

BUDGET TIMELINE

August

- Aug. 1 All political subdivisions subject to county, municipal, or municipal county levy authority shall submit a preliminary request for levy allocation to the county board, city council, village board, or council that is responsible for levying such taxes. (State Statute 77-3443)
- Aug. 20 County Assessor certifies assessed value on all taxable property. (State Statute 13-509)

September

- Sept. 1 County Board, City Council, Village Board or Council determines final allocation of levy authority for its subdivisions. (State Statute 77-3443)
- Sept. 20 Adopted budget filed with County Clerk and Auditor of Public Accounts. (State Statute 13-508)
- Sept. 20 Joint Public Agency, Interlocal Agreements and Trade Name Reports **must** be filed with the Auditor of Public Accounts. (State Statute 13-513)

October

- Oct. 9 A vote to exceed levy limits or a final levy allocation must be held. (State Statute 77-3444)
- Townhall meeting votes in favor of exceeding the levy limits or final levy allocation must be forwarded to the county board. (State Statute 77-3444)
- Oct. 13 Special hearing to set the final tax request must be held and a resolution setting a tax request different from the prior year shall be forwarded to the County Clerk. (State Statute 77-1601.02) *Applies only to political subdivisions that have a levy limit.*
- Oct. 15 County Board of Equalization shall levy the necessary taxes. (State Statute 77-1601)

B U D G E T T I M E L I N E

November

- Nov. 5 A County Board of Equalization can change an incorrect levy if needed. (State Statute 77-1601)
- Nov. 22 Tax list to County Treasurer. (State Statute 77-1616)

December

- Dec. 1 The County Assessor or County Clerk shall certify total taxable valuation and the Certificate of Taxes Levied to the Property Tax Administrator. (State Statute 77-1613.01)
- Dec. 31 All property taxes levied are due and payable. (State Statute 77-203)

Miscellaneous Time Limits

- 4 days Notice of Budget Hearing and Budget Summary published before hearing. (State Statute 13-506)
- 5 days Notice of special hearing to change tax request from prior year tax request. (State Statute 77-1601.02)
- 20 days Public Notice of Townhall Meeting to exceed levy or allowable growth percentage published before meeting. (State Statutes 77-3444 and 13-519)
- 20 days If budget is changed at hearing, notice of changes must be published after hearing. (State Statute 13-506)
- 30 days Taxpayer may contest budget and file protest after adoption of budget. (State Statute 13-512)
- **** The proposed budget document shall be made available to the public by the political subdivision prior to publication of the notice of hearing. (State Statute 13-504)