



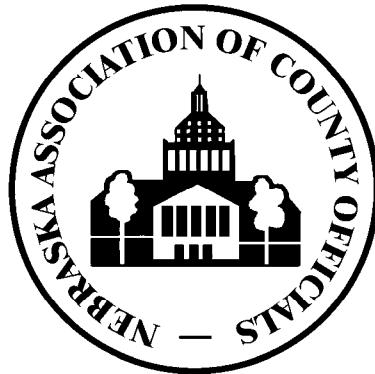
Nebraska Association of County Officials

CountyLine

March, 2010

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- ⇒ Legal Line: Courts Address Election Challenges, Eminent Domain And Open Meetings Act
- ⇒ NACO Budget Workshop
- ⇒ 2009 County Levies, Valuations And Tax Rates



2010 County Board Workshop Held In Kearney

NACO CountyLine

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President's Message

County Efficiency & County Government For The Future



Pam Lancaster
NACO President

I hope you are enjoying the Winter Olympics. At present the United States of America is leading the world with the most Bronze, Silver, and Gold medals, as well as the highest total number of medals. You have probably seen the tears in our young athlete's eyes or trickling down their cheeks as they receive their honors and our National Anthem is played. This tells me that the American spirit is alive and well. Certain government officials are the ones with the issues!

County officials know about conservative government. We lead governmental entities when it comes to management of tax payers' dollars, but we also recognize that county government will, no doubt, look quite different in the years to come than it does today. With that in mind, and wanting to be part of the decisions, a committee is being selected to look at county efficiency and county government for the future. Considering the magnitude of the study, this will be a two-year project. The committee will be a cross section of small, medium, and large county supervisors or commissioners and include representatives of our affiliate groups. The response regarding a

desire to serve on this committee has been phenomenal, for which I am extremely grateful. Please know that there will be ample opportunities for input, and every idea that is brought forward will be discussed, but if we are to be effective, the committee can only be so big. I plan to attend each district meeting this spring and would be happy to receive or discuss any thought you may have to assist with this undertaking. Presently studies and surveys from the past are being gathered in order to give the committee a basis of information.

NACO has been very busy thus far in 2010. Our regular NACO board meeting was held in January, along with two additional meetings to discuss and take a position on legislative bills introduced by Nebraska senators. You can keep track of bills through the Legislative Update or on line. In February the County Board Workshop was held in Kearney and West Central District held its meeting in North Platte.

As you read this article, Larry, I, and several other Nebraska county officials, will be in Washington D.C. for the NACO Legislative Conference. The schedule of meetings will keep us

hopping. This year is extraordinarily exciting since Nebraska has a candidate, Chris Rodgers, Douglas County Commissioner, running for the National Association Board. Chris will kick off his campaign at the Legislative Conference with the rest of us assisting. The election will take place at the NACO Annual Conference in July. Consider attending. It is a great learning experience and you could assist with the Nebraska campaign and add county votes for Chris.

If you have not personally met Chris, he is an exceptional candidate. Chris is committed to county government, intelligent, and certainly makes a statement when he enters a room. Nebraska is fortunate that he gives his time and talent to county government.

I would be remiss not to thank Larry Dix, and the entire NACO staff for all their assistance. They are truly a force behind the success of your NACO. From planning of conferences and meetings, to reporting, testifying and lobbying legislative bills, to the handling of all other day-to-day business, they are indeed efficient and attentive to detail. I salute you!

God bless the U.S.A and county government with in it!

32nd Annual County Board Workshop Held In Kearney



Eighty Counties were represented at NACO's 32nd Annual County Board Workshop held in Kearney, February 10-12. In all, over twelve hours of education was contained in this year's workshop. Attendance totaled over 200.

For several years in a row, concurrent round table discussions were held on Thursday afternoon. Attendees indicated that this format was very beneficial in discussing common problems and solutions to issues facing board members across the state.

2010 legislative issues were addressed on Wednesday evening and Thursday morning's sessions included health insurance outlook, Medicaid rates for prisoners, Public Service Commission issues, and county consolidation. Thursday afternoon break-out sessions included wind energy zoning, BOE & TERC, recovering costs for care and recovery of neglected and abused animals, and levy limits.

On Friday, an open discussion was held with NACO Executive Director moderating the discussion, and Mary Bargman Crawford, District Representative for Congressman Adrian Smith

addressed attendees.

A banquet was held on Thursday evening after which The Johansen Sisters entertained banquet goers with country music.



