

#13 BUFFALO COUNTY ASSESSOR'S OFFICE

JOB DESCRIPTIONS

Assessor's Archive & Disposal / Service Clerk

Works for the convenience of the Assessor.

Responsible for Archived Files; Review and dispose of old records according to Nebraska jurisdictional disposal laws and regulations. Order and arrange files so that Assessor's office staff can find an archived file for historical information if needed..includes:

- Climbing a ladder, carrying a load up a ladder or working from a platform
- On a ladder;
- Climbing and descending steep stairs;
- Bending over and picking up a 25lb box;
- Lifting a 25lb box to chest high;
- Working in a crowded, enclosed basement room with no windows.

Provide customer service at the counter.

Provide counter service for Personal Property, Mobile Home 521s and back-up Assistance for Homestead Exemption applications, Permissive Exemption Applications, Guest computer, questions about Real Property value or taxes.

Answers & provides customer service to respondents on the telephone.

Back-up help for processing Permissive Exemptions, Form 451 & Form 451a yearly including mailing them; receiving them in return, getting them signed by the Assessor; and taking them to County Clerk's Office for appointing a hearing before the County Board of Equalization.

Observe all laws (Revised Statutes), Regulations and Directives involving Permissive Exemptions.

Review real property cards; verify all data is exact and where it is supposed to be after field appraisers have reviewed and data entry has entered.

Help with data entry of Field Appraisers & Listers change to property record card into CAMA and ADMIN computer systems. Audit cards for correctness.

Review Personal Property forms; if no current form, check last year; run form, have owner sign and give to Candi to enter data.

Enter address changes sent from Buffalo County Treasurer; Obtain Change of Address

from owner.

Complete Homestead Application and verify income eligibility with owner; If not currently eligible, mail form in next year.

Back-up help for Sales recording. Give sales to appropriate Field Appraisers for verification. Looks up names for parcel numbers. Pulls parcel cards from files Forwards the original Form 521 to the Nebraska Department of Revenue on or before the 15th of the 2nd month following the month the deed was recorded.

Receives 521s (deeds) and records them into notebook;. Files 521s/deeds in order by number and month

Send FAXs to banks, realtors, owners, etc. of information from our records.

Pull cards needed by Assessor, field appraisers or others. File property record cards Pulled by interested taxpayers and staff.

Help customers file protest forms;.

Help with putting together protest books as needed for the Field Appraiser(s) Assessor, Deputy and 9 copies for the Buffalo County Board of Equalization for their hearings.

Help with assimilating and making copies of exhibits used as a BASIS for the BOE's decisions, original protest form, and assessor's office information used in protest for appeal cases to the Tax Equalization & Review Commission and their requirements for copies.

Find Tax District for the Treasurer's Office for customers needing to register their vehicles.

Put together and send mailings on many different projects as needed.

Research deeds at County Deeds Office as needed.

Produce labels as needed.

File parcel record cards as needed.

And any additional duties that may be required by the Assessor.

Qualifications

Must possess a high school diploma or G.E.D. equivalent.

Must be computer literate and knowledgeable of Microsoft operating system 7 or later, email, Microsoft word, Excell spreadsheets, and the internet

Must possess typing skills and capable of using a calculator.

Must possess an ability to learn and to multi-task.

Must possess good relational and communication skills.

Must be capable of performing the job; e.g.,
Climbing a ladder, carrying a load up a ladder or working from a platform on a Ladder;
Climbing and descending steep stairs;
Bending over and picking up a 25lb box;
Lifting a 25lb box to chest high;
Working in a crowded, enclosed basement room with no windows.

