

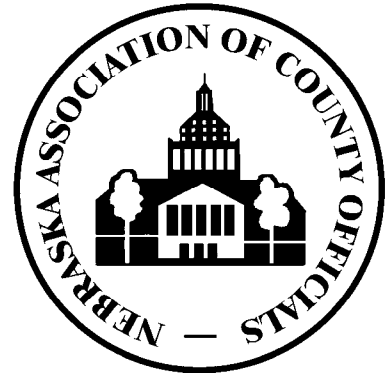


CountyLine

May, 2010

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- ⇒ Legal Line: Nebraska Supreme Court Decides Case On Budget Dispute
- ⇒ Treasurers Workshop
- ⇒ NACO 2010 Scholarship Awards



Attend NACO's Budget Workshop May 27

NACO CountyLine

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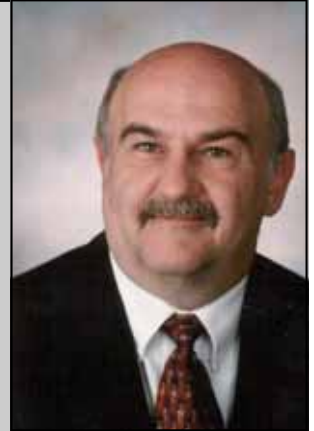
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Executive Director's Comments

County Government, Looking Ahead To The Next Decade



Larry Dix
Executive Director

"While no one can predict the future, it doesn't mean we shouldn't try to establish a plan for efficient delivery of county government services."

As I am writing this article, the legislature is in its final days, so my focus will be shifting from legislative to association management. As you all know, many of my job duties tend to be put on hold during the legislative session. I am now ready for the next challenge and numerous summer projects that have been requested.

The one project that I think will play an important role in all county officials' lives is that of exploring what county government may look like in the future. A committee has been formed to examine, study and develop a document detailing potential paths and outcomes that may shape the outlook for the 93 counties in Nebraska. Rest assured, as many of you

have heard me state publicly, the committee and I have expressed an interest in maintaining the heritage of the 93 counties in Nebraska. There is no effort to blend the county lines to reduce the number of counties we have. That is an option that must be left up to the citizens in each county as is dictated by the constitution.

The committee members have been asked to become prognosticators. While no one can predict the future, it doesn't mean we shouldn't try to establish a plan for efficient delivery of county government services.

The immense challenge that lies ahead for all of us is one of properly providing the services that taxpayers demand, all the while weighing out what is

statutorily obligated to be provided and at what tax burden to our citizens. With all of this we must be ever mindful of the heritage of our counties and make sure we understand the power and benefit of local control and local decisions.

It looks to be an interesting two years for this committee. I encourage everyone to share any and every idea that you have in regard to this endeavor. I look forward to having numerous discussions about what lies ahead for the 93 Nebraska counties.

President's Message

Every County Official Should Consider Attending NACo's Annual Conference



Pam Lancaster
NACo President

It's spring! True Nebraskans enjoy the change of seasons and particularly after a rather harsh winter!

I'd like to begin by thanking all of you for such a warm welcome at district meetings. It was my pleasure to visit with everyone in your home district and discuss your interests and concerns. I appreciated as well the opportunity to share in a little more detail the thoughts surrounding the Efficiency/2020 Committee.

In brief, for those of you who were unable to attend your district meeting, the committee will, over the next two years, review past studies regarding county government business practices, evaluate the inter-local agreements presently in place throughout the state, and look for additional ideas to assist county government in becoming more efficient and effective in meeting the various needs of our constituency. We know the financial situation most of us face will demand some changes. The NACo Board intends for this document to be of assistance over many years. Thank you again for your support and interest in this project.

Larry Dix and I, along with several other county officials,

attended the Legislative Conference in Washington D.C. Just as valuable as we find the interaction from county to county when attending our State meetings, so is the interaction from state to state at the national meetings. You feel how very powerful NACo is as an organization when you check the list of speakers who were scheduled at this conference. No matter your political persuasion, the Speaker of the House, Secretary of Health and Human Services, Secretary of Agriculture, and others, are impressive cabinet members addressing NACo. It was an amazing experience and one I would wish for all county officials. There is an abundance of useful information available to consider for local county betterment.