2010 NWCA Spring Continuing Education Agenda

Back to Basics

2010 NWCA Spring Continuing Education

Agenda

Tuesday—March 30, 2010

8:30 – 8:55 a.m.	Registration	
8:55 – 9:00 a.m.	Roll Call	Moderator:
9:00 – 9:30 a.m.	Nebraska Department of Agriculture (NDA) Structure, Policy and Procedures – Mitch Coffin	
9:30 – 10:00 a.m.	Outline of Weed Superintendent and Control Authority Duties and Responsibilities – Mitch Coffin	
10:00 – 10:15 a.m.	Break	
10:15 – 11:00 a.m.	NDA Required Reports and Forms – Brent Meyer	
11:00 – 11:30 a.m.	NDA Bio Control Program & Watch List – Mitch Coffin	
11:30 – 12:15 a.m.	General Notice & Issuing Individual Notices – Brent Meyer	
12:15 – 1:10 p.m.	Lunch	
1:10 – 1:15 p.m.	Roll Call	Moderator:
1:15 – 2:15 p.m.	Noxious Weed Identification, Biology and Control – NDA Staff	
2:15 – 2:45 p.m.	Conducting Noxious Weed Inspections – David Boschult	
2:45 – 3:15 p.m.	Outline of Nebraska Weed Control Association – Bruce Rumsey, President, NWCA	
3:15 – 3:30 p.m.	Break	
3:30 – 4:00 p.m.	Communication, County Boards and the Public – Cris Burks	
4:00	Exam	

Wednesday—March 31, 2010

8:25 – 8:30 a.m.	Roll Call	Moderator:
8:30 – 9:00 a.m.	NWCA Update—Bruce Rumsey	
9:00 – 9:30 a.m.	Field Guides for Noxious and Invasive Species—Nikki Haxton	
9:30 – 10:00 a.m.	NAWMA Update—Charlie Brooks	
10:00 – 10:15 a.m.	Break	
10:15 – 11:15 a.m.	Poison Control Center –Kathy Jacobitz	
11:15 – 12:15a.m.	Invasive Species Invading the Platte River – Steve Young, UNL Ecologist	
12:15 – 1:10p.m.	Lunch	
1:10 – 1:15 p.m.	Roll Call	Moderator:
1:15 – 2:00 p.m.	Chemical Use and Rates in Grassland Ted Bethell	
2:00 – 2:30 p.m.	Weed Free Forage Update—Marty Craig	
2:30 – 3:00 p.m.	County Designated Noxious Weeds – Mitch Coffin	
3:00 – 3:30 p.m.	Watch List – Charlie Brooks	
3:30 p.m.	Exam	

NEBRASKA WEED CONTROL SUPERINTENDENTS'

Spring Training

DATE
March 30-31, 2010

TIME
Registration/coffee & rolls will begin at
8:30 a.m. with the first session beginning
promptly with roll call at 8:55 a.m.

LOCATION
The class will be held at Central Community
College on the Hastings Campus in the
Dawson Building (Fir/Cedar Rooms).

FEES
\$105.00 (Registration fee or a claim
voucher must accompany registration
form). Make check payable to: Central
Community College. \$115.00 (Late
registration fee)

FURTHER INFORMATION
Persons wanting additional information
about the program may call toll free
877-222-0780 Shari Maul (Ext. 2495).



Hastings

Tentative Agenda

- Back to the Basics
- NWCA Update
- Field Guides for Noxious and Invasive Species
- Poison Control Center
- Invasive Species Invading the Platte River
- Chemical Use and Rates on Grassland
- Weed Free Forage Update
- County Designated Noxious Weeds Watch List

REGISTRATION FORM

Nebraska Weed Control Superintendents'
Spring Training - COMH 198-4

1 Semester Hour March 30-31, 2010
Dawson Building-Fir/Cedar

(Return by: March 12, 2010)
Fee: \$105.00 (Payment or claim voucher must accompany registration) \$115.00 (Late registrations)

*** Please mark check with program name!
Signature required on all registrations.
Mail form & Payment to: CCC Campus Accounts
PO Box 1024
Hastings, NE 68902-1024

PRINT

Name _____
Last _____ First _____ M. Maiden _____
SS# _____ Sex: (M) (F)

Birth Date: _____
Address: _____
City _____ State _____ Zip _____

Phone: Home _____ Work _____
County(s) you are serving _____
SIGNATURE _____

Method of Payment
 Payment Enclosed (Check payable to: CCC)
 ***Please mark program name on check
 Voucher Enclosed

Visa Mastercard Discover

Account # Exp. Date:
To receive a refund, CCC Registrar (402)461-2415 must be
notified of cancellation one day before a workshop begins.



NACO's Biennial Budget Workshop To Be Held In Kearney

Make plans now to attend NACO's 2nd Biennial Budget Workshop. The workshop will take place in Kearney at the Holiday Inn Hotel and Convention Center on May 27, 2010. If you have not already done so, go to NACO's website to register now. Workshop sessions are designed for those individuals who work with and develop budgets within their counties. Various state agencies have been contacted about speaking on topics ranging from discussions about completing a budget, lid computation and audit of financial information.