Assessor's Archive & Disposal / Service Clerk

PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Jan 01 Assessment of Real Property ([Discovery, List, Value](#)) 77-1301
- Jan 01 Assessment of Personal Property ([Discovery, List, Value](#)) 77-1201
- Jan 01 **R R & Pub Serv req'd Report Non-Operating Property to Assessor.**
[77-606 & 77-801 & Calendar for Railroads & Public Service Entities.](#)
- Jan 01 **Effective Date for Filing:** Homestead Exemption Claimants MUST be (a) Owner of Record and (b) Occupy the homestead. (c) MUST be 65 or older.(d) Effective Date of Disability and Filing Status. 77-3502 77-3505
- Jan 01 Tax Commissioner certifies to Dir Admin Serv **reimbursement** for tax revenue lost for locally assessed **Personal Property Exemption** allowed by Per Prop Tax Relief Act (beginning January 2017) **LB 259** 77-1239
- Jan 15 **Mobile Home Court Owner et al files Report w Assessor** 77-3706
- Jan 15 PTA sets **tax rate** for **air carriers** and **car line companies**
[77-684; 77-1249 & Calendar for Air Carriers & Car Line Companies.](#)
- Jan 30 Tax Comm certifies to Dir Admin Serv **reimbursement** for tax revenue lost for **Centrally Assessed Co** allowed by Per Prop Tax Relief Act (beginning 2017) **LB 259** 77-1239
- Jan 31 **Gov'l Subdivisions** provide Assr Off w **COPIES OF LEASES** or descriptions of Leased property. 77-202.11
- Jan 31 Deadline for county **B.O.E.** to **petition** the **T. E. R. C.** for use of a **different approach** to **value rent-restricted housing projects.** (LB 356) 77-1333
- Feb 01 Assessor **makes recommendations** on permissive exemption applications **Form 451.** Notice must be published in the paper, ten days prior to consideration of applications by the B O E that **a list** of organizations seeking permissive exemptions, legal descriptions, and Assessor recommendations **is available in the Assessor's Office.** 77-202.01
- Statements of Reaffirmation **Form 451A** do not need to be approved by the BOE only by Assessor. 77-202.01
- Feb 01 Assr issues **notice of approval / denial** Beginning Farmer Exemption **Form 1027**
77-5209.02
- Feb 01 **Aircraft Information Report** filed with Assessor by owner, lessee, manager of aircraft Hanger or land where aircraft is parked. 77-1250.02

- Feb 01 Last day Tax Comm provide counties w [Printed Claim Forms and Address Lists](#) of prior year applicants. 77-3510
- Feb 01 [First day for claimants to file](#) NE Homestead Exemption App or Certification of Status. May fall on Feb 2 or 3 if Feb 1 is on Sat or Sun. 77-3512, 77-3513, 77-3514
- Feb 01 **(LB 697) 2014** **TREASURER** forwards electronic copy of [delinquent list of real property subject to Sale](#) to the PTA for purposes of compiling a state wide list available on the Department of Revenue web site.
- Feb 28 Seeking Separate Taxation of [IOLL & LAND](#) File [Form 402](#) Improvements on Leased Land Assessment Application with Assr. 77-1376
- Mar 01 [Certify](#) to PTA whether or not Ag & Hort Land are influenced by prices outside of the typical ag-hort land market. **REG 17-003.03**
- If **Special Valuation** is used, must file specific information w PTA. **REG 11-005.04**
- Mar 01 [Improvements owner](#) on **LEASED PUBLIC LAND** may file [Form 402P](#) Improvements on Leased Public Land Assessment Application 77-1374
- Mar 01 ASSR notifies governmental subdivisions [of intent to tax](#) property [not used for public purpose and not paying an in lieu tax](#). 77-202.12
- Mar 01 [Certify](#) to PTA whether or not [Ag & Hort Land](#) are [influenced](#) by [prices](#) outside of the typical ag-hort land market. **REG 17-003.03**
- If **Special Valuation** is used, must file specific information w PTA. **REG 11-005.04**
- Mar 01 PTA [submits](#) report of [active TIF](#) to the legislature see [Research Reports on web site](#). 18-2117.01
- Mar 16 Assessor Deadline [for written request](#) for [Extension of Time](#) from PTA to file the County Abstract of Assessment for Real Property ([Form 45](#)) and the AVU **Directive 15-2 & 77-1514**
- Mar 19 Must [inspect-review](#) portion of real property parcels in county so that all real property parcels are inspected-reviewed [no less than every 6 years](#). March 19, 2014 completes first 6-Year cycle 77-1311.03 (Mar 19, 2014 completed 1st 6yr cycle)
- Mar 19** **County Assessor** [Completes](#) the assessment of Real Property. 77-1301
- Mar 19** Cty Assessor [Certifies](#) the [County Abstract of Assessment](#) for Real Property ([Form 45](#)) with the PTA (and the Assessed Value Update (AVU)) 77-1514
- Aft Mar 19 [Overvaluation or Undervaluation](#). After March 19 and before July 25 (Aug 10 when extension) report to B.O.E. any overvalued or undervalued property. 77-1315.01
- Anytime Duty to report to BOE all real property [omitted from the assessment roll](#) for the current or any former year except when such real property has changed ownership otherwise than by will, inheritance, or gift. 77-1317, 77-123, 77-124,

