

November 2015 Legal Calendar

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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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 2015 Legal Calendar

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. § 33-130
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

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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)
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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January 2016 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 2016 Legal Calendar

First Tues.		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.	Sheriff, County Board, Treasurer	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 of Dist. Ct., Treasurer, Board	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	Clerk	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	Treasurer	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 of the District Court	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/Register of Deeds, Treasurer, Assessor	Mobile home court owner, lessee, or manager files report with assessor. § 77-3706
15 to March 19		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

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15	Assessor	For counties with a population of at least 150,000, county assessors must provide preliminary valuation change notices to real property owners. 77-1301
Not more than 6 nor less than 4 weeks before the first Monday in March	Assessor in counties with at least 150,000	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	Treasurer	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	Attorney	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	Assessor	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for previous calendar quarter.
During month	General	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	Board	Publish the receipts and disbursements of the treasurer's office for the last preceding six months ending Dec. 31. § 23-1605
During month	Treasurer	County board shall make quarterly visit to county jail of its county once during each of its sessions. § 47-109
	Board	
Within 30 days after First Tues.		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.
	Treasurer, Clerk, County Board	
Last Business Day	Treasurer	State reimbursement of tax revenue lost due to homestead exemptions is issued on the last business day of the month for six months beginning in January. § 77-3523

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