

June 2018 Legal Calendar

On or before the 1st	County Board of Equalization	The decision of the county board of equalization's on public property may be appealed to the Tax Equalization and Review Commission on or before June 1. The Tax Commissioner in his or her discretion may intervene in an appeal pursuant to this section within thirty days after notice by the Tax Equalization and Review Commission that an appeal has been filed pursuant to this section. § 77-202.12
Feb. 1 to June 1	County Board of Equalization, Assessor, Clerk	Between these dates and after a hearing on ten days' notice to the applicant and the publication of notice, the county board of equalization shall grant or withhold tax exemption for real property or tangible personal property. § 77-202.02 Notice of a county board of equalization's decision granting or denying an application for exemption from taxation for real or tangible personal property must be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board's decision. § 77-202.04
March 19 to June 1	County Board of Equalization, Assessor	Between these dates, the assessor is to implement adjustments to the real property assessment roll for actions of the TERC. § 77-1315(1)
1	Assessor	On or before this date, the county assessor must notify the owner of record as of May 20 every item of real property which has been assessed a value different than the previous year and give notice to parties of findings pertaining to improvements on leased lands. § 77-1315, § 77-1375
On or before the 1st	Assessor	Certify completion of real property assessment roll and publish in newspaper. § 77-1315(3)
1	Weed Control, County Board	No later than this date, the county weed control authority shall prepare all information required in the preparation of the budget and transmit it to the county board. § 2-958
1 to July 25	County Board of Equalization	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding property tax protests and may meet to correct assessment of undervalued or overvalued property. The county board in a county with a population of more than 100,000 inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. § 77-1502, § 77-1504
5	Assessor	On or before this date, the county abstract of assessment is to be recertified to the Property Tax Administrator after adjustment by the TERC. § 77-5029
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. § 71-614

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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
6	Assessor, County Board	Assessment and sales ratio statistics are to be posted in the assessor's office and mailed to the media. § 77-1315(4)
2nd Monday	County Board	In some circumstances, museum boards are to make a report to the county board on the condition of its trust. § 51-509
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. § 33-106.02(2)
15	Assessor	The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. § 77-1311.02
15	Clerk/Register of Deeds, Treasurer	Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. § 33-130
15	Clerk	Certify to the county treasurer the total amount of unpaid claims of the county. § 23-1302(4)
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)
30	Assessor	Homestead application period ends. § 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, cemetery organizations or veterans. § 77-1502, § 77-202.01(2), § 77-202.03(2), § 77-3528
30	Assessor	Special value (greenbelt) application deadline. § 77-1344, § 77-1345
During Month	County Board, Veterans Service Committee	As terms expire, members of the county veterans service committee are appointed for five-year terms. § 80-101(2)

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July 2018 Legal Calendar

1	General, Clerk	Fiscal year begins in counties with less than 200,000 inhabitants. § 23-902 All warrants issued during the fiscal year must be numbered consecutively. § 23-1303
1	Treasurer	Irrigation district bond interest semiannual payment is due. § 46-196
1	County Board	Before this date, the board of directors of railroad transportation safety districts must transmit a budget request to the county board. § 74-1306
1	Assessor, County Board of Equalization	An organization seeking a tax exemption for any real or tangible personal property acquired after January 1 must make an application for exemption by this date. Property that was exempted and continues to be eligible for exemption after acquisition is exempt. The review by the County Board of Equalization must be completed by August 15. § 77-202.03(3)
1	General	Deadline for rural or suburban fire districts cooperating for state aid eligibility through mutual finance organizations to submit an application to the State Treasurer for funding on forms provided by that office. § 35-1207(1)
First Tuesday	County Board, Clerk of the District Court, Treasurer	Money other than witness fees, fines, penalties, and forfeitures which are uncalled for by the parties must be remitted quarterly to the state treasurer following the expiration of a three year period. § 24-345 Clerk of the District Court must file with the county board the names and amounts of witness fees which remain uncalled for a period of six months. Within 20 days after filing of the list, the county board must publish a notice of witness fees uncalled for. Six months later, remaining fees are paid over to the county treasurer and credited to the county common school fund. § 33-140, § 33-140.01, § 33-140.02
First Tuesday	Sheriff	Make report to county board describing fees, fee totals and activity since last report in April. § 33-117(3)
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. § 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/County Board	Make settlement with county board and file semi-annual statement with county clerk showing amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. During the month, semi-annual statement must be published in a legal newspaper showing the receipts, disbursements and transactions of the treasurer's office for the last preceding six months ending June 30. Counties having more than 250,000 inhabitants must publish receipts and disbursements for preceding six months ending June 30 in a daily newspaper printed in the county. § 23-1605, § 77-1745