- Anytime Correct the tax rolls as provided in section **77-1613.02** for any real property **listed on the Assessment roll but omitted from the tax roll.** **77-1316.01**
- Anytime BOE may meet at any time for **correction of clerical errors** defined in **77-128.;**
77-1507
(**Clerical error means** transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.) **77-128**
- Mar 25** Assr **may submit written comments** to PTA that **become part of R & O**
REG 17-003.04
- Apr 01 If homestead exemption notices mailed on or before Feb 01 did not contain all of The statutorily required information a **2nd notice must be sent** on/before April 01.
77-3513, 77-3514
- Apr 01 Last day to send a **RE-APPLY reminder** to eligible previous year homestead Exemption applicants. **77-3513, 77-3514**
- Apr 07 PTA provides **Reports & Opinions** on web site **re level of value and quality of assessment** to the TERC. (19 days fm Cty Abstract) **77-1514; 77-5027**
- May 01 **First-1/2 Real & Personal Property Taxes** for Prior Year become delinquent **77-204**
- May 01 Deadline File **Ne Personal Property Return & Schedule** w/o penalty. **77-1229**
- May 01 Deadline w Agreement, File **Form 775P** &/or **Form 312P** Claim for P P Exemption & supporting schedules **77-4105 (2)(c) & 77-5725 (7)(c)**
- May 01 Deadline **Physician's Certificate** for **LATE** Homestead Exemption filing **FORM 458L** In counties less than 100,000 population. **77-3512, 77-3513, 77-3514.01**
- May 15** Last Day for **T.E.R.C.** to **adjust the valuation of a class/sub-class of real property.**
77-5028
- May 30 Deadline **TREA & ASSR file FORM 458X** amended homestead exemption summary Certificate **for tax loss previous year** (NOTE: 458X may be filed reflecting changes based on income ANYTIME up to 3 years after the exemption year.)
77-3523 and 77-3517
- May 30 Deadline for the **TREA & ASSR file** an Amended Personal Property Tax Loss Summary Certification (**beginning 2017**) (**LB 259**) **77-1239**
- May 31 School system or County Official may **request corrections** to school adjusted valuation due to **tax list corrections of the prior assessment year.** **79-1016**
- Jun 01 Assr **publishes a notice in the newspaper CERTIFYING** the (a) assessment roll is Complete, (b) notices of valuation changes have been mailed, and (c) stating the final date for filing protests with the B O E **77-1315**

