

February 2018 Legal Calendar

1	Clerk	Report list of county officers to the Secretary of State. § 23-1306
1	Assessor	Last date for owners, lessees and/or managers of any aircraft hangars or land upon which aircraft are parked to report such aircraft in the county as of January 1. § 77-1250.02
1	Assessor	County assessor issues notice of approval or denial of applicants of the beginning farmer exemption (Form 1027). §77-5209.02
1	Assessor in counties of at least 150,000	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 assessor's office regarding the assessed value for the current year. § 77-1311
1-Jun-01	County Board of Equalization, Assessor	Between February 1 and June 1, the county board of equalization must grant or withhold tax exemptions requested for real or tangible personal property. § 77-202.02
1	County Board, Highway Superintendent, Clerk	Submit county road annual program and annual report to county board and file current map of county roads with county clerk. § 39-1508, § 39-1512
1-Jun-30	Assessor	First date for homestead application. § 77-3512, § 77-3513, § 77-3514
First Week	Treasurer	Publish once a week in a legal newspaper, for three consecutive weeks prior to the date of delinquent tax sale, a list of real property subject to sale. In counties of more than 250,000 inhabitants, publish in a daily legal newspaper. Also post a copy of such notice in the treasurer's office and send an electronic copy of the list of real property subject to sale to the Property Tax Administrator. § 77-1804
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. § 71-614
5	Clerk of the District Court	Report to the Department of Health and Human Services a statement of all annulments or dissolutions of marriage granted in the court of which he or she is clerk during the preceding month. § 71-615
15	Treasurer	The fees imposed on rental companies for the business of renting private passenger motor vehicles during the preceding calendar year, to the extent the fees exceed the motor vehicle taxes and fees imposed and paid in Nebraska upon the vehicles for the preceding calendar year, are due and payable to the county treasurer where the transactions occurred. § 77-4501(2)

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15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. § 33-106.02
20	Treasurer	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. § 37-1287, § 60-161
20	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. § 60-3,141(3)
28	General	Owner of land or owner of improvements seeking separate taxation of real property improvements may file the Improvements on Leased Land Assessment Application, Form 402, with the county assessor. 77-1376.
During Month	Assessor	Property Tax Administrator holds examination of applicants for certification. § 77-421
4 to 6 weeks prior to the First Mon. in March	Treasurer	Make out a list of all real property subject to sale and the amount of delinquent taxes against each item. § 77-1802

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March 2018 Legal Calendar

1	Assessor	On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. § 77-1374
1	Assessor	By this date, improvements on leased land list must be filed with the county assessor and assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. § 77-1376, § 77-202.12
1	Board, Highway Superintendent	By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county's or municipality's current six-year plan. § 39-2119
1	Treasurer, Attorney	Camper permit annual renewals become delinquent on this date. § 60-1805
1	Treasurer	Registration deadline for expired motorboat certificates. § 37-1226
1	Emergency Managers	Local emergency planning committee must review and update emergency plan as needed each year. § 81-15,217
1	General	Elected county officials must file a statement of financial interests with the Accountability and Disclosure Commission. § 49-1493(10)
First Mon.	Treasurer	Public auction for delinquent taxes against real property is to be held. § 77-1802
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. § 71-614
5	Clerk of the District Court	Report to the Department of Health and Human Services a statement of all annulments or dissolutions of marriage granted in the court of which he or she is clerk during the preceding month. § 71-615

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19	Assessor in counties with populations under 150,000	Assessor must complete assessment of real property and file abstract with Property Tax Administrator. § 77-1301, § 77-1303, § 77-1514
19 to June 1	Assessor in counties with populations under 150,000	The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission. § 77-1315
19	Assessor, County Board of Equalization in counties with populations under 150,000	It is the duty of the assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after this date or any former year. § 77-1317, § 77-123
19	Assessor, County Board of Equalization in counties with populations under 150,000	After March of this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. § 77-1315.01
19	Assessor in counties with populations under 150,000	On or before March 19 of each year, each county assessor shall conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property, except beginning January 1, 2014, in any county with a population of at least one hundred fifty thousand inhabitants according to the most recent federal decennial census, the inspection and review shall be conducted on or before March 25. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. § 77-1311.03 Note: March 19, 2014 completed the first 6-year cycle.

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20	Treasurer	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. § 37-1287, § 60-161
20	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. § 60-3,141(3)
25	Assessor in counties with populations over 150,000	Complete the assessment of real property on or before this date. § 77-1301, § 77-1303, § 77-1514
25 to June 1	Assessor in counties with populations under 150,000	The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission. § 77-1315
25	Assessor, County Board of Equalization in counties with populations over 150,000	After March of this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. § 77-1315.01
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April 2018 Legal Calendar

1	Assessor	Applications for mobile home exemptions for disabled or blind honorably discharged veterans to be filed by this date. § 77-202.24, § 77-202.25
1	Assessor	Mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. § 77-3513, § 77-3514
1	Assessor in counties with more than 100,000	Deadline for claimant to file a Physician's Certification for Late Homestead Exemption Filing, Form 458L. 77-3412, 77-3513, 77-3514.01
1	Treasurer	In counties having a population of 100,000 or more, the first half of all general real property taxes becomes delinquent. § 77-204
First Tuesday	County Board, Sheriff, Treasurer	Make a report to the county board describing fees, fee totals and activities since the last report, and the amount collected for the current year. Pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county. § 33-117(3)
First Tuesday	Clerk of the District Court, County Board	Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license fees in the possession of the clerk of the district court which remain after three years. 24-345 Witness fees which remain for six months are reported to the county board, and after an additional six months are paid over to the county treasurer for credit to the common school fund. § 33-140, § 33-140.02
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. § 71-614
5	Clerk of the District Court	Report to the Department of Health and Human Services a statement of all annulments or dissolutions of marriage granted in the court of which he or she is clerk during the preceding month. § 71-615
First Monday	Treasurer, Clerk	After the sale of real property, the treasurer must file a duly certified return with the county clerk. § 77-1813

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20	Treasurer	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. § 37-1287 § , 60-161
20	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. § 60-3,141(3)
During Month	County Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. § 47-109

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