

County Reports filed with Property Assessment Division and Electronic Delivery

Instructions for Email Subject Line: Identify your County Name and Name of Report

Examples: Gage County Air Craft Reports, Knox County Exemptions, Fillmore County 77-1507 Reports

Due Date	County Report/Documents filed with Property Assessment Division	Responsibility of:	Email to:	Authority
Feb 5	List of Delinquent Real Property Taxes	County Treasurer	pat.reports@nebraska.gov	§ 77-1804
March 1	Report of agricultural land market influences outside the typical land market and special valuation applied	County Assessor	Email to assigned field staff	REG-17.003.07A REG-11-005.04
Mar 1	Air Craft Information Reports	County Assessor	pat.tech@nebraska.gov	§ 77-1250.02
March 19	Real Property County Abstract & Assessed Value Update (AVU) All counties except Douglas, Lancaster, & Sarpy	County Assessor	Upload to Sales File	§ 77-1514
March 25	Real Property County Abstract & Assessed Value Update (AVU) Douglas, Lancaster, & Sarpy Counties	County Assessor	Upload to Sales File	§ 77-1514
March 25	County assessor may submit written comments to the PTA that will become part of the Reports and Opinions	County Assessor		REG-17.003.11
May 30	Amended Homestead Exemption Summary Certificate, Form 458X	County Assessor & County Treasurer	pat.homestead@nebraska.gov	§ 77-3523 § 77-3517
June 1 through July 25	County Assessor or County Clerk forwards Over/Under Value Report for the current assessment year, as prepared by the county assessor and presented to the County Board of Equalization.	County Assessor or County Clerk	pat.tech@nebraska.gov	§ 77-1315.01
July 1	Return of Unused Real Property Tax Credit, Return of Unused Credit Form 403 ,	County Treasurer	pat.RPTXmonies@nebraska.gov	§ 77-4212
July 1	Rent-restricted housing projects income and expense statements	Owners of Rent-Restricted Housing	pat.tech@nebraska.gov	§ 77-1333
Aug 1	Inheritance Tax collections, County Inheritance Tax Report, Form CIT	County Treasurer	pat.reports@nebraska.gov	§ 77-2015

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Aug 1	Notice to Divide Tax for TIF , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division.	County Assessor	pat.tif@nebraska.gov	§ 18-2147(4)
Aug 20	School District Taxable Value Report	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 79-1016
Aug 31	Amended School District Taxable Value Report	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 79-1016
Sept 1	Homestead Exemption Average Assessed Value of Single-Family Residential Property, Form 458V	County Assessor	pat.homestead@nebraska.gov	§ 77-3506.02
Oct 31	County assessor's 3-year plan of assessment and any amendments	County Assessor	Email to assigned field staff	§ 77-1311.02
Nov 1	Permissive Exemptions electronic list and proof of publication	County Board & County Clerk	pat.tech@nebraska.gov	§ 77-202.03(5)
Nov 30	Homestead Exemption Certificate, Form 458S	County Assessor & County Treasurer	pat.homestead@nebraska.gov	§ 77-3523
Dec 1	Certificate of Taxes Levied Report (CTL)	County Assessor	pat.reports@nebraska.gov or export FTP site	§ 77-1613.01
Dec 1	Ensure the county's sales file data is accurate and all sales received for the current study period are transferred into the state sales file	County Assessor	padsalesfile@nebraska.gov	Directive 22-5
15th each month	Scanned PDF copies Real Estate Transfer Statements, Form 521 and Form 521MH	County Assessor	Upload to State Sales File or email as attachment your field liaison, michelle.cruz@nebraska.gov and sonya.friesel@nebraska.gov	to REG-12-003.04

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15th each month	Sales Detail Information associated with Form 521	County Assessor	Upload to State Sales File or export to FTP site	REG-12-003.04
Ongoing	Notice to Divide Tax for TIF , county assessor forwards copies of completed TIF notices and information for projects ended to Property Assessment Division	County Assessor	pat.tif@nebraska.gov	§ 18-2147(4)
Ongoing	Appraisal Contracts, county assessor forwards copies of Appraisal Contracts for approval by the Property Tax Administrator	County Assessor	pat.tech@nebraska.gov	§ 77-1301.01
Ongoing	County clerk forwards copies of county board of equalization decisions granting or denying any permissive exemption, within 7 days of the decision, Form 451	County Clerk	pat.tech@nebraska.gov	§ 77-202.04
Ongoing	County clerk forwards copies of county board of equalization decisions on omitted property or clerical errors	County Clerk	pat.tech@nebraska.gov	§ 77-1507(2)(b)
Ongoing	Assessor education hours, classes, certification, etc.	County Assessor & certificate holders	pat.edu@nebraska.gov	