



Revised September 2004

# January

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	Appraiser to list and assess all property subject to taxation except state assessed (K.S.A. 79-1412a)	
During	Connecting Links (K.S. A. 68-416)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer  (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERs payment each pay period		
During	Maintains listing of assessed valuations of each parcel of real property (K.S.A. 79-1480)	Township and cemetery annual reports due. County Commissioners approve township reports. (K.S.A. 80-302)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Assist in preparation of homestead and food sales (K.S.A. 79-4510)		
2nd Monday (odd years)	State, district, county (except County Treasurer) and township officers begin terms (K.S.A. 19-202, 19-501 & Kansas Constitution)	County Commission reorganizes today or within 30 days (K.S.A. 19-219)	
2nd Monday	Legislature convenes (Kansas Constitution)		
3rd Monday	*Martin Luther King Day		
4th Monday	Certified list of county officers filed with the Secretary of State (biennially) (K.S.A. 19-323)		

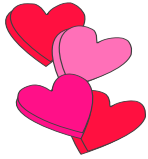
\* State Holiday



# January

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
1st	*New Years Day	Basic date of assessment for real and personal property (K.S.A. 79-304)	
15th	Special Highway (K.S.A. 79-3425c)	State Board of Equalization may meet as it deems necessary (K.S.A. 79-1409)	
15th	Voter Data to Secretary of State (Hard Copy)	State Board of Education certifies order describing boundaries of USDs (K.S.A. 72-7109)	
15th	Report to Director of PVD the total amount of motor vehicle taxes levied and valuation (K.S.A. 79-1806(b))		
15th	Certify to County Appraiser, Director of PVD and utility companies any changes in the taxing unit maps or notify by letter if no changes (K.S.A. 79-1468)		
20th	County Treasurer distribution (K.S.A. 12-1678a and 79-5109)		
20th	Report to Division of Vehicles each vehicle owned (K.S.A 8-1,134)		
25th	Cereal Malt Beverage Stamp report due		
29th	Kansas Day		
31st	Reports: Game Licenses, Park Permits, Waterfowl Stamps, Payroll	If the county does not prepare GAAP financial reports, submit to State resolution to exempt from GAAP. (K.S.A. 75-1120a)	



## February

**COUNTY CLERK**

Date or Time	Event/Distribution/Action	Statutory	Local
During	FICA, Federal Withholding, State withholding report and KPERs payment each pay period	County Commission to check inventories previously filed by county offices and department heads (K.S.A. 19-2687)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer (K.S.A. 28-315)		
28th	FICA and Federal Withholding Report		



## March

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Publish claims monthly or quarterly (K.S.A. 19-228)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERs payment each pay period		
By 1st		County Appraiser notifies each taxpayer of the classification or appraised valuation for real estate (K.S.A. 79-1460)	
15th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)	Deadline for listing personal property and oil and gas properties (K.S.A. 79-306 and 79-332a)	
20th	County Treasurer distribution (K.S.A. 12-1678a & 79-5109)		



# April

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Connecting Links (K.S. A. 68-416)		
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
During	Basic Budget Training by Municipal Services Team		
1st Tuesday	Drainage district elections held each four years (K.S.A. 24-412 and 24-459)		
1st		Final date for boundary change to be in effect for current tax year (K.S.A. 79-1807)	
1st		Firefighters' Relief Association submits accounts to State Insurance Commissioner (K.S.A. 40-1706)	
15th	Special Highway (K.S.A. 79-3425c)		
15th	Voter Data to Secretary of State (Hard Copy)		
25th	Cereal Malt Beverage Stamp report due		
30th	Reports: Game Licenses, Park Permits, Waterfowl Stamps, Payroll	Term of office of certain Library Board members expires (K.S.A. 12-1222)	



