

2 BUFFALO COUNTY ASSESSOR'S OFFICE

JOB DESCRIPTIONS

Deputy Assessor

“The assessor plans, budgets, organizes, and controls within social, economic, and governmental limits. Along with these limits, the assessor must be aware of current property tax laws, administrative regulations, and public policies that affect the jurisdiction and must be able to incorporate them into the planning process to ensure that the jurisdiction meets its statutory requirements and goals.”

Assessment Administration. International Association of Assessing Officers, 2003.
Executive Editor: Marion Johnson, CAE, p 105

Works for the Convenience of the Assessor.

Assist the Assessor in establishing the value of property for ad valorem tax purposes.

Assist the Assessor to **Discover, List,** and **Value** all taxable property including
Real property,
Personal property,
Exempt property, and
Political property or property for public use.

Be familiar with and review annually the **ASSESSOR'S MANUAL** and its contents
Concerning

- (a) the Assessment Calendar,
- (b) Article VIII of the Nebraska Constitution,
- (c) Revenue and Taxation Statutes (Chapter 77),
- (d) Title 350, Administrative Code, Regulations (10-93),
- (e) PAD Directives,
- (f) Information guides,
- (g) Case Law Summaries and
- (h) Available material on Homestead Exemption and Forms.

Assist the Assessor in:

Locating and identifying all taxable property in the jurisdiction (**Discovery**).

Classifying each property and determining the extent to which it is taxable.
(**Listing**)

Making an inventory of all taxable property, including quantity, quality, and
Important characteristics .

Estimating the market value of each taxable property (**Valuation**).

Calculating the taxable value (sometimes a fraction of market value) of each Property.

Preparing and certifying the assessment roll of the entire jurisdiction

Notifying owners of the taxable value of their properties.

Defending value estimates and valuation methods during appeals.

Assist the Assessor in his/her responsibility for:

Assessment of Real Property by Jan 1, 12:01AM

Assessment of Personal Property by Jan 1, 12:01AM

Making recommendation on Permissive Exemption Applications by February 1.

Notifying government subdivisions of intent to tax property not used for a public purpose and not paying an in lieu of Tax by March 1.

Inspecting/Reviewing a portion of the real property parcels in the county such that all real property parcels in the county are inspected and reviewed no less than every 6 years by March 19.

Completing assessment of Real Property by March 19.

Filing real property abstract with Property Tax Administrator by March 19.

Sending a reminder to reapply notice to eligible previous-year Homestead Exemption applicants by April 1.

Filing amended Homestead Exemption Summary Certificate, Form 458X (in Cooperation with the County Treasurer) with the tax commissioner for tax loss in previous year to have final one-sixth reimbursement payment adjusted. (Note: Form 458X may be filed to reflect changes based on income anytime up to three years after the exemption year) by May 30.

Certifying completion of Real Property Assessment Roll and publish in newspaper by June 1.

Sending Notice of Valuation Change to the owner of record (as of May 20) of any property whose value has increased or decreased by June 1.

Recertifying Abstract to Property Tax Administrator if Tax Equalization & Review Commission (TERC) ordered changes by June 5.

Mailing assessment/sales ratio statistics (as determined by TERC) to media and posts in Assessor's Office by June 6.

Filing Personal Property Abstract with the Property Tax Administrator by June 15.

Preparing Plan of Assessment (For next 3 assessment years) by June 15.

Filing application and waiver for late permissive exemptions by June 30.

Approving or Denying Special Value Applications and notifying applicant on or before July 22, by July 15.

Issuing Notice of Approval/Denial on Special Value applications by July 22.

(In conjunction with County Board of Equalization) holding Protest hearings to meet and decide action for current year's real property assessments that are overvalued or undervalued and for omitted property that was properly reported to the Assessor for the current year by June 1 through July 25.

Sending claimants Notice of Rejection of Homestead Exemption, Form 458R, for most cases by July 31.

Monitoring the last day to add Personal Property value with a 10% penalty; after this date, all Personal Property value added is subject to a 25% penalty by July 31.

Filing plan of assessment (3 years) with the County Board of Equalization by July 31.

Forwarding approved Homestead Exemption applications, Form 458, with disability certifications, Forms 458B or V.A. letters, and income statements, Schedule I, Form 458, to Tax Commissioner by August 1.

Reviewing ownership and use of all cemetery real property and reports such review to the County Board of Equalization by August 1.