In addition, Chris Rodgers' campaign for 2nd Vice President of NACo is off to a good start. Chris is great, and presented himself far better than his opponents. Of course I am prejudiced, he is a Nebraskan. Still, we came away with the feeling that the consensus is that Nebraska has the strongest candidate to represent county government at the national level. If you consider what that means, we Nebraskans may have the

opportunity to effect national legislation for county government. Likewise, we came away knowing that there is a long way to go until July and the National Conference in Reno where the vote is taken. If you are interested in the experience of attending a National Conference, this year would be a great opportunity. Travel and hotel accommodations are reasonable and by being present you can increase the number of votes for Chris Rodgers. Please give this strong consideration! Call NACo for further details if you are remotely interested.

The Nebraska Legislature has completed its session. Thanks to the hard work of Larry Dix and staff, the effect on county government was, for the most part, positive. Check the Legislative summary available in May. You all should be very pleased with the effort of your NACo staff toward lobbying for good county government. Thank you also, to those who assisted by contacting your state senator regarding the various bills that affected counties.

As always, remember our U.S. military force who willingly put themselves in harm's way to protect your family and mine. Freedom is not free.

Clerks, Election Commissioners, Register Of Deeds Workshop To Be Held In North Platte

Advance registrations can now be made on line at NACO's website www.nacone.org for the County Clerks, Election Commissioners and Registers of Deeds Workshop scheduled for June 9-11, 2010, in North Platte at the Sandhills Convention Center. The annual workshop, sponsored by Nebraska Association of County Officials, will contain over 11 hours of continuing education for Clerks, Registers of Deeds and Election Commissioners combined.

The executive officers of the Clerks, Election Commissioners and Registers of Deeds Association met in March to establish agendas for their respective organizations. A tentative agenda for the workshop can be found at right. This agenda is tentative because confirmation from all speakers has not been received.

This year, the registration fee will be \$80.00 for registrations received on or before June 4, and \$90.00 for those received after this date. This fee includes a luncheon and a banquet on Thursday, a reception on Wednesday evening, all breaks and all handout materials. Lodging and other incidental costs are the responsibility of workshop participants. Cancellations must be received in writing no later than June 4, 2010 to receive a refund. Cancellations made on or before this date in writing will receive a full refund minus a \$20.00 administrative fee. Cancellations made after June 4, 2010 will not receive refunds.

Special entertainment following the banquet has been arranged. The banquet theme is western so bring your boots and hats and be prepared to kick up some dust.

Guest rooms may be reserved by contacting the Sandhills Convention Center at (308) 532-9090. Room rates are \$69.95 single/double. When making reservations, inform hotel staff that you are attending the NACO workshop to receive the contracted rate.

Again this year, a variety of state agencies are being asked to make presentations and answer questions.

WEDNESDAY

- 11:00-5:00 Registration
- 1:00-1:15 Welcome By North Platte Mayor
- 1:15-2:00 Understanding The Transfer Of Water Rights
- 2:00-2:30 Break
- 2:30-2:45 Promoting County Government, The Next Decade's Perspective—NACO President, Pam Lancaster
- 2:45-3:30 Legislative Update, NACO Executive Director, Larry Dix
- 3:30-4:30 When Is A Document Considered Recorded? When Can It Be "Un-recorded?" And Other Register Of Deeds Questions
- 4:30-5:30 Committee Meetings
- 5:30 President's Reception

THURSDAY

- 7:30-4:00 Registration
- 8:30-9:00 Update From Election Systems & Software
- 9:00-9:30 Election Audits; Cost Of SOS Maintenance Equipment For Elections; Q & A—Secretary Of State, Election Division
- 9:30-10:00 Break
- 10:00-11:45 Election Re-Cap—Secretary Of State's Office Luncheon & Business Meeting
- 11:45-1:15 Electronic Recording Panel Discussion—Diane Battiato, Jan Johnson, Jean Bauer
- 1:15-2:00 Title VI Requirements
- 2:00-3:00 Break
- 3:00-3:30 Real Colors—Personality Preferences
- 3:30-5:30 Social Hour
- 5:30-6:30 Banquet & Entertainment
- 6:30

FRIDAY

- 7:30-11:00 Registration
- 8:30-8:45 Update From BlueCross BlueShield Of Nebraska
- 8:45-9:30 Verifying Employment Eligibility—Understanding The E-Verify System—Department Of Labor Everify
- 9:30-10:30 Mock interview
- 10:30 Adjourn—Break Items available to go



IT'S NOT TOO LATE!!!