Cost to attend the one day workshop is \$60.00 for registrations received before May 14, 2010, and \$70.00 if received on or after May 14, 2010. This registration fee includes materials provided at the workshop, lunch and one afternoon break. A tentative agenda will be posted on NACO's website at www.nacone.org as soon as agenda details are confirmed. More detailed information on the workshop will be available on NACO's website when speaker confirmation is received.

A block of rooms has been reserved at the Holiday Inn at the rate of \$76.95 single/double. You may contact the Holiday Inn for reservations at (308) 237-5971. Be sure to state that you are with the NACO Budget Workshop to receive the contracted rate.

Northeast Assessors Help "Kids Against Hunger" Campaign

Prior to the Northeast County Assessor's monthly meeting held in Norfolk on February 26, President Gene Schaaf made arrangements for the group to package and box meals for "Kids Against Hunger". The mission of this nonprofit organization is to provide fully nutritious food to impoverished children around the world.

Each weighed and sealed food package contained 1 cup of rice, 1 T chicken flavoring, 1 T dehydrated vegetables, and 1 cup of soy. The nutrients in the food packages help reverse the devastating effects of starvation. Working the assembly line for one hour and fifteen minutes, enough food was packaged to feed 2,800

children. All food from the Norfolk organization is assembled using volunteer hours. The Northeast County Assessors would like to thank Gene Schaaf, Antelope County Assessor, for bringing attention to "Kids Against Hunger", and making it one of their yearly projects.



Northeast District Assessors Association front row, left to right: Kids Against Hunger volunteer from Norfolk, Joyce Reeg, Gene Schaaf, Joyce Mason-Newquist, Cherie Kreikemeier. Back row: Cheryl Wolverton, Susan Schrieber, Amy Watchorn, Jeff Hackerott, Monica McManigal, Peggy Wragge, Don Hoesing, Sandra Bialas.

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Legal Line:

Courts Address Election Challenges, Eminent Domain and Open Meetings Act

Editor's Note: Legal Line is a feature that will periodically appear in CountyLine. Prepared by members of the NACO legal staff, Legal Line is not intended to serve as legal advice. Rather, it is published to alert readers to court decisions and legal or advisory matters important to county government. For a specific opinion on how the information contained in this article or that which will be discussed in future issues relates to your county, consult your county attorney or your personal counsel.

By Beth Ferrell
NACO Assistant Legal Counsel

Courts Address Election Challenges, Eminent Domain and Open Meetings Act

This edition's Legal Line addresses three separate issues presented to three sources of legal interpretation: the Nebraska Supreme Court, the Nebraska Court of Appeals, and the Attorney General.

Challenge to Open Meetings Act After Bond Election

In *Pierce v. Drobny*, 279 Neb. 251, 777 N.W.2d 322 (2010), a group of Knox County residents argued that because the Verdigre Public Schools violated the Open Meetings Act before presenting a school bond issue to voters, the election results should be invalidated. The court held that an election contest is the exclusive remedy under such circumstances and that a separate challenge under the Open Meetings Act does not exist once the issue is voted on by the public. It noted the public policy against waiting on the outcome of an election to decide whether to complain about a preliminary error. It concluded that "once an election has been held, challenges to its outcome are properly limited to matters that could compromise the accuracy of the results."

Eminent Domain for Right-of-Way

Statutory prohibitions against using eminent domain for economic development purposes do not apply to projects that make a major portion of property available for use by the general public pursuant to a decision by the Nebraska Court of Appeals. In *City of Omaha v. Tract No. 1*, 18 Neb. App. 247, ____ N.W.2d ____ (2010), the city used its eminent domain powers to acquire land to construct a deceleration lane on an existing public street. The lane helped provide access to a well-known national retailer. The court found that such construction for traffic purposes does not constitute an economic development purpose prohibited by statute.

Because the deceleration lane had already been installed by the time the appeal was heard, the court could have held that the issue was moot. However, it used a public interest exception to address the issue.

The court reviewed the history of eminent domain restrictions and the Legislature's delegation of such powers to public bodies, such as the city of Omaha, to condemn public property for use as a street. After the U.S. Supreme Court decision in *Kelo v. New London*, 545 U.S. 469, 125 S. Ct. 2655, 162 L. Ed. 2d 439 (2005), the Nebraska Legislature enacted Neb.Rev.Stat. §76-710.04 in 2006 to prohibit the use of eminent domain "if the taking is primarily for an economic development purpose." The prohibition expressly was not intended to affect the use of eminent domain for public or private projects that make all or a major portion of the property available for use by the general public or for use as a right-of-way, aqueduct, pipeline, or similar use.

