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Stop Overspending Nebraska Petition

“Stop Overspending Nebraska is an attempt to amend the Nebraska Constitution, placing a lid on government spending in Nebraska.”

Stop Overspending Nebraska Petition. This is a name and topic you will be hearing about over the upcoming months.

Stop Overspending Nebraska is an attempt to amend the Nebraska Constitution, placing a lid on government spending in Nebraska.

The Western Nebraska Taxpayers Association is sponsoring the petition campaign, but much of the money is coming from Americans for Limited Government, a group that supports similar efforts in other states. An organization called America At Its Best, which has ties to Americans For Limited Government, provided $100,000 to the campaign. Americans For Limited Government, or groups with ties to this organization, have helped with similar petition drives in other states, including Missouri, Montana, Oklahoma, Oregon and Michigan. This group also has ties with U.S. Term Limits, which helped pay for term limit petition drives in Nebraska during the past decade. The circulators of this petition will often tell you anything to get you to sign, as they are being paid around $2 per signature, funded mostly by these out-of-state groups.

The lid will likely result in cuts to government services, which in turn typically leads to higher property taxes. Evidence also suggests that public education will be strained even more than it already is under such a proposal. The proposed lid amendment will cover nearly the entire state tax funding structure. This includes gas tax used for road building, state aid to education and some state user fees. Spending above the lid will require statewide voter approval.

115,000 signatures are needed by July 7th to get the referendum on the ballot. If you know of anyone that has already signed the petition and wishes to have their name removed, have them contact the Nebraska Secretary of State’s Office for help in this process. They must act to remove their name before the July 7, 2006 submission deadline.

The NACO Board has voted to oppose this petition drive and would ask that you do the same.
In our last printing, I wrote a little bit about the National Conference to be held in Chicago in August. Our own NACO staff and your NACO Board of Directors are in the middle of planning our State Conference to be held in Omaha on December 5-7, 2006. On June 28th we are rounding up our planning committees at Kearney to make specific agenda decisions. This is the most important step for a successful conference. We are looking for some ways to adjust the schedule so that we can add some vitality to the conference.

The major emphasis that I would make is that each one of us has a duty to learn everything we can about our elected or appointed position. We can only carry out the duties that we have promised to do when we keep up with these constantly changing duties and requirements. Our association provides us with a great opportunity to educate ourselves and learn from each other.

I would ask that every elected and appointed official attend our December conference. Our taxpayers expect us to be knowledgeable about every facet of our individual positions. We fail those who pay our salaries if we are not fully up to speed and doing everything possible to represent them.

In my travels this year, I have come across some Hastings College connections. I was able to reflect back to the mid-60’s and sometimes I tried to figure out how I became a county official. Perhaps it was my first election in 1966 when I was elected mayor of Bronc Hall on the college campus. It put me in a little different sort of position because I had to take care of some discipline tasks that sometimes involved my friends. It was a great experience and I would almost guess that a few of the residents might have thought that I needed to be the focus of some scrutiny. We all survived the experience and I have enjoyed some of the reconnecting that some of you have brought up this year.

See you in December in Omaha.

Ken
Normally it is spring time when we think about cleaning. Ok, I’m a little late this year, waiting to get engaged in this event until mid-June. None-the-less I am enthusiastic about the goal before me. But alas, today I uncovered a treasure from yesterdays gone by - a console stereo I purchased some 43 years ago. Beautiful wood - big long cabinet containing an AM/FM tuner and a turntable. I know that dates me. Ask a young person today what a turntable is and they will look at you with that “not another story” expression. But finding this treasure did cause me to reflect. Records and albums of old - now my cleaning has become an exercise in finding more of these treasurers of the past. Surely I still have many of the albums that we used to listen to by the hour. Now that I have had more time I remember one such album, played over and over and over. And then, to my dismay, a large scratch came across the surface and as it played it would arrive at a point and then repeat the same portion of music again and again. Ah, the term a “broken record” was defined. It would seem that now this record has no value at all. But I would suggest that the memories it returns just looking at the cover are priceless. However, attempting to listen to it one will probably succumb to frustration rather rapidly.

But “what does all this have to do with counties or the National Association of Counties?” you ask. Some days I feel as if my talk of how wonderful the National Association is in their work for counties might be heard as “a broken record,” or the benefits of the Discount Drug Program, available to member counties, a “broken record.” The efforts of the National Association lobbyist to make every effort that legislation is not passed that will harm county government in America - a “broken record.” If this be the case then I admit to keeping the “platter” on the turntable and the message repeating. The things I’ve mentioned above are true - one voice, strong lobby, highly respected and tremendous programs to strengthen our service to our constituents and guest. Why don’t you join me today, reflect on the melody and lyrics, and yes, “smile” when you too succumb to the “broken record.”

The Annual Conference of the National Association is in Chicago this year in August, within driving distance. Be sure your county is a member. Attend the conference and learn first hand what I report on regularly. If you have any questions on joining the National Association contact me via email ‘Timothy@Loewenstien.net’ or by phone (308) 237-0000. I welcome your call.

Signing off for now, toe tapping to yestardays hits.

Reporting from far and near.

Timothy
A planning meeting for the 2006 Assessors Workshop was held in Grand Island at the Midtown Holiday Inn on May 2nd. The workshop will be held at the Midtown Holiday Inn on August 28—31, 2006.

In all, sixteen hours of continuing education has been tentatively scheduled for workshop delegates, along with the business meeting of the associations and committee meetings.

A block of rooms has been reserved at the Midtown Holiday Inn for this workshop. Rates of $63.95/single and $67.95/double are being offered by the Midtown Holiday Inn and rooms will be held until August 14, 2006, after which they will be released. Additional reservation requests will be honored after this date on a space and rate available basis. To make reservations, contact the Midtown Holiday Inn at 800-548-5542. To receive the contract rate, attendees should state that they are part of the Nebraska County Assessors Association group.

Registration for the workshop can be found on NACO’s website at www.nacone.org. In previous years payment for the workshop, NACO Annual Conference Gavel Passing Luncheon and dues to the Assessors’ Association were all payable with the same check and sent to the treasurer of the Nebraska County Assessors Association. Two years ago the association board passed a motion to have NACO assist with the administration, planning and registration for the workshop. This means that registration fees should be made payable and sent to NACO. Association dues and fees for the gavel passing luncheon at Annual Conference should still be sent to the treasurer of the Nebraska County Assessors Association.

A tentative agenda for the workshop follows this article. Please note that, as of the date of this article, some speakers have not been contacted, therefore, minor changes to the agenda may be made.