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10-30	Clerk	Publish notices of Class C liquor license renewals in the designated legal newspaper. § 53-135.01.
15 - August 15	County Board	In counties less than 150,000, between these dates each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles must be published. Each job title published shall be descriptive and indicate the duties and functions of the position. § 23-122
15	Treasurers	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
15	County Board	<p>It is the duty of the landowners in this state to mow all weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches running along their lands at least twice each year, namely, before July 15, for the first time and sometime in August for the second time. § 39-1811(1)</p> <p>Whenever a landowner, referred to in subsections (1) and (3) of this section, neglects to mow the weeds as provided in this section, it is the duty of the county board on complaint of any resident of the county to cause the weeds to be mowed or otherwise destroyed on neglected portions of roads or ditches complained of. § 39-1811(2)</p>
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
15	Assessor	Special valuation (greenbelt) application must be approved or denied. § 77-1345.01(1)
15	County Board, Hospital Board of Trustees	After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax which may be levied under the facility's adopted budget statement to be received from taxation. Such county board may apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount. § 23-3519

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15	Clerk, Register of Deeds, Treasurer	Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. § 33-130
15	Assessor, Clerk, Treasurer	Local board (county assessor, clerk, and treasurer), shall hold a hearing and approve or deny freeholder petition(s) filed on or before June 1. § 79-458(3)
19	General	Effective date for many 2018 legislative bills.
20	Assessor	Prepare an abstract of the property assessment rolls of locally assessed personal property of his or her county. A submission of the abstract shall be electronically filed with the Property Tax Administrator. § 77-1514
22	Assessor	Notification for approval or denial of the special valuation (greenbelt) application must be issued. 77-1345.01
22	Assessor	If the special valuation (greenbelt) application is approved by the county assessor, the land shall be valued as provided in section 77-1344. § 77-1345.01
22	County Board of Equalization	If the special valuation (greenbelt) application is approved, board must send a property valuation notice for special value to the owner and, if not the same to the applicant. § 77-1345.01
March 19 - July 25	Assessor, County Board of Equalization	After March 19 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 must report to the county board of equalization any overvaluation or undervaluation of any real property. § 77-1315.01
June 1 - July 25	County Board	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. The county board in a county with a population of more than 100,000 inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The board may also meet between these dates to consider and correct the current year's assessment of any real property that has been undervalued, overvalued, or omitted. § 77-1502, § 77-1504
June 1- July 25	Assessor, County Board of Equalization	Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. § 77-1507 (4)

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July 25	Assessor	The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. § 77-1613.04
25	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)
26	County Board	Unless the county has adopted a resolution to extend the deadline for hearing protests, after completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission (TERC) to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26. § 77-1504.01(1)
Within 30 days after July 1	Assessor	Taxable tangible personal property brought into the state prior to this date, unless taxed in another state or county, must be listed by the owner within 30 days of this date and assessed for entry on the tax books. § 77-1211
31	Assessor	Last date to mail rejection of homestead exemptions and last date to add personal property value with a ten percent penalty. After this date, the penalty is 25 percent of the tax due. § 77-3516, § 77-1233.04
31	Assessor	The plan of assessment must be presented to the county board of equalization on or before July 31 each year. § 77-1311.02
31	General	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.
During month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. § 47-109
During month	Treasurer	Publish in a legal newspaper a tabulated statement of the affairs of the office, showing the receipts and disbursements for the last preceding six months ending June 30. § 23-1605

