

October 2014 Legal Calendar

October 2014 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
1	Assessor	The owner of a rent-restricted housing project must file a statement with the county assessor on or before this date of each year that details income and expense data for the prior year, a description of any land-use restrictions, and such other information as the county assessor may require. § 77-1333(2)
1 to Dec. 31	Clerk/Election Commissioner	Blackout period for special elections. § 32-405
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
4	Clerk/Election Commissioner	First day for in person Early Voting at the Election Office. § 32-942
4	Clerk/Election Commissioner	Last day for Election Commissioners to appoint judges, clerks and inspectors, if needed. § 32-221
4-24	Clerk/Election Commissioner	First day a satellite registration office may be open for at least 1 day in each incorporated city or village. § 32-303 Note: Publish registration sites per Secretary of State.
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

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

9	Clerk/Election Commissioner	Deadline for clerks and commissioners using vote counting machines to submit a written plan to the Secretary of State outlining procedures that will be followed on election day. § 32-1049(9)
---	-----------------------------	--

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

October 2014 Legal Calendar

October 2014 Legal Calendar		
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)
Week of Oct. 13	Clerk/Election Commissioner	If there are proposed constitutional amendments for the general ballot, Secretary of State shall publish for three consecutive weeks prior to the election. § 49-202
		Note: Election officials are required to include any constitutional amendments on the ballot in their sample general ballot publication.
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	Board of Equalization	On or before this date, levy the necessary taxes for the current year and certify all levies. § 77-1601(1)
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
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
17	Clerk/Election Commissioner	Postmark deadline for mailed in registrations. § 32-321
17	Clerk/Election Commissioner	At close of business, last day registrations can be completed at DMV or County Treasurers for the person to be registered to vote in an upcoming election. § 32-308
17	Clerk/Election Commissioner	At close of business, last day voter registrations can be completed at or returned to State Agencies or Departments for the person to be registered to vote in an upcoming election. § 32-310

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

17	Clerk/Election Commissioner	Last day for voter registration form to be delivered to the election office by someone other than the person registering, for the person to be registered to vote in an upcoming election. § 32-321, § 32-325
17	Clerk/Election Commissioner	Last day to mail an early voting ballot with a mail-in registration application form to a person no registered to vote. § 32-941, § 32-945

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

October 2014 Legal Calendar

17 - 6 p.m.	Clerk/Election Commissioner	Prescribed time for the last day for deputy registrars to register voters for an upcoming election. § 32-306
17	Clerk/Election Commissioner	First day clerks and commissioners may extend their office hours for purpose of voter registration. § 32-302
19	Clerk/Election Commissioner	Last day to notify election workers of appointments and fill vacancies of judges and clerks of election, district inspections and canvas board members to be filled by the County Clerk. § 32-325, § 32-239
19	Clerk/Election Commissioner	Last day for Election Commissioners to notify by mail, judges, clerks, inspectors, county board and canvas board members of appointment and training. § 32-228
19	Clerk/Election Commissioner	First day to publish sample ballots in the newspaper. § 32-805
19-6 p.m.	Clerk/Election Commissioner	Prescribed time and last day for in person voter registration. § 32-302
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)
27	Clerk/Election Commissioner	First day the Early Voting Counting Board can convene to check envelopes with signatures and prepare ballots for counting. § 32-1027(6)
29-4 p.m.	Clerk/Election Commissioner	At prescribed time, it is the last day to receive an application for Early Voting ballots to be mailed out to a specific address. § 32-941
29	Clerk/Election Commissioner	Last day for acknowledgments to be sent to persons registered by deputy registrar. § 32-306
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
31	Clerk/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
During Month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. § 47-109