The court found four reasons to reject the argument that the deceleration lane was intended for economic development uses. First, the city owned title to the land and, because the land was part of a public street, the primary users were the public at large, rather than a commercial enterprise. Second, the land would not increase the tax base because it would not contain any entity that could generate sales or property taxes. Third, although construction of the deceleration lane would require the temporary use of labor, the acquisition of the land was not primarily for the purpose of increasing employment. Finally, the use of the property was not primarily related to "general economic conditions," although it could provide an incidental and indirect benefit to the retailer.

(Continued on page 10)

Fillmore County Courthouse
Geneva, Nebraska



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Legal Line:

Courts Address Election Challenges, Eminent Domain and Open Meetings Act *(Continued from page 19)*

Closed Session in a Job Search

The Attorney General issued a disposition letter related to complaints by the *Scottsbluff Star Herald* that the local school board violated open meetings laws by entering into a closed session during the search for a new superintendent. Although the letter was not issued as a formal opinion and does not carry the weight of a court opinion, it serves as a reminder of the need to exercise caution when meetings are closed to the public.

As noted in the letter, the members of a board's governing body are solely responsible for ensuring full compliance with the Open Meetings Act.

The paper's first allegation was that the school board violated the Open Meetings Act by entering into a closed session to discuss the superintendent search process and the questions to be asked during the interview of candidates. Nebraska law provides for closed meetings when it is clearly necessary for the protection of the public interest or for the prevention of needless injury to the reputation of an individual if he or she has not requested a public meeting. Neb.Rev.Stat. §84-1401(1). The Attorney General questioned how the public interest could be protected by discussing the length of the proposed interview in a closed session. The letter noted that because any discussion relating to the expenditure of public money must be made in a public forum, there may be some limited instances, such as during actual negotiation of a salary, when a closed session may be warranted.

Second, it was alleged that an agenda item did not clearly indicate whether a proposed review of the superintendent's contract, job description and evaluation related to the current superintendent or the successor. The Attorney General's letter noted that because the review of the current superintendent was very favorable, there was no need to hold a closed session to protect his reputation. Under the strict construction of §84-1410 set out in case law, a closed session is only permissible when it is clearly necessary to protect the public interest or the reputation of an individual.

Finally, the complaint questioned the timing of the executive session and whether the published agenda posted on the

board's website was followed. The Attorney General's letter stated that there is nothing in the Open Meetings Act that requires a public body to strictly adhere to the sequence of its published agenda. However, there are concerns when public bodies move items up on the agenda so that they are heard earlier than scheduled. The allegations were not determined to be a clear violation of the Act.



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Architects
Contact: Jerry Berggren, Owner

First Concord Benefits Group

P.O. Box 67220
Lincoln, NE 68506
Phone: 402-423-4454
Employee Benefits
Contact: Jill Johnson, Manager

NMC (Nebraska Machinery Co.)

11002 Sapp Bros. Drive
Omaha, NE 68138
Phone: 402-891-4600
Construction and Road Equipment
Contact: Lisa Mendez, Marketing

Blue Cross Blue Shield of Nebraska

1233 Lincoln Mall
Lincoln, NE 68508
Phone: 402-458-4810
Health Insurance Provider
Contact: Kent Treford-Thompson, NACO Account Executive

First National Capital Markets

1620 Dodge St.
Omaha, NE 68197
Phone: 402-602-3373
Public Finance
Contact: Jennifer Kobza, Associate

National Insurance Services

9202 West Dodge Rd., Suite 302
Omaha, NE 68114
Phone: 402-592-1303
Custom Crafted Life, Long-Term Disability, Vision & Worksite Benefits
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Lincoln, NE 68508
Phone: 402-435-4355
Trade Association; Heavy Highway Div.
Contact: Curt Beck, Executive Director

GIS Workshop Inc.

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Lincoln, NE 68505
Phone: 402-436-2150
GIS Consultants
Contact: Michael Jolley, Director of Business Development

JEO Consulting Group

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Wahoo, NE 68066
Phone: 402-443-4661
Engineering Services
Contact: Kristin Luedtke, HR Manager

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P.O. Box 83581
Lincoln, NE 68501
Phone: 402-476-2927
Watershed / River Management
Contact: Meghan Sittler, Coordinator

Midwest Service & Sales Co.

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Sales of Road & Bridge Supplies
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Contact: Brad Osthus, Outside Sales

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Phone: 402-678-2411
Auction Company
Contact: Ronald Stock, CEO

University of Nebraska Lincoln Extension

211 Agriculture Hall
Lincoln, NE 68583
Phone: 402-472-2966
Educational Institution
Contact: Keith Niemann, Director of Extension HR

Danko Emergency Equipment Company

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Snyder, NE
Phone: 402-568-2200
Public Warning Systems
Contact: Edward Busse, Sales Rep.