Go to NACO's website at
www.nacone.org
and register now
for NACO's Budget Workshop
to be held in Kearney
May 27, 2010

10:00 a.m.—3:45 p.m., CST

An agenda for the workshop can also be
found at NACO's website.

***COUNTY TREASURERS' WORKSHOP/CONTINUING
EDUCATION***

June 15, 16, and 17, 2010
Lied Lodge, Nebraska City

Tentative Agenda

Tuesday

10 a.m.	Manual Committee
Noon—5 p.m.	Check-in
4:00 p.m.	Executive Officers' Meeting
5:30—6:30 p.m.	Social
6:30 p.m.	Dinner in the Timber Lodge

Wednesday

7:00—8:00 a.m.	Breakfast
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CONTINUING EDUCATION CLASSES

8:00—11:30 a.m.	Mark McQueen, "Inadvertent Employer Mistakes That Create Liability" and Supervisory Mistakes That Drive Employees Crazy".
11:30—12:45 p.m.	Lunch—Timber Room
1:00—5:00 p.m.	Sergeant Alan Theobald and Betty Johnson "Motor Vehicle Title Inspection As it Applies to Treasurers".

Thursday

7:00—8:00 a.m.	Breakfast
8:00—9:15 a.m.	Business Meeting
9:15—10:15 a.m.	State Auditor's Office
10:15—10:30 a.m.	Break
10:30—11:45 a.m.	Department of Motor Vehicles
12:00 p.m.	Lunch

Nebraska Supreme Court Legal Line: Decides Case On Budget Dispute

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 Elaine Menzel
NACO Assistant Legal Counsel**

In *Wetovick v. County of Nance*, 279 Neb. 773, – N.W. 2d – (2010), the court concluded that the case was not moot at the time of judgment. The court found that in provisions of Neb. Rev. Stat. § 23-1111, the County Board lacked authority to disapprove the county attorney's reasonable salary request absent a finding that the request was "arbitrary, capricious, or unreasonable." The basis for this conclusion was determined from the court's reasoning that disputes over a county officer's employment decisions are controlled by Neb. Rev. Stat. § 23-1111 rather than the county's general budgeting authority found in Neb. Rev. Stat. § 23-908.

Additional details of this court case have been provided in NACO's E-news and will be provided the July edition of NACO's CountyLine magazine. To read the actual case go to the Nebraska Supreme Court's website. The case is found at: <http://court.nol.org/opinions/2010/april/apr29/s08-1302.pdf>.

Redistricting

The decennial U.S. Census is currently underway and the Nebraska Legislature is doing preliminary work that will enable it to draw new district boundaries for itself, the U.S. House of Representatives, the State Board of Education, the Nebraska Board of Regents, the Public Service Commission, and the Nebraska Supreme Court during the 2011 legislative session. County boards will also be creating new district boundaries in the counties that elect its governing boards by district.

The redistricting laws that govern counties are found in Chapters 23 and 32 of the Nebraska Revised Statutes. Prior to providing an overview of the redistricting laws that govern the redrawing of county board districts, a review of the structure of the governing boards of Nebraska counties is appropriate.

Nebraska's 93 counties operate under organized county governments. Sixty-six counties are commissioner counties and are governed by a board of commissioners. Counties with township government are governed by a board of supervisors. The 27 counties with supervisors are Adams, Antelope, Boyd, Buffalo, Burt, Butler, Clay, Cuming, Custer, Dixon, Dodge, Fillmore, Franklin, Gage, Hall, Harlan, Holt, Kearney, Knox, Merrick, Nance, Phelps, Platte, Saunders, Thurston, Valley and Washington.

The county boards under each system have similar powers and tenure. The boards of commissioners have three, five or seven members

and are elected to four-year terms. The boards of supervisors have seven members and are also elected to four-year terms. Phelps County will become a commissioner county in 2011. Harlan County will be voting on whether to discontinue the township form of government in 2010.

