

### April 2016 Legal Calendar

1	Assessor	Applications for mobile home exemptions for disabled or blind honorably discharged veterans to be filed by this date. § 77-202.24, § 77-202.25
1	Assessor	Mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. § 77-3513, § 77-3514
1	Assessor in counties with more than 100,000	Deadline for claimant to file a Physician's Certification for Late Homestead Exemption Filing, Form 458L. 77-3412, 77-3513, 77-3514.01
1	Treasurer	In counties having a population of 100,000 or more, the first half of all general real property taxes becomes delinquent. § 77-204
1	General	Elected county officials must file a statement of financial interests with the Accountability and Disclosure Commission. § 49-1493(10)
First Tuesday	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 Tuesday	Clerk of the District Court, County Board	Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license fees in the possession of the clerk of the district court which remain after three years. 24-345 Witness fees which remain for six months are reported to the county board, and after an additional six months are paid over to the county treasurer for credit to the common school fund. § 33-140, § 33-140.02
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
First Monday	Treasurer, Clerk	After the sale of real property, the treasurer must file a duly certified return with the county clerk. § 77-1813

**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.

### April 2016 Legal Calendar

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. § 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)
During Month	County 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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**May 2016 Legal Calendar**

1	Treasurer	In counties having a population of 100,000 or less, the first half of all general real property taxes becomes delinquent. § 77-204
1	Weed Board	Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority's jurisdiction on or before this date. § 2-955
1	Assessor	Last day for individuals to file tangible personal property tax returns. § 77-1229
1	Assessor	Deadline for applicant to file a Physician's Certification for Late Homestead Exemption Filing, Form 458L, in counties with a population less than 100,000. 77-3512, 77-3513, 77-3514.01
1	Assessor	Copies of forms for a Claim for Person Property Exemption and supporting schedules, Form 775P and/or Form 312P, must be filed with the assessor in which the project is located. § 77-4105 (2)
1	County Board of Equalization	Board must issue its decision on public purpose protests by this date. § 77-202.12
5	Clerk	Return 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	County Board Chairperson, Clerk, Assessor	On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. § 77-5028
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(2)
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

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**May 2016 Legal Calendar**

15	County Board of Equalization, Assessor	Last day for the Tax Equalization and Review Commission to adjust the valuation of a class or subclass of real property. §77-5028
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	Assessor, Treasurer	Deadline for county treasurer and county assessor to file an Amended Homestead Summary Certificate, Form 458X, with the Tax Commissioner for tax loss in the previous year to have the final one-sixth reimbursement payment adjusted. Note: Form 458X may be filed to reflect changes based on income anytime up to three years after the exemption year. § 77-3523, § 77-3517
31	County Official	School system or county official may request corrections to school adjusted valuation due to tax list corrections of the prior assessment year. § 79-1016
During Month	Assessor	Property Tax Administrator shall hold an examination. § 77-421

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### June 2016 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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**June 2016 Legal Calendar**

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	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. § 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)
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	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)

**Disclaimer:** NACO's 20156 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.