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August 2018 Legal Calendar

1	Assessor	On or before this date, the assessor must forward approved homestead exemption applications and a copy of the certification of disability status to the Tax Commissioner. § 77-3517(1)
1	Assessor	On or before this date each year, the Property Tax Administrator must certify to the TERC that any order issued by the Commission specifying a percentage increase or decrease to a class or subclass of property or corrections or adjustments was implemented by the county. § 77-5029
1	Treasurer	In counties having a population of 100,000 or more, the second half of all general real property taxes becomes delinquent. § 77-204
1	County Board	On or before this date, the budget-making authority shall prepare a county budget document and transmit it to the county board. § 13-504, § 23-906, § 35-509
1	County Board, Sheriff	On or before this date, the sheriff must report to the county board showing the total amount collected on current distress warrants and the amount remaining uncollected. § 77-1719.01
1	County Board, Miscellaneous Districts	On or before this date, all political subdivisions subject to county levy authority under levy limits must submit a preliminary request for levy allocation to the county board. § 77-3443(3)
2	Clerk, Assessor	On or before August 2, or on or before August 18 in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk must mail to the protester written notice of the board's decision. § 77-1502(6)
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. § 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
10	County Board of Equalization, Assessor	The county board in a county with a population of more than 100,000 inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. § 77-1502(1)
10	Assessor	The Property Tax Administrator must certify the distributed taxable value of centrally assessed property, as equalized by TERC. § 77-621, § 77-802 and 77-5030
10	County Board of Equalization	On or before this date, the TERC must hear and take action on petitions to adjust a class or subclass of property, as filed by the County Board of Equalization. § 77-1504.01(2)
July 15-August 15	County Board, Clerk	Between these dates, counties with less than 150,000 inhabitants must publish employee salaries and job titles. § 23-122

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15	Treasurer	Remit fees due 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
15	County Board of Equalization	On or before this date, the review of tax exempt property applications must be completed. § 77-202.03(3)
15	Assessor	The owner of a homestead which has been granted an exemption who becomes the owner of another homestead prior to August 15 during the year for which the exemption was granted, may file an application with the county assessor of the county where the new homestead is located, on or before August 15 of such year, for a transfer of the exemption to the new homestead. The county assessor shall examine each application and determine whether or not the new homestead, except for the January 1 through August 15 ownership and occupancy requirement and the income requirements, is eligible for exemption. § 77-3509.01
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
15	Clerk/Register of Deeds, Treasurer	Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. § 33-130
18	Clerk	On or before this date in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk shall mail to the protester written notice of the board's decision. The notice must contain a statement advising the protester that a report of the board's decision is available at the county clerk's or county assessor's office, whichever is appropriate, and that a copy of the report may be used to complete an appeal to the TERC. § 77-1502(6)
20	Assessor, County Board	On or before August 20 of each year, the county assessor shall certify to each governing body or board empowered to levy or certify a tax levy the current taxable value of the taxable real and personal property subject to the applicable levy. § 13-509

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August 2018 Legal Calendar

20	Assessor	By this date, the assessor is to certify to the Property Tax Administrator the total taxable value by school district in the county for the current assessment year on forms prescribed by the Property Tax Administrator. § 79-1016(1)
24	County Board of Equalization	Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before August 24 or on or before September 10 if the county has adopted a resolution to extend the deadline. § 77-1510, § 77-5015
25	Treasurer	On or before 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)
31	Assessor	Assessor may amend school district taxable value report for corrections or errors. § 79-1016(1)
31	All County Officials	Within two calendar months of the close of each fiscal year, each county officer is required to file a notarized inventory statement of all county personal property in the possession of that officer. The county board must certify these inventories if valid and file them in the clerk's office. § 23-347
During Month	County Board	Second time for landowners to mow all the weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches. § 39-1811
During Month	Assessor	The Property Tax Administrator shall, August of each year, hold an examination of applicants for certification as county assessor. § 77-421 (1)

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