Certifying taxable valuations and growth value, if applicable, to political subdivisions. Forwarding copies of Certificates of Valuation for all school districts and school bonds to the Department of Education. Certifying valuations for each TIF project to city/CRA and the County Treasurer by Aug 20.

Recertifying Abstract to Property Tax Administrator if TERC ordered changes for County Board of Equalization petitions by Aug 20.

Certifying School District taxable value report to Property Tax Administrator by Aug 25.

Determining average residential value for Homestead Exemption after County Board of Equalization actions and certifying to the Department of Revenue by September 1.

Amending the School District Taxable Value Report for corrections or errors by Sept 30.

Certifying Trusts owning agland to Secretary of State by October 1.

Mailing a copy of Plan of Assessment (3 years), and any amendments, to the Department of Revenue by October 31.

(In conjunction with County Clerk and County Treasurer as a board) Holding a hearing and approving/denying Freeholder petitions by Nov 1.

Delivering the Tax List (real and personal property) to County Treasurer by Nov 22.

In cooperation with the County Treasurer) Certifying to Tax Commissioner the tax loss due to Homestead Exemptions for current tax year, Form 458S (County Treasurer signs) by November 30.

Filing the Certificate of Taxes Levied (CTL) Report with the Property Tax Administrator by Dec 1.

Filing a report with the County Board of Equalization and the Property Tax Administrator for taxable and exempt properties belonging to the state or governmental subdivision of the state subject to Nebraska Rev. Stat. 77-202.11 and 77-202.12 (Beginning in 2004 and every 4th year thereafter) by Dec 1.

Help provide customer service to inquires by telephone and in person.

Develop spreadsheets for neighborhoods and for sales statistics by neighborhood and other as needed and provide mailings.

Write letters to neighborhoods and to others as needed.

Provide statistical analysis as needed and where needed.

Provide field appraisal as needed and where needed.

Represent the Assessor & Assessor's Office before the County Board of Equalization or before the County Board of Commissioners or any of their respective committee.

Prepare protests to be heard before the County Board of Equalization.

Assist the Assessor with ad hoc tasks, reports, etc. as needed.

Provide customer service to review interior dwellings, before work, during the day, after work, lunch time, and as needed.

Carry out the duties of the Assessor in his absence.

Maintain a high degree of accuracy in all job functions. (Errors could affect legal records and cause inaccurate computation of property values.)

Maintain good morale through loyalty to the Assessor and fair, friendly relations with other staff.

Direct activities of staff in accordance with policies and practices established by the Assessor. (This includes operation within limits of authority established).

Meet deadlines, schedules and time schedules with a minimum of stress to all staff involved.

And any other additional duties that may be required by the Assessor.

QUALIFICATIONS

REQUIREMENTS:

MUST hold current Nebraska Assessor's certificate.

MUST be able to read, understand and explain a Legal Description

MUST have a Bachelor's degree or equivalent.

MUST obtain 60 Hours of Continuing Education approved by the Property Assessment and Tax Division within each 4 years for re-certification or retake the Assessor's Exam.

MUST have a valid Nebraska driver's license.

MUST be able to handle sensitive, personal, identity information in a CONFIDENTIAL Manner (as if Top Secret) such as Social Security numbers, Income information Medical history, Company Income Statements, and so forth.

MUST be capable of working with Statutes (laws), Regulations (Administrative Code) and Property Assessment Division Directives

MUST be computer literate and knowledgeable of (1) Microsoft Operating System 7 or later, (2) Outlook email, (3) Microsoft Word (or Word Perfect) (4) Excell spreadsheets, (5) The WEB (the internet). and (6) General Statistics.

MUST be physically capable of performing the job; e.g.,
lifting 50 lbs.,
climbing stairs,
doing walk-arounds on uneven ground,
walking for extended periods of time,
changing a flat tire,
filling a car with gas and/or oil, and
dealing with barking dogs.

MUST possess good relational and communication skills.

PREFERRED:

Four years experience in the Assessor's Office as Deputy, Commercial Appraiser or Field Appraiser.

MINIMUM:

Two – four years reading surveys, verifying legal descriptions of plats, maps, minor subs. Condominium associations or any other such documents.

