

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

Dates/Duties March 2024:

March 1 The county assessor makes recommendations to the County Board of Equalization for new [Exemption Applications for Tax Exemption on Real and Personal Property by Qualifying Organizations, Form 451](#).

A notice must be published in a newspaper of general circulation at least ten days before the county board of equalization considers any exemption applications. The notice must indicate that a list of applications from organizations seeking tax exemptions, descriptions of the property, and recommendations of the county assessor are available in the county assessor's office. [§ 77-202.01](#).

Reminder: Pursuant to [Neb. Rev. Stat. § 77-202.02](#), the county board of equalization meets between February 1 and June 1 after a hearing on ten days' notice to the applicant and the publication notice of the exemption applications.

March 1 County assessors must forward an electronic copy of all aircraft information reports filed with the county to the Property Tax Administrator.
Email report to pat.tech@nebraska.gov.

See Specific Instructions on the [Aircraft Information Report. § 77-1250.02](#)

March 1 The owner of improvements on leased public land who wants separate taxation of the real property improvements must file the [Improvements on Leased Public Land Assessment Application, Form 402P. § 77-1374](#)

March 1 The county assessor notifies governmental subdivisions of intent to tax property that is not used for a public purpose and not paying an in lieu of tax. [§ 77-202.12](#)

March 1 The Property Tax Administrator submits a report of all active tax increment financing (TIF) projects to the Legislature. *See* [TIF Reports. § 18-2117.01](#)

March 1 The county assessor must certify to the Property Tax Administrator whether the market for agricultural and horticultural land in their county has influences outside the typical agricultural and horticultural land market. [Regulation 17-003.07A](#).

Email report to assigned field operations teammate.

If special valuation has been applied, the county assessor must file the specific information with the Property Tax Administrator. [Regulation 11-005.04](#).

Email report to assigned field operations teammate

March 15 County assessors must electronically file the [Real Estate Transfer Statement, Form 521, for all deeds recorded in January](#), on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)

On or before March 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.

March 16 For counties with a population of less than 150,000, deadline for county assessors 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 23-4, § 77-1514](#)

Email request to sarah.scott@nebraska.gov.

March 19 In 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](#)

March 19 In counties with a population of less than 150,000, the county assessor must complete the assessment of real property. [§ 77-1301](#)

March 19 In counties with a population less than 150,000, the county assessor must file the County Abstract of Assessment for Real Property with the Property Tax Administrator. The filing requirement includes: the Real Property Abstract; the Assessment Practices Survey; the Report of Current Year Assessed Values for Properties Listed in the State Sales File; and maps of agricultural land market areas and assessor location areas in the county. [§ 77-1514](#)

Email to pat.reports@nebraska.gov, upload to the state sales file, or export to the FTP site.

REMINDER: County Assessors should make sure they have identified and captured real property “growth values” for the current year. Real property growth value is the amount of value attributable to new construction, additions to existing buildings, and any improvements to real property that increase the value of such property. If the real property is in a TIF project, any new construction value is not considered growth value. *See* Real Property County Abstract, Form 45, Instructions, available on sales file website and [Regulation 65-003.02I\(1\)\(a\)](#).

March 22 For counties with a population of at least 150,000, the deadline for county assessors 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 23-4, § 77-1514](#).

Email request to sarah.scott@nebraska.gov.

March 25 In 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](#)

March 25 In counties with a population of at least 150,000, the county assessor must complete the assessment of real property. [§ 77-1301](#)

March 25 In counties with a population of at least 150,000, the county assessor must file the County Abstract of Assessment for Real Property with the Property Tax Administrator. The filing requirement includes: the Real Property Abstract; the Assessment Practices Survey; the Report of Current Year Assessed Values for Properties Listed in the State Sales File; and maps of agricultural land market areas and assessor location areas in the county. [§ 77-1514](#)

Email to pat.reports@nebraska.gov, upload to the state sales file, or export to the FTP site.

REMINDER: County Assessors should make sure they have identified and captured real property “growth values” for the current year. Real property growth value is the amount of value attributable to new construction, additions to existing buildings, and any improvements to real property that increase the value of such property. If the real property is in a TIF project, any new construction value is not considered growth value. See Real Property County Abstract, Form 45, Instructions, available on sales file website and [Regulation 65-003.02I\(1\)\(a\)](#)

March 25 The county assessor may submit written comments to the Property Tax Administrator that will become part of the Reports and Opinions. [Regulation 17-003.11.](#)
Email to sarah.scott@nebraska.gov.

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

Educational Opportunities:

March 4 1031 Exchange & Reverse Exchange (1 hour credit)
Webinar – Nathan Kinport & Debra Williams – [REGISTER HERE!](#)

March 12 Communication Towers (1 hour credit)
Webinar – Kamisah O’Donnell & Patrick Waldron – [REGISTER HERE!](#)

March 27 County Assessor Coffee Talk with PAD (*No credits offered*)
Webinar – PAD

For additional PAD education opportunities and information, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

Additional Education Providers:

- [Nebraska Real Property Appraiser Board;](#)
- [IAAO Education \(International Association of Assessing Officers\);](#)
- [Calypso Professional Appraisal;](#)
- [Vanguard Appraisals, Inc.;](#)
- [American Society of Farm Managers and Rural Appraisers;](#)
- [McKissock Learning; and](#)
- [Team Consulting LLC.](#)