Holiday Inn Hotel & Convention Center

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Phone: 308-237-5971
Hotel & Convention Center
Contact: Craig Link, Director of Sales

Kearney Visitors Bureau

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Kearney, NE 68848
Phone: 308-237-3178
Convention Planning & Assistance, Visitors Services
Contact: Sarah Focke, Sales Manager

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Portage, MI 49002
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Software and Services
Contact: Pam West, Senior Executive Assistant

Murphy Tractor

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Phone: 316-945-1015
Deere Construction Equipment
Contact: Candace Conrad

Smith Hayes Financial Services

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Phone: 402-476-3000
Underwriters
Contact: Blaine Spady, VP, Public Finance

The Schemmer Associates

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Omaha, NE 68154
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Full Service Architectural, Engineering & Planning Firm
Contact: Kevin Hall, Program Manager

Gas Rite Inc.

17310 Wright St., Suite 203
Omaha, NE 68130
Phone: 402-916-9870
Gasoline & Diesel Risk Management
Contact: Tim Johnson, VP, Sales & Marketing

Intergovernmental Data Services Program

501 S. 14th St.
Lincoln, NE 68509
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Providing Information Technology Solutions
Contact: Tim Cao, IT Administrator

Kirkham Michael

P.O. Box 542030
Omaha, NE 68154-8030
Phone: 402-255-3850
Consulting Engineers
Contact: Roger Helgoth, VP, NE Ops Manager

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2503 S. Locust
Grand Island, NE 68801
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Contact: L.E. "Tex" Leber, President

Speece-Lewis, Inc.

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Titan Machinery

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Omaha, NE 68107
Phone: 402-733-3900
Supplies, Parts, Service, Sales & Rental Support
Contact: Dave McCarthy, Complex Manager

E-911 Funding Mechanism Adopted By Public Service Commission

Written By
Beth Ferrell, NACo Assistant Legal Counsel

Counties and cities operating public safety answering points (PSAPs) will receive funding directly from the Public Service Commission (PSC) to help pay costs associated with providing E-911 service beginning this summer. On Feb. 23, the Commission entered an Order creating a permanent funding mechanism to replace a process through which the PSC makes payment directly to vendors that are providing services and equipment related to E-911. The funds are generated through a surcharge on cell phones.

Pursuant to the Order, up to 75 percent of the funding received by PSAPs can be allocated for future purchases of equipment and software. Payments will be distributed monthly, effective July 1, 2010. Attachments to the Order contain a fund forecast, allocation models, funding checklists and deadlines for the application process. Applications for funding are due April 15, 2010.

The Order is posted on the Commission's website at www.psc.state.ne.us and clicking on Wireless E-911, then Orders, then scrolling to 911-019/PI-118 - Final Order Adopting Model and Application Process - 2/23/10.

A workshop to assist in the completion of applications and answer questions about implementation has been scheduled for March 17, 2010 at 1:00 p.m. CST at the Commission Hearing Room, 330 The Atrium, in Lincoln and via videoconference at the following locations:

Omaha: Nebraska State Office College, Maclay Building, Room Building, Room 207, 1313 Farnam 122, 801 East Benjamin Avenue on the Mall

Scottsbluff: Panhandle Research & Extension Center, High Plains Room, 4502 Avenue I

Valentine: Cherry County Extension Office, 132 South Hall Street.

McCook: McMillen Hall, Room 208, 1205 East 3rd Street

Norfolk: Northeast Community



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Pay periods per year	x 26
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Savings over 30 years with inflation	\$29,164¹⁵
Invested over 30 years	\$92,015¹⁶

Investing involves risk, including possible loss of principal.

¹⁵ Averaged per pay period for inflation by CPI annually.

¹⁶ Assumes an average annual return of 8%. Assumes savings are invested at the end of each month. Total balance of \$92,015 does not reflect dividends or fees for holding or size issues. Withdrawals are based on ordinary income.

This illustration is hypothetical and is not intended to serve as a projection of the investment results of any specific investment. Neither the accumulation or after-tax amount taken into consideration fees or expenses associated with any particular investment. Investment return is not guaranteed and will vary depending upon your investments and their performance.

