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On the cover: County Officials listen to legislative committee chairpersons in the Warner Memorial Chamber of the State Capitol during NACO’s Counties’ Legislative Day.
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When the Legislature convened in January, political observers were keenly interested in the effects of term limits on the 100th Legislature. By the time the session adjourned on May 31, the "new 22" freshmen senators had learned quickly and contributed much to the session. In working with the new senators, as well as the seasoned veterans, I found them to be thoughtful, insightful, and eager to become involved in the legislative process.

A new Speaker, Mike Flood, and 12 new committee chairs ably directed the body through the adoption of the budget and a tax-cut package, as well as controversial issues such as the death penalty, a revision of Omaha Public Schools legislation, an effort to reinstate Class I schools, and funding for water regulation. Speaker Flood showed poise in directing this year's session.

Among the senators who were particularly involved in county issues was Deb Fischer, new chair of the Transportation and Telecommunications Committee. Fischer prioritized LB 305, a bill to shift sales taxes on leased vehicles from the state's general fund to the Highway Trust Fund. Carol Hudkins also offered several proposals to provide more funding for county roads as well as a measure to prohibit trapping in county right of ways.

Fischer assisted Appropriations Committee chair Lavon Heidemann in obtaining $1.5 million in funding for County Property Tax Relief. Fischer and Heidemann joined Arnie Stuthman, a former Platte County supervisor, in support of continued funding for county jail reimbursement. Abbie Cornett introduced LB 587, a bill to eliminate the $3.91 million statutory cap on jail reimbursement. The bill was co-signed by Annette Dubas, Tim Gay, Tom Hansen and John Synowiecki.

Senators Dubas, Hansen, Nelson, and others opposed changes that would have decreased county inheritance tax collections. NACO worked with Mick Mines, who introduced LB 502, to develop a revenue-neutral formula that would shift the tax burden from lineal descendants to further-removed relatives and other beneficiaries. NACO was assisted in moving the debate along by Senator Tom White.

Senator Nelson, a former Douglas County chief deputy election commissioner, offered LB 646, a bill to allow early pickup and counting of early voting ballots, formerly known as absentee ballots.

Senator Gay, a former Sarpy County commissioner, helped move the Governor’s plan to reorganize the Department of Health and Human Services and also assisted in explaining county government's role in many legislative issues.

Senator Mike Friend worked with counties, cities and other governmental entities to craft a waiver of immunity for injuries sustained during recreational activities on public property. Steve Lathrop, an Omaha trial attorney, negotiated a compromise to allow the bill to advance.

Cap Dierks, who returned to the committee after a four-year absence from the legislature, offered a bill at the request of the Governor to make the Department of Property Assessment and Taxation a part of the Department of Revenue and also introduced a bill to establish a time line for Freeholder Petition filings.

Senator Ray Aguilar was elected to lead the Government Committee and was joined by new senators Greg Adams, Bill Avery, Russ Karpisek and Kent Rogert, as well as veteran senators Mike Friend, Mick Mines and Rich Pahls. NACO spent a great deal of time in front of this committee and found the freshmen senators asked many questions that dug into the details of the bills.

Senator Rogert prioritized a bill to define when sick and vacation leave must be paid when employment is terminated. The issue arose from a Nebraska Supreme Court case last fall.

Senator Karpisek introduced legislation to allow county officials and employees a window of opportunity to change their retirement contributions from a defined contribution plan to the current cash balance plan.

All in all, it was a very successful session and I look forward to continuing to work with the new senators.
Lean Back And Smell The Roses

“. . . keep working together and lean back and smell the roses—it pays!”

It seems as though time slips away as Lisa is warning me about the deadline for my article in CountyLine. She does a great job in keeping me in line. All kidding aside, she does do a great job.

As I was trimming up my roses the other day, the aroma coming from them made me think about the old saying, “Lean back and smell the roses.” I thought this was an appropriate adage for all of us in county government. Sometimes I think we get into a mode that maybe draws us to the negative side of life. In fulfilling our obligations to our constituents we sometimes get lead in this direction. A good positive attitude always goes a long way as does the fragrance from roses. It’s a good and refreshing enlightenment that can be attributed to everyday life and assist us in keeping our chins up.

It has been a good year for NACO on the legislative side of life. Larry and his staff have done a great job in funneling dollars back to us through lobbying and hard work everyday with the senators. Governor Heineman supported county government in the signing of important legislation.

On a different note, National Conference is around the corner the week of July 13-17 in Richmond, Virginia. Everyone who plans to attend will benefit from, as well as enjoy the conference, bringing back knowledge to assist in the performance of their statutory responsibilities. I say “Richmond, here we come!”

The NACO Board has also been working on NACO’s Annual Conference to be held in Lincoln in December. The board has spent time reviewing and modifying the format so start making plans to attend.

As I close, I would remind you again to keep working together and lean back and smell the roses—it pays! See you all in Lincoln and some of you in Richmond.
Two Break Through As First Elected Female Sheriffs In Nebraska

BY Joe Duggan
Reprinted with permission from Lincoln Journal Star

PAWNEE CITY — Nothing in state law says a sheriff must be a man.

Still, no county in Nebraska had ever elected a woman sheriff until two broke new ground in November, said Annette Wood with the Nebraska Sheriffs Association.

The trailblazers, who officially took office Jan. 1, are Pawnee County Sheriff Jayme Reed and Box Butte County Sheriff Tammy Mowry. “I think it’s great,” Wood said. “They’re certified officers and they can do the job just like any other certified officer.”

According to records, it appears a couple of women served out the terms of husbands who died in office, but none were elected. The association’s records go back 113 years, and it’s unlikely a woman ran in, let alone won, a sheriff’s race before 1894.

Nebraska’s two female sheriffs are not only certified officers, they’re experienced in law enforcement.

Reed, who grew up east of Lincoln and attended school in Waverly, was a Lincoln Police officer from 1983 to 1990. She started in the patrol division before moving to what was then the family crimes unit, where she worked with troubled youth and investigated sexual assaults on children.

While she was hardly the only female officer on the department, she could recall few male officers who had a problem with women wearing the badge.

Reed said she has always tried to distinguish motive behind a comment. If it was part of the good-natured ribbing between officers, no problem.

If she felt a barb was intended as a personal attack, she called them on it.

She left law enforcement, moved to Pawnee County in the early 1990s and, for a couple of years, owned a tavern in Burchard. In 1998, she took a secretarial job with the sheriff’s department.

In 2004, she became a deputy and two years later was appointed to the top post after Sheriff Robert Hickey resigned because of health reasons.