Source: Secretary of State's office for election information

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

November 2014 Legal Calendar

1	Sheriff, Clerk of the District Court, Clerk, County Board	Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. § 47-107.
1	Treasurer, Sheriff	With some exception, the treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. § 77-1718
1	Treasurer, County Board, Clerk	On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. § 77-1742
1	Assessor	The State Tax Commissioner must certify his or her determination of a homestead exemption applicant's eligibility to the county assessor. § 77-3517 (1)
1	Treasurer	If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. § 79-528(4)(d), § 79-1089
1	Clerk/Election Commissioner	Last day to publish sample ballots in the newspaper. § 32-803
1	Clerk/Election Commissioner	Post notice of date, time and place Canvass Board will meet - at least 2 days prior to the time they will convene. Secretary of State directive
3	Clerk/Election Commissioner	Last day for Early Voting, in person, at the County Clerk's or Election Commissioner's office. § 32-942
3- noon	Clerk/Election Commissioner	At prescribed time, registration deadline for former federal employees. § 32-940
3	Clerk/Election Commissioner	First day the Early Voting Counting Board may convene to begin county early voting ballots. § 32-1027(6)
4	General	Statewide General Election Day. § 32-403
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

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

5	County Board of Equalization	On or before this date, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. § 77-1601(2)
---	------------------------------	---

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

November 2014 Legal Calendar

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)
11	Clerk/Election Commissioner	Deadline for verification and notification to the state system of provisional ballots status. § 32-1002
15	Treasurer	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. § 37-1287, § 60-161
15	Clerk/Register of Deeds, Treasurer	Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. § 33-130
20	Assessor	After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. § 77-1613
10 days after Canvass Board convenes	Clerk/Election Commissioner	Deadline for a losing candidate to request a recount. § 32-1121
10 days after Canvass Board convenes	Clerk/Election Commissioner	Deadline for filing fee to be paid, if needed, by an undeclared write-in candidate who has been nominated. § 32-608
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
24	Clerk/Election Commissioner	Abstract of votes due in the office of the Secretary of State. § 32-1035
20 days after votes canvassed	Clerk/Election Commissioner	Last day a notice can be filed with a person whose election is being contested. § 32-1109
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)

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

30	Treasurer	Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. § 77-3523
During Month	County Board, Fair Board	Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. § 2-229(1)

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

November 2014 Legal Calendar

During Month	Assessor	Property Tax Administrator shall hold an examination. § 77-421
--------------	----------	--

Source: Secretary of State's office for the election dates

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

December 2014 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
1	Clerk/Election Commissioner	Board of State Canvassers meets to certify the election results. § 32-1037
1	Clerk/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
1	Clerk/Election Commissioner	Last day the copy of a petition may be served on the Secretary of State contesting the election of a constitutional amendment or statutes by initiative or referendum. § 32-1108
3-9 a.m.	Clerk/Election Commissioner	The prescribed day and time to conduct recounts for candidates who filed with the Secretary of State. § 32-1119
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
12	Clerk/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, State Board of Education. § 32-1102
12	Clerk/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
14	Clerk/Election Commissioner	Last day to deliver certificates of nomination or certificates of election. § 32-1033
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

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

December 2014 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
15	Clerk, Treasurer	The county clerk shall certify to the treasurer the total amount of unpaid claims of the county. § 23-1302(4)
25	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. § 60-3,141(3)
8 weeks after the canvass of votes	Clerk/Election Commissioner	Precinct results for Senator, US Congress, Legislature, Public Service Commissioners due in the office of the Secretary of State. § 32-1036
31	Board Chair	The chairperson of a county board with a separate retirement plan established pursuant to section 23-1118 and section 401(a) of the Internal Revenue Code must file an annual report on such plan with the Public Employees Retirement Board and submit copies of such report to the Auditor of Public Accounts. § 23-1118(5)(a)
31	Assessor, Treasurer	All property taxes levied for any county, city, village or other political subdivision therein become due and payable and become a first lien on the real or personal property taxed until paid or extinguished. § 77-203
31	Assessor	If a county or municipality does not require building permits under its zoning laws, information statements for improvements to real property shall be filed on or before this date. § 77-1318.01(2)
31	Assessor, Board	Organizations seeking tax exemptions for any real or tangible personal property must apply for exemption to the assessor on or before December 31 of the year preceding the year for which the exemption is sought. § 77-202.01, § 77-202.03(2), § 77-202.09

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.

December 2014 Legal Calendar

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

Source: Secretary of State's office for election dates

Disclaimer: NACO's 2014 Legal Calendar is revised as of 9/30/2014 and includes provisions from the 2014 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.