

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

### Dates/Duties October 2023:

- Oct 9** Last day for voter approval to exceed levy limits or final levy allocation at election or “town hall meeting.” [§ 77-3444](#)
- Oct 10** Property Tax Administrator certifies the school adjusted valuations to Department of Education, school systems, and county assessors. [§ 79-1016](#)
- Oct 13** Political Subdivisions forward the resolution setting a tax request different from the prior year to the county clerk. [§ 77-1632](#).
- Oct 15** Last day for 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. (October 30 for extended counties) [§ 77-1504](#)
- Oct 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), **for all deeds recorded in August**, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before October 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](https://padsalesfile.nebraska.gov).**
- Oct 20** Levy date. Last day for county board of equalization to set tax rates/levies. [§ 77-1601](#) and [§ 77-3443](#).
- Oct 31** County assessor submits a copy of the 3-year plan of assessment, and any amendments, to the Department of Revenue. [§ 77-1311.02](#). **Email copy to field liaison.**

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

### Educational Opportunities:

- October 2-6 Workshop 201: Appraisal of Land  
Randy Ripperger (33.5 credits)
- October 27 Depreciation Course Series – LOCATION IV  
Scott Johnson (7.5 credits)

For 2023 PAD education opportunities and information, see the Education Calendar here: [Education Calendar and Course Descriptions](#).

**Department of Revenue Trainings:**

- Wednesday, October 18<sup>th</sup> at 10:00 am CST there will be a Homestead Database Webinar Training on How to Submit Forms 458S/X via the Database. To register, please click [HERE](#).
- Tuesday, October 31<sup>st</sup> at 10:00 am CST there will be an Introduction to Permissive Exemptions Webinar Training. To register, please click [HERE](#).

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](#).