Tentative Agenda

**Monday, August 28**
- 1:00 p.m. Call To Order
- 3:00 p.m. Break
- 3:15 p.m. Committee Meetings
- 6:00 p.m. President’s Reception

**Tuesday, August 29**
- 8:00 a.m. Dealing With Diversity In The Workplace
- 9:15 a.m. Break
- 9:30 a.m. Human Resources
- 12:00 p.m. Luncheon
- 1:00 p.m. Department of Education School District Organization (i.e. encapsulated parcel, freeholder petitions)
- 3:30 p.m. Break
- 3:45 p.m. Homestead Exemption
- 4:45 p.m. User Group Meetings

**Wednesday, August 30**
- 8:30 a.m. Cell Towers—A Panel Discussion On the Assessment of Cell Towers
- 10:30 a.m. Break
- 10:45 a.m. Legislation—Property Assessment & Taxation
- 11:45 a.m. Lunch
- 1:00 p.m. Assessment Issues—Property Assessment & Taxation
- 3:00 p.m. Break
- 3:15 p.m. Assessment Issues—Property Assessment & Taxation
- 6:00 p.m. Social Hour
- 7:00 p.m. Banquet and Entertainment

**Thursday, August 31**
- 8:00 a.m. Final Committee Reports
- 8:45 a.m. Election of Officers
- 9:15 a.m. NACO
- 9:45 a.m. Break
- 10:00 a.m. Updating Our Websites
- 12:00 a.m. Adjourn
Conference Lodging Forms Can Be Found On NACO’s Website

“When and how can I make reservations for NACO’s 112th Annual Conference?” This seems to be the question of the month. The NACO office has received a multitude of phone calls asking this question. Hopefully this article will answer this question and others readers may have in regard to the 112th conference.

NACO has asked the Holiday Inn Central to provide a means of reservations that will eliminate many of the frustrations conference delegates experienced last year in making and receiving confirmation for reservations. One of the reasons county clerks did not receive a rooming list or confirmation of their requests was due to the fact that the Holiday Inn was provided a list of fax numbers for all 93 counties from the NACO database. Some fax numbers had been changed and the NACO office was not informed of these changes. To eliminate this problem NACO has received a rooming list/lodging request form that conference delegates and county clerks can access online at NACO’s website.

Persons making lodging requests and completing rooming lists will be asked to include the current fax number where they would like to receive confirmation of their requests. These forms will be available online at NACO’s website on August 18 at 10:01 a.m., central standard time. The website address is www.nacone.org. Clerks preparing lodging requests and rooming lists for officials in their county should have this information readily available when they log on to NACO’s website to view and complete the forms. Once again NACO is asking for cooperation in keeping your county’s room block to a minimum so that all requests can be filled. The Holiday Inn, the Baymont Inn and the Homewood Suites, where NACO has contracted room blocks, will not accept a lodging request unless a name is provided for each room requested. Each county clerk should begin now to ascertain who, from their county will need lodging, and complete the forms accordingly. Once the form is completed, print the form and fax it to the Holiday Inn, regardless of which location you are choosing, at the fax number listed on the form. Confirmation of lodging will be received from the Holiday Inn within two weeks of receipt.

The room rate at the Holiday Inn Central is $87.00 single/double. The room rate at the Baymont Inn is $79.00 single/double and the room rate at Homewood Suites is $109.00 for a king studio. The last date to make changes to your lodging reservations is November 17, 2006. After this date the first night’s lodging will be billed. Conference delegates should also note that early departures will also be billed after this date.

The September issue of Countyline magazine will contain specific information such as guest program details, registration form, tentative agendas, vendor information, etc. If you have questions regarding any portion of the 112th Annual Conference, please contact the NACO office at (402) 434-5660 or watch NACO’s website for information.

LB 968 And Its Possible Impact On County Assessors

By Karen Barrett
Tax Law Conferee
Nebraska Department of Revenue

Contractor labor on certain construction projects is currently subject to sales tax. However, on and after July 1, 2006, one type of construction project that will be exempt from the tax on contractor labor under provisions of LB 968 is the major addition, remodeling, restoration, repair, or renovation of an existing structure or building, or a unit of a building which is a single construction project costing at least 50% of the current value of the existing structure or building. Current value is specifically defined in LB 968 to be the value of the structure, building, or unit as determined in the records of the county assessor.

A unit is identified as a physical portion of a building designed for separate ownership, rental, or occupancy, such as an apartment. If a unit of a building has no separate assessed value and the current value is known only for the building, then the current value for the building shall be apportioned to the unit based on square footage of floor space. If the assessor has no current assessed value for the property in question, the market value as shown by an appraisal of the property by a licensed appraiser within six months prior to commencement of the construction project is required to be used to determine current value.

The above provisions do not apply to an existing residential dwelling (defined under LB 968 as a single-family dwelling or a duplex), because all contractor labor on residential dwellings is specifically exempt from tax beginning July 1, 2006. The “major renovation” exemption provisions above apply primarily to commercial property and other structures.

There is no application process or additional documentation that needs to be supplied to the Department of Revenue to exempt the project from tax, but the contractor must retain this current value information in his or her records to substantiate that the project is exempt.

Editor’s Note: Additional information regarding contractor labor charges can be found on Department of Revenue’s Website at www.revenue.ne.gov.
Guidelines For County Office Budget Reductions

By Beth Ferrell
NACO Assistant Legal Counsel

Editor’s note: The following article was first published in June 1998 as counties prepared for the first budget cycle under both levy and budget limits. It has been revised to reflect statutory changes enacted during the past eight years.

Introduction
As counties face greater demands for services, more unfunded mandates, and increased costs for fuel and other necessities, many local governments are considering budget reductions. Although levy and budget laws do not specify what reductions a county board must make or the procedural requirements to go about making reductions in individual county office budgets, certain statutes and other legal authority do provide some guidance. This document will briefly outline some of these various requirements for purposes of providing some general guidelines, but by no means is this an exhaustive analysis nor is it a detailed explanation of the entire budget process.