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2009 County Levies, Valuations & Tax Rates

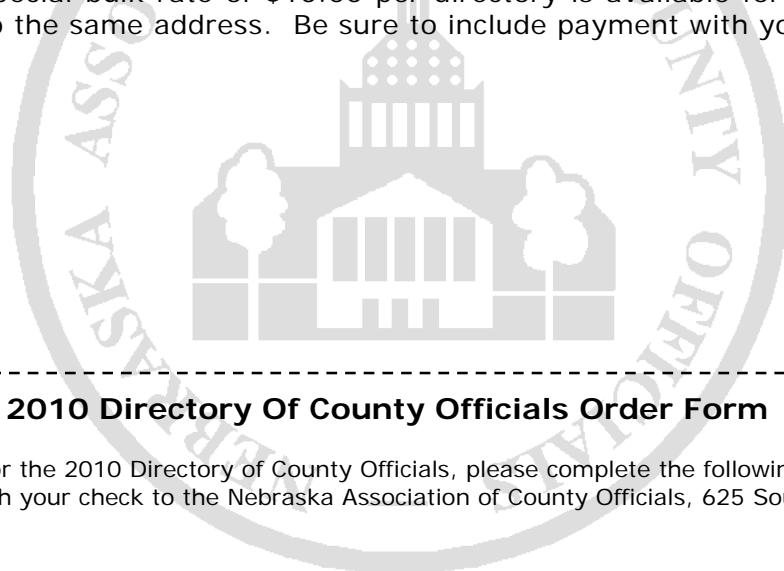
COUNTY	2009 County Total Value	2009 County Taxes Levied	2009 County Total Rate	COUNTY	2009 County Total Value	2009 County Taxes Levied	2009 County Total Rate
ADAMS	2,090,006,535	7,033,101.89	0.336511	JOHNSON	429,811,500	1,932,277.88	0.449565
ANTELOPE	1,053,833,333	3,315,644.57	0.314627	KEARNEY	838,804,289	2,941,410.10	0.350667
ARTHUR	122,396,449	427,521.95	0.349293	KEITH	920,879,513	2,922,337.10	0.317342
BANNER	151,655,749	655,545.62	0.432259	KEYA PAHA	222,330,227	782,113.49	0.351780
BLAINE	139,041,706	424,804.05	0.305523	KIMBALL	508,575,111	2,221,446.02	0.436798
BOONE	936,447,057	2,995,357.24	0.319864	KNOX	991,640,992	2,658,908.62	0.268134
BOX BUTTE	789,170,315	3,288,236.62	0.416670	LANCASTER	18,640,159,827	52,011,451.56	0.279029
BOYD	229,260,791	768,310.43	0.335125	LINCOLN	2,958,439,073	10,696,240.86	0.361550
BROWN	384,485,530	1,800,484.95	0.468284	LOGAN	138,580,987	452,541.87	0.326554
BUFFALO	3,133,071,439	13,455,315.92	0.429461	LOUP	118,958,240	350,688.89	0.294800
BURT	888,546,817	3,063,700.87	0.344799	MADISON	2,462,281,694	9,577,658.76	0.388975
BUTLER	1,124,544,518	2,623,841.63	0.233326	MC PHERSON	149,556,784	460,878.37	0.308165
CASS	2,384,134,600	10,113,497.33	0.424200	MERRICK	784,601,665	2,391,254.00	0.304773
CEDAR	1,050,506,780	3,150,364.42	0.299890	MORRILL	600,077,172	2,689,779.62	0.448239
CHASE	605,931,189	2,038,583.67	0.336438	NANCE	450,520,016	1,663,608.53	0.369264
CHERRY	1,066,549,735	4,197,851.50	0.393592	NEMAHA	595,977,158	2,320,519.49	0.389364
CHEYENNE	912,189,920	4,531,447.61	0.496766	NUCKOLLS	534,288,956	2,284,346.30	0.427549
CLAY	887,429,349	3,150,375.79	0.355000	OTOE	1,369,217,191	4,614,188.07	0.336995
COLFAX	934,514,988	3,113,430.84	0.333160	PAWNEE	350,914,559	1,630,408.70	0.464617
CUMING	1,208,850,866	2,180,778.74	0.180401	PERKINS	549,053,160	2,474,335.45	0.450655
CUSTER	1,410,455,023	3,953,192.65	0.280278	PHELPS	1,036,532,626	3,051,179.01	0.294364
DAKOTA	1,169,476,182	5,185,702.05	0.443421	PIERCE	902,728,192	2,941,987.17	0.325900
DAWES	616,044,599	2,423,994.31	0.393477	PLATTE	3,040,470,576	6,502,807.66	0.213875
DAWSON	1,671,151,440	6,655,362.19	0.398250	POLK	788,498,419	2,145,896.69	0.272150
DEUEL	204,717,367	1,055,295.00	0.515489	RED WILLOW	672,589,557	2,421,322.77	0.360000
DIXON	623,630,946	2,525,293.45	0.404934	RICHARDSON	702,951,739	3,027,847.14	0.430733
DODGE	2,687,481,423	6,001,061.27	0.223297	ROCK	324,518,981	1,569,868.40	0.483753
DOUGLAS	36,018,442,935	88,313,643.03	0.245190	SALINE	1,187,793,060	4,484,544.77	0.377553
DUNDY	377,612,707	1,354,117.20	0.358599	SARPY	10,979,296,630	32,926,885.26	0.299900
FILLMORE	1,016,627,708	3,285,181.84	0.323145	SAUNDERS	2,036,334,390	6,016,274.09	0.295540
FRANKLIN	414,286,006	1,810,301.80	0.436969	SCOTTS BLUFF	2,071,631,368	8,928,936.38	0.431010
FRONTIER	372,921,257	1,534,383.90	0.411450	SEWARD	1,591,883,106	5,493,585.44	0.345100
FURNAS	467,988,156	1,559,050.99	0.333139	SHERIDAN	550,403,313	2,495,033.26	0.453310
GAGE	1,914,741,860	7,892,530.50	0.412199	SHERMAN	397,959,176	1,596,412.47	0.401151
GARDEN	389,527,217	1,811,764.85	0.465119	SIOUX	356,554,061	764,808.45	0.214500
GARFIELD	203,922,187	750,033.40	0.367804	STANTON	671,949,088	2,610,052.60	0.388430
GOSPER	354,896,985	1,556,869.90	0.438682	THAYER	800,681,259	2,500,318.95	0.312274
GRANT	145,241,016	562,726.30	0.387443	THOMAS	157,978,078	515,970.42	0.326609
GREELEY	368,727,514	1,253,255.55	0.339887	THURSTON	430,991,202	1,853,263.31	0.430000
HALL	3,588,612,488	15,440,430.90	0.430262	VALLEY	457,642,583	1,761,922.40	0.385000
HAMILTON	1,281,226,802	3,438,812.87	0.268400	WASHINGTON	2,148,104,291	8,245,113.20	0.383832
HARLAN	397,447,116	1,135,175.26	0.285617	WAYNE	909,007,822	3,074,590.98	0.338236
HAYES	236,454,675	1,063,357.96	0.449709	WEBSTER	473,677,705	2,028,420.04	0.428228
HITCHCOCK	377,944,490	1,431,725.61	0.378819	WHEELER	241,951,924	832,597.58	0.344117
HOLT	1,451,396,549	4,834,207.02	0.333073	YORK	1,515,595,525	4,442,269.10	0.293104
HOOKER	162,546,913	626,668.04	0.385531	State Total		"County Rate"	
HOWARD	614,891,658	1,834,443.05	0.298336	147,626,212,873		464,194,035.52	
JEFFERSON	932,839,203	3,268,957.77	0.350431				

