

#4 BUFFALO COUNTY ASSESSOR'S OFFICE

JOB DESCRIPTIONS

State Reports, Personal Property, Mobile Home, Tax List Correction, Human Resource Service, Levy Consolidation Clerk

Works for the convenience of the Assessor.

State Reports Clerk

Overall summary: Authority for processing all Property Assessment Division required state reports, checking for errors, overseeing corrections and electronically submitting to PAD by their respective deadlines, including: (2014 Calendar)

By March 19: Submit the Real Property Abstract (Form 45) and the Assessed Value Update (AVU), after trouble shooting and balancing accounts, to THE Property Assessment Division Administrator (PAD)

By June 15: Personal Property Abstract.

By August 20, Certify Taxable Valuations and Growth Value to Political Subdivisions.

By August 25, Certifies The School District Taxable Value Report to PAD

By August 31, Submit Annual Inventory Statement of County Property.

During September, Process the Centrally Assessed Property Values from Nebraska Department of Revenue information.

By October 14, Calculate consolidated levies by Tax District using individual political subdivisions.

By November 22, Complete the tax list (Real and Personal Property) and deliver to the county treasurer, along with a signed Warrant for collection of taxes (by Assessor)

By December 1, File the Certificate of Taxes Levied Report (CTL) with the Property Tax Administrator (PAD)

Personal Property Clerk

Processes all personal property records. Discover new owners, mail previous year's forms to each taxpayer, send reminder and delinquent letters and enter information.

Compare Federal Worksheets with Personal Property list submitted for accuracy and completeness.

Mobile Home Clerk

Processes and maintains all mobile home records. Prepares Transfer Statements(Form 521) for all Mobile home sales, coordinate with field appraisers on NBHD review

Enter information into computer and onto property record cards.

Coordinates M H value with Assessor, past two years sales, and NASA manual.

Tax List Correction Clerk

Processes all tax list corrections for real estate, Mobile Homes and personal property

Human Resource Clerk.

Provides the Human Resource Function for the Assessor's Office; Maintains files of the use of sick leave and vacation by Assessor's Office personnel plus monitoring all time clock entries.

Backup for Accounting/Budgeting. office supply claims preparation.

Levy Consolidation Clerk

Consolidate Levies from County Clerk from all taxing authorities and put them into correct funds to generate the levies for each Tax District by Township by Levy Date October 15. 77-1601

Generate a Taxes Levied by Tax District by Year Sheet.

In 2015, because of dissolution of Townships in Buffalo County, task will include combining tax districts for approximately 25,000 taxable parcels including Centrally Assessed, Public Service and Permissible. Minerals, about 2500 taxable Personal Property parcels .

Annual Inventory

Conduct annually before August 31 of each year an Annual Inventory of County Personal Property in custody of the Assessor. Maintain and update records as To location and user and verify before August 31. Rev Stat 23-347

Provides customer service at the counter.

Provides 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 such additional duties as may be required by the Assessor.

Qualifications

Must possess a high school diploma or G.E.D. equivalent; prefer a least Junior College experience.

MUST be able to handle sensitive, personal, identity information in a CONFIDENTIAL Manner (as if Top Secret) such as Social Security numbers, Income information Medical history, and so forth.

MUST be capable of working with Statutes (laws), Regulations (Administrative Code) and Property Assessment Division Directives

MUST possess typing skills and capable of using a calculator.

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

Must be self motivated and capable of
Working independently,
Planning personal schedules,
Time management, and
Multitasking..

Must possess good relational and communication skills.

Must have County Government experience; preferably county assessor office experience.

STATE REPORTS & PERSONAL PROPERTY TAX LIST CORRECTION, M H, H R, LEVY CONSOLIDATION - Candi 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**
- 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 15** **Mobile Home Court Owner** et al files Report w Assessor **77-3706**
- Feb 01** **Aircraft Report** filed with Assessor. **77-1250.02**
- 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**
- May 01 Deadline File **Ne Personal Property Return & Schedule** **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)**
- Jun 1–Jul 25 **B O E** holds hearings to review property valuation **PROTESTS** **77-1502**
- Jun 30 Deadline **P P Valuation Protest Returns** filed Jan 1 thru May 1 **77-1502**
- 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 **77-1233.04**
- Aug 31 Annual Inventory County Personal Property in custody of Assessor **23-347**

- Oct 15 **LEVY DATE** Last day B O E to set tax rates/levies 77-1601
- 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