Assessor & Deputy

PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Dec 31 Deadline. Permissive Exemption Application (a) For ***newly acquired property*** or in ***Years Divisible by 4***. [Form 451](#); (b) For ***interim years***, [Form 451A](#)
[77-202.01](#); [77-202.03](#)
- Jan 01 Assessment of Real Property ([Discovery, List, Value](#)) [77-1301](#)
Jan 01 Assessment of Personal Property ([Discovery, List, Value](#)) [77-1201](#)
- Jan 01 **R R & Pub Serv req'd Report Non-Operating Property to Assessor.**
[77-606 & 77-801 & Calendar for Railroads & Public Service Entities.](#)
- Jan 01 **Effective Date for Filing:** Homestead Exemption Claimants MUST be (a) Owner of Record and (b) Occupy the homestead. (c) MUST be 65 or older.(d) Effective Date of Disability and Filing Status. [77-3502](#) [77-3505](#)
- Jan 15 **Mobile Home Court Owner et al files Report w Assessor** [77-3706](#)
- Jan 15 PTA sets [tax rate](#) for [air carriers](#) and [car line companies](#)
[77-684](#); [77-1249](#) & [Calendar for Air Carriers & Car Line Companies.](#)
- Jan 31 **Gov'l Subdivisions** provide Assr Off w **COPIES OF LEASES** or descriptions of Leased property. [77-202.11](#)
- Feb 01 Assessor **makes recommendations** on permissive exemption applications [Form 451](#). Notice must be published in the paper, ten days prior to consideration of applications by the B O E that **a list** of organizations seeking permissive exemptions, legal descriptions, and Assessor recommendations **is available in the Assessor's Office.** [77-202.01](#)
- Statements of Reaffirmation [Form 451A](#) do not need to be approved by the BOE only by Assessor. [77-202.01](#)
- Feb 01 Assr issues **notice of approval / denial** Beginning Farmer Exemption [Form 1027](#)
[77-5209.02](#)
- Feb 01 **Aircraft Report** filed with Assessor. [77-1250.02](#)
- Feb 01 Last day PTA provide counties w **Printed Claim Forms and Address Lists** of prior year applicants. [77-3510](#)
- Feb 01 **First day for claimants to file** NE Homestead Exemption App or Certification of Status. May fall on Feb 2 or 3 if Feb 1 is on Sat or Sun. [77-3512](#), [77-3513](#), [77-3514](#)
- Feb 01 **TREASURER** forwards electronic copy of **delinquent list of real property subject to Sale** to the PTA for purposes of compiling a state wide list available on the Department of Revenue web site.
(LB 697)
2014

- Feb 28 Seeking Separate Taxation of [IOLL & LAND](#) File [Form 402](#) Improvements on Leased Land Assessment Application [77-1376](#)
- Mar 01 [Certify](#) to PTA whether or not Ag & Hort Land are influenced by prices outside of the typical ag-hort land market. [REG 17-003.03](#)
- If **Special Valuation** is used, must file specific information w PTA. [REG 11-005.04](#)
- Mar 01 [Improvements owner](#) on **LEASED PUBLIC LAND** may file [Form 402P](#) Improvements on Leased Public Land Assessment Application [77-1374](#)
- Mar 01 ASSR notifies governmental subdivisions [of intent to tax](#) property [not used for public purpose and not paying an in lieu tax](#). [77-202.12](#)
- Mar 01 [Certify](#) to PTA whether or not [Ag & Hort Land](#) are [influenced](#) by [prices](#) outside of the typical ag-hort land market. [REG 17-003.03](#)
- If **Special Valuation** is used, must file specific information w PTA. [REG 11-005.04](#)
- Mar 01 PTA [submits](#) report of [active TIF](#) to the legislature [see Research Reports on web site](#). [18-2117.01](#)
- Mar 16 Deadline [for written request](#) for [Extension of Time](#) from PTA to file the County Abstract of Assessment for Real Property ([Form 45](#)) and the AVU
[Directive 09-1 & 77-1514](#)
- Mar 19 Must [inspect-review](#) portion of real property parcels in county so that all real property parcels are inspected-reviewed [no less than every 6 years](#). March 19, 2014 completes first 6-Year cycle [77-1311.03](#)
- [Mar 19](#) [Complete](#) the County Abstract of Assessment for Real Property ([Form 45](#)) with the PTA (and the Assessed Value Update (AVU)) [77-1301](#)
- [Mar 19](#) [Certify](#) the County Abstract of Assessment for Real Property ([Form 45](#)) with the PTA (and the Assessed Value Update (AVU)) [77-1514](#)
- Aft Mar 19 [Overvaluation or Undervaluation](#). After March 19 and before July 25 (Aug 10 when extension) report to B.O.E. any overvalued or undervalued property. [77-1315.01](#)
- Anytime Duty to report to BOE all real property [omitted from the assessment roll](#) for the current or any former year except when such real property has changed ownership otherwise than by will, inheritance, or gift. [77-1317, 77-123, 77-124,](#)
- Anytime Correct the tax rolls as provided in section [77-1613.02](#) for any real property [listed on the Assessment roll but omitted from the tax roll](#). [77-1316.01](#)
- Anytime BOE may meet at any time for [correction of clerical errors](#) defined in [77-128](#). [77-1507](#)
(Clerical error means transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real

