

May 2012 Legal Calendar

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| 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 to file tangible personal property tax returns. 77-1229 |
| 1 | County Board of Equalization | Board must issue its decision on public purpose protests by this date. 77-202.12 |
| 1 | Election Commissioner | Last day to accept a mail-in registration with an illegible postmark. 32-321 |
| 1 | Election Commissioner | Last day for the party to notify the clerk or election commissioner of the date, time and location of the post primary convention. 32-707 |
| 1 | Election Commissioner | Note: If caucus system is used, notification by the party to the clerk or commissioner must take place at least 10 days prior to the caucus date. 32-709 |
| 4 | Election Commissioner | Deadline to post the sample ballots in the office of the clerk or commissioner. 32-805 |
| 4 | Election Commissioner | Last day for write-in candidate to file notarized affidavit and filing fee with the filing officer. 32-615 |
| 4 | Election Commissioner | At 6 p.m. last day for in person voter registration. 32-302 |
| 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 |
| 7 | Election Commissioner | First day the Early Voting Counting Board can convene to check envelopes with signatures and prepare ballots for counting. 32-1027 |
| 9 | Election Commissioner | At 4 p.m. is the last day to receive an application for Early Voting ballots to be mailed out to a specific address. 32-941 |
| 9 | Election Commissioner | Last day for acknowledgments to be sent to persons registered by deputy registrar. 32-306 |
| 11 | Election Commissioner | Last day to distribute sample ballots to county, city or village not to exceed 10% of their votes cast in the previous election, IF publications do not reach the entities. 32-804 |
| 12 | Election Commissioner | Last day to publish sample ballots in the newspaper. 32-803 |
| 14 | Election Commissioner | Last day for Early Voting - in - person - at the County Clerk or Election Commissioner office. 32-942 |
| 14 | Election Commissioner | At noon - registration deadline for former federal employees. 32-940 |
| 14 | Election Commissioner | Post Notice of date, time and place Canvass Board will mee - (at least 2 days prior to the time they will convene per Secretary of State directive). |
| 14 | Election Commissioner | First day the Early Voting Counting Board may convene to begin counting early voting ballots. 32-1027(6) |

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| 15 | General | Statewide Primary Election Day. 32-401 |
| 15 | Treasurer | Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161 |
| 15 | County Board Chairperson, Clerk, Assessor | On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. 77-5028 |
| 15 | Clerk of the District Court | Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02(2) |
| 15 | Clerk/Register of Deeds, Treasurer | Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130 |
| 15 | Election Commissioner | Last day an ordinance may be adopted and effective providing for nomination and election on a partisan ballot for city, village and school offices, normally non-partisan. 32-557 |
| 15 thru Nov. 6 | Election Commissioner | No changes shall be made to precinct boundaries or polling places without approval from the Secretary of State. 32-904 |
| 22 | Election Commissioner | Deadline for verification and notification to the state system of provision ballots status. 32-1002 |
| 10 days after Canvass Board convenes | Election Commissioner | Deadline for losing candidate to request a recount. 32-1121 |
| 10 days after Canvass Board convenes | Election Commissioner | Deadline for filing fee to be paid, if needed, by an undeclared write-in candidate who has been nominated. 32-608 |
| 25 | Treasurer | By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3) |
| During Month | Assessor | Property Tax Administrator shall hold an examination. 77-421 |