# May

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Publish claims monthly or quarterly (K.S.A. 19-228)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer (K.S.A. 28-315)	County Hospital to certify budget to County Commission (K.S.A. 19-4607)	
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
During	County Clerks Seminar		
During	Budget Seminar by Municipal Services Team		
Last Monday	*Memorial Day		
1st		Deadline for County Appraiser to give taxpayer notice of classification and valuation of personal property (K.S.A. 79-1460)	
10th	2004-Second ½ of Property Taxes are due. Acceleration Bill HB 2397 Sec 4	County Treasurer prepares and distributes estimate of motor and recreational vehicle taxes to the various taxing districts (K.S.A. 79-5111& 79-5123)	
15th		Deadline for taxpayer to appeal classification or valuation of personal property (K.S.A. 79-1448)	
15th		Last day for informal hearings of real property (K.S.A. 79-1448)	
20th		Last day for County Appraiser to give final determination for real estate hearing (K.S.A. 79-1448)	

\* State Holiday



## June

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
During	County Clerk sends forms to taxing district for them to report their bonded indebtedness and budget forms		
By 1 <sup>st</sup>		County Weed Supervisor submits noxious weeds report to State Board of Agriculture, County Commissioners and the governing body of each city and township.(K.S.A. 2-1318)	
5th	County Treasurer distribution (K.S.A. 12-1678a & 79-5109)		
By 15th		County Appraiser certifies to County Clerk the appraisal rolls (K.S.A. 79-1466 &1467)	
By 15th		Director of PVD certifies to the County Clerk the amount of assessed valuation for each taxing unit for State Assessed Utilities (K.S.A. 79-5a27)	
15th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)		
By 30th		County Commission completes survey of soil erosion and dust blowing and files report with Secretary of the Board of Agriculture (K.S.A. 2-2005)	



## July

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Connecting Links (K.S. A. 68-416)		
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
By 1st	Notify all taxing subdivisions of valuation estimates for the budget (K.S.A. 79-5a27)	Newspapers with legal ads file the rates to be effective for one year from July 1 (K.S.A. 28-137)	
By 1st	Notify County Clerks in other counties of joint taxing districts valuation	Change in USD or community college boundary must be completed to be effective for budget year (K.S.A. 79-1807b)	
By 1st	Exemption claim forms and supporting documentation due to PVD (K.S.A. 79-201a and 79-210)	Fire District alterations or organization deadline to be effective for the budget year (K.S.A. 19-3606)	
4th	*Independence Day		
5th		Statement of indebtedness for municipality for preceding year ending June 30 due (K.S.A. 10-1007a)	
11th		State Board of Tax Appeals meets as the State Board of Equalization (K.S.A. 79-1409)	

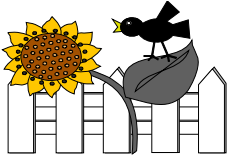




# July

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
By 15th	Abstract of assessment rolls and a statement of In Lieu of Tax for Financial Institutions due to PVD (K.S.A. 79-1604)	County starts preparation of county State budget forms	
By 15th	Bonded Indebtedness Report due to State Treasurer (K.S.A. 10- 1007a)		
By 15th	Intangibles tax rate for county, cities or townships report to State of Kansas (K.S.A. 12-101(d))		
By 15th	Voter Data to Secretary of State (Hard Copy)		
15th	Special Highway (K.S.A. 79-3425c)		
25th	Cereal Malt Beverage Stamp report due		
31st	Reports: Game Licenses, Park Permits, Waterfowl Stamps, Payroll		



# August

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Publish claims monthly or quarterly (K.S.A. 19-228)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
1st Monday		County Commission meets and determines amount of money to be raised by tax levy (K.S.A. 79-1802)	
1st Tuesday	Primary Election (even years) (K.S.A. 25-203)		
1st	Last day to prepare budget (K.S.A. 79-2927)		
5th	Last day to publish notice of budget hearing (K.S.A. 79-2929)		
15th	Last day for budget hearing (K.S.A. 79-2933)		
25th		Last day to certify the budget (K.S.A. 79-1801 and 19-3626)	
25th	Certify valuation of assessed taxable tangible property in the fire district and determine the rate of levy (K.S.A. 19-3626)	State Board of Equalization adjourns (K.S.A. 79-1409)	
31st		County Commission publishes resolution to set 911 tax rate and notifies service suppliers (K.S.A. 12-5303)	



