



**Calendar for Centrally Assessed Railroads and Public Service Entities
Nebraska Department of Revenue Property Assessment Division**

"DUE" DATE	DUTY	AUTHORITY	RESPONSIBILITY OF	INDUSTRY
JAN 1, 12:01 A.M.	Assessment of real and personal property.	77-1201, 77-1301	Property Assessment Division	ALL
JAN 1, 12:01 A.M.	The Property Tax Administrator shall annually determine the taxable unit value of a railroad company and public service entity.	77-601, 77-801	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
JAN 1	Railroad companies & public service entities shall report non-operating property to Assessor.	77-606, 77-801	TAXPAYER	RAILROAD/ PUBLIC SERVICE
APRIL 1	1 st half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population greater than 100,000. (Douglas, Lancaster and Sarpy Counties)	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
APRIL 15	Railroad companies and public service entities shall file a completed report with the Property Tax Administrator. Form 41 Railroads and Form 43 Public Service Entities. Written requests for extension of the filing date may be made to the Property Tax Administrator. Upon Property Tax Administrator's approval extensions may be granted up to 15 days.	77-603, 77-801	TAXPAYER	RAILROAD/ PUBLIC SERVICE
Up to April 30	If extensions have been approved by the Property Tax Administrator, Railroad companies and public service entities may have up to the date granted for completing the report filed with the Property Tax Administrator. Maximum is 15 days.	77-603, 77-801	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
MAY 1	1 st half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
JUNE 1	Railroad companies shall furnish to the Property Tax Administrator the total number of miles traveled by each class of rail cars of every car line company on their lines as of December 31 each year.	77-681	TAXPAYER	RAILROAD
JULY 1	Railroad companies shall be mailed a draft appraisal of its allocated taxable value as determined by the Property Tax Administrator.	77-612	Property Assessment Division	RAILROAD
JULY 12	Railroad companies may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG- 30-006.03E	TAXPAYER	RAILROAD
JULY 15	Railroad companies shall be mailed a final appraisal as determined by the Property Tax Administrator.	77-612	Property Assessment Division	RAILROAD

NOTE: For any filing date that falls on a Saturday, Sunday, or legal holiday the next business day shall be the final filing date. *Auth. §49-1201, §49-1202, §49-1203.*



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"DUE" DATE	DUTY	AUTHORITY	RESPONSIBILITY OF	INDUSTRY
JULY 25	Public Service Entities shall be mailed a draft appraisal of its allocated taxable value as determined by the Property Tax Administrator.	77-802	Property Assessment Division	PUBLIC SERVICE
AUG 1	Railroad companies may file an appeal with the Tax Commissioner.	77-612	TAXPAYER	RAILROAD
AUGUST 1	2 nd half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
AUG 5	Public service entities may meet informally with the Property Tax Administrator to discuss valuation and allocation.	REG – 30-005.03E	TAXPAYER	PUBLIC SERVICE
AUG 10	The Property Tax Administrator shall certify to the railroad companies, public service entities, and to the county Assessor the total taxable value as distributed.	77-621, 77-802	Property Assessment Division	RAILROAD/ PUBLIC SERVICE
SEPT 1	2 nd half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population greater than 100,000. (Douglas, Lancaster and Sarpy Counties)	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
SEPT 10	Public service entities may file an appeal with the Tax Commissioner.	77-802.02	TAXPAYER	PUBLIC SERVICE
OCT 15	Levy date.	77-1601	COUNTY BOARD	ALL
NOV 22	Deliver tax list (real and personal property) to Treasurer.	77-1616	ASSESSOR	ALL
DEC 31	All property taxes levied are due and payable for railroad companies and public service entities.	77-203	TAXPAYER	RAILROAD/ PUBLIC SERVICE
APR 1 AUG 1	2 nd half real and personal property taxes for prior assessment year become delinquent, if unpaid, in counties with population less than 100,000. (All counties excluding Douglas, Lancaster and Sarpy Counties)	77-204	TAXPAYER	RAILROAD/ PUBLIC SERVICE
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