- Jun 01 Assr sends notice of value change to owner of record as of May 20 of any property that had an increase or decrease in value **77-1315**
- Jun 01 Freeholder files petition with local board (Assessor, Treasurer & Clerk) to have school districts changed which is contiguous to that land. **79-458(1)**
- Jun 1–Jul 25 **B O E** holds hearings to review property valuation PROTESTS **77-1502**
- Jun 1–Jul 25 **B O E** decides action on current year real property assessments that are OVERVALUED OR UNDERVALUED and for OMITTED property that was properly reported to the Assr for Current year. (AUG 10 FOR EXTENDED CTYS) **77-1504**
- Jun 5 If T.E.R.C. ordered changes, Assessor re-Certifies the Abstract with PTA **77-5029**
- Jun 6 Assr mails assessment sales ratio stats given by TERC to media & posts in office. **77-1315**
- Jun 15 Assr prepares a PLAN OF ASSESSMENT report for the next 3 years. **77-1311.02**
- Jun 30 Deadline for filing Homestead Exemption App or Certification Of Status, **Form 458** **77-3512**
- Jun 30 Deadline. *Late Application* and *Written Request B O E for Waiver of Late Filing for permissive exemptions* Forms 451 or 451A **77-202.01**
- Jun 30 Deadline. SPECIAL VALUATION application Ag-Hort use. Form 456 **77-1345**
- Jun 30 Deadline file property valuation protest with County Clerk (for BOE) **77-1502**
- Jun 30 Deadline P P Valuation Protest Returns filed Jan 1 thru May 1 **77-1502**
- Jun 30 Deadline. SPECIAL VALUATION application Ag-Hort use. Form 456 **77-1345**
- Jun 30 Last day to add P P value with a 10% Penalty **77-1233.04**
- Jul 01 Added P P is subject to 25% Penalty from this date forward. **77-1233.04**
- Jul 01 Deadline. For filing Permissive Exemption Application for property NEWLY ACQUIRED Or CONVERTED TO AN EXEMPT USE **77-202.03**
- Jul 15 ASSR approves-denies SPECIAL VALUATION before July 22 **77-1345.01**
- Jul 15 FREEHOLDER PETITION hearing by Assr-Trea-Clerk “Board” approve/deny petition filed on-or-before June 1. **79-458(3)**
- Jul 20 If deadline extension granted by B O E, new Deadline for filing Homestead Exemption App or Certification Of Status, **Form 458** **77-3512**
- Jul 20 County Assr electronically certifies the County Personal Property Abstract Report to the P.T.A. (beginning 2016) (LB 259) **77-1514**

- Jul 22 Assr **notifies** applicants of ***special valuation*** of **approval or disapproval** 77-1345.01
- Jul 22 BOE sends notice of value change on Special Valued land if no notice previously Sent by Assr prior to June 1. 77-1345.01
- Jul 26 **BOE petition T.E.R.C. for an adjustment to the valuation of a class** /sub-class of property. (NOTE: If protest period extended, BOE waives right to petition.)
77-1504.01; 77-1502
- Jul 26-Aug 24 Taxpayer file **appeal** of BOE to **T.E.R.C.** 77-1510
(NOTE: may file **appeal** to T.E.R.C. on/before **Sep 10** for **extended counties**)
- Jul 31 Last day ASSR send **Notice of Rejection of Homestead Exemption Form 458R**
77-3516
- Jul 31 Assr **files 3-Year Plan Of Assessment** with the B O E 77-1311.02
- Jul 31 Last day for **Annexations** Pol Subs for taxable value in current year. 13-509
(NOTE: Annexation by Pol Subs **on/after Aug 1** considered **next year taxable**)
- Aug 01 Last day **FORWARD** approved Homestead Exemption Application or Certification of Status, **Form 458**, with Disability Certifications, **Form 458B**, or Veterans Affairs Letters, and **Form 458 Schedule I – Income Statements** to Tax Commissioner.
77-3517
- Aug 01 Assr **reviews ownership & use of all cemetery real property** and reports to BOE.
77-202.10
- Aug 01 Last Day Pol Sub submit request for **LEVY ALLOCATION** to BOE or CITY.
77-3443
- Aug 01 CITY or Community Redevelopment Authority (**CRA**) files **NOTICE to Divide Tax** For Comm Redevel Project (**TIF**) with the County Assr. 18-2147(3)
- Aug 01** **PTA certifies to T.E.R.C. the ASSR implemented the equalization orders.**
77-5029
- Aug 01 Tax Commissioner **certifies** Exempt P P for Employment & Investment Growth Act **Form 775P** and Nebraska Advantage Act **Form 312P** ; notifies Taxpayer and County Assessor. 77-4105; 77-5725(c)
- Aug 02 Clerk **mails notice of B O E** decisions to protestors. (Aug 18 for extended ctys)
77-1502(4)
- Aug 10 Last Day T.E.R.C. **act on B O E petition**.. 77-1504.01
- Aug 10 T.E.R.C. sets equalization rate for real property of Centrally Assessed Railroads and Public Service Entities. 77-5022