She ran unopposed in the Democratic primary and beat her male Republican opponent by a wide margin in the general election. She saw the vote as approval of the job she had done for two years.

And 2006 was quite a year for Pawnee County on the law enforcement front.

In January, her department responded to a bank robbery in Steinauer. In April, it assisted the Nebraska State Patrol’s investigation of the killing of a Pawnee City farmer, the first murder in the county in 25 years. Then in August, it investigated a motor-vehicle homicide.

“We have crime down here just like they do in the big cities,” Reed said. “We’re not immune to it, even though a lot of people think we are.”

Big cases put additional strain on a small department like Reed’s. She has three deputies, two full time and one part time. Eighty-hour work weeks are not unusual, she said.

Even when she’s not on duty, she’s still the sheriff. People come to her with questions.

She’s OK with that. It’s part of being an elected official. What’s hard is having to remove a kid from an abusive home, break up a fight between people she knows or tell a parent they lost a child in an accident.

A good day means getting home safely, she said.

“When you can feel like you got something accomplished, that you helped someone or solved a problem or a crime,” she said.

Tammy Mowry’s path to public office started in 1979, when she joined the Alliance Police Department as the animal control officer.

Within six years, she moved up to detective. She joined the sheriff’s office in 1997 and eventually become chief deputy, the position she held when she ran for the office.

Mowry won the Republican primary and in the general election, defeated her male Democratic opponent by 82 votes. In fact, her daughter is married to her opponent’s son, so the election made for interesting dinner conversation at family reunions, Mowry said.

Mowry oversees four deputies, but she hopes to add a fifth soon. Dealing with tight budgets, long hours and lots of geography to cover are challenges, but she knew what she was getting into, she said.

The days of people questioning whether she could hack law enforcement are long past.

“I don’t think anyone could question whether I could do the job,” she said. “I think I proved myself by sticking around.”

Still, Mowry said she knows she’s in rare company now. And not just in Nebraska.

Check out national law enforcement publications, she said, and it’s not hard to find a woman chief of police, but women sheriffs are still rare.

Reach Joe Duggan at 473-7239 or jduggan@journalstar.com.
The NACO 2007 Annual Conference will be held in Lincoln on December 12-14 at the Cornhusker Marriott Hotel. Conference attendees will witness several changes to the annual conference this year. The most obvious change will be that the conference will open on Wednesday afternoon. For many years past the conference has opened on Tuesday afternoon and concluded with an Awards Banquet on Thursday evening. This year the conference will conclude with an awards luncheon on Friday.

In the past NACO has received many request to extend the conference so that affiliate groups were able to add more sessions, allowing them to fulfill continuing education requirements. A study committee, organized by the NACO Board and consisting of representatives from all affiliate groups met two years ago to begin looking at alternatives to the conference format allowing more time for educational sessions. The committee requested that NACO send a survey to county officials asking for their input into possible solutions to this problem. This year’s conference format is the result of these avenues of input.

Even though the opening session of the conference is not until Wednesday afternoon, affiliate groups will be able to plan pre-conference and post-conference sessions if they feel additional time is needed. A conference planning meeting was held in Kearney on June 21 where executive officers of affiliate groups met to plan their respective sessions for the conference. Several affiliate groups opted to utilize the time for pre- and post-conference sessions.

Many county officials have contacted the NACO office requesting information about lodging for the 2007 NACO Annual Conference. Again this year NACO will post a rooming list to its website. County clerks and other persons requiring lodging for the conference will be able to access this form on July 20th at exactly 10:01 a.m., central standard time. MARK THIS DATE AND TIME ON YOUR CALENDARS. The three hotels that NACO has contracted with will not accept lodging requests from any avenue other than by fax using of the conference rooming list available on NACO’s website. Those county officials requiring lodging should print the rooming list, complete it and fax it back to the number listed on the form. Lodging requests will be fulfilled on a first come, first served basis. Room confirmations will be returned within two weeks. Rates for each of the hotels are:

- Cornhusker Marriott: $99.99 Single/Double
- Embassy Suites: $114.00 single; $124.00 Double
- Holiday Inn: $90.00 Single/Double

All lodging requests will require full names of each individual requiring lodging.

The cut off date for changes or cancellations is November 16, 2007. Changes or cancellations made after this date will be penalized the first night’s lodging. Again this year NACO is requesting that all counties try to be as accurate as possible with their requests so that all lodging requests can be accommodated. Attendees should note that the Cornhusker Marriott is now 100% non-smoking.

More conference information will be published in the September issue of CountyLine.
Meet NACO’s 2007 Scholarship Award Recipients

Caitlin Cedfeldt, daughter of Gerry and Kit Cedfeldt, lives in Arlington and graduated from Arlington High School. Caitlin’s mother works in the Washington County Treasurer’s Office. Caitlin has a grade point average of 4.159. She is 3rd in her class of 48.

In high school Caitlin was active in Art Club, Book Club, Drama, Future Business Leaders of America, Speech and Student Council. She was president of Art Club from 2005 to 2007 and winner of an Outstanding Performance Award at the 2005 Conference and District One-Act Theatre Contests. In addition, she was Vice President of Student Council from 2005 to 2007.

Projects that Caitlin has participated in include 4H where she competed with horse projects and open photography. Her volunteer activities include 4H; church activities at St. Rose of Lima Catholic Church where she was a Turkey Dinner Fundraiser Volunteer; Youth Religious Education Assistant and Youth Religious Educator; Arlington Youth Sports where she was Commissioner’s Assistant; and Arlington Junior High Theatre where she was volunteer director.

Caitlin graduated in May and plans to attend University of Nebraska in Lincoln where she will major in political science.

Son of Mark and Patty Eurek, Nicholas Eurek carries a 96.23 grade point average and graduated from Loup City Public Schools. His father is County Attorney in Sherman County. Nicholas ranks 2nd in his class of 26.

Nicholas plans to attend the University of Nebraska at Lincoln where he will major in film studies.

Staying very busy, Nicholas participated in Math Fun Day, Band, Science Olympiad, Speech Team, Quiz Bowl, FCA and All School Play. He was in Varsity Cross Country for 4 years, Junior Varsity Basketball 1 year, and Varsity Golf for 4 years. Some of his honors and awards include 2004 & 2006 “Hackers” Awards in Computer Applications Class, Alternate for Boys State, Renaissance Star and Principal’s Award, and Nebraska Young Artist Award.

Nicholas participated in the implementation and maintenance of landscape for Loup City High School and Loup City Community Center; assisted and instructed 4th and 8th grade youth in Loup City Policy Prevention Board’s Junior Golf Program; provided musical accompaniment for church ceremonies and the senior center in Grand Island; and he represented the Loup City cross country team and speech team at pep rallies by giving speeches to inspire the underclassmen.