property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.) **77-128**

- Mar 25** Assr **may submit written comments** to PTA that **become part of R & O**
REG 17-003.04
- Apr 01 If homestead exemption notices mailed on or before Feb 01 did not contain all of The statutorily required information a **2nd notice must be sent** on/before April 01.
77-3513, 77-3514
- Apr 01 Last day to send a **RE-APPLY reminder** to eligible previous year homestead Exemption applicants. **77-3513, 77-3514**
- Apr 07 PTA provides **Reports & Opinions** on web site **re level of value and quality of assessment** to the TERC. **77-1514; 77-5027**
- May 01 **First-1/2 Real & Personal Property Taxes** for Prior Year become delinquent **77-204**
- May 01 Deadline File **Ne Personal Property Return & Schedule** w/o penalty. **77-1229**
- May 01 Deadline w Agreement, File **Form 775P** &/or **Form 312P** Claim for P P Exemption & supporting schedules **77-4105 (2)(c) & 77-5725 (7)(c)**
- May 01 Deadline **Physician's Certificate** for **LATE** Homestead Exemption filing **FORM 458L** In counties less than 100,000 population. **77-3512, 77-3513, 77-3514.01**
- May 15** Last Day for **T.E.R.C.** to **adjust the valuation of a class/sub-class of real property.**
77-5028
- May 30 Deadline **TREA & ASSR file FORM 458X** amended homestead exemption summary Certificate **for tax loss previous year** (NOTE: 458X may be filed reflecting changes based on income ANYTIME up to 3 years after the exemption year.)
77-3523 and 77-3517
- May 31 School system of County Official may **request corrections** to school adjusted valuation due to **tax list corrections of the prior assessment year.** **79-1016**
- Jun 01 Assr **publishes a notice in the newspaper CERTIFYING** the (a) assessment roll is Complete, (b) notices of valuation changes have been mailed, and (c) stating the final date for filing protests with the B O E **77-1315**
- Jun 01 Assr sends **notice of value change** to owner of record as of May 20 of any property that had an increase or decrease in value **77-1315**
- Jun 01 **Freeholder** files petition with local board (Assessor, Treasurer & Clerk) to have school districts changed which is contiguous to that land. **79-458(1)**
- Jun 1–Jul 25 **B O E** holds hearings to review property **valuation PROTESTS** **77-1502**

- Jun 1–Jul 25 **BOE** decides action on current year real property assessments that are **OVERVALUED OR UNDERVALUED** and for **OMITTED** property that was properly reported to the Assr for Current year. **(AUG 10 FOR EXTENDED CTYS)** 77-1504
- Jun 5** If T.E.R.C. ordered changes, Assessor re-Certifies the Abstract with PTA 77-5029
- Jun 6 Assr **mails assessment sales ratio stats** given by TERC to media & posts in office. 77-1315
- Jun 15 Assr prepares a **PLAN OF ASSESSMENT** report for the next 3 years. 77-1311.02
- Jun 30 **Deadline for filing** Homestead Exemption App or Certification Of Status, **Form 458** 77-3512
- Jun 30 Deadline. ***Late Application*** and ***Written Request BOE for Waiver of Late Filing for permissive exemptions*** **Forms 451 or 451A** 77-202.01
- Jun 30 Deadline. **SPECIAL VALUATION** application Ag-Hort use. **Form 456** 77-1345
- Jun 30 Deadline file **property valuation protest** with County Clerk (for BOE) 77-1502
- Jun 30 Deadline **P P Valuation Protest Returns** filed Jan 1 thru May 1 77-1502
- Jun 30 Deadline. **SPECIAL VALUATION** application Ag-Hort use. **Form 456** 77-1345
- Jun 30 Last day to add P P value with a **10% Penalty** 77-1233.04
- Jul 01 Added P P is subject to **25% Penalty** from this date forward. 77-1233.04
- Jul 01 Deadline. For filing Permissive Exemption Application for property **NEWLY ACQUIRED Or CONVERTED TO AN EXEMPT USE** 77-202.03
- Jul 15 ASSR **approves-denies SPECIAL VALUATION** **before July 22** 77-1345.01
- Jul 15 **FREEHOLDER PETITION** hearing by **Assr-Trea-Clerk** “Board” **approve/deny** petition **filed on-or-before June 1.** 79-458(3)
- Jul 20 If **deadline extension granted by BOE, new Deadline** for filing Homestead Exemption App or Certification Of Status, **Form 458** 77-3512
- Jul 22 Assr **notifies** applicants of special valuation of **approval or disapproval** 77-1345.01
- Jul 22 BOE sends notice of value change on Special Valued land if no notice previously Sent by Assr prior to June 1.
- Jul 26 **BOE petition T.E.R.C. for an adjustment to the valuation of a class**/sub-class of property. (NOTE: If protest period extended, BOE waives right to petition.) 77-1504.01; 77-1502
- Jul 26-Aug 24 Taxpayer file **appeal** of BOE to **T.E.R.C.** 77-1510
(NOTE: may file **appeal** to T.E.R.C. on/before **Sep 10** for **extended counties**)

