3523 | County Assessor & County Treasurer |
| November 30 | Deadline for the county assessor and county treasurer to electronically certify the Personal Property Tax Loss Summary Certificate for personal property exemption for locally assessed property. | § 77-1239 | County Assessor & County Treasurer |
| December 1 | County assessors file the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator. | § 77-1613.01 | County Assessor |
| December 1 | City or community redevelopment authority (CRA) files a report with the Property Tax Administrator for approved tax increment financing (TIF) projects. | § 18-2117.01 | City or CRA |
| December 1 | Last day for the Property Tax Administrator to forward a copy of the rent-restricted housing projects valuation committee annual report to each county assessor to use in determining the value of rent-restricted housing projects. | § 77-1333 | Property Assessment Division |

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day is the final filing date.
Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 70-003.01](#).

Property Assessment and Taxation Calendar

Nebraska Department of Revenue, Property Assessment Division

| “Due” Date | Duty | Authority | Responsibility of: |
|-------------|--|--|--------------------|
| December 1 | Deadline for county assessors to ensure the sales data contained in the state sales file is accurate and all sales received by the county for the current study period are transferred into the state sales file. | Directive 12-05 | County Assessors |
| December 31 | Permissive exemption application deadline. For newly acquired property or in years divisible by four, file Exemption Application, Form 451 . For interim years, file Statement of Reaffirmation of Tax Exemption, Form 451A . For example: File Form 451A by Dec. 31, 2017 to reaffirm for assessment year 2018. File Form 451 by Dec. 31, 2019 to apply for assessment year 2020 (for years divisible by four). | § 77-202.01 § 77-202.03 | Taxpayer |
| December 31 | Exemption Application for Qualified Beginning Farmer or Livestock Producer, Form 1027 , must be filed with the county assessor on or before December 31 in the year preceding the year for which the exemption is sought. Exemption is for personal property tax on agricultural and horticultural machinery and equipment. | § 77-202.01 § 77-5208 § 77-5209.02 | Taxpayer |
| December 31 | Deadline for owner to file Vacant or Unimproved Lot Application, Form 191 , electing to have two or more lots held for sale or resale to be treated as one parcel for property tax purposes. | § 77-132 | 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 | Last day for the Tax Commissioner to review income and all other information of homestead exemption claimants for the third preceding year and take any action. | § 77-3517 | Tax Commissioner |

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 Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 70-003.01](#).

Property Assessment and Taxation Calendar

Nebraska Department of Revenue, Property Assessment Division

| December 31 | Real Property and Personal Property Taxes Due – Lien Date | <u>§ 77-203</u> | 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). | <u>§ 77-204</u> | 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). | <u>§ 77-204</u> | Taxpayer |

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 Auth. [§ 49-1201](#), [§ 49-1202](#), [§ 49-1203](#), [Regulation 70-003.01](#).