- Aug 10 PTA certifies distributed taxable value of Centrally Assessed Property to Assessor.
77-5030
- Aug 15 Approved Freeholder Petition filed on/before June 1 of current year become Effective.
79-458(3)
- Aug 15 ASSR approves/denies Homestead Exemption based on Ownership or Occupancy From Jan 1 through Aug 15 77-3502
- Aug 15 Deadline for Homestead Exemption to file an Application for Transfer Form 458T
77-3509.01
- Aug 20 Certify taxable valuations & growth value to political subs. Certify current values For each TIF project to City or Community Redevelopment Authority (CRA) and to Treasurer 13-509; 13-518; 18-2148
- Aug 20 If T.E.R.C. orders changes for B O E petitions, ASSR re-certifies ABSTRACT (Form 45) to PTA 77-1504.01
- Aug 24 Last day taxpayer appeals B O E decision to T.E.R.C. (on/before Sep 10 for extended counties. 77-1510
- Aug 25 ASSR certifies School District Taxable Value Report to PTA. 79-1016
- Aug 31 Annual Inventory County Personal Property in custody of Assessor 23-347
- Sep 01 Second-1/2 Real & Personal Property Taxes for Prior Year become delinquent 77-204
- Sep 01 After B O E value adjustments, Assr determines AVERAGE RESIDENTIAL VALUE For homestead exemption and certifies the Homestead Exemption Certification of Average Assessed Value of Single-Family Residential Property Form 458V to PTA
77-3506.02
- Sep 01 No LEVY allocation change after this date except by agreement by LEVYING Authority and Political Subdivision. 77-3443
- Sep 10 Where B O E extended Protest Hearings, Last day Protestor appeal BOE decision to T.E.R.C. 77-1510
- Sep 15 B O E last day for decision on Under or Over Valued Property 77-1504
- Sep 15 PTA certifies the amount of Real Property TAX CREDIT to State Treasurer and to each county. 77-4212
- Sep 20 BUDGETS must be Final and Filed with the levying board and State Auditor.
13-508
- Sep 30 ASSR may amend the School District Taxable Value Report for corrections or errors
79-1016

