

August 2018 Legal Calendar

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| 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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August 2018 Legal Calendar

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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

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| 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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September 2018 Legal Calendar

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| 1 | County Board | Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. § 77-3443(4) |
| 1 | Assessor | On or before this date, the county assessor must certify to the Department of Revenue average assessed value of single-family residential property for purposes of homestead exemptions. § 77-3506.02 |
| 1 | Treasurer | In counties having a population of 100,000 or less, the second half of general real property taxes become delinquent. In all counties, the second half of all personal property taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property becomes delinquent. Deadline for filing a poverty affidavit for personal property. § 77-204, § 77-1718 |
| 1 | Treasurer | After this date of each year next after the personal taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property for the last preceding year have become delinquent, such taxes shall be collected with interests and costs of collection by distress and sale of personal property, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property belonging to the person against whom levied. § 77-1717 |
| 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 | Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before this date if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section § 77-1502. § 77-1510 |
| 15 | Clerk/Register of Deeds, Treasurer | 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. |

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September 2018 Legal Calendar

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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 | Treasurer | Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats. § 37-1287(4) |
| 15 | Treasurer | Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for motor vehicles. § 60-161 |
| 20 | County Board | Final day to adopt the budget and appropriate the amounts specified in the budget for the departments, offices, activities, and funds of the county for the period to which the budget applies. § 23-909 |
| 20 | County Board | Final day for governing bodies to file with and certify to the levying board a copy of the adopted budget statement, together with the amount of the tax to be levied. Information must also be filed with the auditor on or before this date. § 13-508(1), § 79-1225(1) |
| 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 | County Board of Equalization | County Board of Equalization and special valuation protests must be heard and decided by this if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section § 77-1502. § 77-1504 |
| During Month | County Board of Equalization | Publish a list of all real estate in the county owned by agricultural and horticultural societies, educational, religious, charitable and cemetery organizations which are exempt from taxation for that year. § 77-202.03(5) |

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October 2018 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 |
| 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 | Board of Equalization | On or before this date, levy the necessary taxes for the current year and certify all levies. § 77-1601(1) |

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October 2018 Legal Calendar

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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 |
| 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 |
| 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 2018 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)(c), § 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 2018 Legal Calendar

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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 | 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 | 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 and Assessor | 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 2018 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 | 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 | Clerk, Treasurer | The county clerk shall certify to the treasurer the total amount of unpaid claims of the county. § 23-1302(4) |
| 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 |
| 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 | 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. § 77-202.04(3) |
| 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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