The Budget Process
I. General County Board Authority/Responsibility
- In each county the finance committee of the county board shall constitute the budget-making authority unless the board, in its discretion, designates or appoints one of its own members or the county comptroller, the county manager, or other qualified person as the budget-making authority. If he or she will accept the appointment, another county official may be appointed as the budget-making authority. For the performance of this additional responsibility, the county official accepting the appointment may receive such additional salary as fixed by the county board. See Neb.Rev.Stat. §23-906
- On or before August 1, the budget-making authority shall prepare a county budget document for the ensuing fiscal year, using the prescribed forms, and shall transmit the document to the county board. See §23-906
- A copy of the budget document must be available for public inspection in the county clerk’s office after it is transmitted to the county board. See §23-907
- The county board must adopt the budget on or before September 20 of each year and shall then file the complete budget document with the county clerk and, within 30 days of its adoption, with the State Auditor. See §23-909, §23-913
- The County Board of Equalization shall each year, on or before October 15, levy the necessary taxes for the current year, which levy must include an amount for operation of all functions of county government, if within the limit of the law. See §77-1601

II. Public Hearing
- No final action on the proposed budget can be taken by the county board until at least one public hearing on the budget has been held by the county board. See §23-907.
- A summary of the budget and notice of public hearing shall be published in some legal newspaper published/generally circulated in the county at least five days before the date of the hearing. See §23-906.

III. Budget Revision/Reduction
A. Authority
- The county board may, in its discretion, revise, alter, increase or decrease items continued in the budget, but not without first having a hearing with the office or department affected. See §23-908

B. Limitations
- A county officer shall have the necessary clerks and assistants, with salaries determined by the county officer and subject to the approval of the county board. See §23-1111

Relying on this statute, the Nebraska Supreme Court has previously held as follows:

1. The amount of work involved in the rendering of services and the value of compensation for those services are matters particularly within the knowledge of the county official. State ex rel Garvey v. County Bd. (Continued on page 10)
Guidelines For County Office Budget Reductions

(Continued from page 9)

2. Elected officials generally have the implied power and duty to set the office hours of his or her own office and to prescribe the terms and conditions of employment for the employees the official hires. Sarpy County Pub. Emp. Assn. v. Sarpy County, 220 Neb. 431, 370 N.W.2d 495 (1985).


4. But a county official must not act arbitrarily, capriciously, or unreasonably in exercising his or her implied power under §23-1111. Bass, supra. Neb.Rev.Stat. §23-1111’s provision that an official can employ necessary personnel “with the approval of the county board” gives the county board limited authority to ensure the official has acted reasonably, according to the above standard, but in so acting the county board may not act arbitrarily, capriciously, or unreasonably.

5. “Arbitrary” and “arbitrary and capricious” means: “depending on individual discretion...rather than fixed rules, procedures or law. Founded in prejudice or preference rather than reason or fact.” Black’s Law Dictionary 112 (8th ed. 2004).


7. A great deal of independence and discretion is to be afforded an elected official in the budgeting process and county board does not have the authority to budget a particular office out of existence or to unduly hinder the officer in the conduct of his duties. Garvey, supra, citing Meyer v. Colin, 204 Neb. 96, 281 N.W.2d 737 (1979).

8. What is meant by “necessary clerks and assistants,” “unduly hinder,” and “arbitrary, capricious, or unreasonable” is not defined anywhere in statute and is not susceptible to easy definition. Such determinations are based on a case-by-case basis and the particular and specific facts which are present in each case. Neb.Rev.Stat. §23-916 prohibits any county officer from expending any money for purposes of which provision was made in the budget in excess of the amounts approved for that provision in the county officer’s budget. This is one of the statutes noted in 1977 Op. Att’y Gen. No. 110 as possible authority for a county board to act if the county official acts unreasonably in setting salaries, though the Attorney General himself acknowledged that this was a difficult area of inquiry and was not able to answer the question with any degree of certainty.

9. Further, a county board may have more specific authority over one county officer’s budget than another as stated in Garvey, supra. In Garvey, the Supreme Court ruled that Neb.Rev.Stat. §23-3403 (Reissue 1997) grants a County Board greater authority to reduce the public defender’s budget than it would have under other county officials under §23-1111. Similar arguments could be made in relationship to other county offices, at least with respect to the numbers and salaries of deputies in those offices. See §23-1204 and 23-1204.03 (Reissue 1991) which generally provide that a county attorney can appoint one or more deputy county attorneys, with the approval of the County Board, whose compensation shall be fixed by the County Board. Also see §23-1704.04 (Reissue 1979) with respect to deputy sheriffs. This statute provides that the county board shall furnish the sheriff with such deputies as the board determines necessary and again shall fix their compensation. The State Supreme Court has previously held this statute “clearly gives the County Board the right to determine the number of deputies the sheriff may employ, and to fix their compensation.” Grave v. County of Douglas, 134 N.W.2d 818, 821 (1965).

Suggestions When Considering Budget Reductions

1. Determine overall reduction necessary for county to comply with levy and budget limitations.

2. Establish some general principles which govern the budget review process.

3. Ask each county official/department head for their assessment of reductions that could be made in that office.

4. Do not target any individual county office or budget item.

5. Take an objective look at the entire budget and the reductions being considered.

6. No reduction can be made without county board first having a hearing with the office or department affected.

7. Gives reasons and develop defensible rationales for every budget reduction being made.

8. Do not let personality conflicts or policy differences affect your actions.
The Importance of County Government in Nebraska
By: Jordan Bloomquist

There are a little over 1,700,000 people that live in the state of Nebraska today. Can you imagine what it would be like to have only one centralized government instead of the many county governments in each of the 93 counties of Nebraska? I believe that county governments enable Nebraska to run more smoothly by allowing more individualized attention to all areas of Nebraska. It makes it much easier for those who run the local government to interact with the residents of the county, and not just with the many people who live in the cities.

With many being a substantially rural county, it would be hard for urban government officials in the larger cities who run state government to understand the needs of those rural citizens as they are so different from those of people in the city.

I live near Beatrice where my mom is the Deputy Clerk in the County Clerk’s Office at the Gage County Courthouse. She has been involved and working in the Clerk’s office for almost 12 years. Ever since I was a kid I have gone to the courthouse for many reasons, mainly just to visit my mom, but I have also gone to apply for my learners permit, and to get my drivers license. With county governments it makes it a lot easier to do things like this, like if you want to get a car title all you have to do is go to the county courthouse. But in a state like Kansas you actually have to go to the State government to receive a car title where it can take up to a month to get it instead of in just minutes here.

In Gage County we have a Board of seven Supervisors who oversee all of the county offices and their practices. These Supervisors each have their own district that they are responsible for representing. They listen to the people in their district and work to implement their ideas into county government so that the people of the county are the ones that ultimately make the decisions about how the county runs. Our Supervisors meet every other Wednesday and they invite anyone to attend their meetings by either being placed on the agenda or just appearing during public comments. It makes me feel like the citizens of Gage County feel like they have an important part in making our county a great place to live. It’s great to know that we live in a democratic society where our voices can be heard and we, the people, are the ones who choose who runs our local government by casting our votes at elections. This is not only a right we have as US citizens but it is a privilege that other forms of government don’t provide.

