



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

Dates/Duties May 2016:

May 1 Deadline for individuals to file the [Nebraska Personal Property Return and Schedule](#) with the county assessor, without penalty. [§ 77-1229](#)

Additional information regarding taxable tangible personal property is available at revenue.nebraska.gov/PAD/personal_property.html.

May 1 Deadline for taxpayers, who have a signed agreement with the Department of Revenue, to file a Claim for Personal Property Exemption, [Nebraska Employment and Investment Act Form 775P](#) and/or [Nebraska Advantage Act Form 321P](#), with the Tax Commissioner. Copies of these forms must be filed with the county assessor of each county in which the project is located.
[§ 77-4105 \(2\)\(c\)](#) and [§ 77-5725 \(7\)\(c\)](#)

In addition, copies the Claims for Personal Property Exemption and supporting schedules must also be filed with the respective county assessor.

May 1 Deadline for applicant to file a [Physician's Certification for Late Homestead Exemption, Form 458L](#), in counties with a population less than 100,000 (all counties excluding Douglas, Lancaster, and Sarpy County).
[§ 77-3512](#), [§ 77-3513](#), [§ 77-3514.01](#)

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 15 County assessors must forward the completed “**original**” [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. [Directive 12-7](#)

On or before May 15, send ALL original Forms 521 that were filed in March to:

**Nebraska Department of Revenue
PO Box 94818
Lincoln NE 68509-4818**

Or, 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](#).

Note: Form 458X may be filed to reflect changes based on income anytime up to three years after the exemption year.

May 30 (LB 259) Deadline for county treasurer and county assessor to file an Amended Personal Property Tax Loss Summary Certificate. (beginning 2017)

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](#)

Educational Opportunities:

Commercial Listing Class (7 hours credit) – choose one of the following dates and locations:

May 16 North Platte

May 17 & 18 Kearney

May 19 La Vista

Information regarding specific courses is located on the Division's website, revenue.nebraska.gov/PAD. Click on the Education tab and select [Educational Opportunities](#).

These educational opportunities are available upon request. If you are interested in any of these sessions, please contact your field liaison or Policy/Legal Section of the Division. If you are interested in the Division developing specific educational opportunities, please contact Grace Willnerd (grace.willnerd@nebraska.gov), the Division's education coordinator, with your suggestions.

For additional information, see: [Education Calendar and Course Descriptions](#) and [Property Assessment Division Main Calendar](#).