- Jul 31 Last day ASSR send [Notice of Rejection of Homestead Exemption Form 458R](#)
[77-3516](#)
- Jul 31 Assr [files 3-Year Plan Of Assessment](#) with the B O E [77-1311.02](#)
- Jul 31 Last day for [Annexations](#) Pol Subs for taxable value in current year. [13-509](#)
(NOTE: Annexation by Pol Subs [on/after Aug 1](#) considered [next year taxable](#))
- Aug 01 Last day [FORWARD](#) approved Homestead Exemption Application or Certification of Status, [Form 458](#), with Disability Certifications, [Form 458B](#), or Veterans Affairs Letters, and [Form 458 Schedule I – Income Statements](#) to Tax Commissioner.
[77-3517](#)
- Aug 01 Assr [reviews ownership & use of all cemetery real property](#) and reports to BOE.
[77-202.10](#)
- Aug 01 Last Day Pol Sub submit request for LEVY ALLOCATION to BOE or CITY.
[77-3443](#)
- Aug 01 CITY or Community Redevelopment Authority ([CRA](#)) files [NOTICE to Divide Tax](#) For Comm Redevel Project ([TIF](#)) with the County Assr. [18-2147\(3\)](#)
- [Aug 01](#) PTA certifies to T.E.R.C. the ASSR implemented the equalization orders.
[77-5029](#)
- Aug 01 Tax Commissioner [certifies](#) Exempt P P for Employment & Investment Growth Act [Form 775P](#) and Nebraska Advantage Act [Form 312P](#) ; notifies Taxpayer and County Assessor. [77-4105](#); [77-5725\(c\)](#)
- Aug 02 Clerk [mails notice of B O E](#) decisions to protestors. (Aug 18 for extended ctys)
[77-1502\(4\)](#)
- Aug 10 Last Day T.E.R.C. [act on B O E petition](#).. [77-1504.01](#)
- Aug 10 T.E.R.C. sets equalization rate for real property of Centrally Assessed Railroads and Public Service Entities. [77-5022](#)
- Aug 10 PTA [certifies](#) distributed taxable [value of Centrally Assessed Property](#) to Assessor.
[77-5030](#)
- Aug 15 [Approved Freeholder Petition](#) filed on/before June 1 of current year become Effective. [79-458\(3\)](#)
- Aug 15 ASSR [approves/denies](#) Homestead Exemption based on [Ownership](#) or [Occupancy](#) From Jan 1 through Aug 15 [77-3502](#)
- Aug 15 Deadline for Homestead Exemption to file an [Application for Transfer Form 458T](#)
[77-3509.01](#)