Currently, there are 27 supervisor counties and 66 commissioner counties with:

- 51 3-seat boards of commissioners;
- 14 5-seat boards of commissioners;
- 1 7-seat board of commissioners; and
- 27 7-seat boards of supervisors;

Section 23-151 of the Nebraska statutes provides that each county under commissioner organization having not more than 300,000 inhabitants shall be divided into three districts, five districts or seven districts. Each county having more than 300,000 inhabitants is divided into seven districts.

The districts are required to consist of two or more voting precincts comprising compact and contiguous territory and embracing a substantially equal division of the population of the county. District boundary lines are not subject to alteration more than once every ten years unless the county has a change in population requiring it to be redistricted when it reaches a population of 300,000 or unless there is a vote to change from three to five districts. The district boundary lines shall not be changed at any session of the county board unless all of the commissioners are present at such session. The redistricting provisions for county supervisor districts are found in section 23-269. The supervisor districts may be changed after each federal census if their populations have become unequal.

Redistricting statutes for political subdivisions in general, including counties, are found in sections 32-553 to 32-555 of the Nebraska statutes.

When a county nominates or elects members of the county board by district, the districts must be substantially equal in population as determined by the most recent federal decennial census. Any county that has districts in place on April 1, 2011, (the date census figures used in drawing district boundaries for the Nebraska Legislature are required to be submitted to the state by the U.S. Census Bureau) shall, if necessary to maintain substantial population equality as noted above, draw new district boundaries within six months after the passage and approval by the Governor of the legislative bill providing for reestablishing legislative districts. (Section 32-553.)

If a county with a population of less than 300,000 that nominates or elects board members by district or ward fails to draw district boundaries within six months after the state legislative redistricting plan is passed and approved, the county attorney must file an action in the district court for the purpose of ordering the board to draw district boundaries. If within six months after the receipt of that order the board fails to comply, the members of the board are subject to removal and the court must order the Secretary of State to draw district boundaries in accordance with the most recent federal decennial

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Legal Line: Nebraska Supreme Court Decides Case On Budget Dispute

(Continued from page 9)

census. Vacancies resulting from removals from office are filled as provided by law. (Section 32-555.)

If the county attorney fails to file the action, he or she is subject to removal from office. Any citizen within the jurisdiction of the governing board may file the action. The court shall order the board to pay any costs and attorney's fees involved in such action. (Section 32-555.)

There are also provisions that specifically apply to counties with populations greater than 300,000. See section 32-555.

County boards are responsible for drawing their own district boundaries. In doing so, the board "shall, as nearly as possible, follow the precinct lines created by the election commissioner or county clerk after each federal decennial census, except that the election commissioner of any county in which a Class IV or V school district is located shall draw district boundaries for such school district as provided in this section and section 32-552." (Section 32-553.)

Key 2010 Census Dates

March 2010

United States Postal Service (USPS) delivers census questionnaires.

April 1, 2010

Census Day. This is the day on which the U.S. Census Bureau takes a "snapshot" of the American population by attempting to determine where each person is. Any citizen alive on that date is subject to be counted.

May 2010 – July 2010

Census takers follow up with households that did not return questionnaires.

December 31, 2010

U.S. Census Bureau delivers population counts to the President, who will forward them on to Congress so that seats in the U.S. House of Representatives can be apportioned among the states.

April 1, 2011

Redistricting population counts must be submitted by the U.S. Census Bureau to state legislatures on or before this date. Following delivery of the population counts, the redistricting process will begin.

In 2001, the Nebraska Legislature passed LB 852, the bill that contained redrawn boundaries for the 49 districts represented in the Nebraska Legislature, on May 31. The Governor signed the bill into law that same day.

November 6, 2011

Deadline for having a state legislative redistricting plan in place (based on the Nebraska Constitution's requirement that anyone elected to the Legislature must have lived in the district from which he/she is elected for at least one year prior to election).

Cynthia Johnson, Director of the Nebraska Legislature's Research, contributed to this article and

(Continued on page 11)



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NACO Announces 2010 Scholarship Award Recipients

The NACO Scholarship Committee met in April to review applications for scholarships from 31 high school students from all areas of the state whose applications qualified for scholarships. 12 students were chosen to receive \$1,000.00 scholarships to assist with college expenses for the 2010 fall term. In order to be eligible for a scholarship, students must be a child or stepchild of a Nebraska county official or employee and must plan to attend a post-high school educational institution within the state of Nebraska.