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March Legal Calendar

1	Assessor	On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. 77-1374
1	Assessor	By this date, improvements on leased land list must be filed with the county assessor and assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. 77-1376, 77-202.12
1	Board, Highway Superintendent	By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county's or municipality's current six-year plan. 39-2119
1	Treasurer, Attorney	Camper permit annual renewals become delinquent on this date. 60-1805
1	Treasurer	Registration deadline for expired motorboat certificates. 37-1226
1	Emergency Managers	Local emergency planning committee must review and update emergency plan as needed each year. 81-15,217
1	Clerks, Election Commissioners	Last day for non-incumbents (new filers) to file for office. 32-606
First Mon.	Treasurer	Public auction for delinquent taxes against real property is to be held. 77-1802
1	Election Commissioner	Last day for a subdivision to certify a special issue for inclusion to be submitted on the primary ballot. 32-559
1	Election Commissioner	Last day to withdraw a filing for office. 32-622
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614
5	Clerk	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161
8	Election Commissioner	Deadline to file objection to a non-incumbent candidate filing. 32-624
11	Election Commissioner	Last day to issue and mail special absentee ballots to those registered voters with applications on file specifically requesting a "special absentee ballot". 32-808
15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02
15	Clerk/Register of Deeds, Treasurer	Not later than the 15 th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130
19	Assessor	Assessor must complete assessment of real property and file abstract with Property Tax Administrator. 77-1301, 77-1303, 77-1514
19	Assessor	The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission. 77-1315
19	Assessor, County Board of Equalization	It is the duty of the assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after this date or any former year. 77-1317
19	Assessor, County Board of Equalization	After March this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01
19	Assessor	On or before this date, each county assessor must conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. 77-1311.03

(Continued on page 16)

March Legal Calendar

(Continued from page 15)

25	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)
26	Election Commissioner	Deadline to have Early Voting ballots ready and sent to UOCAVA voters with requests on file. 32-808, 32-939
31	Election Commissioner	Deadline for publishing and posting the Notice of Election. 32-802
31	Election Commissioner	Deadline for sending the notice of Election to the affected political subdivisions. 32-802