- Aug 20 Certify taxable valuations & growth value to political subs. Certify current values For each TIF project to City or Community Redevelopment Authority (CRA) and to Treasurer 13-509; 13-518; 18-2148
- Aug 20 If T.E.R.C. orders changes for B O E petitions, ASSR re-certifies ABSTRACT (Form 45) to PTA 77-1504.01
- Aug 24 Last day taxpayer appeals B O E decision to T.E.R.C. (on/before Sep 10 for extended counties. 77-1510
- Aug 25 ASSR certifies School District Taxable Value Report to PTA. 79-1016
- Aug 31 Annual Inventory County Personal Property in custody of Assessor 23-347
- Sep 01 Second-1/2 Real & Personal Property Taxes for Prior Year become delinquent 77-204
- Sep 01 After B O E value adjustments, Assr determines AVERAGE RESIDENTIAL VALUE For homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property Form 458V to PTA 77-3506.02
- Sep 01 No LEVY allocation change after this date except by agreement by LEVYING Authority and Political Subdivision. 77-3443
- Sep 10 Where B O E extended Protest Hearings, Last day Protestor appeal BOE decision to T.E.R.C. 77-1510
- Sep 15 B O E last day for decision on Under or Over Valued Property 77-1504
- Sep 15 PTA certifies the amount of Real Property TAX CREDIT to State Treasurer and to each county. 77-4212
- Sep 20 BUDGETS must be Final and Filed with the levying board and State Auditor. 13-508
- Sep 30 ASSR may amend the School District Taxable Value Report for corrections or errors 79-1016
- Sep 30 B O E publishes list of Permissive Exemptions and sends list and proof of publication to PTA 77-202.03 (5)
- Oct 01 Rent-Restricted Housing Projects file INCOME & EXPENSE STATEMENTSs and any Other Info requested by Assr. 77-1333
- Oct 09 Last Day for voter approval to exceed LEVY limits or final allocation at election or “town hall meeting.” 77-3444
- Oct 10 PTA certifies the school adjusted valuations to Dept of Ed, School systems, and

County Assessors. 79-1016

- Oct 13 Political Subs forward resolution setting a tax request different from the prior year to County Clerk 77-1601.02
- Oct 15 LEVY DATE Last day B O E to set tax rates/levies 77-1601
- Oct 15 Last Day taxpayer file B O E appeal to T.E.R.C. re under or over valued property (Oct 30 for extended counties) 77-1504
- Oct 31 Assr submits 3-Year Plan and any Amendments to PTA 77-1311.02
- Nov 01 Last Day Tax Comm certifies qualified Homestead Exemption income determinations to the County Assessor. 77-3517
- Nov 05 Last Day B O E correct levies/tax rates as a result of clerical error. 77-1601
- Nov 10 Deadline school sys file appeal with Tax Comm for the School Adjusted Value Certified for use in the school aid formula. 79-1016
- Nov 10 School Dis or County Off deadline file written request w Tax Comm correction school adjust value due to clerical error or SPECIAL VALUATION ADDITIONS 79-1016
- Nov 15 Deadline. EXEMPT TO EXEMPT. For an org to file a permissive exempt application For property it purchased between July 1 and levy date previously exempt. 77-202.03
- Nov 22 Deliver Signed WARRANT For Collection Of Taxes To Treasurer having completed the tax list for real and personal property. 77-1616
- Nov 30 Deadline ASSR & TREA certify to PTA Homestead Exemption Summary Certificate Form 458S for tax loss due to homestead exemptions for the current tax year. (Both signatures required) 77-3523
- Dec 01 Assr files Certificate of Taxes Levied (CTL) with PTA 77-1613.01
- Dec 01 City or CRA (Community Redevelopment Authority) files report with PTA for approved tax increment financing projects (TIF) 18-2117.01
- Dec 31 Real Property & Personal Property Taxes Due – LIEN DATE 77-203
- Dec 31 Permissive Exemption Application deadline For newly acquired property or in years divisible by four, file Exemption Application Form 451
- For interim years, file Exemption Application Form 451A
- For example: File **Form 451A** by Dec 31, 2014 to reaffirm for assessmt year 2015
File **Form 451** by Dec 31, 2015 to apply for assessmt year 2016
(which is divisible by 4)
77-202.01; 77-202.03

- Dec 31 Deadline. Form 1027 Exemption App Qual Beginning Farmer / Livestock Producer
Must be filed with Assr on-before Dec 31 in the year preceeding year applied for.
Exemption is for Personal Property tax on ag-hort machinery & equipment.
77-202.01; 77-5208; 77-5209.02
- Dec 31 Owner petition T.E.R.C. determine taxable status of real property – if a failure to give proper notice prevented the timely filing of a protest or appeal for exempt property. *77-202.04*
- Dec 31 Last Day for Tax Commissioner to review income and other information for the third Preceding year and take any action. *77-3517*