NACO Scholarship Award recipients for 2010 are Dillon Barta, Knox County; Kate Brown, Nuckolls County; Rosanne Goerl, Hall County; Allison Gray, Phelps County;

Matthew Johnson, Clay County; Jamie Meister, Cuming County; Brandy Newbanks, Kimball County; Kelsey O'Dea, Red Willow County; Grace Pfingston, Dodge County; Keaton Schweitzer, Seward County; Trinit Smith, Furnas County; Kelsey Wetovick, Nance County.

The scholarships are tentative based on acceptance from scholarship winners.

Photos and profiles of award recipients will be featured in the July, 2010 issue of CountyLine Magazine. In addition, essays entitled "The Importance Of County Government In Nebraska," written by scholarship winners, will be published in a future issue of CountyLine Magazine.

Legal Line:

Nebraska Supreme Court Decides Case On Budget Dispute (Continued from page 10)

provided the "Key 2010 Census Dates."

The Nebraska Legislature's Research Office is writing a series of newsletters with respect to the 2011 redistricting process. The newsletters are designed to provide interested parties with information about the history of redistricting and some of the principal legal issues pertaining to redistricting. If you would like to view the newsletters, you may access them at the Nebraska Legislature's website: www.nebraskalegislature.gov.

Accountability and Disclosure Commission Adopts Advisory Opinion #199 About Conflicts of Interest and the Use of Public Resources

A question recently asked of the Accountability and Disclosure Commission was "Can the [City's] Firefighters engage in a campaign to raise funds for [a private non-profit charitable] Association during on-duty time paid for with taxpayer funds and/or using City-owned uniforms and equipment?" After reviewing various cases, statutes and former opinions, the Commission determined that the answer was no.

To address the question, the Accountability and Disclosure Commission reviewed applicable provisions of the Nebraska Political Accountability and Disclosure Act, including Section 49-14,101.01(2) that states:

A public official or public employee shall not use or authorize the use of personnel, resources, property or funds under his or her official care and control other than in accordance with prescribed constitutional, statutory and regulatory procedures...

The Accountability and Disclosure Commission (NADC) has previously been asked whether the use of public funds, including use of public

resources and personnel, are made for a public or private purpose. Such decisions have been published in advisory opinions. Generally, the NADC has refused to approve the use of public funds for private purposes.

As stated by the Commission, "Firefighters may not, under the terms of Section 49,101.01(2), use on duty time, paid for with taxpayer funds, to engage in a campaign to raise funds for an association, which is a private, charitable corporation."

To view the full contents of this opinion and others cited in the opinion, you may do so by going to the Commission's website at: <http://nadc.nol.org/opinions.html>.

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USDA DISASTER AID

USDA Rural Development is providing Disaster Assistance Aid to help residents in rural communities that have been affected by natural disasters

Who can apply:

- Public bodies
- Non-profit organizations
- Federally recognized Indian Tribes



These funds can be used to finance essential buildings and equipment for public use in rural communities affected by natural disasters.

Examples include:

- Fire/police/medical emergency vehicles
- Emergency generators
- Snow/truck plows
- Computers
- Other essential equipment

Eligible Counties for Disaster Monies:

Ainsworth Area Office: (402) 387-2242

Blaine, Boyd, Brown, Cherry, Garfield, Holt, Keya Paha, Loup, Rock, Thomas, Wheeler

Kearney Area Office: (308) 237-3118

Adams, Buffalo, Custer, Dawson, Furnas, Gosper, Greeley, Hall, Howard, Phelps, Sherman, Valley, Webster

Lincoln Area Office: (402) 423-9683

Butler, Cass, Douglas, Fillmore, Gage, Hamilton, Jefferson, Johnson, Lancaster, Nemaha, Otoe, Pawnee, Polk, Richardson, Saline, Sarpy, Saunders, Seward, Thayer, York

Norfolk Area Office: (402) 371-5350

Boone, Burt, Colfax, Cuming, Dodge, Merrick, Nance, Platte, Stanton, Thurston

North Platte/Scottsbluff Area Offices: (308) 632-2195

Chase, Dundy, Frontier, Hayes, Lincoln, Logan, McPherson, Morrill, Red Willow



It is important to Rural Development that when disasters strike we are available to do what we can to restore vital services and the economic health of our communities.