Our courthouse provides many services with several of the offices located in one building with the Clerk, Assessor, Treasurer, Register of Deeds, Clerk of District Court & County Court, County Attorney, Veteran’s Service Office and the Employment Management Agency for County Offices and then also Probation Offices and Driver’s License testing which are State Offices. We also have the Sheriff’s Office close by and the Road Department at another location. These offices being close together offer convenience for citizens when they are trying to accomplish several different tasks all in one place. The offices all work together to provide the services that customers need and appreciate. Having county government run smoothly isn’t always easy but I feel that having local government is better for the people of each county with a more personal approach to making things work in all government.

“The Importance of County Government”
By Jeffrey Cooper

County government is a major aspect in rural counties, such as the one I live in. It is what makes a rural county a wonderful place. In a rural county, I feel like I get to know county officials at a personal level. These county officials do a tremendous amount of work for the county. Three ways that county government is important is that it provides personal courthouse assistance, county law enforcement, and elections. Three of the offices often visited by taxpayers are the treasurer’s office, assessor’s office, and county clerk’s office. Rural counties contain hard working officials who feel it is important to bring a customer satisfaction.

My mother works as a deputy treasurer. Working in the treasurer’s office, there are many conveniences provided. The treasurer’s office works with taxes, vehicle titles and registrations and driver’s licenses. For a long time I always thought taxes were a bad thing because of the complaints I had heard from different people. I have now learned that taxes are very important to a county and its citizens. In fact, my education is made better because of the distribution of taxes towards schools. Taxes are not only used for schools, but also community colleges, fire districts, and cities. The treasurer’s office also provides a one stop service, meaning a county citizen may title and register a vehicle in one sitting in the treasurer’s office. Citizens see this as an important part of working with the courthouse because they do have to go back and forth between offices. Driver’s licenses are one more item issued in the treasurer’s offices. Without these issues one would be able to drive. The assessor’s office works with valuations and they do it by following a state guideline. Residents in every county are affected by their valuation of property. Taxes are set for property, whether real, personal, or irrigated. The county clerk’s office serves as a sort of secretary office for the state. Records, deeds, county budgets, and court records are handled with in this office. This office also makes the schedule for county elections. It is crucial that the county clerk’s office keeps records. County budgets are important because they affect county citizens in many ways. County citizens may feel the need to cut-back if the budget is at risk or maybe try and spend more if they know a budget is doing well.

Election dates are set for by the county clerk’s office. This is important because elections play a major role in Nebraskan county government, as I will share with you later. It is in the best interest of the county law enforcement that they provide safety for the well being of the citizens of the county. Each county has a sheriff and deputies. In rural counties, a sheriff may serve as a village marshal, serving to enforce city ordinance. The county law enforcement does such jobs as ticketing speeding drivers, investigating crimes, and maintaining jail records. Roads are kept safer for travelers when policemen patrol them because they prevent the dangers that may occur. Investigating crimes and busting criminals is very important to a county. County court systems are set up to represent cases. The nice thing about rural county law enforcement is getting to know (continued on page 12)
The Importance of County Government in Nebraska

By: Kathryn A. DeJong

It became apparent to me, many years ago, when I was first learning the wonders of human physiology, that the United States is extremely comparable to a living organism. Consider this: An organism is a collection of separate cells working together to form a fully functional entity. The U.S. is a collective group of people working together to form a functioning nation. Many different cells are required to sustain a body, and different people are required to maintain a nation. But, like the body, a nation's people cannot operate on their own. They require the assistance of a system to keep them running. A body calls this the circulatory system; a country calls this the government.

The United States government can be broken down into three levels; federal, state, and local. To continue the physiology metaphor, the federal government composes the heart and major arteries and veins. They create the momentum that will flow down into the smaller vessels of the system and direct the flow back to the heart. State government, by acting as arterioles and venules, direct this flow to and from the separate regions of the body, or the separate states of the union. If this was the sum of the government and the circulatory system, both the nation and the body would die. The scenario described above is a closed system, circling around and around, making a great show of activity, but eventually getting nothing done. What both lack is an interface whereby the people (cells) can interact with government (body). This interface exists in the body as the capillaries, and in the country as local governments.

The purpose of local (or, for the purposes of this essay, county) government is to allow the citizens a chance to take an active role within the system to better their existence. County government permits people to obtain the privileges of everyday society, such as the ability to drive, to own property, to marry and to vote. It also deals with the problems of our realm through law enforcement and the court system. The capillaries of our anatomy perform the same function by providing our cells with nutrients and removing the wastes. By taking care of their needs, the capillaries allow the cells to live and divide in peace.

This is the importance of our county governments. We, as a nation, have a great government, and we have great people to form and support it, but these accomplishments would be meaningless if we did not have a link connecting the two. County governments are this link, providing us with the ties necessary to hold together these United States.

The Importance of County Government in Nebraska

By: Jordan Hanson

"It is hard to feel individually responsible with respect to the invisible processes of a huge and distant government.” This quote by John Gardner, Secretary of Health, Education, and Welfare under Lyndon B. Johnson, expresses the feeling that sometimes, the government being so far away from most Americans can cause people to believe that they make no difference. I am of the opinion that county government is one way to change people’s minds and make them feel more connected to their government.

(Continued on page 17)
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The Nebraska Legislature established NIDCAC in 1987 to study and suggest ways to improve the collection, use, and exchange of electronic data among state agencies and political subdivisions. Committee membership includes representatives of state and local governments whose purpose is to study and make recommendations concerning the data processing and communications needs of the state and its political subdivisions. By statute, the governor is required to appoint two members to the Committee who represent county government. To qualify, you must be an elected county official willing to serve a two-year appointment beginning in September 2006.

The committee meets at least quarterly and will reimburse travel expenses. Additional information can be viewed at the NIDCAC web site -- http://its.ne.gov/plan_prog_mgt/Nidcac/nidcac.html. If you are interested in applying, please complete the governor's Executive Appointment Application. You may request an application by contacting Wendy Bumgarner through the Office of the Governor or obtain the form at: http://www.gov.state.ne.us/bc/app.pdf.

