



**Calendar for Centrally Assessed Railroads and Public Service Entities
Nebraska Department of Revenue Property Assessment Division**

"Due" Date	Duty	Authority	Responsibility of:	Industry
Jan 1 12:01 A.M.	Assessment of real and personal property.	§77-1201 , §77-1301	Property Assessment Division	All
Jan 1 12:01 A.M.	The Property Tax Administrator determines the taxable unit value of a railroad company and public service entity.	§77-601 , §77-801	Property Assessment Division	Railroads & Public Service Entities
January 1	Railroad companies and public service entities report non-operating property to the assessor.	§77-606 , §77-801	Taxpayer	Railroads & Public Service Entities
April 1	First half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population greater than 100,000. (Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities
April 15	Railroad companies and public service entities file a completed report with the Property Tax Administrator. Nebraska Railroad Tax Report, Form 41 , and Nebraska Public Service Entity Report, Form 43 . Written requests for extension of the filing date may be made to the Property Tax Administrator. Upon Property Tax Administrator's approval extensions may be granted up to 15 days.	§77-603 , §77-801	Taxpayer	Railroads & Public Service Entities
Up to April 30	If extensions have been approved by the Property Tax Administrator, railroad companies and public service entities have up to the date granted for completing the report filed with the Property Tax Administrator. Maximum is 15 days.	§77-603 , §77-801	Taxpayer	Railroads & Public Service Entities
May 1	First half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities
June 1	Railroad companies shall furnish to the Property Tax Administrator the total number of miles traveled by each class of rail cars of every car line company on their lines as of December 31 each year.	§77-681	Taxpayer	Railroads
July 1	Railroad companies are sent a draft appraisal of allocated taxable value as determined by the Property Tax Administrator.	§77-612	Property Assessment Division	Railroads

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day shall be the final filing date. Auth. [§49-1201](#), [§49-1202](#), [§49-1203](#).
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July 12	Railroad companies may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG-30-006.03E	Taxpayer	Railroads
July 15	Railroad companies are mailed a final appraisal as determined by the Property Tax Administrator.	§77-612	Property Assessment Division	Railroads
July 25	Public Service Entities are sent a draft appraisal of its allocated taxable value as determined by the Property Tax Administrator.	§77-802	Property Assessment Division	Public Service Entities
August 1	Railroad companies may file an appeal with the Tax Commissioner.	§77-612	Taxpayer	Railroads
August 1	Second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities
August 5	Public service entities may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG – 30-005.03E	Taxpayer	Public Service Entities
August 10	Public service entities are mailed a final appraisal as determined by the Property Tax Administrator.	§77-802	Property Assessment Division	Public Service Entities
August 10	The Property Tax Administrator certifies to the railroad companies, public service entities, and to the county Assessor the total taxable value as distributed.	§77-621 , §77-802	Property Assessment Division	Railroads & Public Service Entities
September 1	Second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population greater than 100,000. (Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities
September 10	Public service entities may file an appeal with the Tax Commissioner.	§77-802.02	Taxpayer	Public Service Entities
October 15	Levy date. Last day for county board of equalization to set tax rates/levies.	§77-1601	County Board	All
November 22	Deliver tax list (real and personal property) to the treasurer, along with a signed warrant for collection of taxes.	§77-1616	Assessor	All

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"Due" Date	Duty	Authority	Responsibility of:	Industry
December 31	All property taxes levied are due and payable for railroad companies and public service entities.	§77-203	Taxpayer	Railroads & Public Service Entities
April 1 & August 1	Second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities
May 1 & September 1	Second half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population greater than 100,000. (Douglas, Lancaster and Sarpy Counties)	§77-204	Taxpayer	Railroads & Public Service Entities

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