

January 2017 Legal Calendar

1	Assessor	Real and tangible personal property subject to taxation shall be assessed as of 12:01 a.m. on this date. § 77-1201, § 77-1211, § 77-1301
1	Assessor	Railroads must report locally assessed property to the assessor. Public service entities operating within the state must report to the county assessor of each county in which it has situs all nonoperating property belonging to such entity which is not subject to assessment and assessed by the Property Tax Administrator. § 77-606, § 77-801
1	Assessor	Applications requesting separate listing of severed mineral interest and surface estate must be filed with the county assessor by this date. § 57-237
1	Assessor	Filing requirement for homestead exemption applications. § 77-3502, § 77-3505
1	Clerk	By this date county, agricultural extension societies must file a report of their work and expenditures for the preceding year and a budget estimate for the ensuing year. § 2-1606, § 2-1607
1	Treasurer	All bonds given to secure deposits of public money expire on this date each year. § 77-2327
1	Treasurer	Irrigation district assessments are due on January 1 next following the date of assessment thereof and may become a lien on the property. Irrigation district bond interest semiannual payments are due. § 46-140, § 46-196
1	Treasurer	Camper permit renewals become due on this date and delinquent on March 1. § 60-1805
1	Counties over 200,000 population	Fiscal year begins unless a majority of the county board approves a change to a fiscal year beginning on July 1. § 23-920
1	County Board, Weed Control Superintendent	By this date, organizations sponsoring continuing education for weed control superintendent's continuing education must notify each county board of the education hours completed by its weed control superintendent during the year. § 2-954.02
1	Treasurer	Any time prior to this date of each year, send a notice to each person on the personal tax roll and each person owing real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased taxpayer of the amount of such taxes owed for that year. § 77-1716
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

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January 2017 Legal Calendar

First Tues.	Sheriff, County Board, 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 Tues.	Clerk of Dist. Ct., Treasurer, Board	Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license money in the possession of the clerk of the district court which remains after 3 years. 24-345 Witness fees which remain for 6 months are reported to the county board, and after an additional 6 months are paid over to the county treasurer for credit to the common school fund. § 33-140, § 33-140.02
10-30	Clerk	The county clerk must cause to be published in a legal newspaper in or of general circulation in such city, village, or county one time between these dates of each year, individual notice of the right of automatic renewal of each retail liquor and beer license, except that notice of the right of automatic renewal of Class C licenses must be published in July. § 53-135.01
15	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(4), § 60-161
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
15	Assessor	Mobile home court owner, lessee, or manager files report with assessor. § 77-3706
15 to March 19	Assessor	For counties with a population of at least 150,000, provide the opportunity for owners of real property to meet with the county assessor's office to review the property record card file and assessed value determined for the current year. 77-1311
15	Assessor in counties with at least 150,000	For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. 77-1301

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Not more than 6 nor less than 4 weeks before the first Monday in March	Treasurer	Prepare for publication a list of all real property subject to sale and amount of all delinquent taxes against each. An accompanying notice must state that the described property will be sold by the county at public sale for the purpose of collecting delinquent taxes, interest and costs. § 77-1802
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)
30	Attorney	Each county with a juvenile pretrial diversion program, must report the information pertaining to the program required by rules and regulations adopted and promulgated by the Nebraska Commission on Law Enforcement and Criminal Justice to the commission. § 43-260.07
31	Assessor	The State and political subdivisions must provide assessors with copies of leases or descriptions of property which is leased on or before this date. § 77-202.11
31	General	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for previous calendar quarter.
During month	Board	Commissioners elect a chairperson to serve for the ensuing year. § 23-156
During month	Board	Supervisors must meet, organize and choose a chairperson. § 23-272, § 23-274
During month	Treasurer	Publish the receipts and disbursements of the treasurer's office for the last preceding six months ending Dec. 31. § 23-1605
During month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. § 47-109
Within 30 days after First Tues.	Treasurer, Clerk, County Board	Make settlement with county board and file statement with county clerk showing the amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. § 77-1745.

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February 2017 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	Aircraft report filed with the county assessor. § 77.1250.02
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	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

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February 2017 Legal Calendar

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)
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
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)
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 2017 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
15	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

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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
15	Clerk/Register of Deeds, Treasurer	Not later than the 15 th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. § 33-130
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

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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.
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	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 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
25	Assessor, County Board of Equalization in counties with populations over 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

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