

December 2023 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	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)

Disclaimer: NACO's 2023 Legal Calendar was effective 7/31/2023 and includes provisions from the 2023 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

December 2023 Legal Calendar

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 2024 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

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January 2024 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)
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
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
10-30	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
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	Assessor	Mobile home court owner, lessee, or manager files report with assessor. § 77-3706
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
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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January 2024 Legal Calendar

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 2024 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	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
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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February 2024 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
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)
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 2024 Legal Calendar

1	Assessor	On or before this date, county assessor must examine and make recommendation on permissive exemption applications to the county board of equalization. §77-202.01
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	Report 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
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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March 2024 Legal Calendar

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
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
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

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March 2024 Legal Calendar

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
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 2024 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 was granted an exemption under section 77-3506, 77-3507, or 77-3508. § 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
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
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 2024 Legal Calendar

15	Assessor	A claimant who is the owner of a homestead which has been granted an exemption under section 77-3506, 77-3507, or 77-3508 may notify the county assessor by August 15 of each year of any change in the homestead exemption status occurring in the preceding portion of the calendar year as a result of a transfer of the homestead exemption. §77-3514
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 2024 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	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	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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May 2024 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)
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 2024 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 2024 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
15	Clerk	Certify to the county 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)
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)

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July 2024 Legal Calendar

1	General, Clerk	Fiscal year begins in counties with less than 200,000 inhabitants. § 23-902 All warrants issued during the fiscal year must be numbered consecutively. § 23-1303
1	Clerk, Register of Deeds, Assessor, Treasurer	If a political subdivision annexes property since the last time taxable values were certified, the governing body of such political subdivision shall file and record a certified copy of the annexation ordinance, petition, or resolution in the office of the register of deeds/clerk and the county assessor. If the county assessor receives a copy of a bond approved by votes prior to this date (or prior to August 1 for a city of the metropolitan class), the valuation of the real and personal property subject to the bond shall be included in the value certified. § 13-509
1	Treasurer	Irrigation district bond interest semiannual payment is due. § 46-196
1	County Board	Before this date, the board of directors of railroad transportation safety districts must transmit a budget request to the county board. § 74-1306
1	Assessor, County Board of Equalization	An organization seeking a tax exemption for any real or tangible personal property acquired after January 1 must make an application for exemption by this date. Property that was exempted and continues to be eligible for exemption after acquisition is exempt. The review by the County Board of Equalization must be completed by August 15. § 77-202.03(3)
1	General	Deadline for rural or suburban fire districts cooperating for state aid eligibility through mutual finance organizations to submit an application to the State Treasurer for funding on forms provided by that office. § 35-1207(1)
First Monday	Treasurer/County Board	Make settlement with county board and file semi-annual statement with county clerk showing amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. During the month, semi-annual statement must be published in a legal newspaper showing the receipts, disbursements and transactions of the treasurer's office for the last preceding six months ending June 30. Counties having more than 250,000 inhabitants must publish receipts and disbursements for preceding six months ending June 30 in a daily newspaper printed in the county. § 23-1605, § 77-1745

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July 2024 Legal Calendar

First Tuesday	County Board, Clerk of the District Court, Treasurer	Money other than witness fees, fines, penalties, and forfeitures which are uncalled for by the parties must be remitted quarterly to the state treasurer following the expiration of a three year period. § 24-345 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. Within 20 days after filing of the list, the county board must publish a notice of witness fees uncalled for. Six months later, remaining fees are paid over to the county treasurer and credited to the county common school fund. § 33-140, § 33-140.01, § 33-140.02
First Tuesday	Sheriff	Make report to county board describing fees, fee totals and activity since last report in April. § 33-117(3)
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
10-30	Clerk	Publish notices of Class C liquor license renewals in the designated legal newspaper. § 53-135.01.
15 - August 15	County Board	In counties less than 150,000, between these dates each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles must be published. Each job title published shall be descriptive and indicate the duties and functions of the position. § 23-122
15	County Board	It is the duty of the landowners in this state to mow all weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches running along their lands at least twice each year, namely, before July 15, for the first time and sometime in August for the second time. § 39-1811(1) Whenever a landowner, referred to in subsections (1) and (3) of this section, neglects to mow the weeds as provided in this section, it is the duty of the county board on complaint of any resident of the county to cause the weeds to be mowed or otherwise destroyed on neglected portions of roads or ditches complained of. § 39-1811(4)
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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July 2024 Legal Calendar

