

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

### Dates/Duties February 2024:

- February 1** The county assessor must issue a notice of approval or denial to applicants for the [Beginning Farmer Exemption, Form 1027](#). [§ 77-5209.02](#).
- February 1** The [Aircraft Information Report](#) must be filed with the county assessor's office. [§ 77-1250.02](#). The county assessor must forward an electronic copy of the aircraft report to the Property Assessment Division by March 1 to [pat.tech@nebraska.gov](mailto:pat.tech@nebraska.gov).
- February 1** Last day for the Tax Commissioner to provide county assessors with claim forms and address lists of prior year homestead exemption applicants, in the manner approved by the Tax Commissioner. [§ 77-3510](#).
- February 1** For counties with a population of at least 150,000, deadline for property owners to notify the county assessor of their intent to meet in person with the county assessor's office regarding the assessed value for the current year. [§ 77-1311](#).
- February 1** Property Tax Administrator must mail all county assessor certificate holders a copy of their completed education record and of the remaining credit hours of continuing education necessary to achieve re-certification. [Regulation 71-006.06](#)
- Feb 1 – Jun 1** The county board of equalization meets, between February 1 and June 1, to grant or deny permissive exemptions as submitted by the county assessor. Ten days prior to the meeting to consider exemptions, the county board of equalization must provide a notice to the applicant and publish a public notice of the date of meeting and state that a list of applications and descriptions of the property are available in the county assessor's office. [§ 77-202.02](#)
- February 2** First day for claimants to file the Nebraska Homestead Exemption Application or Certification of Status, [Form 458](#). [§ 77-3512](#), [§ 77-3513](#), [§ 77-3514](#).
- February 5** County treasurer must forward an electronic copy of the list of real property subject to sale to the Property Tax Administrator for purposes of compiling a list for all counties to be published on the website of the Department of Revenue. [§ 77-1804](#)
- February 15** County assessors must electronically file the [Real Estate Transfer Statement, Form 521](#), **for all deeds recorded in December**, on or before the fifteenth of the second month following the month the deed was recorded. [Regulation 12-003.04](#)
- On or before February 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).**

**February 28** The owner of land or owner of improvements on leased lands that wants separate taxation of the real property improvements may file the [Improvements on Leased Land Assessment Application, Form 402](#), with the county assessor's office **before March 1.** [§ 77-1376](#).

The owner of improvements on leased public land that wants separate taxation of the real property improvements may file the [Improvements on Leased Public Land Assessment Application, Form 402P](#), with the county assessor's office **on or before March 1.** [§ 77-1374](#).

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

### **Educational Opportunities:**

February 13	Personal Property (1 hour credit) Webinar – Cathy Gusman
February 27	County Assessor Coffee Talk with PAD ( <i>No credits offered</i> ) Webinar – PAD

**For additional 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](#).