- Sep 30** B O E publishes list of Permissive Exemptions and sends list and proof of publication to PTA **77-202.03 (5)**
- Oct 01** Rent-Restricted Housing Projects file INCOME & EXPENSE STATEMENTS and any Other Info requested by Assr with both Assr & Tax Commissioner. **(LB 356). 77-1333**
- Oct 09 Last Day for voter approval to exceed LEVY limits or final allocation at election or “town hall meeting.” **77-3444**
- Oct 10 PTA certifies the school adjusted valuations to Dept of Ed, School systems, and County Assessors. **79-1016**
- Oct 13 Political Subs forward resolution setting a tax request different from the prior year to County Clerk **77-1601.02**
- Oct 15** LEVY DATE Last day B O E to set tax rates/levies **77-1601**
- Oct 15 Last Day taxpayer file B O E appeal to T.E.R.C. re under or over valued property (Oct 30 for extended counties) **77-1504**
- Oct 31 Assr submits 3-Year Plan and any Amendments to PTA **77-1311.02**
- Nov ___** Rent-Restricted Hsg Projects Valuation Committee meets annually in November to Examine Rent-Restricted Hsg Projects statements & expense reports in order to Calculate a Market-derived Capitalization Rate. **(LB 356) 77-1333**
- Nov 01 Last Day Tax Comm certifies qualified Homestead Exemption income determinations to the County Assessor. **77-3517**
- Nov 05 Last Day B O E correct levies/tax rates as a result of clerical error. **77-1601**
- Nov 10 Deadline school sys file appeal with Tax Comm for the School Adjusted Value Certified for use in the school aid formula. **79-1016**
- Nov 10 School Dis or County Off deadline file written request w Tax Comm correction school adjust value due to clerical error or SPECIAL VALUATION ADDITIONS **79-1016**
- Nov 15** Deadline. EXEMPT TO EXEMPT. For an org to file a permissive exempt application For property it purchased between July 1 and levy date previously exempt. **77-202.03**
- Nov 22** Deliver Signed WARRANT For Collection Of Taxes To Treasurer having completed the tax list for real and personal property. **77-1616**
- Nov 30 Deadline ASSR & TREA certify to PTA Homestead Exemption Summary Certificate Form 458S for tax loss due to homestead exemptions for the current tax year. **(Both signatures required) 77-3523**
- Nov 30** Deadline ASSR & TREA electronically certify Personal Property Tax Loss Summary Certificate for personal property exemption for locally assessed prop. **(Beginning 2016) LB 259 77-1239**

- Dec 01** Assr [files Certificate of Taxes Levied \(CTL\)](#) with PTA **77-1613.01**
- Dec 01** City or CRA (Community Redevelopment Authority) [files report with PTA for approved](#) tax increment financing projects [\(TIF\)](#) **18-2117.01**
- Dec 01** Last day [Property Tax Administrator \(P.T.A.\)](#) forwards copy of Rent-Restricted Housing Projects **annual report** by the Valuation Committee to ASSR for **Cap Rate** In determining value of rent-restricted housing projects. **(LB 356) 77-1333**
- Dec 01** Deadline for ASSR to ensure **sales data** in **state sales file** is accurate and all sales Are included. **Directive 12-05**
- Dec 31** Real Property & Personal Property Taxes Due – [LIEN DATE](#) **77-203**
- Dec 31** [Permissive Exemption Application deadline](#) For newly acquired property or in **years divisible by four**, file Exemption Application [Form 451](#)
- For interim years, file Exemption Application [Form 451A](#)
- For example: File Form 451A by Dec 31, 2014 to reaffirm for assesssmt year 2015
File Form 451 by Dec 31, 2015 to apply for assessmt year 2016
(which is divisible by 4)
77-202.01; 77-202.03
- Dec 31** Deadline. [Form 1027 Exemption App Qual Beginning Farmer / Livestock Producer](#) Must be filed with Assr on-before Dec 31 in the year **preceeding** year applied for. Exemption is for Personal Property tax on ag-hort machinery & equipment.
77-202.01; 77-5208; 77-5209.02
- Dec 31** Deadline for taxpayer/owner to file [Vacant or Unimproved Lot Application, Form 191](#) To elect to have **2 or more lots** held for sale/resale to be **treated as one parcel** for Property tax purposes. **77-132**
- Dec 31** Owner petition T.E.R.C. [determine taxable status](#) of real property – if a [failure to give proper notice](#) prevented the timely filing of a protest or appeal for [exempt property](#). **77-202.04**
- Dec 31** Last Day for Tax Commissioner to [review income](#) and other information for the [third Preceding year](#) and take any action. **77-3517**
- May 01 & Sept 01** First 1 / 2 and 2nd 1 / 2, Real and Personal Property Taxes for prior assessment year become delinquent, if unpaid, in counties with a population less than 100,000 pop'n.
77-204