NIDCAC
Resolution
Creating the Nebraska Computing and Telecommunications Security Committee
May 19, 2006

Whereas Section 86-542 (2), R.S.N., 1943, authorizes the Nebraska Intergovernmental Data Communications Advisory Council (NIDCAC) to “study and make recommendations concerning the data processing and communications needs of the state and its political subdivisions;” and

Whereas Computing, telecommunications, and network equipment have been installed in public buildings throughout the state, and

Whereas Unauthorized access to these computing and telecommunications facilities may result in disruption of state and local government services, and

Whereas The Committee has determined that securing these facilities, both physically and electronically, is necessary to protect state and local computing and telecommunications systems from inadvertent or surreptitious access, and

Whereas Section 86-545, R.S.N., 1943, grants the council “the power to appoint representatives of state agencies and governmental subdivisions which are affected by a proposed project to serve as developmental subcommittees of the council on the development of the proposed project;”

Now, Therefore be it resolved:

Section 1. That a Computing and Telecommunications Security Committee be created as a subcommittee of NIDCAC pursuant to Section 86-545, R.S.N., 1943.

Section 2. That the Committee shall undertake the following tasks:

   a) Evaluate existing security practices including physical and electronic access to computing and telecommunications equipment,

   b) Identify risks, problems and constraints of current security practices,

   c) Review the current level of security technology available to local governments throughout the state,

   d) Evaluate opportunities to better protect state and local computing and telecommunications resources,

   e) Evaluate requirements necessary to achieve a secured computing and telecommunications infrastructure,

   f) Investigate specific measures that ensure secure access to computing, network, and telecommunications infrastructure,

   g) Identify key technologies that can be made available to local governments to allow these agencies to secure their computing resources,

   h) Document the requirements for secured computing and telecommunications infrastructure,

   i) Prepare and publish the committee’s findings including recommendations for best practices to ensure the security of the state and local computing resources, and

   j) Coordinate with the Technology Council of the NITC to establish recommended security practices.

Section 3. That NIDCAC invite the Technical Panel of the NITC to participate as a joint sponsor of this resolution.

Section 4. The Chair of NIDCAC shall invite representatives of agencies enumerated, below, to participate on the committee. Those who accept shall constitute the membership of the Committee. The Committee may expand its membership by inviting additional representatives of other organizations to join the study as voting or non-voting members.

   The Committee may establish planning groups to undertake specific tasks of the study.

   Invitations to participate on the Steering Committee shall include, but be not limited to:

   Representatives of any county, city, or other political subdivision

   Local law enforcement or other local agencies that perform building security

   Local political subdivisions with data processing centers

   Office of the Nebraska Chief Information Officer

   Nebraska State Building Division

   Technical Panel of the NITC

Section 5. The authority for the Committee and its working groups shall exist beginning from the date of passage of this Resolution, and shall continue until January 1, 2007 or until such time as the Committee has completed its tasks, except that NIDCAC may abolish or extend the Committee.

Section 6. The Chair of NIDCAC shall provide or arrange such planning, facilitation, administration, and financial support as is necessary and available to support the work of the Committee.
KEARNEY — Buffalo County Sheriff Neil Miller and Emergency Management Director Darrin Lewis were honored Thursday by the Nebraska Law Enforcement Co-ordinating Committee for their work on multicounty, multi-agency communications improvements.

The awards were presented in Kearney during a criminal justice conference.

Lewis said he and Miller were honored for their work with the Central Nebraska Regional Interoperability project, through which law enforcement and other emergency response entities have interoperable communications.

"This was the brainchild of Neil," said Lewis, who is CNRI chairman and project manager.

There are three phases of the communications upgrades, which are being done as homeland security funds become available. Lewis said 10 south-central and southwest Nebraska counties have completed all three phases and 11 more have completed two within the past two years.

The first task was to place high-end "zonable" radios in the hands of first responders so they can communicate with each other during an emergency.

Lewis said first responders can include many people in addition to law enforcement officers and firefighters. The list includes city, county and school officials; the FBI; Nebraska Emergency Management Agency; Nebraska State Patrol; and utilities. The second phase is to place a UHF-VHF overlay across the state so that all emergency responders can get on one frequency.

The third piece of the project is to connect responders using different systems, radios and frequencies. Lewis said that Phelps County has a VHF system and Buffalo County is on UHF, but equipment in the communications centers now can connect both automatically.

Buffalo County has a mobile response unit with equipment to do the same job in the field, he said.

The work started in south-central Nebraska in 2004, after it was announced Nebraska’s federal funds for homeland security would be targeted at interoperable communications. Lewis said Buffalo County officials put together a plan to help not only the region, but the entire state.

He added that the successes so far are due to cooperation by all the local officials and emergency responders in the counties involved, and also the early recognition by Gov. Dave Heineman that there was a problem.

As lieutenant governor, Heineman was in charge of homeland security issues for Nebraska. "He saw a huge problem (with emergency communications), particularly for public safety," Lewis said. He said Heineman now often points to CNRI as a model for the rest of the state and the work done in south-central Nebraska also has been cited in federal documents. "It has become a model on the federal level for what can be done locally," Lewis said.

The LECC award specifically mentions Lewis' and Miller's efforts in "advancing justice and cooperation in Nebraska law enforcement."

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NACO received six responses to the clothespin question in May's contest. All responses were logical and made good sense. Since the correct response remains a mystery we have decided to award each person who responded with a prize. The following is a list of the responses received:

"I think it may have been used to clip the bottom of a large piece of laundry, like a bed sheet to. It would keep it from whipping so much in the wind or dragging on the ground."
- Linda Koger, Garfield County Treasurer.

"... attach the clothespin to a clothesline with one's hand lower than the clothesline when hanging the laundry for drying. This is advantageous especially for shorter people or children who may have difficulty stretching up when attaching or detaching the clothespin."
- Joleen Hofmeister, Contrystman Associates Accountant.

"I believe they were used to attach to apron pockets for easier access than digging for them."
- Candi Sanders, NPAIT.

"This type of clothespin is used to hang out delicates and whites. The metal clip is clipped onto the clothesline wire and the clothes are hung from the clothespin. Delicates are clipped up by the wooden clothespin only, and eliminates rust or dirty marks that the clothesline might leave."
- Ed Sladky, Saunders County Weed Control Superintendent.

"I believe the clothespin metal attachment was to hook over the clothesline wire or rope. That way you wouldn't have to take the clothespin off the line."
- Linda Monfelt, Gage County Treasurer's Office.

"The metal attachment on the vintage clothespins were used to slide the long sleeves of shirts into, keeping the shirt in shape while drying."
- Carolyn Sekutera, Sherman County State Assessment Manager.

