

#10 BUFFALO COUNTY ASSESSOR'S OFFICE

JOB DESCRIPTIONS

Permissive Exemption and Assessor's Office Clerk

Works for the convenience of the Assessor.

Process Permissive Exemptions, Form 451 & Form 451a each year; 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.

Audit 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.

Audit Personal Property forms; if no current form, check last year; run form, have owner sign and 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

Use basement files to research old records for historical information needed; re-file old inserts into parcel cards in basement files; shred old information not needed per Nebraska jurisdictional records management rules and regulations.

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;.

Responsible for putting together all protest books for the Field Appraiser(s), Assessor,

Deputy and 9 copies for the Buffalo County Board of Equalization for their hearings.

Responsible for maintaining Protest Books and original Protests for Appeals 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.

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.

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.

PERMISSIVE EXEMPTION & ASSESSOR OFFICE CLERK

Mary Ann

PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Jan 01 **12:01 AM** Assessment of Real Property (Discovery, List, Value) **77-1301**
- Jan 01 **12:01 AM** Assessment of Personal Property (Discovery, List & Value) **77-1201**
- Feb 01 (A) 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**
- (B) Statements of Reaffirmation **Form 451A** do not need to be approved by the BOE Only by Assessor. **77-202.01**
- 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**
- 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. **77-1311.03**
- Mar 19 Complete the Assessment of Real Property and file Abstract and Assessed Value Update with PTA **77-1301**
- Mar 25 Submit written comments to PTA (Liaison) that become part of R & O **REG 17-003.04**
- 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**
- Apr 15 Income Tax Time: For those who complete Part II of the **Form 458 Schedule I-**

[Income Statement](#) the IRS may grant extensions. **Federal Law**

- 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 01 Deadline File [Ne Personal Property Return & Schedule](#) **77-1229**
- Jun 01 Assr sends [notice of valuation change](#) to owner of record as of May 20 of any property
that had an increase or decrease in value **77-1315**
- Jun 1–Jul 25 **B O E** holds hearings to review property valuation **PROTESTS** **77-1502**
- Jun 15 Assr prepares a **PLAN OF ASSESSMENT** report for the next 3 years. **77-1311.02**
- Jun 30 Deadline Protestor to file property valuation protest with County Clerk (for BOE)
77-1502
- 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 Last day to add P P value with a 10% Penalty **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 01 Added P P is subject to 25% Penalty **77-1233.04**
- Jul 31 Assr files **3-Year Plan Of Assessment** with the Board of Equalization **77-1311.02**
- Aug 15 Approve/Deny homestead exemption based on ownership or occupancy jan1 to date
77-3502
- Oct 15 [LEVY DATE](#) Last day B O E to set tax rates/levies **77-1601**
- Oct 31 Assr submits 3-Year Plan and any Amendments to PTA **77-1311.02**
- 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
- Dec 1 On or before, ensure the sales in the [state sales file is accurate](#) and that all sales
received by the county are transferred into the state sales file
- Dec 01 [CTL](#) filed with the Property Tax Administrator (PTA) **77-1613.01**
- Dec 31 Real Property & Personal Property Taxes Due – [LIEN DATE](#) **77-203**
- Dec 31 Deadline. Permissive Exemption Application (a) For **newly acquired property** or in
Years Divisible by 4. [Form 451](#); (b) For **interim years**, [Form 451A](#)
77-202.01; 77-202.03