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| 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 one hundred thousand 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 |
| 1 | Election Commissioner | First day County post-primary convention may be held. Meet any time during first 10 days in June. 32-707 |
| 4 | Election Commissioner | Abstract of votes due in the office of the Secretary of State. 32-1035 |
| 20 days after votes officially canvassed | Election Commissioner | Last day a notice can be filled with a person whose election is being contested. 32-1109 |
| 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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| 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 |
| 5 | Election Commissioner | Last day a political subdivision may request the adjustment of election district boundaries for offices not in primary. 32-552 |
| 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 |
| 11 | Election Commissioner | Board of State Canvassers meets to certify the election results. 32-1037 |
| 11 | Election Commissioner | Last day the copy of a petition may be served on the person whose election is being contested when contesting the election of Constitutional Officers, Public Service Commission, Board of Regents and State Board of Education. 32-1102 |
| 11 | Election Commissioner | Last day the copy of a petition may be served on the Secretary of State contesting the election of constitutional amendment or statutes by initiative or referendum. 32-1108 |
| 13 | Election Commissioner | The prescribed day to conduct recounts for candidates who filed with the Secretary of State at 9:00 A.M. 32-1119 |
| 15 | Treasurer | Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161 |
| 15 | Clerk of the District Court | Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. 33-106.02(2) |
| 15 | Assessor | The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. Section 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 |
| 22 | Election Commissioner | Last day for petition to be filed in Lancaster County district court contesting the election of Constitutional Officers, Public Service Commission, Board of Regents and State Board of Education. 32-1102 |
| 22 | Election Commissioner | Last day for petition to be filed in Lancaster County district court contesting the election of constitutional amendment or statutes by initiative or referendum. 32-1108 |

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| 24 | Election Commissioner | Last day to deliver certificates of nomination or certificates of election. 32-1033 |
| 25 | Treasurer | By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3) |
| 30 | Assessor | Homestead application period ends. 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, cemetery organizations or veterans. 77-1502, 77-202.01(2), 77-202.03(2), 77-3528 |
| 30 | Assessor | Special value (greenbelt) application deadline. 77-1344, 77-1345 |
| 30 | Election Commissioner | Last day to publish notice of July 15th and August 1st filing deadline, if not contained in January notice. 32-601 |
| 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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| 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 | 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 | Election Commissioner | Deadline for governing boards of reclamation districts, counties under township organization, public power districts grossing annual revenues of less than 40 million dollars, and educational service units to notify the Secretary of State, County Clerks or Election Commissioners of offices to be filled, terms, vacancies, votes cast and filing deadlines for each office. 32-404, 32-601 |
| 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 |
| 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 |

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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 |
| 6 | Election Commissioner | Deadline for filing initiative and referendum petitions. 32-1407 |
| 8 | Election Commissioner | First day to accept Early Voting ballot request for the general election. 32-941 |
| 8 weeks after the canvass of votes | Election Commissioner | Precinct results for U.S. Congress, Legislature, Public Service Commissioners due in the office of the Secretary of State. 32-1036 |
| 14 | Election Commissioner | Date to have Primary Election Voter History to be completed. 32-330 |
| 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 | 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 |
| 15 | County Board | <p>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)</p> <p>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(2)</p> |
| 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 | Assessor | Special valuation (greenbelt) application must be approved or denied. 77-1345.01 |
| 15 | Hospital Board of Trustees | On or before this date, the board of trustees of a county medical facility must file reports, adopt a budget, and certify the amount necessary to maintain and improve such facility for the ensuing year. 23-3507, 23-3519 |

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| 15 | 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 |
| 16 | Election Commissioner | Last day for incumbents (any current office holder) not on the Primary Ballot to file. 32-606 Public Power Districts Board Members (grossing less than 40 million); Reclamation Districts; Education Service Unit Board Members; County Weed Boards; Township Officers; Village Board of Trustees; and Class II Schools. |
| 19 | General | The effective date for a number of legislative bills enacted during the 2012 legislative session. |
| 20 | County Board | Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514 |
| 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 |
| 23 | Election Commissioner | Last day for an objection to an incumbent candidate filing. 32-624 Objections must be made within 7 days of the filing deadline. |
| 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 |
| 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 one hundred thousand 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 |

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| 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) |
| 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 |
| 25 | Treasurer | By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3) |
| 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 |
| 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. |
| During month | Board | County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109 |
| During month | Treasurer | Publish in a legal newspaper a tabulated statement of the affairs of the office, showing the receipts and disbursements for the last preceding six months ending June 30. 23-1605 |