

Title 350 - Nebraska Department of Revenue, Property Assessment Division

Chapter 65 - Reporting Requirements and Due Dates

REG-65-001 PURPOSE

001.01 The purpose of this regulation is to describe in chronological order the various reporting requirements and filing due dates with the Nebraska Department of Revenue, Property Assessment Division that must be met by county officials.

REG-65-002 DEFINITIONS

002.01 Division means the Nebraska Department of Revenue, Property Assessment Division.

002.02 Electronic submission includes submission by electronic mail, electronic import, facsimile, or any other electronic means developed in the future.

002.03 Property Tax Administrator will be abbreviated as PTA throughout this regulation.

002.04 Tax Commissioner means the Tax Commissioner of the Nebraska Department of Revenue.

002.05 Tax Equalization and Review Commission will be abbreviated as TERC throughout this regulation.

REG-65-003 REPORTING REQUIREMENTS AND DUE DATES

003.01 Reporting requirements.

003.01A Forms or reports prescribed by the Division may not be altered or substituted without obtaining written permission from the Division.

003.01B Forms filed with a county official must be date stamped or the date written on the form when received.

003.01C Reports filed with the Division must be in the prescribed format and the county official must retain copies of records according to the county official's records retention policy. The prescribed format may be an electronic format.

003.01D The Division may request that certain completed forms on file with a county official be forwarded to the Division.

003.01E When the filing date for any form or report required to be filed with the Division falls on a Saturday, Sunday, or legal holiday, the filing will be considered timely if received on the next business day.

003.01F Forms and reports will be considered timely filed if properly completed, signed, and postmarked through the United States mail on or before the filing due date.

003.01F(1) Forms and reports sent by registered or certified mail will be considered timely if the registration or certification date are postmarked on or before the filing due date.

003.01F(2) Electronic submission of forms or reports will be considered timely filed if the filing or report has a date/time stamp before midnight of the filing due date.

003.01G The Division may require county officials to report information in time periods earlier or different than those specified in statute or regulation to ensure the proper administration of the law. The Division may also require county officials to report additional data on taxable valuations or other features of the property tax as needed to determine the quality and uniformity of assessment practices.

003.01H If the required information fails to be timely completed the county official may be subject to any corrective actions available under statute or regulation.

003.02 Annual due dates.

003.02A On or before February 5, the county treasurer must forward an electronic copy of the list of delinquent real property taxes in an electronic format required by the Division. Delinquent property lists for all counties will be compiled and published electronically on the Division's website. This list must exclude special assessments.

003.02B On or before March 19, in counties with a population of less than 150,000 inhabitants, the county official must complete and certify the County Abstract of Assessment Report for Real Property (Real Property County Abstract) to the Division. For counties with a population of at least 150,000 inhabitants, the county official must complete and certify the Real Property County Abstract on or before March 25.

003.02C The Real Property County Abstract includes the following:

003.02C(1) The Real Property County Abstract, Form 45. This form is a summary of the current year's real property taxable valuations, by class and subclass, for all locally assessed property;

003.02C(2) The Assessment Practices Survey. The survey is a report of information regarding each county official's office. The information must include general office staff, resources, specific budgets, appraisal information, mapping information, computer resources, contracted services for administrative or appraisal functions, action plans for appraisal/assessments, and any other information required by the PTA;

003.02C(3) The Assessed Value Update (AVU). The AVU is a report of the current year's assessed value for properties listed in the State's sales file; and

003.02C(4) Maps. Maps should show the agricultural land market areas or other market areas in the county.

003.02D Extensions for the Real Property County Abstract filings may be granted for good cause shown. The extension request must contain an explanation of why the extension is needed, how it would improve the quality of the assessment in the county, and the date of anticipated completion.

003.02D(1) For counties with a population of less than 150,000 inhabitants, requests for extension must be filed with the Division no later than March 16.

003.02D(2) For counties with a population of at least 150,000 inhabitants, requests for extensions must be filed with the Division no later than March 22.

003.02D(3) Extension requests that are not timely filed will be denied absent exceptional circumstances. Exceptional circumstances are limited to natural disasters or catastrophic technology or personnel occurrences of which the county assessor or the county had no notice on or before the deadline to request an extension.

003.02D(4) If approved, the PTA will issue a written confirmation of the extension date to the county assessor.

003.02D(5) A county assessor whose request for an extension has been denied may appeal that denial to the TERC under Neb. Rev. Stat. § 77-5007(11).

003.02D(6) If a county fails to file its real property county abstract either by the statutory deadline or the extended deadline (if applicable), the PTA will report this information to the TERC as part of the Report and Opinion and the county assessor may be subject to any corrective actions available under statute or regulation.

003.02E On or before June 5, any county assessor of a county which had valuations of real property adjusted by action of the TERC must recertify their Real Property County Abstract and AVU to the Division.

003.02F On or before July 20, the county assessor must prepare a Personal Property County Abstract on forms prescribed by the Tax Commissioner. The Personal Property County Abstract Report is a summary of the current year's locally assessed personal property taxable value, number of returns, and exempt value. The personal property abstract must be filed electronically.

003.02G On or before August 20, any county assessor of a county which had valuations of real property adjusted by action of the TERC, pursuant to a petition of a county board of equalization, must recertify their Real Property County Abstract and AVU to the Division.

