

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. Because valuations are not complete by this date, this preliminary request should be in the form of a dollar amount tax request. (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. This final allocation of levy authority should be in the form of a tax levy rate, not a dollar amount tax request. (State Statute 77-3443)
- Sept. 4 Deadline for Counties, School Districts, Community Colleges, and Cities to provide information to the County Assessor electronically (if property tax request increased by more than the allowable growth percentage of the Property Tax Request Act). (State Statute 77-1633)
- Sept. 14-23 Joint Public Hearings held for Counties, School Districts, Community Colleges, and Cities whose property tax request increased by more than the allowable growth percentage of the Property Tax Request Act. (State Statute 77-1633)
- Sept. 30 Adopted budget filed with County Clerk and Auditor of Public Accounts. (State Statute 13-508)
- Sept. 30 Joint Public Agency, Interlocal Agreements and Trade Name Reports **must** be filed with the Auditor of Public Accounts. (State Statute 13-513)

This guidance document is advisory in nature but is binding on an agency until amended by such agency. A guidance document does not include internal procedural documents that only affect the internal operations of the agency and does not impose additional requirements or penalties on regulated parties or include confidential information or rules and regulations made in accordance with the Administrative Procedure Act. If you believe that this guidance document imposes additional requirements or penalties on regulated parties, you may request a review of the document. (Neb. Rev. Stat. § 84-901.03)

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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. 15 Special hearing to set the final tax request must be held and a resolution setting the tax
 request shall be forwarded to the County Clerk. (State Statute 77-1632) *Applies only to*
 political subdivisions that have a levy limit.
- Oct. 20 County Board of Equalization shall levy the necessary taxes.
(State Statute 77-1601)

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. Days include the day of publication but not the day of hearing. (State Statute 13-506)
- 4 days Notice of special hearing to set tax request. Days include the day of publication but not the day of hearing. (State Statute 77-1632)
- 7 days Joint Public Hearing postcards must be mailed at least seven calendar days before the joint public hearing. (State Statute 77-1633)
- 10 days County Clerk, or designee, required to prepare Joint Public Hearing report and deliver to participating political subdivisions within 10 days after joint hearing. (State Statute 77-1633)
- 20 days 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)