John George attended Fremont Senior High School and earned a 3.98 grade point average. He graduated number 19 in his class of 291.

John is the son of Robert George and Nancy Pollack. Robert George is a County Supervisor in Dodge County. Varsity Choir, Drama, and JV Soccer are just a few of the activities John was kept busy with in high school. In addition he was involved in several clubs including Math, Drama and Creative Writing.

John plans to attend the University of Nebraska in Lincoln where he will major in Mechanical Engineering.
Meet NACO’s 2007 Scholarship Award Recipients

Molly Kincaid

Molly Kincaid is the daughter of Buffalo County Weed Superintendent, Richard Kincaid and Susan Kincaid. Molly ranked number 64 in her class of 388 at Kearney High School where her grade point average was 3.814. She plans to attend University of Nebraska at Kearney and major in Business Administration.

While in high school Molly was active in Marching Band, Concert Band, Symphonic Band, Full Orchestra, Soccer, International Club, Key Club, Photography, No Limits Club, FBLA, Nature Club, DECA and Jazz Lab Band.

Among Molly’s many awards are 2nd place in Written Test at DECA Districts, 1st place at district FCCA 4 years, placed at State FCCLA 3 years and placed on Written Test at State FCCLA.

Molly’s volunteer activities include No Limits community service advocating against Big Tobacco; helped plan and lead two youth summits; led and participated in “Kick Butts Day rally” on the capitol steps; participated in the “Bears Because We Care” drive collecting stuffed animals and donating them to shelter for abused children.

Molly also represented Nebraska at a national anti-Big Tobacco event in New York City.

Mary Kreikemeier

Mary Kreikemeier is the daughter of Kevin and Cherie Kreikemeier. Cherie is the Cuming County Assessor. Mary attended Central Catholic High School in West Point. Her grade point average is 3.75 and she graduated number 15 in her class of 40.

Varsity Volleyball, Varsity Basketball, One-Act and Varsity Track are some of the activities Mary has participated in.

Mary received many volleyball, track and basketball awards during her years in high school. She was an Honor Roll student, a member of National Honor Society, Homecoming attendant, Co-Captain of the Volleyball and Basketball teams, not to mention lettering in Volleyball, Track and Basketball.

She also received the Presidential Silver Service Award in 2005 and 2006 and Master Sports Award in 2004, 2005 and 2006.

Some of Mary’s volunteer activities include numerous Basketball and volleyball coaching activities, concession stand volunteer, St Mary’s Parish Envelope Stuffer, Snyder Ballroom Paint and Remodeling Helper, Toys for Tots Program, Norfolk Rescue Mission, Snyder Beautification Project and Bluejay Basketball Tournament Coordinator.

Mary will attend Wayne State College where she will major in elementary and special education.

Karen Mach

In high school Honor Roll, National Honor Society, FFA, Soccer, Basketball, SADD, Science Club, Math Club, NHS, Basketball, Volleyball, Soccer and S-Club are among some of the activities Karen Mach participated in. She attended Schuyler Central High School where she carried a grade point average of 4.0. Her parents are David and Gwen Lyons. David is a Butler County Supervisor.

Karen received many awards and held many positions in high school including National Honor Society, Class Secretary, Class Vice President, FFA Junior Officer, Senior Varsity Soccer Captain, District FFA Champion, Student of the Month, and Rotary Student of the Week.

While in high school Karen’s community service entailed St. Augustine’s Church Alter Server, Vacation Bible School Teacher/Aid, serving food at the Senior Center, Feeding the homeless at St. Francis House, volunteer for Brotherhood Day Celebration, Adopt-A-Highway, AYSO Soccer Coach and assisting 1st graders weekly.

Karen will graduate number 1 in her class of 96. She will attend the College of St. Mary’s in Omaha where nursing will be her major.
Meet NACO’s 2007 Scholarship Award Recipients

Lyndsey Markert

With a 3.9 grade point average, Lyndsey Markert ranks number 4 in her class of 69. She attended Auburn Senior High School. Lyndsey is the daughter of Carl and Karen Markert. Lyndsey’s mother is the Nemaha County Deputy District Court Clerk.

In addition to being a member of the National Honors Society and an Honor Roll student, Lyndsey’s achievements include President’s Award for Excellency for 4 years, Academic All-State, 2nd place on NWMSU Math Team, 2nd place in Voice of Democracy Speech, and letters in Soccer, Vocal Music and Band.

Lyndsey was involved in many activities during her high school years including, Volleyball, Basketball, Soccer, Future Leaders of America, Concert & Marching Band, Color Guard, Vocal Music and Show Choir, Spring Musical, One-Act Play, 4-H and Math and Science Club.

Offices Lyndsey has held include Vice President of Future Leaders of America, Captain of Color Guard, Captain of Teen Clean Gang, President of 4-H Krazy K-9’s and Vice President of Math and Science Club.

Some of her community service includes F.L.A. roadside cleanup, D.A.R.E. Kids Program and Vacation Bible School. Lyndsey will attend Creighton University where she will major in biology.

Jacqueline McCormick

Jacqueline McCormick is the daughter of Dana and Wendi McCormick. Wendi is the Sioux County Clerk.

Jacqueline graduated from Sioux County High School in Harrison with a 3.8 grade point average. She has been accepted at University of Nebraska at Kearney where she will major in elementary education.

Some of Jacqueline’s high school activities include Quiz Bowl, SC Club, Student Council, School Yearbook, Theatre, FFA, Choir, Church Youth Group, Basketball, Volleyball, Track and Field, and 4-H. Awards she received include HOBY Delegate, Girl’s State Delegate, National Honor Roll for four years, Champion Team All-Conference Quiz Bowl, Sioux County Spelling Bee, 1st place in History Day Project, 2nd place in History Day Project and four years on the Sioux County High School Honor Roll.

Jacqueline has volunteered hours to Adopt-an-Angel, delivering food to the elderly, providing lawn care for the elderly, scraping paint from the museum, assisting in church bible school program and referee for Jr. High Volleyball games.

Jacqueline will graduate number 4 in her class of 8.

Lindsey McNutt

Lindsey McNutt carried a 3.44 grade point average at McCook Senior High School, ranking 18th in her class of 108. Lindsey is the daughter of Earl and Debbie McNutt. Earl McNutt is a Red Willow County Commissioner.

Lettering in basketball both her sophomore and junior year and volleyball her junior year are among the many awards Lindsey has achieved. In addition to lettering she was awarded the National Honor Roll Prestigious Award, the Who’s Who Award, and the U.S. Achievement Award. She is also a National Honor Society member and a member of Math Club and Basketball.