003.02H On or before August 20, the county assessor must certify the current taxable value of all taxable property within his or her jurisdiction to each governing body or board empowered to levy or certify a tax levy.

003.02H(1) The valuation of any real and personal property annexed by a political subdivision on or before July 31 will be considered in the taxable valuation of the annexing subdivision for the current year. Any annexation that occurs on or after August 1 will be considered in the taxable valuation for the political subdivision in the following year.

003.02H(2) For counties with community redevelopment projects using tax increment financing (TIF) the county assessor must:

003.02H(2)(a) Include only the base value as taxable value when certifying value to political subdivisions, and

003.02H(2)(b) Certify the TIF base and excess value for each project to the community redevelopment authority and county treasurer.

003.02I On or before August 20, the county assessor must also certify the total valuation attributable to growth to each political subdivision, except sanitary improvement districts that have been in existence for 5 years or less, all school districts, and all community colleges.

003.02I(1) Real property valuation growth includes:

003.02I(1)(a) All increases in valuation for a political subdivision due to improvements to real property as a result of new construction, additions to existing buildings, any improvements to real property which increases the value of such property; and

003.02I(1)(b) Any increase in valuation due to annexed territory by the political subdivision for the current year, for example, city annexation or fire district merged territory with a city.

003.02I(2) Real property growth does not include the following:

003.02I(2)(a) Changes in value of a class or subclass of real property;

003.02I(2)(b) Changes due to revaluation of existing properties;

003.02I(2)(c) Valuation changes resulting from a change in use of the property, for example agricultural land use changes;

003.02I(2)(d) Property that changes from exempt status to taxable status; or

003.02I(2)(e) Redevelopment project excess value that is part of an active TIF project or excess value for TIF project that has ended due to payment of indebtedness.

003.02I(3) Personal property valuation growth includes any increase in a political subdivision's combined total valuation for all locally assessed and state assessed personal property for the current year, over that of the prior year. If the current year's total personal property valuation for a political subdivision is less than the prior year, then there is no personal property valuation growth for that particular political subdivision.

003.02J On or before August 25, the county assessor must complete and certify the School District Taxable Value Report to the Division. The School District Taxable Value Report is a report of each school district's current valuations for personal property, centrally assessed, and real property by class or subclass, TIF information by school district, and other information as required by the PTA.

003.02K On or before October 31, the county assessor must deliver to the Division a three-year plan of assessment. The plan of assessment must have been presented and approved by the county board of equalization on or before July 31. The plan of assessment must address the level, quality, and uniformity of assessment. It must also describe assessment actions to be taken to assure that uniform and proportionate assessments are within the constitutional, statutory, and administrative guidelines as set forth in Nebraska law.

003.02L On or before November 20, the county assessor must transcribe the assessments into a book, to be provided at the expense of the county, properly ruled and headed with columns including the description of the lands, number of acres and value, number of city and village lots and their value, taxable value of personal property, delinquent taxes of previous years, the amount of taxes due on the day the first installment is due and the amount of delinquent taxes due on the day the second installment becomes due.

003.02M On or before November 22, the county assessor must complete and deliver the tax lists to the county treasurer and transmit a signed warrant to the county treasurer which must, in general terms, command the county treasurer to collect taxes mentioned therein according to law.

003.02N On or before November 30 of each year, the county assessor and county treasurer must complete the Personal Property Tax

Exemption Summary Certificate certifying the total revenue that will be lost to all taxing subdivisions due to the approved personal property tax exemptions under the Personal Property Tax Relief Act. The county assessor and county treasurer may amend the Personal Property Tax Exemption Summary Certificate on or before May 30 of the next succeeding year.

003.02O On or before December 1, the county assessor must complete and certify to the Division the Certificate of Taxes Levied Report (CTL) for all governmental taxing subdivisions levying a tax for the current year. The county assessor must recertify the CTL due to any correction of a tax rate made pursuant to Neb. Rev. Stat. § 77-1601.

003.02O(1) The CTL is a report of current year taxable valuations, tax rates, and taxes levied for each political subdivision levying a tax in a county. The CTL also includes each political subdivision's property tax loss due to homestead exemptions, real property tax credit, unused real property tax credit, personal property exemption tax loss, taxes collected for public power districts, other in-lieu of taxes, valuation and taxes for community redevelopment projects, a detailed list of consolidated tax districts and rates, a detailed list of taxing authorities and rates, and any other information required by the Division.

003.02P Documentary Stamp Reports, see 350 Neb. Admin. Chapter 52.

003.02Q Homestead Exemption Reports, see 350 Neb. Admin. Chapter 45.

003.02R Permissive Exemption Reports, see 350 Neb. Admin. Chapter 40.

003.02S Sales File Reports, see 350 Neb. Admin. Chapter 12.

003.02T Tax Increment Financing Reports, see 350 Neb. Admin. Chapter 18.

Neb. Rev. Stat. §§ 13-509, 13-518, 49-1201 through 49-1203, 77-702, 77-1239, 77-1311, 77-1311.02, 77-1327, 77-1330, 77-1504.01, 77-1514, 77-1601, 77-1613, 77-1616, 77-1613.01, 77-5007, 77-5027, 77-5029, and 79-1016.

