

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

### Dates/Duties November 2023:

- November** The [Rent-Restricted Housing Projects Valuation Committee](#) meets annually in November to examine the information on rent-restricted housing projects to calculate a market-derived capitalization rate. [§ 77-1333](#)
- Nov 1** Last day for the Tax Commissioner to certify qualified homestead exemption applicant income determinations to the county assessor. [§ 77-3517](#)
- Nov 1** Last date for the County Board of Equalization to send an electronic copy of the list of real property exemptions and a copy of the proof of publication to the Property Tax Administrator. [§ 77-202.03\(5\)](#)
- Nov 5** Last day for the county board of equalization to correct levies/tax rates as a result of clerical error. [§ 77-1601](#)
- Nov 10** Deadline for a school system to file an appeal with the Tax Commissioner for the adjusted value certified for use in the school aid formula. [§ 79-1016](#)
- Nov 10** Deadline for a school district official or county official to file a written request with the Tax Commissioner for correction of the adjusted valuation due to clerical error or special valuation additions. [§ 79-1016](#)
- Nov 15** Deadline for an organization to file a permissive exemption application for property purchased between July 1 and levy date, that had previously been granted an exemption. [§ 77-202.03](#)
- Nov 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), for all deeds recorded in September, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before November 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).**
- Nov 22** County assessor must complete the tax list (real and personal property) and deliver it to the county treasurer, along with signed warrant for collection of taxes. The county assessor is no longer required to set up a controlling account to record monthly tax collections as shown by the records in the county treasurer's office. [§ 77-1616](#)

***Reminder for tax list and tax statements, tax year 2023:***

***Real Property Tax Credit Rate = .0011130 or \$111.30 per 100,000 of value.***

***Agricultural Land Tax Credit Rate = .0013355 or \$133.55 per 100,000 of value.***

*See the Division's email certification to counties dated September 22, 2023, [news release](#), and [Directive 23-5](#).*

**Nov 30** Deadline for county assessors and county treasurers to certify to the Tax Commissioner the Homestead Exemption Summary Certificate, [Form 458S](#), for tax loss due to homestead exemptions for the current tax year. **Beginning in 2023**, the Form 458S must be filed using the Homestead Exemption database. The signatures of both the county assessor and county treasurer are required. [§ 77-3523](#).

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

**Educational Opportunities:**

November 14           Advanced Permissive Exemption Training (1 hour credit)  
Webinar – Cathy Gusman  
Register [HERE!](#)

November 28           County Assessor Coffee Talk (no education credit)  
Webinar  
Accept the WebEx meeting invitation

For 2023 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](#).