

February 24, 2023

Real Property Abstract of Assessment Extension Procedure

Purpose

This directive explains the process for county assessors to extend the filing date for the Real Property Abstract of Assessment (Abstract) with the Department of Revenue, Property Assessment Division (Department). The Abstract consists of four components, which include:

- the Real Property Abstract, Form 45;
- the Assessment Practices Survey (including reports of Assessment Actions);
- 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.

Statutory Authority

[Neb. Rev. Stat. § 77-1514](#) provides:

The county assessor shall prepare an abstract of the property assessment rolls of locally assessed real property of his or her county on forms prescribed and furnished by the Tax Commissioner. The county assessor shall file the abstract with the Property Tax Administrator on or before March 19, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the real property abstract shall be filed on or before March 25. The abstract shall show the taxable value of real property in the county as determined by the county assessor and any other information as required by the Property Tax Administrator. The Property Tax Administrator, upon written request from the county assessor, may for good cause shown extend the final filing due date for the abstract and the statutory deadlines provided in [Neb. Rev. Stat. § 77-5027](#). The Property Tax Administrator may extend the statutory deadline in [Neb. Rev. Stat. § 77-5028](#) for a county if the deadline is extended for that county. Beginning January 1, 2014, in any county with at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the county assessor shall request an extension of the final filing due date by March 22.

Procedure

The abstract is used by the Property Tax Administrator (PTA) to report the level and quality of assessment to the Tax Equalization and Review Commission (Commission) for the purpose of statewide equalization. Detailed analysis of the data contained in the abstract cannot occur until all four components of the abstract are filed with the Department.

The due date for the abstract is March 19 of each year, or March 25 for counties with over 150,000 inhabitants, and the due date for the Reports and Opinions of the PTA to the Commission is 19 days following the filing due date of the abstract pursuant to [Neb. Rev. Stat. § 77-5027](#). For counties with over 150,000 inhabitants, the due date for the Reports and Opinions of the PTA is 15 days following the filing due date of the abstract. If the filing due date for either the abstract or the reports and opinions falls on a weekend or holiday, the due date is the next business day.

The PTA has the authority, following a written request, to extend the filing date for the abstract. This directive is being issued to process extension requests in an orderly fashion. It also informs county assessors and other county officials of the procedure that will be followed, on an annual basis, should a request for an extension for the filing of the abstract be filed.

Written Extension Request. [Neb. Rev. Stat. § 77-1514](#) provides that the PTA may issue an extension **upon written request by the county assessor**. All requests for extension must be in writing and directed to the PTA. Facsimile transmissions and email are considered written requests.

[Neb. Rev. Stat. § 77-1514](#) also requires that the extension may be granted for good cause shown. The extension request must contain an explanation of why the extension is needed and how it would improve the quality of the assessment in the county.

Time of Filing.

The applicable filing date for requests for extension is:

- For counties with 150,000 inhabitants, March 22; and
- For all other counties, March 16.

A written mailed request for an extension with a postmark of the applicable filing date will be considered timely filed. Facsimile requests and email requests are considered timely if received by the applicable filing date. Extension requests that are not timely filed will be denied absent exceptional circumstances. Exceptional circumstances are limited to natural disasters, catastrophic technology failures, or personnel occurrences of which the county assessor or the county had no notice on or before the applicable filing date.

Grant of Extension. The PTA, if satisfied with the written explanation provided by the county assessor or the county, may grant an extension to file the abstract without holding a hearing. If the request is granted without a hearing, the county assessor, county board of equalization, and county attorney will be notified of the decision and will contain the date the abstract will be due. If the PTA determines that based on the extended date to file the abstract, the deadline for submission of the Report and Opinion for that county will be affected, notice will be sent to the Commission of the delayed filing.

Appeal. A county assessor whose request for an extension to file the abstract has been denied may appeal the denial to the Commission pursuant to [Neb. Rev. Stat §77-5007\(11\)](#).

For the Tax Commissioner

APPROVED:

/s

Ruth A. Sorensen
Property Tax Administrator
February 24, 2023