For the July Contest, complete the Sudoku puzzle at left and mail to NACO. Be sure to list your name and the county office you work in or for. Mark "Contest Entry" on the outside of your envelope. Entries must be received by August 11, 2006 to be eligible for drawing.

Sudoku Rules:
- The object of Sudoku is to fill all the cells with numbers 1 to 9, with only one number per cell.
- A number can only appear once on each row and once in each column.
- Also, a number can only be used once within the bolded square or region.

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County government allows Nebraskans to see changes take place more immediately. They are able to take part in their local government in a way that they cannot take part in their national government, our capitol being 1,500 miles away from Nebraska. Through county government, it also becomes easier for citizens to voice their opinions directly to the individuals who can make a difference.

Counties across the state of Nebraska all have different needs and concerns. Each county having its own government allows the different locations to address issues that are more important to them. I attended Cornhusker Girls’ State in Lincoln, Nebraska during the summer of 2005 and learned firsthand how important it is for county government to exist.

While discussing certain issues with other girls that attended Girls’ State, I could see definite differences between the opinions of girls from rural areas and those who lived in the more populated counties. Concerns that people face in rural communities are completely different from the concerns of those who live in urban communities. If county government did not exist, parts of the state would most likely be neglected. The needs of the less populated areas would not be handled to the satisfaction of the citizens of that area if the governing body were unfamiliar with the issues at hand. The same holds true if the more populated areas were governed by citizens who knew little about the concerns important to those in the urban communities.

It is beneficial to all Nebraskans to have and take part in their county government. Local government gives citizens a feeling of closeness to their legislating body, a forum through which to voice opinions, and an effective outlet for the county’s individual concerns. Without county government, Nebraskans, especially those in rural areas, would be much further from the governing body. County governments help citizens build strong communities that improve the well being of the individual counties and the state as a whole.
### July Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Agency</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>General, Clerk</td>
<td>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</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Irrigation district bond interest semiannual payment is due. 46-196</td>
</tr>
<tr>
<td>1</td>
<td>County Board</td>
<td>Before this date, the board of directors of railroad transportation safety districts must transmit a budget request to the county board. 74-1306</td>
</tr>
<tr>
<td>1</td>
<td>General</td>
<td>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</td>
</tr>
<tr>
<td>1</td>
<td>Clerk, Election Commissioner</td>
<td>Governing bodies of reclamation districts, counties under township organization, certain public power districts, and ESUs must notify the Secretary of State, County Clerks or Election Commissioners of offices to be filled, terms, vacancies, votes cast and filing deadlines for each office. 32-404, 32-601</td>
</tr>
<tr>
<td><strong>First Monday</strong></td>
<td>Treasurer, County Board</td>
<td>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.</td>
</tr>
<tr>
<td><strong>First Tues.</strong></td>
<td>Clerk of the District Court</td>
<td>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</td>
</tr>
<tr>
<td><strong>First Tues.</strong></td>
<td>Sheriff</td>
<td>Make report to county board describing fees, fee totals and activity since last report in April. 33-117(3)</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services Finance and Support a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>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</td>
</tr>
<tr>
<td>9</td>
<td>Clerks, Election Commissioners</td>
<td>First day to accept early voting ballot request for the general election. 32-941</td>
</tr>
<tr>
<td><strong>July 15 - August 15</strong></td>
<td>County Board</td>
<td>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</td>
</tr>
<tr>
<td>15</td>
<td>County Board</td>
<td>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)</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>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</td>
</tr>
<tr>
<td>15</td>
<td>Assessor</td>
<td>Greenbelt application must be approved or denied. 77-1345.01</td>
</tr>
<tr>
<td>15</td>
<td>Board, Hospital Trustees</td>
<td>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</td>
</tr>
</tbody>
</table>

