

October 2016 Legal Calendar

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| 1 | Treasurer, County Board, Sheriff | Verify report on distress warrants to the county board and make an itemized report covering the amount uncollected. § 77-1719.02 |
| 1 | Treasurer, County Board, County Attorney | Report in writing to the county board the delinquent and unsold parcels. § 77-1918 |
| 1 | Treasurer | Prior to this date, the Department of Revenue must furnish to the county treasurer the total amount of aid from state sources appropriated to the county and each city, village, school district and learning community in the county. § 77-1704.01 |
| 1 | Assessor | The owner of a rent-restricted housing project must file a statement with the county assessor on or before this date of each year that details income and expense data for the prior year, a description of any land-use restrictions, and such other information as the county assessor may require. § 77-1333(2) |
| First Tues. | 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 Tues. | Clerk of the District Court | Money other than witness fees, fines, penalties, forfeiture which are uncalled for by the parties shall be remitted quarterly to the state treasurer following the expiration of a three year period. § 24-345 |
| First Tues. | Clerk of the District Court, County Board, Treasurer | 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. Six months later these fees are paid over to the county treasurer and credited to the county common school fund. § 33-140, § 33-140.02 |
| 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 | General | Prior to this date, excess levies to exceed levy limits or final levy allocations must be approved at an election or "town hall meeting" to be applicable. A vote to modify or rescind a previously approved vote must also be approved prior to this date. § 77-3444(1) |
| 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 |
| 15 | Board of Equalization | On or before this date, levy the necessary taxes for the current year and certify all levies. § 77-1601(1) |

Disclaimer: NACO's 2016 Legal Calendar was effective 8/30/2015 and includes provisions from the 2015 legislative session. This Legal Calendar is not intended to serve as legal advice nor does it represent all of the statutory monthly duties of county officials. Rather, it is published to alert readers to a number of statutory provisions important to county government. For a specific opinion on how the information contained in this calendar relates to your county, consult the referenced statute, your county attorney or personal counsel.

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| 15 | General | On or before this date or on or before October 30 if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. § 77-1504 |
| 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 |
| 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 | General | On or before this date, if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. § 77-1504 |
| 31 | Assessor | A copy of the plan of assessment and any amendments must be mailed to the Department of Revenue on or before this date each year. § 77-1311.02 |
| During Month | 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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November 2016 Legal Calendar

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| 1 | Sheriff, Clerk of the District Court, Clerk, County Board | Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. § 47-107. |
| 1 | Treasurer, Sheriff | With some exception, the treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. § 77-1718 |
| 1 | Treasurer, County Board, Clerk | On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. § 77-1742 |
| 1 | Assessor | The State Tax Commissioner must certify his or her determination of a homestead exemption applicant's eligibility to the county assessor. § 77-3517 (1) |
| 1 | Treasurer | If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. § 79-528(4)(d), § 79-1089 |
| 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 |
| 5 | County Board of Equalization | On or before this date, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. § 77-1601(2) |
| 10 | County Officials | Any local system may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error or, for agricultural and horticultural land, assessed value changes by reason of land qualified or disqualified for special use valuation. § 79-1016(5) |

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November 2016 Legal Calendar

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| 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 |
| 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 |
| 20 | Assessor | After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. § 77-1613 |
| 22 | Assessor, Treasurer, Clerk | Assessor shall complete and deliver tax list of real and personal property to the county treasurer. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. § 77-1616 |
| 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 | Treasurer | Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. § 77-3523 |
| During Month | County Board, Fair Board | Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. § 2-229(1) |
| During Month | Assessor | Property Tax Administrator shall hold an examination. § 77-421 |

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December 2016 Legal Calendar

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| 1 | Clerk (Counties over 150,000 population) | On or before this date, the county clerk must annually prepare estimates of supplies, materials, equipment and machinery required for use of county officers during the coming year which are not furnished by the state. § 23-346.01 |
| 1 | Assessors/Clerks | The county assessor or county clerk must certify to the Property Tax Administrator, on or before December 1 of each year, the total taxable valuation and the Certificate of Taxes Levied. § 77-1613.01 |
| 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 |
| 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 |
| 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- |
| 15 | Clerk, Treasurer | The county clerk shall certify to the treasurer the total amount of unpaid claims of the county. § 23-1302(4) |
| 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) |
| 31 | Board Chair | The chairperson of a county board with a separate retirement plan established pursuant to section 23-1118 and section 401(a) of the Internal Revenue Code must file an annual report on such plan with the Public Employees Retirement Board and submit copies of such report to the Auditor of Public Accounts. § 23-1118(5)(a) |
| 31 | Assessor, Treasurer | All property taxes levied for any county, city, village or other political subdivision therein become due and payable and become a first lien on the real or personal property taxed until paid or extinguished. § 77-203 |
| 31 | Assessor | If a county or municipality does not require building permits under its zoning laws, information statements for improvements to real property shall be filed on or before this date. § 77-1318.01(2) |

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| 31 | Assessor, Board | Organizations seeking tax exemptions for any real or tangible personal property must apply for exemption to the assessor on or before December 31 of the year preceding the year for which the exemption is sought. § 77-202.01, § 77-202.03(2), § 77-202.09 |
| 31 | Assessor, Board | Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property to determine if a failure to give proper notice prevented timely filing of a protest or appeal provided for in 77-202 to 77-202.25. § |
| 31 | Counties over 200,000 population | Fiscal year ends unless majority of county board approves change to July 1-June 30 fiscal year. § 23-920 |
| 31 | Register of Deeds/Clerk | Sanitary and improvement district must file with register of deeds or, if none, the county clerk, an annual statement showing the names of current board members, attorney, accountant and fiscal agent of the district, warrant and indebtedness, and current bond tax levy and the current operating levy. § 31-727.03 |

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