Lindsey’s volunteer activities include helping the Evening for Hospice, dancing for the cancer walk, loading boxes for the new elementary school, and putting in several hours of volunteer work for political elections.

In addition to her education at McCook Senior High School, Lindsey has taken several courses at Mid-Plains Community College including Nursing Assistant, College Algebra, Elementary Statistics and Introduction to Psychology.

Lindsey has been accepted at University of Nebraska at Kearney and will major in nursing.
Meet NACO’s 2007 Scholarship Award Recipients

**Jonathan Straetker**

Jonathan Straetker is the son of Bernard and Marjory Straetker. Jonathan’s father is a Scotts Bluff County Public Defender. Jonathan attended Morrill High School and graduated 1st in his class of 31.

Jonathan’s grade point average is 3.945 and he has been accepted at Western Nebraska Community College in Scottsbluff where he will major in Engineering.

Jonathan has participated in Basketball, Football, All School Play, One Act Play, SKENE Club, Western Trails Conference Quiz Bowl and National Honor Society.

Some of the many awards Jonathan has received include Western Trails Conference Quiz Bowl and the Chadron State College Scholastic Contest in which he placed third in Business Math and Ninth in Chemistry as a junior. As a sophomore he was inducted into Morrill’s Chapter of the National Honor Society.

Upon graduation from High School, Jonathan plans to attend the University of Nebraska at Omaha where she will make athletic training her major.

**Justin Ryan**

Ranking 23rd in his class of 97 at Ogallala Senior High School, Justin Ryan carries a 3.55 grade point average and has been accepted to attend University of Nebraska, College of Technical Agriculture. At the University of Nebraska he will major in Agricultural Business and Agricultural Production.

Justin Ryan is the son of Tim and Cindy Ryan. Tim Ryan is the Keith County Road Superintendent.

Justin participated in Football, Wrestling, Trap and the Renaissance Club during his four years at Ogallala Senior High School. During that time he earned letters in Football 3 years, Wrestling 3 years, and his Trap Team took honors all 4 years he participated.

He is a member of St Luke’s Catholic Church where he has volunteered over 30 hours at the annual Turkey Dinner. In addition, for 3 years he was assistant coach for the Ogallala Youth Wrestling Club, and volunteered over 100 hours for the Keystone-Lemoyne Volunteer Fire Department. Justin also volunteered over 100 hours for the Keith County Fair and Rodeo.

**Samantha Tienken**

Samantha Tienken’s parents are Gary and Joyce Tienken. Gary is a maintenance foreman for Dodge County.

Samantha had a grade point average of 3.2 and attended Scribner-Snyder Public School. She was 8th in her class of 20.

In high school Samantha was active in Softball, Basketball, Volleyball, One Act Play Drama, Concert Band, Choir, Girls Ensemble, Mixed Chorus, Spirit Club, S-S Club, Marching Band, Pep Band, F.C.C.C.L.A., and F.A.C.T.S.

Just a few of Samantha’s volunteer activities include Highway Clean Up; Christmas Caroling for Shut-Ins; Sunday school teacher; Vacation Bible School teacher; serving meals to the homeless; Orphan Grain Train; American Red Cross Water Safety; First Aid instructor and Summer Swim Meet.

Samantha’s outstanding achievements include Softball Varsity High School Award, Softball High School Team Captain, Nebraska High School All-District 1st Softball Team Award, Omaha World Herald Honorable Mention All-State Softball Team Award, Lincoln Journal Star Class Rated High School Team, 2006 Nebraska Softball Association Junior Olympic Leadership Award and Hugh O’Brien Youth Leadership Award.

Upon graduation from High School, Samantha plans to attend the University of Nebraska at Omaha where she will make athletic training her major.
Legal Line: County Resolution Authority Comparable To Ordinances In Clean Air Bill

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

By Beth Ferrell
NACO Assistant Legal Counsel

With a grant of authority by the Legislature, county boards or voters could place a resolution regulating smoking on the ballot by initiative or referendum, according to an Attorney General’s opinion issued May 29. The opinion was issued at the request of Senator Joel Johnson, who introduced LB 395, a proposed revision of Nebraska’s Clean Air Act. Although the bill was held over until next year’s legislative session at Sen. Johnson’s request, the bill will retain its status on Final Reading. Amendments will be taken up in 2008.

The opinion addresses the adoption of local ordinances and resolutions that are either less or more stringent than the proposed state law. LB 395 would enact a statewide smoking ban that includes an “opt-out” provision for local governments. Local bodies could opt-out in three ways: 1) the governing body could place the issue on the ballot directly, 2) the voters could put the issue on the ballot, or 3) the governing body could adopt a smoking ordinance or resolution which would be subject to repeal by voters of that subdivision. The seven questions addressed in the opinion are summarized in bold with summaries of the answers following.

The full opinion is available on the Attorney General’s website: www.ago.state.ne.us/. The full Final Reading text of LB 395 is available on the Legislature’s website at www.nebrakalaw.org. Use the Bill Finder function and enter LB 395, then click on the Final Reading version of the bill’s text.

1. Is the Legislature permitted to authorize a county board or the voters of the unincorporated area of any county, to place a resolution on the ballot for the voters of the unincorporated area of such county? Yes. Absent clear restrictions in the state or federal constitution, the Legislature’s broad plenary authority controls this issue. According to Consumers Coal Co. v. City of Lincoln, 109 Neb. 51, 189 N.W.643 (1922), “The lawmaking power of the state recognizes no restraints, and is bound by none, except such as are imposed by the Constitution.” Thus, the Legislature may authorize a county board to place a resolution before the voters of the unincorporated areas of a county.

2. Are the county initiative provisions of LB 395 sufficient to describe the process or are they impermissibly vague and violative of substantive due process requirements? Because the proposed statutes are detailed and specific, they are not so vague as to create substantive due process concerns. The opinion notes that the bill sets out the three procedures listed above as methods for opting out of the smoking ban. In addition, the county initiative process presented in LB 395 references municipal initiative laws, as well as referencing specific elections laws regarding the use of petitions to place issues on the ballot and other sections of the Election Act.

The void for vagueness doctrine is based on the due process requirements of the Fifth and Fourteenth Amendments to the United States Constitution and similar requirements are contained in the Nebraska Constitution in Art. I, sec. 3. The U.S. and Nebraska Supreme Courts have ruled that a statute will not be determined to be impermissibly vague unless it is so vague as to present no rule or standard at all or if the statute is so deficient that it is impossible to enforce. The Nebraska Supreme Court has held that the test for vagueness is whether it either forbids or requires the doing of an act in terms so vague that persons of common intelligence must necessarily guess at its meaning and differ as to its application.