-Agriculture Secretary, Tom Vilsack



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 certain 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
1	General	Public Service Commission will announce final funding amounts for all wireless service providers and amount available for grant program.
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Treasurer	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

June Legal Calendar

Feb. 1 to June 1	County Board of Equalization, Clerk, Assessor	Between these dates and after a hearing on ten days' notice to the applicant and the publication of notice, the county board of equalization shall grant or withhold tax exemption for real property or tangible personal property. 77-202.02 Notice of a county board of equalization's decision granting or denying an application for exemption from taxation for real or tangible personal property must be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board's decision. 77-202.04
March 19 to June 1	Assessor, County Board of Equalization	Between these dates, the assessor is to implement adjustments to the real property assessment roll for actions of the TERC. 77-1315(1)
1	Assessor	On or before this date, the county assessor must notify the owner of record as of May 20 every item of real property which has been assessed a value different than the previous year and give notice to parties of findings pertaining to improvements on leased lands. 77-1315, 77-1375
1	Assessor	Certify completion of real property assessment roll and publish in newspaper. 77-1315(3)
1	Weed Control, County Board	No later than this date, the county weed control authority shall prepare all information required in the preparation of the budget and transmit it to the county board. 2-958

(Continued on page 14)

June Legal Calendar

(Continued from page 13)

1 to July 25	County Board of Equalization	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding property tax protests and may meet to correct assessment of undervalued or overvalued property. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. 77-1502, 77-1504
5	Assessor	On or before this date, the county abstract of assessment is to be recertified to the Property Tax Administrator after adjustment by the TERC. 77-5029
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Treasurer	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
6	Assessor	Assessment and sales ratio statistics are to be posted in the assessor's office and mailed to the media. 77-1315(4)
2 nd Monday	County Board	In some circumstances, museum boards are to make a report to the county board on the condition of its trust. 51-509
15	Clerk, Treasurer	The county clerk must certify to the treasurer the total amount of unpaid claims of the county. 23-1302
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	Assessor	Personal property abstract of locally assessed property must be filed with the Property Tax Administrator. 77-1514
15	Assessor	The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. Section 77-1311.02
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)
30	Assessor	Homestead application period ends. 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, cemetery organizations or veterans. 77-1502, 77-202.01, 77-202.03, 77-3528
30	Assessor	Special value (greenbelt) application deadline. 77-1344, 77-1345

July Legal Calendar

1	General, Clerk	Fiscal year begins in counties with less than 200,000 inhabitants. 23-902. All warrants issued during the fiscal year must be numbered consecutively. 23-1303
1	Treasurer	Irrigation district bond interest semiannual payment is due. 46-196
1	County Board	Before this date, the board of directors of railroad transportation safety districts must transmit a budget request to the county board. 74-1306
1	General	Deadline for rural or suburban fire districts cooperating for state aid eligibility through mutual finance organizations to submit an application to the State Treasurer for funding on forms provided by that office. 35-1207
1	General	Start of first funding year for E911 funding. Monthly payments will be made to all public safety answering points (PSAPs) and wireless service provider (WSPs) beginning during the month of July.
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Treasurer	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

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July Legal Calendar

(Continued from page 14)