April Legal Calendar

1	Assessor	Applications for mobile home exemptions for disabled or blind honorably discharged veterans to be filed by this date. 77-202.24, 77-202.25
1	Treasurer	In counties having a population of 100,000 or more, the first half of all general real property taxes becomes delinquent. 77-204
1	General	Elected county officials must file a statement of financial interests with the Accountability and Disclosure Commission. 49-1493
1	Assessor	Mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. The notice must include the claimant's name, the certification deadlines for the current year, a list of documents that must be filed with the certification, and the county assessor's office address and telephone number. 77-3513, 77-3514
April 1 – June 30	Election Commissioner	Blackout period for special elections. 32-405
First Monday	Treasurer, Clerk	After the sale of real property, the treasurer must file a duly certified return with the county clerk. 77-1813
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614
5	Clerk	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161
5	Election Commissioner	Deadline to have Early Voting ballots ready to be voted in office. Publication application required after ballots are ready. 32-808 Last day to make voter registration lists available to the state and county parties upon request and free of charge. 32-330 First day to distribute sample ballots to county, city or village not to exceed 10% of their votes cast in the previous election, if publications do not reach the entities. 32-804 Last day ballots may be ordered corrected except by the Court. 32-819
First Tuesday	County Board, Sheriff, Treasurer	Make a report to the county board describing fees, fee totals and activities since the last report, and the amount collected for the current year. Pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county. 33-117(3)
First Tuesday	Clerk of the District Court, County Board	Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license fees in the possession of the clerk of the district court which remain after three years. 24-345 Witness fees which remain for six months are reported to the county board, and after an additional six months are paid over to the county treasurer for credit to the common school fund. 33-140, 33-140.02
10	Election Commissioner	Last day to appoint judges, clerks and inspectors, if needed. 32-221
15	Clerk/Register of Deeds, Treasurer	Not later than the 15 th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130
15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. 33-106.02
15	Election Commissioner	Deadline for those using counting machines to submit a written plan to the Secretary of State outlining procedures that will be followed on election day. 32-1049

(Continued on page 17)

April Legal Calendar

(Continued from page 16)

Third Monday	Treasurer	Report to State Treasurer and Tax Commissioner a statement showing money collected on behalf of school districts. 79-1034
23	Election Commissioner	Postmark deadline for mailed in registrations. 32-321 Last day to mail an Early Voting ballot with a mail-in registration application form to a person not registered to vote. 32-945
23	Treasurer	At close of business, last day voter registrations can be completed at office for the person to be registered to vote in upcoming election. 32-308
25	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)
29	Election Commissioner	Deadline to post the sample ballots in the office of the clerk or election commissioner. 32-803 Last day for write-in candidate to file notarized affidavit and filing fee with the filing officer. 32-615
During Month	County Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109

May Legal Calendar

1	Treasurer	In counties having a population of 100,000 or less, the first half of all general real property taxes becomes delinquent. 77-204
1	Weed Board	Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority's jurisdiction on or before this date. 2-955
1	Assessor	Last day to file tangible personal property tax returns. 77-1229
1	Treasurer	After this date and prior to September 1, notice of delinquency must be mailed to personal or real estate taxpayers. 77-1716
1	County Board of Equalization	Board must issue its decision on public purpose protests by this date. 77-202.12
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Clerk	Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161
8	Election Commissioner	Last day to publish sample ballots in the newspaper. 32-803
11	General	Statewide Primary Election Day. 32-401
15	Clerk, Board, Assessor	On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. 77-5028
15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02
15	Clerk/Register of Deeds, Treasurer	Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130
25	Treasurer	By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)
During Month	Assessor	Property Tax Administrator shall hold an examination. 77-421

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Calendar Of Events

March 18, 2010	Central District Meeting	Grand Island, Interstate Holiday Inn
March 19, 2010	Northeast District Meeting	Norfolk, NE Community College
March 23, 2010	Panhandle District Meeting	Gering, Civic Center
March 26, 2010	Southeast District Meeting	Interstate 80, Mahoney Park
March 30-31, 2010	NWCA Spring Training	Hastings, Central Community College
April 6-8, 2010	Assessors Workshop	Grand Island, Midtown Holiday Inn
April 16, 2010	NAEM Conference	Kearney, Ramada Inn
May 27, 2010	NACO Budget Workshop	Kearney, Holiday Inn
June 9-11, 2010	Clerks, Election Commissioners, Register of	North Platte, Sandhills Convention Center
June 9-11, 2010	Clerks of the District Court Workshop	Omaha, Embassy Suites Conference Center
June 15-17, 2010	Treasurers Workshop	Nebraska City, Lied Center
July 16-20, 2010	NACo Annual Conference	Reno, Nevada
September 16, 2010	Central District Meeting	Grand Island, Interstate Holiday Inn
September 17, 2010	Northeast District Meeting	Schuyler, St. Benedict Center
September 20-24, 2010	Assessors Workshop	North Platte, Sandhills Convention Center
September 24, 2010	Southeast District Meeting	Interstate 80, Mahoney Park

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