3. Is the Legislature permitted to authorize voters of unincorporated areas of a county, by referendum, to repeal a resolution adopted by a governing board of such county? Yes. As indicated in the response to Question 1, the Nebraska Legislature may legislate on any subject not restricted by the constitution.

4. Are the county referendum provisions proposed in LB 395 sufficient to adequately prescribe the referendum process or are they impermissibly vague and violative of substantive due process requirements? An amendment has been proposed to LB 395 that would allow the question of repeal to go directly to voters upon the filing of a petition signed by at least five percent of the registered voters in the appropriate area, rather than providing that the ordinance is generally not the equivalent of a municipal ordinance when both types of actions are taken by a city, the more appropriate question is whether a resolution adopted by a county board has the same force of law as an ordinance adopted by a city under LB 395. While there is no Nebraska case law directly on point, the opinion cites authority from other states giving county board resolutions the same authority as ordinances. Because LB 395 specifically authorizes a county board action by resolution, the opinion concludes that such a resolution passed by a county board under the proposed legislation would have the same force of law as an ordinance or resolution and be enforceable as such.

5. Will a resolution passed by the governing body of a county to regulate smoking in the unincorporated area of the county have the same force of law as an ordinance or regulation and be enforceable as such? LB 395 repeatedly specifies that actions of local governing boards are taken by “ordinance or resolution”. Because several recent Nebraska Supreme Court cases have indicated that a municipal resolution is generally not the equivalent of a municipal ordinance when both types of actions are taken by a city, the more appropriate question is whether a resolution adopted by a county board has the same force of law as an ordinance adopted by a city under LB 395. Because LB 395 specifically authorizes a county board action by resolution, the opinion concludes that such a resolution passed by a county board under the proposed legislation would have the same force of law as an ordinance or resolution and be enforceable as such.

6. Is it an unlawful delegation of legislative authority and a violation of the constitutional separation of powers doctrine for the Legislature to permit a local governing body to adopt an ordinance or resolution that is less stringent than

(Continued on page 13)
**Legal Line: County Resolution Authority**
(Continued from page 12)

**state law?** The Nebraska Constitution prohibits the Legislature from delegating its legislative powers to an administrative or executive authority, including local governing boards. Art II, sec. 1 However, the Legislature has the power to authorize administrative or executive bodies to enact rules and regulations to carry out expressed purposes or for the complete operation or enforcement of a law within designated limitations. If LB 395 simply allowed local governments to adopt a nonsmoking ordinance or resolution that is less stringent than the Nebraska Clean Air Act enacted in the bill, the opinion notes that there might be concerns about improper delegation of legislative authority. However, the bill also limits how much less stringent the resolution or ordinance can be prohibiting smoking bans less strict than the Act as it appeared prior to Sept.1, 2007. The existing laws contain detailed provisions about where individuals can smoke, how smoking areas may be designated and how persons in charge of public places should make efforts to minimize smoking and environmental tobacco smoke. The opinion concludes that these sections provide clear standards which establish the limits of nonsmoking bans by local governments and the powers by which LB 395 can be administered. On that basis, the Attorney General opines that the fact that LB 395 allows less stringent nonsmoking bans does not constitute an improper delegation of legislative authority.

7. **Do the “opt-out” provisions of LB 395 preempt or infringe upon the ability of home rule charter cities to adopt smoking-related ordinances?** Under home rule charter, exercise of a city’s power must be consistent with and subject to the constitution and laws of the state, except as to matters of strictly local concern. Courts have created a two-part test to determine whether a state or local law takes precedence. First, it is necessary to determine whether a state or local law takes precedence. First, it is necessary to determine whether there is a conflict between state and local law. If there is, it is necessary to determine whether the issue involves a matter of statewide or local concern.

The Attorney General concludes that if the local ordinance or resolution is less stringent that the ban proposed by LB 395 but at least as stringent as existing law, there does not appear to be a conflict. If a proposed local smoking ban falls below existing standards, LB 395 would raise issues of statewide concern and the state statute would control over the local ordinance or resolution.

**Summary**

The opinion concludes that the Legislature may permit a resolution on smoking to be placed on the ballot by the county board or by voters through an initiative or referendum process. The procedures, as set out in LB 395, are not unconstitutionally vague. Resolutions passed by county boards to regulate smoking under the bill have the same force and effect as municipal ordinances or regulations.
Clerks, Election Commissioners, Registers Of Deeds And Treasurers Gather In Kearney

Clerks, Election Commissioner, Registers of Deeds and Treasurers met in Kearney on June 12—14 at the final joint workshop of these two affiliate groups. At the previous year’s workshop, Treasurers voted to hold their workshop separately from Clerks, Election Commissioners and Registers of Deeds.

Attendance surpassed the 200 mark for the 2007 workshop and all agreed that the time out of their offices was well worth the benefits gained from participating in sessions planned for each affiliate group.

The workshop opened on Wednesday with a joint session of each affiliate group. The presenter for the joint session was a Kearney native, Mary Alice Konz who provided a humorous, informative look at the communication styles of men and women, as well as some effective strategies to use with different types of people in the workplace.

On Thursday each affiliate group held their business meetings and listened to state representatives and other speakers as they presented information relative to fulfilling their statutory responsibilities.

Thursday evening, attendees gathered for an informal banquet and were treated to the music of “Rough Around The Edges,” a band from Kearney who entertained them with music from the 1950’s to the present.

It was back to business on Friday morning as the groups again came together to learn about “Flexibility In The Workplace.” Attendees were taught useful exercises that could be performed in the office that would help reduce stress and fatigue and assist in keeping them alert while performing their job duties.

Following the exercise session, BlueCross BlueShield updated the groups on recent changes to their health plans. NACO Executive Director, Larry Dix followed BlueCross BlueShield with an update on the 2007 Legislative Session.

Beginning in 2008, the Clerks, Register of Deeds and Election Commissioners will hold their workshop separately from that of the Treasurers.

In addition to the Clerks, Election Commissioners, Register of Deeds Workshop, Registers of Deeds and Election Commissioners will conduct a biennial one day workshop to be held in conjunction with NACO’s Annual Legislative Conference. The one day workshop will be held the day preceding the Legislative Conference and will start in 2007 with the Registers of Deeds Workshop on October 10 in Kearney at the Holiday Inn Hotel and Convention Center. A block of rooms has been reserved and those who require lodging may contact the hotel at (308) 237-5971 to make reservations. The rate contracted for lodging is $69.95 single/double. Be sure to inform the hotel staff that you will be attending the workshop or Annual Legislative Conference to receive this rate. More about the Annual Legislative conference and the Register of Deeds Workshop is forthcoming in the September issue of CountyLine.