(Continued on page 19)
<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>July 15</td>
<td>Board, Hospital Trustees</td>
<td>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</td>
</tr>
<tr>
<td>July 15</td>
<td>Clerk, Treasurer</td>
<td>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</td>
</tr>
<tr>
<td>July 17</td>
<td>Clerks, Election Commissioners</td>
<td>Last day for incumbents not on the Primary Ballot to file. 32-606 Public Power Districts (grossing less than 40 million) Board Members, Reclamation Districts: ESU Members, County Weed Boards, Township Officers, Village Board of Trustees, and Class II Schools</td>
</tr>
<tr>
<td>July 20</td>
<td>County Board</td>
<td>Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514</td>
</tr>
<tr>
<td>July 22</td>
<td>Assessor</td>
<td>Notification for approval or denial of greenbelt application must be issued. 77-1345.01</td>
</tr>
<tr>
<td>July 22</td>
<td>Assessor</td>
<td>If greenbelt application is approved by the county assessor, the land shall be valued as provided in section 77-1344. 77-1345.01</td>
</tr>
<tr>
<td>July 22</td>
<td>County Board of Equalization</td>
<td>If greenbelt application is approved, board must send a property valuation notice for special value and recapture value to the owner and, if not the same to the applicant. 77-1345.01</td>
</tr>
<tr>
<td>March 19  - July 25</td>
<td>Assessor, County Board of Equalization</td>
<td>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</td>
</tr>
<tr>
<td>June 1    - July 25</td>
<td>County Board of Equalization</td>
<td>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</td>
</tr>
<tr>
<td>June 25</td>
<td>Assessor</td>
<td>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</td>
</tr>
<tr>
<td>July 25</td>
<td>Assessor</td>
<td>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</td>
</tr>
<tr>
<td>July 25</td>
<td>Treasurer</td>
<td>On or before this date each month, all motor vehicle registration fees collected must be submitted. 60-3,141(3)</td>
</tr>
<tr>
<td>July 26</td>
<td>County Board</td>
<td>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 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</td>
</tr>
<tr>
<td>Within 30 days after July 1</td>
<td>Assessor</td>
<td>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</td>
</tr>
<tr>
<td>July 31</td>
<td>Assessor</td>
<td>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</td>
</tr>
<tr>
<td>July 31</td>
<td>General</td>
<td>Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.</td>
</tr>
<tr>
<td>During month</td>
<td>Board</td>
<td>County board must make quarterly visit to county jail. 47-109</td>
</tr>
<tr>
<td>Date</td>
<td>Agency</td>
<td>Event</td>
</tr>
<tr>
<td>------------</td>
<td>-------------------------------</td>
<td>----------------------------------------------------------------------</td>
</tr>
<tr>
<td>1</td>
<td>Assessor, County Board of Equalization</td>
<td>An organization seeking a tax exemption for any real or tangible personal property acquired after January 1 must make an application for exemption by this date. Property that was exempted and continues to be eligible for exemption after acquisition is exempt. The review by the County Board of Equalization must be completed by August 15. 77-202.03(3)</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date, the assessor must forward approved homestead exemption applications and a copy of the certification of disability status to the Tax Commissioner. 77-3517</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date each year, the Property Tax Administrator must certify to the TERC that any order issued by the Commission specifying a percentage increase or decrease to a class or subclass of property or corrections or adjustments was implemented by the County. 77-5029</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or more, the second half of all general real property taxes becomes delinquent. 77-204</td>
</tr>
<tr>
<td>1</td>
<td>County Board</td>
<td>On or before this date, the budget-making authority shall prepare a county budget document and transmit it to the County Board. 13-504, 23-906, 35-509</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Sheriff</td>
<td>On or before this date, the sheriff must report to the county board showing the total amount collected on current distress warrants and the amount remaining uncollected. 77-1719.01</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Miscellaneous Districts</td>
<td>On or before this date, all political subdivisions subject to county levy authority under levy limits must submit a preliminary request for levy allocation to the County Board. 77-3443(3)</td>
</tr>
<tr>
<td>1</td>
<td>Clerks, Election Commissioners</td>
<td>Deadline for non-incumbents to file for office. 32-606 (Public Power Districts grossing less than 40 million Board Members, Reclamation Districts, ESU Members, County Weed Boards, Township Officers, Village Board of Trustees, and Class II Schools)</td>
</tr>
<tr>
<td>2</td>
<td>Clerk</td>
<td>On or before August 2, or on or before August 18 in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk shall mail to the protester written notice of the board's decision. The notice must contain a statement advising the protester that a report of the board's decision is available at the county clerk's or county assessor's office, whichever is appropriate, and that a copy of the report may be used to complete an appeal to the TERC. 77-1502(5)</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services Finance and Support a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>The county clerks or designated county officials must remit fees due the State Treasurer for credit to the General Fund under this section monthly and not later than the fifth day of the month following collection for certificates of title, notation of liens, duplicates for boats and motor vehicles. The county clerks or designated county officials shall remit fees not due to the State Treasurer for credit to the General Fund to their respective county treasurers who shall credit the fees to the county general fund. 37-1287, 60-161</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization, Assessor</td>
<td>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(1)</td>
</tr>
<tr>
<td>10</td>
<td>Assessor</td>
<td>The Property Tax Administrator must certify the distributed taxable value of centrally assessed property, as equalized by TERC. 77-621, 77-802 and 77-5030</td>
</tr>
<tr>
<td>July 15-August 15</td>
<td>County Board, Clerk</td>
<td>Between these dates, counties with less than 150,000 inhabitants must publish employee salaries and job titles. 23-122</td>
</tr>
<tr>
<td>15</td>
<td>County Board of Equalization</td>
<td>On or before this date, the review of tax exempt property applications must be completed. 77-202.03(3)</td>
</tr>
<tr>
<td>15</td>
<td>Assessor</td>
<td>On or before this date, a homestead owner may apply for a transfer of a homestead exemption to a new homestead. 77-3509.01</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>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</td>
</tr>
</tbody>
</table>

(Continued on page 21)
### August Legal Calendar (Continued from page 20)

<table>
<thead>
<tr>
<th>Date</th>
<th>Role</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
<td>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</td>
</tr>
<tr>
<td>20</td>
<td>Assessor, County Board</td>
<td>On or before this date, the county assessor must certify to each governing body or board empowered to levy the current taxable value of property subject to the levy and certify to the State Department of Education the current taxable value of the taxable real and personal property subject to the applicable levy for all school districts. 13-509</td>
</tr>
<tr>
<td>July 26 - August 24</td>
<td>County Board of Equalization</td>
<td>Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before August 24 or on or before September 10 if the county has adopted a resolution to extend the deadline. 77-1510, 77-5015</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>25</td>
<td>Assessor</td>
<td>By this date, the assessor is to certify to the Property Tax Administrator the total taxable value by school district in the county for the current assessment year on forms prescribed by the Property Tax Administrator. 79-1016(1)</td>
</tr>
<tr>
<td>28</td>
<td>Clerks, Election Commissioners</td>
<td>Deadline for submission of petitions to change political subdivision from district elections to at large; or at large to district elections. 32-554</td>
</tr>
<tr>
<td>31</td>
<td>All County Officials</td>
<td>Within two calendar months of the close of each fiscal year, each county officer is required to file a notarized inventory statement of all county personal property in the possession of that officer. The county board must certify these inventories if valid and file them in the clerk’s office. 23-347</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board</td>
<td>Second time for landowners to mow all the weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches. 39-1811</td>
</tr>
<tr>
<td>During Month</td>
<td>Assessor</td>
<td>The Property Tax Administrator shall, August of each year, hold an examination of applicants for certification as county assessor. 77-421</td>
</tr>
</tbody>
</table>

### September Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Role</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>County Board</td>
<td>Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. 77-3443</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Before this date, the county assessor must certify to the Department of Revenue average assessed value of single-family residential property for purposes of homestead exemptions. 77-3506.02</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or less, the second half of general real property taxes become delinquent. In all counties, the second half of all personal property taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property become delinquent. Deadline for filing a poverty affidavit for personal property. 77-204, 77-1716, 77-1718</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>After this date of each year next after the personal taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property for the last preceding year have become delinquent, such taxes shall be collected with interests and costs of collection by distress and sale of personal property, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property belonging to the person against whom levied. 77-1717</td>
</tr>
<tr>
<td>1</td>
<td>Clerk, Election Commissioner</td>
<td>Last day for political subdivision to submit a special issue for the general ballot. 32-559</td>
</tr>
<tr>
<td>1</td>
<td>Clerk</td>
<td>Last day to file for office by petition. 32-617</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services Finance and Support a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>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</td>
</tr>
<tr>
<td>7</td>
<td>Clerk, Election Commissioner</td>
<td>Last day to issue and mail special absentee ballots to those registered voters with application on file specifically requesting a special absentee ballot. 32-808</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization</td>
<td>Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before September 10 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1510</td>
</tr>
</tbody>
</table>

