

October 2021 Legal Calendar

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 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	Clerk	On or before this date, any resolution or ordinance setting a property tax request shall be certified and forwarded to the county clerk for the year which the tax request is to apply.
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	Board of Equalization	On or before this date, levy the necessary taxes for the current year and certify all levies. § 77-1601(1), § 77-3443

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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
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October 2021 Legal Calendar

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
20	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	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 2021 Legal Calendar

1	County Board of Equalization	On or before this date, an electronic copy of the list of real property exemptions and a copy of the proof of publication must be forwarded to the Property Tax Administrator. § 77-202.03(5)
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 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 77-1632, § 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 2021 Legal Calendar

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	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
20	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)
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
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 2021 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 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)
20	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	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
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December 2021 Legal Calendar

31	Clerk	Certify to the county treasurer the total amount of unpaid claims of the county. § 23-1302(4)
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 2022 Legal Calendar

During year	County Board, Highway Superintendent, Clerk	Annually submit county road annual program and annual report to county board and file current map of county roads with county clerk. § 39-1508
During year	Board, Highway Superintendent	Annually, a county must develop, adopt and maintain as a public record a one-year plan or program for specific highway improvements for the current year. No such plan or program shall be adopted until after a public hearing and approval by the county board. § 39-2119
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 If the property is destroyed real property as defined in LB 77-1307, the assessed value must be adjusted as provided in sections 77-1307 to 77-1309. § 77-1301(1).
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

January 2022 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)
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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
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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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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 and each bottle club license, except that notice of the right of automatic renewal of Class C licenses must be published in July. § 53-135.01
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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
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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
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15	Assessor	Mobile home court owner, lessee, or manager files report with assessor. § 77-3706
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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
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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
20	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
20	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 2022 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 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-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 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	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)

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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
20	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

February 2022 Legal Calendar

20	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 2022 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
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 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
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

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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

March 2022 Legal Calendar

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
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.
20	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	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	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
<p>Disclaimer: NACO's 2022 Legal Calendar was effective 8/28/2021 and includes provisions from the 2021 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.</p>		
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

March 2022 Legal Calendar

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

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April 2022 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. §§ 77-3512, § 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
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 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

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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. § 33-106.02
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April 2022 Legal Calendar

20	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	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 2022 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	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 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	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	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
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
20	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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20	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)
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May 2022 Legal Calendar

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 2022 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

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June 2022 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	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
20	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	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
30	Clerk	Certify to the county treasurer the total amount of unpaid claims of the county. § 23-1302(4)
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)

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