Lloyd Dowding, Sarpy County Register of Deeds, learns about reducing stress and muscle fatigue by using exercises that may be performed in the office.
Clerks, Election Commissioners, Register Of Deeds, Treasurers Workshop Photo Highlights
Highway Superintendents, Surveyors And Engineers Workshop Photo Highlights
NACO’s biennial County Board of Equalization Seminar was held in Kearney at the Holiday Inn Hotel and Convention Center on Thursday, May 10, 2007.

The seminar provided county commissioners, supervisors, and other county officials specialized training as they prepare to begin County Board of Equalization hearings after June 1.

Among the equalization-related topics addressed were the roles and responsibilities of county officials and other individuals involved in the process, the constitutional, statutory and regulatory provisions for real and personal property valuation, recent court cases and legislative changes in the tax equalization process.

Over 150 County board members, and other affiliate county officials attended the seminar to learn about the equalization process from speakers well versed in their respective areas of expertise including state and county officials and staff.

Nebraska Property Tax Administrator, Cathy Lang updates seminar attendees on the process of equalization and real property valuation.
Keep Your PC Up or Shut It Down?

By Glen Masek
MIPS Programmer Analyst

Over the years, I have been asked repeatedly whether or not a PC should be shut down at night. I would always respond by stating that the worst thing you can do, like with an automobile, is to start it. When you start your car, most of the engine oil is sitting in the oil pan and not protecting the moving parts of the engine. Similarly, when a common household light bulb gets weaker with age, that light bulb is more likely to blow out when you initially turn on the light switch. Like the automobile or light bulb, the initial surge of electricity going through the weaker components of a PC can damage them.

Then, on the opposite side of the coin, I would continue to state that a PC only has a given number of hours of use. Why should 2/3 of those hours occur when you are not around? Also, one of the major factors in why a PC or other electrical component will fail is excessive heat. As air is circulated through your PC, dust collects on power supply and CPU fans. This dust can minimize the effectiveness of your PC’s ability to circulate air which causes excessive heat. Minimizing the amount and duration of dust being circulated through your PC can greatly increase its life span.

Another hot topic in today’s society is saving energy. Today’s PCs have features which make them Energy Star compliant. Energy Star compliant means that the PC and monitor require less electricity when they are not in use. These features are called “hibernate” or “sleep”. Although different manufacturers and types of computers vary, consider the fact that an average PC running a standard screen saver uses around 42 watts of electricity. That same PC with a 3D screen saver can use as much as 115 watts.

In the end, there really is no right or wrong answer. If you choose to leave your PC turned on at night, make sure the PC is in a location that minimizes dust and don’t stack books or other items around the PC that could restrict air circulation. If you choose to turn off your PC at night, make sure software updates and virus scans are scheduled to run during a time when the PC is turned on. Whether or not you decide to leave your PC turned on at night, consider enabling the “hibernate” or “sleep” features of your PC and never use screen savers. Personally, I shut down my PC at night.
Local Governments Key To Success Of 2010 Census

By Van R. Lawrence
United States Census Bureau

The Census Bureau estimates there will be more than 310 million people living in more than 130 million households across the country by 2010. The partnership of local governments is vital to accomplish the feat of counting every person living in all 50 states, the District of Columbia and Puerto Rico.

Factoring in an increasingly diverse population, the rise in immigration and a record number of languages spoken by respondents, the need for a complete and accurate address list to mail or hand-deliver questionnaires will play a critical role in obtaining an accurate population count in the next census.

Although the 2010 Census is still three years away, the U.S. Census Bureau has begun mailing informational booklets to all state, local and tribal governments about a program for them to provide updated addresses for their communities ¾ known as the Local Update of Census Addresses (LUCA) program.

This joint and voluntary program between the Census Bureau and your local government is the official start of the 2010 Census, which depends on a complete and accurate address list. Your assistance in assuring the residents in your community are counted is crucial to a successful census.

"Census data drive reapportionment and redistricting decisions and directly affect the distribution of more than $200 billion in federal funding each year," said Doug Palmer, president of the U.S. Conference of Mayors. "In order to get money for public health, education, transportation and much more, mayors across the country need to take the lead and work to get a complete count of their city’s population in 2010. LUCA is the first step."

In partnership with the Census Bureau, local governments will use their area knowledge to improve the list of addresses for housing units and group quarters, including growth from new construction or annexation.

After registering for LUCA between July 2007 and January 2008, participating governments will receive review materials and will have 120 days to review and improve the address list.

The information contained in the address list is confidential by law, and those governments that choose to participate in the LUCA program will be provided an option to review the Census Bureau’s address list. Like all census employees, those who review and update a confidential address list are subject to a jail term, a fine or both if they disclose any protected information.

After LUCA but prior to the 2010 Census questionnaire delivery, address listers will perform a field canvass across the country to make sure the latest address list is correct. Using GPS mapping on hand-held computers, workers will be able to update information electronically while out in the field.

"The Census Bureau has moved beyond being a ‘pen and paper’ census and is now utilizing new technology in order to improve the speed and accuracy of census operations in the field," said Census Bureau Deputy Director Preston Jay Waite. "We are mandated by the Constitution to count the population every 10 years, and with the reengineering of the 2010 Census, we will be well equipped to fulfill this mandate."

Dating back to the nation’s first census in 1790, the 2010 Census will have one of the shortest census questionnaires in the history of the United States. Asking just seven questions, including name, sex, age, race, ethnicity, relationship and whether you own or rent your home, the questionnaire will take respondents only about 10 minutes to fill out.

For more information, visit the 2010 Census LUCA Program at <http://www.census.gov/geo/www/luca2010/luca.html>.

All Things Are Not As They Appear

A dirty and impoverished looking guy goes into a bar and orders a drink. The bartender says: "No way. I don’t think you can pay for it. The guy says, “You’re right. I don’t have any money, but if I show you something you haven’t seen before, will you give me a drink?” The bartender says, "Only if what you show me ain’t risqué." "Deal!" says the guy and reaches into his coat pocket and pulls out a hamster. He puts the hamster on the bar and it runs to the end of the bar, climbs down the bar, runs across the room, up the piano, jumps on the key board and starts playing a tune. And the hamster is really good. The bartender says, "You’re right. I’ve never seen anything like that before. That hamster is truly good on the piano."