# September

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
Within 30 days after election		Financial statement due of expenses from county, township, city, USD, community college candidates (K.S.A. 25-904)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERs payment each pay period		
1st Monday	*Labor Day		
1st		Institute tax foreclosure proceedings against real estate unredeemed after three years (K.S.A. 79-2801)	
15th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)		
20th	County Treasurer distribution (K.S.A. 12-1678a & 79-5109)		

\* State Holiday



# October

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Transient Guest Tax (K.S.A. 12-1698)	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Connecting Links (K.S. A. 68-416)		
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
During	Set levy rates and certify to taxing districts and other County Clerks (K.S.A. 79-1803)		
2nd Tuesday		County Treasurer takes office in alternate odd years (K.S.A. 19-501)	
15th	Special Highway (K.S.A. 79-3425c)		
15th	Voter Data to Secretary of State (Hard Copy)		
25th	Cereal Malt Beverage Stamp report due		
31st	Last day to correct clerical errors in assessment for current year (K.S.A. 79-1701)		
31st	County Treasurer distribution (K.S.A. 12-1678a & 79-5109)		
31st	Reports: Game Licenses, Park Permits, Waterfowl Stamps, Payroll		



# November

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
During	Monitor budget status - amend before Dec 31 if necessary	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)		
During	Pay fees to County Treasurer (K.S.A. 28-315)		
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period		
During	Kansas Association of Counties annual meeting		
1st Tuesday after 1st Monday	General Election (Kansas Constitution)		
By 1st	Certifies and deliver tax roll (K.S.A. 79-1803)		
1st	Assist with preparation of Homestead certificate of eligibility (K.S.A. 79-4521)	Property Taxes become due	
11th	*Veterans Day		
By 15th	Tax abstract due (K.S.A. 79-1806(a))		
By 15th	Eight copies of levy sheets to PVD (K.S.A. 79-1806(a))		
4th Thursday & Friday	*Thanksgiving Day		
30th		Director of PVD transmits to Director of Accounts and Reports and State Treasurer a statement showing the valuation, levy and amount of tax for state purposes in each county (K.S.A. 79-1806(a))	

\* State Holiday



## December

## COUNTY CLERK

Date or Time	Event/Distribution/Action	Statutory	Local
Within 30 days after election		Financial statement of expenses from county, township, city, USD, community college candidates due (K.S.A. 25-904)	
During	Send township and cemetery boards annual report forms	County Commission certifies and allows claims (K.S.A. 19-208 for counties over 8,000)	
During	County Treasurer MVT	County officers and department heads make inventory of all personal property (K.S.A. 19-2687)	
During	Publish claims monthly or quarterly (K.S.A. 19-228)	Cities and USDs notify County Clerk of any elections to be held next year and what positions are up for election	
During	Pay fees to County Treasurer (K.S.A. 28-315)	City files resolution defining boundaries of city if any changes have been made during the year (K.S.A. 12-518)	
During	FICA, Federal Withholding, State withholding report and KPERS payment each pay period	All political organizations file with County Election Officer a detailed statement of all receipts and expenditures (K.S.A. 25-901)	
15th	Motor vehicle abstract due (K.S.A. 79-5108)		
15th	Local Alcoholic Liquor Tax (K.S.A. 79-41a04)		
15th	Deliver assessment roll to County Appraiser (K.S.A. 79-408)		
20th	Administers oath of office to Extension Board members (K.S.A. 2-611)	Executive board members file oath and surety bond for approval (K.S.A. 2-611)	
25th	*Christmas Day		