15	Assessor	Special valuation (greenbelt) application must be approved or denied. § 77-1345.01(1)
15	County Board, Hospital Board of Trustees	After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax which may be levied under the facility's adopted budget statement to be received from taxation. Such county board may apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount. § 23-3519
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	Assessor, Clerk, Treasurer	Local board (county assessor, clerk, and treasurer), shall hold a hearing and approve or deny freeholder petition(s) filed on or before June 1. § 79-458(3)
15	Assessor, Clerk	If real property becomes destroyed during the current assessment year, property owner shall file a report on or before this date. § 77-1308
20	Assessor	Prepare an abstract of the property assessment rolls of locally assessed personal property of his or her county. A submission of the abstract shall be electronically filed with the Property Tax Administrator. § 77-1514
20	Treasurers	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)
22	Assessor	Notification for approval or denial of the special valuation (greenbelt) application must be issued. 77-1345.01
22	Assessor	If the special valuation (greenbelt) application is approved by the county assessor, the land shall be valued as provided in section 77-1344. § 77-1345.01
22	County Board of Equalization	If the special valuation (greenbelt) application is approved, board must send a property valuation notice for special value to the owner and, if not the same to the applicant. § 77-1345.01
March 19 - July 25	Assessor, County Board of Equalization	After March 19 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 must report to the county board of equalization any overvaluation or undervaluation of any real property. § 77-1315.01

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July 2024 Legal Calendar

June 1- July 25	Assessor, County Board of Equalization	Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. § 77-1507 (4)
June 1 - July 25	County Board	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. 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. The board may also meet between these dates to consider and correct the current year's assessment of any real property that has been undervalued, overvalued, or omitted. § 77-1502, § 77-1504
July 25	Assessor	The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. § 77-1613.04
26	County Board	Unless the county has adopted a resolution to extend the deadline for hearing protests, after completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission (TERC) to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26. § 77-1504.01(1)
Within 30 days after July 1	Assessor	Taxable tangible personal property brought into the state prior to this date, unless taxed in another state or county, must be listed by the owner within 30 days of this date and assessed for entry on the tax books. § 77-1211
31	Assessor	Last date to mail rejection of homestead exemptions and last date to add personal property value with a ten percent penalty. After this date, the penalty is 25 percent of the tax due. § 77-3516, § 77-1233.04
31	Assessor	The plan of assessment must be presented to the county board of equalization on or before July 31 each year. § 77-1311.02
31	General	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.

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August 2023 Legal Calendar

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 must 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	Clerk, Register of Deeds, Treasurer (by city of the Metropolitan class), Assessor	If a political subdivision annexes property since the last time taxable values were certified, the governing body of such political subdivision shall file and record a certified copy of the annexation ordinance, petition, or resolution in the office of the register of deeds/clerk and the county assessor. If voters of a political subdivision have approved a bond since the last time taxable values were certified, the governing body of such political subdivision must file a copy of the bond language approved by voters and a full legal description of the property subject to the bond with the county assessor of the county or counties in which such political subdivision is located. If the county assessor receives such copy and full legal description prior to August 1, the valuation of the real and personal property subject to the bond is to be included in the value certified by the county assessor the current year. If the county assessor receives such copy and full legal description on or after August 1, the valuation of the real and personal property subject to the bond shall be included in the value certified by the county assessor. § 13-509
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

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August 2023 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
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
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

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August 2023 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
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
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)
20	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
20	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)
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
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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