The guy downs the drink and asks the bartender for another. "Money or another miracle, or else no drink", says the bartender. "Deal!" says the guy and reaches into his coat pocket and pulls out a frog. He puts the frog on the bar, and the frog starts to sing. He has a marvelous voice and great pitch. A fine singer. A stranger from the other end of the bar runs over to the guy and offers him $300 for the frog. The guy says, "It's a deal." He takes the three hundred and gives the stranger the frog. The stranger runs out of the bar. The bartender says to the guy, "Are you some kind of nut? You sold a singing frog for $300? It must have been worth millions. You must be crazy." "Not so", says the guy. "The hamster is also a ventriloquist."
Sarpy County celebrated its Sesquicentennial anniversary on February 2 this year. Events are planned throughout the year to celebrate the anniversary of Sarpy County. The celebration was kicked off in February with honored guests and visitors. Other celebrations are planned throughout the year with a finale planned in September. The celebrations will highlight community values, historical events, prosperity and the overall collaboration between Sarpy County, Bellevue, Papillion, LaVista, Gretna, Springfield, Offutt Air Force Base, all schools and businesses and the citizens who reside in Sarpy County.

A Sesquicentennial website has been created and you are encouraged to visit it for information on upcoming celebratory events. The website address is www.sarpy.com. On the homepage click in the sesquicentennial area to access the website. You are also invited to help Sarpy County celebrate their sesquicentennial by attending the events planned.

Sarpy County Elected Officials
Front Row (left to right) Surveyor Tom Lynam, Commissioner Aldona Doyle, Public Defender Tom Strigenz, Commissioner Paul Cook, Register of Deeds Lloyd Dowding, Commissioner Inez Boyd, Clerk of the District Court Carol Kremer

Back Row (left to right) Sheriff Jeff Davis, Commissioner Joni Jones, Commissioner Rich Jansen, Treasurer Rich James, Clerk Deb Houghtaling, Attorney Lee

Former Senator, NACO Director Dies At 98

Former NACO Director and Senator Arnold J. Ruhnke died Saturday, June 2 at the Parkview Care Center in Beatrice. Ruhnke was NACO Executive Director from 1968 to 1977.

Ruhnke was also a State Senator from 1955 to 1968 representing the 32nd District in Nebraska. He was well liked as a Senator and always tried to be unjudgmental and fair.

When Ruhnke retired he took up woodworking and sat on rural organizational committees. He also served as a 4-H leader for the Plymouth Pirates. Ruhnke enjoyed woodworking and continued to build furniture and make repairs for family and friends until he was 95. In 1990 Ruhnke made a gavel for the Legislature from walnut and presented it to Speaker Bill Barrett.

Ruhnke spent all but two weeks of his retired life living at home in Plymouth. The two weeks preceding his death he spent at Parkview Care Center. To read more about Arnold Ruhnke visit the Lincoln Journal Star’s website at http://journalstar.com/articles/2007/06/04/news/local/doc4663834fb262a825023007.txt
FOR IMMEDIATE RELEASE: May 1, 2007
FOR MORE INFORMATION:
Omaha – 402.827.9280
Lincoln – 402.441.7716

Described as an innovative, nonpartisan and inclusive program to support women gaining access to leadership and public policy positions, the Lincoln-Lancaster Women’s Commission (LLWC) and Women’s Fund of Greater Omaha (WFGO) will be co-hosting a day-long workshop for women interested in running for elected office.

Ready to Run™ is scheduled for Saturday, October 6, 2007 at the College of St. Mary located at 7000 Mercy Road in Omaha, Nebraska. The workshop begins with a continental breakfast at 8 am. and adjourns at 3 pm. The registration fee is $25 and includes a networking luncheon program. Deadline for mandatory pre-registration is Wednesday, September 26, 2007. Seating is limited. Reservations can be made by calling the contact in either the Omaha or Lincoln area:

Omaha
Women’s Fund of Greater Omaha
402.827.9280

Lincoln
Lincoln-Lancaster Women’s Commission
402.441.7716

Workshop topics include:

Making the Decision to Run
Panel: Getting the Word Out
Raising Money & Spending it Wisely
Lunch with elected officials
Panel: Building a Base of Support
Making Your Connections Count

Ready to Run™ is the product of the Center for American Women and Politics, Eagleton Institute of Politics, Rutgers and the State University of New Jersey, who granted permission for local area implementation. The workshop will increase awareness of opportunities and processes for participants, promote active involvement of women wanting to work in government and school districts, and create a viable support network for women entering the electoral system.

Two satellite events in Lincoln and Omaha are being planned to provide by-invitation-only networking opportunities for current and former female elected officials. Honorary Co-Chairs are Nancy Hoch, former University of Nebraska Regent and Helen Boosalis, former Mayor of Lincoln. Omaha will host a reception from 5–7 pm on Tuesday, June 26; the Lincoln reception will be held from 5–7 pm on Thursday, August 9.

The Nebraska Department Of Environmental Quality Works For You!

The Nebraska Department of Environmental Quality (DEQ) considers environmental assistance, and not enforcement, as one of its primary goals. Many are not familiar with the level and types of assistance the DEQ offers, and it is important that the businesses and people in our state are cognizant of what the DEQ can do to help them achieve and maintain compliance with the many environmental requirements imposed by both the federal government and the state government.

This assistance is provided through a variety of methods, including our web site (www.deq.state.ne.us), outreach workshops, brochures and other literature, Compliance Assistance Visits, and the Small Business Compliance Advisory Panel.

The DEQ website contains a wealth of information on the regulations (Titles) which may apply to a given industry, fact sheets, guidelines, announcements, latest news, and agency contacts. It has recently been ‘renovated’ and is now ‘user-friendly’). This is a very important source of information and should be one of the first places searched for any type of environmental requirements question.

Our outreach workshops occur throughout the year and in across the state. These workshops vary in their scope, with some concentrating on air quality, some on water quality, and many on agricultural aspects. All of these are announced on our website.

The Compliance Assistance Visits (CAV) are a very ‘good deal’ for businesses and facilities. When asked, we will send out a team of professionals to review your records and operations. If the Compliance Assistance Team finds any violations or discrepancies, these will go into a report that the facility receives, and into the assistance team files only. They are not available to any of the DEQ inspectors prior to any inspection. The only exception would be if the assistance team finds an imminent threat to human health and the environment. There is no cost for an assistance visit, and with no penalty for the findings (except as noted above) these truly are ‘free’!

And lastly, the Small Business Compliance Assistance Panel is always available to help small businesses with any aspect of environmental regulation. This panel has 7 members; 4 are small business owners, 2 from other occupations, and 1 from DEQ. Several members are selected by the state legislators, two by the governor, and one by the DEQ Director. Their charter is to review environmental regulations and ensure small businesses are treated fairly, to recommend to the DEQ Director changes in regulations or policies, and to be a liaison between the small business community, and the DEQ. The panel members are located throughout the state, and are here to assist our small businesses.

