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Guidelines - General	Nebraska (NE) Summary Calendar
General Information	General Information
Lien Date:	1-Jan
Assessment Notice Date:	6/1- (L. 2012, L822, effective 07/12/2012, eliminates the requirement that the county assessor notify owners of real property that has been assessed at a different value than the previous year of the average level of value of all classes and subclasses of real property in the county as determined by the Tax Equalization and Review Commission.)
Valuation Methodology:	Fair market value
State websites:	http://www.revenue.ne.gov/
How often is the reassessment:	Annually, however usually do not change every 3 or 4 years
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	N/A
Omitted Real Property:	The county assessor shall correct the assessment and tax rolls for year discovered exception, no real property shall be assessed for any prior year under this section when such real property has changed ownership otherwise than by will, inheritance, or gift.
Construction Work in Progress Taxable:	Improvements become taxable to the extent completed on the December 31st prior to the January 1 assessment date.
Assessment Phase-In Provisions:	None
Pollution Control Taxable:	Can apply for a refund under the Air and Water Pollution Control Tax Refund Act.
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	1-May
Extension allowed (length and how file):	No provision to allow
File Rendition With:	County
Inventory Taxable:	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt



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Freeport Exemption:	Taxable tangible personal property in transit shall be listed and assessed in the tax district where the owner resides, but if such property is intended for a business, it shall be listed and assessed in the tax district where the property of such business is required to be listed.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	No
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	Yes
Leased Equipment Taxable:	All leased taxable tangible personal property shall be reported, by itemizing each article, by lessor as owner or lessee as agent. If you lease property to another person, you do not need to list any property which is listed and valued on the lessee's return.
Software Taxable:	No, except for software that is necessary for a computer to function is tangible and taxable.
Abatements/Exemptions:	Main exemptions include, but are not limited to: Computers, energy conservation systems.; New or Expanding Business (\$10 Million Investment With 100 Jobs); Mainframe Computers; Machinery and Equipment directly involved in manufacturing or processing agricultural products, and investment exceeds 10 million; Aircraft used for fundraising or elected official transportation.
Intangible Property Taxable:	No
Omitted Personal Property:	The county assessor shall list or change the valuation of any item of taxable tangible personal property for the current taxing period and the three previous taxing periods or any taxing period included therein.
Construction Work in Progress Taxable:	No
Pollution Control Taxable:	Can apply for a refund under the Air and Water Pollution Control Tax Refund Act.
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	Tax Bill Payment Information
Payment Dates:	Payment is due December 31, with installment payments due on April 30 and August 31 (March 31 and July 31 in larger counties more than 100,000) to avoid delinquency.



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Discounts	N/A
Payment Options	Half Payments Allowed
Appeal Information	Appeal Information
Dates Notice of Values typically mailed:	1-Jun
Appeal Deadlines (received or postmarked):	Protests must be filed with the county board of equalization by June 30.