(Continued on page 22)
September Legal Calendar
(Continued from page 21)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>County Board of Equalization&lt;br&gt;County Board of Equalization and special valuation protests must be heard and decided by this date or on or before September 30 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504</td>
</tr>
<tr>
<td>15</td>
<td>Clerk, Register of Deeds, Treasurer&lt;br&gt;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.</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court&lt;br&gt;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</td>
</tr>
<tr>
<td>20</td>
<td>County Board&lt;br&gt;Final day to adopt the budget and appropriate the amounts specified in the budget for the departments, offices, activities, and funds of the county for the period to which the budget applies. 23-909</td>
</tr>
<tr>
<td>20</td>
<td>County Board&lt;br&gt;Final day for governing bodies, except Class I school districts, to file with and certify to the levying board a copy of the adopted budget statement, together with the amount of the tax to be levied. Information must also be filed with the auditor on or before this date. 13-508 (1), 79-1225</td>
</tr>
<tr>
<td>22</td>
<td>Clerks, Election Commissioners&lt;br&gt;Deadline to have early voting ballots ready and sent to UOCAVA voters with requests on file. 32-808, 32-939</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer&lt;br&gt;By this date each month, the treasurer must transmit all motor vehicle registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>27</td>
<td>Clerks, Election Commissioners&lt;br&gt;Deadline for publishing and posting the notice of election. Also, deadline for sending the notice of election to affected political subdivisions. 32-802</td>
</tr>
<tr>
<td>30</td>
<td>Assessor&lt;br&gt;Assessor may amend school district taxable value report for corrections or errors. 79-1016</td>
</tr>
<tr>
<td>Due</td>
<td>County Board of Equalization&lt;br&gt;Publish a list of all real estate in the county owned by agricultural and horticultural societies, educational, religious, charitable and cemetery organizations which are exempt from taxation for that year. 77-202.03(5)</td>
</tr>
</tbody>
</table>

Calendar Of Events

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>August 4-8, 2006</td>
<td>NACo Conference</td>
<td>Chicago, IL</td>
</tr>
<tr>
<td>August 28-31, 2006</td>
<td>Assessors Workshop</td>
<td>Grand Island, Midtown Holiday Inn</td>
</tr>
<tr>
<td>September 14, 2006</td>
<td>Southeast District Meeting</td>
<td>Beatrice, Holiday Inn Express</td>
</tr>
<tr>
<td>September 15, 2006</td>
<td>Northeast District Meeting</td>
<td>Norfolk, Lifelong Learning Center</td>
</tr>
<tr>
<td>September 21, 2006</td>
<td>Central District Meeting</td>
<td>Kearney, Ramada Inn</td>
</tr>
<tr>
<td>September 27, 2006</td>
<td>Panhandle District Meeting</td>
<td>Bridgeport, Prairie Winds Community</td>
</tr>
<tr>
<td>September 28, 2006</td>
<td>West Central District Meeting</td>
<td>McCook, Republican River Valley Event</td>
</tr>
<tr>
<td>October 5, 2006</td>
<td>NACO's 1st Annual Legislative Conference</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>December 5-7, 2006</td>
<td>NACO's 112th Annual Conference</td>
<td>Omaha, Holiday Inn Central</td>
</tr>
<tr>
<td>February 7-9, 2007</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>May 10, 2007</td>
<td>County Board of Equalization Workshop</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>June 13-15, 2007</td>
<td>Clerks, Election Commissioners, Register</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>October 11, 2007</td>
<td>NACO's 2nd Annual Legislative Conference</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>December 11—13, 2007</td>
<td>NACO's 113th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott</td>
</tr>
</tbody>
</table>
HELP WANTED

Job Title: E911 Technical Specialist
Agency: Nebraska Public Service Commission
Location: Lincoln, Nebraska
Permanent, full-time job
Salary: Starting at $38,000, Commensurate with experience

Description of Essential Duties:

• Assist with activities related to wireless E911 deployment, including installation and ongoing maintenance of 911 equipment, working with 911 call center personnel, equipment vendors, local exchange carriers, wireless service providers and geographical information system (GIS) vendors.
• Monitor testing of implementation of Phase 1/II after establishing Phase II testing standards.
• Advise Public Safety Answering Points (PSAPs) on the purchase and installation of equipment necessary to receive wireless Phase I/II calls.
• Participate in review of requests for reimbursement from PSAPs for equipment purchases.
• Participate in review of application, implementation plans and funding requests of Wireless Service Providers (WSPs).
• Serve as technical advisor on issues related to 911 issues to the Commission, PSAPs, Local Exchange Carriers and WSPs, as well as emergency coordinators, City and County officials, law enforcement officials and others involved in the provision of wireless 911 service.
• Provide assistance to PSAPs and vendors regarding GIS repository and participate and attend meetings of the GIS Steering Committee.
• Assist with the investigation of complaints received from the public and the wireless industry; mediate disputes between PSAPs and WSPs.
• Assist in the development of education and training programs and reference material.
• Assist, as called upon, in the development of administrative rules and regulations, and policies and procedures to carry out the provisions the program; assist in the development of legislation. Other duties as assigned by the department director, executive director and commissioners.

Education/Experience Requirements:

Bachelor’s degree or equivalent experience in public safety, emergency management, or a related field is desired. Applicants should have a minimum of 3-5 years of successful and related work experience.

Knowledge of technical/engineering aspects of public safety/911 systems, addressing systems, and wireless networks. Experience with program management; good oral, written and interpersonal skills; ability to deal tactfully and effectively with diverse constituencies; experience working with committees or boards; strong organizational skills; high level of self-motivation; thoroughness and attention to detail; and ability to handle multiple tasks.

Reminder!
NACO Legislative Conference — October 5!
Migraine headaches caused Karen to see a neurologist, who recommended that she take a daily prescription drug.

"I didn't want to be on medication, and that's when the doctor said to start walking 20 to 30 minutes a day. So I started walking, and I haven't had a headache since."

At first, it was an effort to fit walking into her schedule, so Karen added it to her list of things to do.

"I started out slow, but now I can hardly stop. I will walk to the bank or the post office. That way, I'm getting my errands and my walking done all at the same time."

Walking took away Karen's headaches and gave her a healthier outlook on life.

"I've lost weight, my cholesterol lowered eight points, my blood pressure is fine and I have more energy. I can accomplish a lot more because I feel better."

Karen thinks Blue Cross and Blue Shield of Nebraska is on the right track with its "Walking Works" program.

"Walking is fun — and it's a lot cheaper than taking a prescription every day."

"I think the Blues are good for you."

"I enjoy my walks in the beautiful Nebraska countryside."

— Karen, Blue Cross and Blue Shield of Nebraska member

Blue Cross Blue Shield of Nebraska

bcbsne.com