First Monday	Treasurer, County Board	Make settlement with county board and file semi-annual statement with county clerk showing amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. During the month, semi-annual statement must be published in a legal newspaper showing the receipts, disbursements and transactions of the treasurer's office for the last preceding six months ending June 30. Counties having more than 250,000 inhabitants must publish receipts and disbursements for preceding six months ending June 30 in a daily newspaper printed in the county. 23-1605, 77-1745
First Mon.	Treasurer	Settle with the county board. 77-1745
First Tues.	Clerk of the District Court	Money other than witness fees, fines, penalties, and forfeitures which are uncalled for by the parties must be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345 Clerk of the District Court must file with the county board the names and amounts of witness fees which remain uncalled for a period of six months. Within 20 days after filing of the list, the county board must publish a notice of witness fees uncalled for. Six months later, remaining fees are paid over to the county treasurer and credited to the county common school fund. 33-140, 33-140.02
First Tues.	Sheriff	Make report to county board describing fees, fee totals and activity since last report in April. 33-117(3)
15 - August 15	County Board	In counties less than 150,000, between these dates each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles must be published. Each job title published shall be descriptive and indicate the duties and functions of the position. 23-122
15	County Board	It is the duty of the landowners in this state to mow all weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches running along their lands at least twice each year, namely, before July 15, for the first time and sometime in August for the second time. 39-1811(1) Whenever a landowner, referred to in subsections (1) and (3) of this section, neglects to mow the weeds as provided in this section, it shall be the duty of the county board on complaint of any resident of the county to cause the weeds to be mowed or otherwise destroyed on neglected portions of roads or ditches complained of. 39-1811(2)
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	Assessor	Special valuation (greenbelt) application must be approved or denied. 77-1345.01
15	Board, Hospital Trustees	On or before this date, the board of trustees of a county medical facility must file reports, adopt a budget, and certify the amount necessary to maintain and improve such facility for the ensuing year. 23-3507, 23-3519
15	Hospital Board of Trustees	After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax which may be levied under the facility's adopted budget statement to be received from taxation. Such county board may apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount. 23-3519
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
20	County Board	Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514
22	Assessor	Notification for approval or denial of the special valuation (greenbelt) application must be issued. 77-1345.01
22	Assessor	If the special valuation (greenbelt) application is approved by the county assessor, the land shall be valued as provided in section 77-1344. 77-1345.01
22	County Board of Equalization	If the special valuation (greenbelt) application is approved, board must send a property valuation notice for special value to the owner and, if not the same to the applicant. 77-1345.01
March 19 - July 25	Assessor, County Board of Equalization	After March 19 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 must report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01

(Continued on page 16)

July Legal Calendar

(Continued from page 15)

June 1 - July 25	County Board	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The board may also meet between these dates to consider and correct the current year's assessment of any real property that has been undervalued, overvalued, or omitted. 77-1502, 77-1504
June 1- July 25	Assessor	Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. 77-1507
July 25	Assessor	The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. 77-1613.04
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	County Board	Unless the county has adopted a resolution to extend the deadline for hearing protests, after completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission (TERC) to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26. 77-1504.01
Within 30 days after July 1	Assessor	Taxable tangible personal property brought into the state prior to this date, unless taxed in another state or county, must be listed by the owner within 30 days of this date and assessed for entry on the tax books. 77-1211
31	Assessor	Last date to mail rejection of homestead exemptions and last date to add personal property value with a ten percent penalty. After this date, the penalty is 25 percent of the tax due. 77-3516, 77-1233.04
31	Assessor	The plan of assessment must be presented to the county board of equalization on or before July 31 each year. 77-1311.02.
31	General	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.
During month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109
During month	Treasurer	Publish in a legal newspaper a tabulated statement of the affairs of the office, showing the receipts and disbursements for the last preceding six months ending June 30. 23-1605

Calendar Of Events

May 27, 2010	NACO Budget Workshop	Kearney, Holiday Inn
June 9-11, 2010	Clerks, Election Commissioners, Register of Deeds Workshop	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
September 29, 2010	Panhandle District Meeting	Gering, Civic Center
September 30, 2010	West Central District Meeting	North Platte, Sandhills Convention Center
October 14, 2010	NACO Legislative Conference	Kearney, Holiday Inn
December 8-10, 2010	NACO Annual Conference	Lincoln, Cornhusker Hotel

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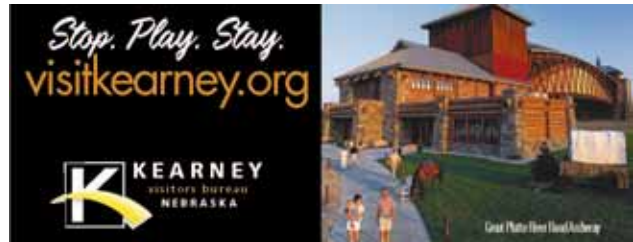
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