

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

### Dates/Duties August 2023:

- August 1** Last day for county assessors to forward approved Homestead Exemption Application or Certification of Status, [Form 458](#), with Physician's Certification of Disability, Form 458B, or Veterans Affairs Letter, and [Form 458, Schedule I Income Statement](#), to the Tax Commissioner. Neb. Rev. Stat. [§ 77-3517](#)
- August 1** County assessor reviews the ownership and use of all cemetery real property and reports such review to the county board of equalization. [§ 77-202.10](#)
- August 1** Last day for political subdivision to submit preliminary request for levy allocation to the county board or city. [§ 77-3443](#)
- August 1** City or community redevelopment authority (CRA) files [Notice to Divide Tax for Community Redevelopment Project](#) or Tax Increment Financing Project (TIF), with the county assessor. [§ 18-2147\(3\)](#).
- August 1** Property Tax Administrator certifies to the Tax Equalization and Review Commission the implementation of all issued equalization orders. [§ 77-5029](#)
- August 1** Tax Commissioner certifies exempt personal property for Employment & Investment Growth Act (Form 775P) and Nebraska Advantage Act (Form 312P) and notifies taxpayer and affected county assessors. [§ 77-4105](#), [§ 77-5725](#)
- August 1** Second half real and personal property taxes for tax year prior assessment year become delinquent, if unpaid, in counties with a population greater than 100,000 (Douglas, Lancaster, and Sarpy Counties). [§ 77-204](#)
- August 2** County clerk mails notice of county board of equalization decision to protesters. (On or before August 18 for extended counties.) [§ 77-1502\(4\)](#).
- August 10** Last day for Tax Equalization and Review Commission to hear and act on any filed county board of equalization petitions. [§ 77-1504.01](#)
- August 10** Last day for the Tax Equalization and Review Commission to set the equalization rate for the real property of centrally assessed railroads and public service entities. [§ 77-5022](#)
- August 10** Property Tax Administrator certifies distributed taxable value of centrally assessed property to each county assessor. [§ 77-5030](#)
- August 15** Approved freeholder petitions filed on or before June 1 of the current year become effective. [§ 79-458\(3\)](#)

- August 15** County assessor approves or denies homestead exemption claimants based on ownership and occupancy from January 1 through this date. [§ 77-3502](#), [§ 77-3516](#).
- August 15** The county board of equalization to hear and certify its decision on late filed permissive exemptions on or before August 15. Approval of late filing waiver by the board is required. [§ 77-202.02](#)
- August 15** Deadline for homestead exemption claimants to file an Application for Transfer, or within thirty days after receiving a notice of rejection on the owner's application for exemption for the original homestead. [Form 458T](#). [§ 77-3509.01](#)
- August 15** Department of Revenue, on behalf of Rent-Restricted Housing Projects Committee, Distributes income and expense statements as filed by rent-restricted housing projects to county assessors of each county in which a rent-restricted housing project is located. [§ 77-1333](#).
- August 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in June, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before August 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](http://padsalesfile.nebraska.gov).**
- August 20** County assessors certify taxable valuations and growth value, if applicable, to political subdivisions. County assessor certifies current valuations for each TIF project to the city or community redevelopment authority (CRA) and to the county treasurer. The certification of taxable valuations may be made to political subdivisions by mail (if requested), email, or notice that the values are posted on the county assessor's website. [§ 13-509](#), [§ 13-518](#), [§ 18-2148](#)
- August 20** County assessor certifies the School District Taxable Value Report to the Property Tax Administrator. [§ 79-1016](#)
- August 20** If the Tax Equalization and Review Commission orders changes for county board of equalization petitions, the county assessor recertifies the County Abstract of Assessment Report for Real Property with the Property Tax Administrator. [§ 77-1504.01](#)
- August 24** Last day for a taxpayer to file an appeal of the final action of the county board of equalization with the Tax Equalization and Review Commission. (On or before September 10 for extended counties.) [§ 77-1510](#)
- August 31** Annual inventory statement of all county personal property in the custody of the county official's office filed with the county board. [§ 23-347](#).

**August 31** County assessor may amend the School District Taxable Value Report for corrections or errors. [§ 79-1016](#).

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

**Educational Opportunities:**

August 21 – August 24: Nebraska Assessor’s Workshop (15 total continuing education credit hours)

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

Other Approved 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](#).