Please contact Hugh Stirts, the DEQ Small Business and Public Assistance Coordinator, 402 471 8697 for the names of the Small Business Compliance Assistance Panel members, for information on Compliance Assistance Visits, and any other questions concerning the above subject matter.
## July Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Board/Commissioner</th>
<th>Description</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>First Tues.</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>First Tues.</td>
<td>Clerk of the District Court</td>
<td>Make report to 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>
<tr>
<td>15</td>
<td>Hospital Board of 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>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>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>22</td>
<td>Assessor</td>
<td>Notification for approval or denial of greenbelt application must be issued. 77-1345.01</td>
</tr>
<tr>
<td>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>
</tbody>
</table>

(Continued on page 23)
### July Legal Calendar (Continued from page 22)

<table>
<thead>
<tr>
<th>Date</th>
<th>Entity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>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 -</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>July 25</td>
<td></td>
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</tr>
<tr>
<td>June 1 -</td>
<td>County Board</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 or overvalued. 77-1502, 77-1504</td>
</tr>
<tr>
<td>July 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>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>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</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>days after</td>
<td></td>
<td></td>
</tr>
<tr>
<td>July 1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>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>31</td>
<td>Assessor</td>
<td>The plan of assessment must be presented to the county board of equalization on or before July 31 each year 77-1311.02.</td>
</tr>
<tr>
<td>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</td>
<td>County Board</td>
<td>County board must make quarterly visit to county jail. 47-109</td>
</tr>
<tr>
<td>month</td>
<td></td>
<td></td>
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</tbody>
</table>

### August Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Entity</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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</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>
</tbody>
</table>

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August Legal Calendar

(Continued from page 23)

2 Clerk 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)

5 Clerk Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614

5 Clerk 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

10 County Board of Equalization, Assessor 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)

10 Assessor 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

10 County Board of Equalization On or before this date, the TERC must hear and take action on petitions to adjust a class or subclass of property, as filed by the County Board of Equalization. 77-1504.01

July 15—August 15 County Board, Clerk Between these dates, counties with less than 150,000 inhabitants must publish employee salaries and job titles. 23-122

15 County Board of Equalization On or before this date, the review of tax exempt property applications must be completed. 77-202.03(3)

15 Assessor On or before this date, a homestead owner may apply for a transfer of a homestead exemption to a new homestead. 77-3509.01

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, 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

18 Clerk On or before this date 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)

20 Assessor, County Board 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

July 26—August 14 County Board of Equalization 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

25 Treasurer By this date each month, the treasurer must transmit all motor vehicle registration fees collected to the state. 60-3,141(3)

25 Assessor 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)

31 All County Officials 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

During Month County Board 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

During Month Assessor The Tax Commissioner shall, August of each year, hold an examination of applicants for certification as county assessor. 77-421
<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Event 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 becomes 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 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>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
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<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>
<tr>
<td>15</td>
<td>County Board of Equalization</td>
<td>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>
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<td>Clerk, Register of Deeds, Treasurer</td>
<td>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>
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<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>20</td>
<td>County Board</td>
<td>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</td>
<td>Final day for governing bodies 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>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>
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<td>County Board of Equalization</td>
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</tr>
<tr>
<td>30</td>
<td>Assessor</td>
<td>Assessor may amend school district taxable value report for corrections or errors. 79-1016</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board of Equalization</td>
<td>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

September 13, 2007  Southeast District Meeting  Beatrice, Holiday Inn Express
September 17-19, 2007  Assessors Workshop  Kearney, Holiday Inn
September 20, 2007  Central District Meeting  Minden, Kearney County Fairgrounds
September 21, 2007  Northeast District Meeting  Schuyler, St. Benedict Center
September 26  Panhandle District Meeting  Alliance, Legion Club
September 27  West Central District Meeting  North Platte, Sandhills Convention Center
September 28  NSA/POAN Conference  Kearney, Holiday Inn Convention Center
October 10, 2007  Register of Deeds Workshop  Kearney, Holiday Inn Convention Center
October 11, 2007  NACO's 2nd Annual Legislative Conference  Kearney, Holiday Inn Convention Center
October 28-31, 2007  NSA/POAN Conference  Kearney, Holiday Inn Convention Center
December 12—14, 2007  NACO's 113th Annual Conference  Lincoln, Cornhusker Marriott Hotel

July Contest

The winner of the May Contest is Joyce Gentrup, Cedar County Deputy Assessor. For the May Contest readers were invited to county the number of times the word “county” was printed in the May issue of CountyLine. While there were no correct entries for this contest, Joyce’s response was the closest. Joyce’s count of the number of times the word “county” was printed in the magazine was 200 when the number was actually 224. She will receive a Calculator/Ruler for her entry. Congratulations Joyce.

For the July Contest, read the following summertime trivia questions and send your answers along with your name and the county office you work in to NACO no later than August 24 to be eligible for the contest. Be sure to mark “Contest Entry” on your envelope.

1. What UK Artist had a number one single with the song “In The Summertime?”

2. What is the most popular hot dog topping among adults in the US?

3. Who was the first US President to hold a barbecue on the White House lawn?

4. How many World Series have the New York Yankees won?

5. Who was the first retailer to introduce self-serve fountain drinks?

6. What is the highest summer temperature ever recorded in the United States?
Help Wanted

The Loup County Board of Commissioners is seeking applicants for the position of Loup County Sheriff. Please send a letter of introduction and resume to: Loup County Clerk, POB 187, Taylor, NE 68879-0187. Applications must be received in said office on or before 5:00 P.M. on Tuesday, June 12, 2007. Please call the Clerk’s office at 308-942-3135 for more information. Equal Opportunity Employer

Mark Your Calendars For NACO’s 2nd Annual Legislative Conference

NACO’s 2nd Annual Legislative Conference will be held in Kearney at the Holiday Inn Hotel and Convention Center on October 11. This conference is designed to determine priorities for the 2008 Legislative Session and to establish the NACO platform prior to the start of the session. In addition, information regarding testifying before the legislature and legislative procedure will be discussed. Last year over 130 county officials attended the one-day conference and agreed it was extremely educational and beneficial to all county officials. On line registration for the conference will be available sometime in August. County Officials will be notified when registration is available. An agenda will be available soon on NACO’s website and will be published in the September issue of CountyLine.

Services Held For Former Franklin County Supervisor

Services were held on May 9, 2007 in Campbell, Nebraska for Former Franklin County Supervisor, Bernard Choquette. NACO offers sincerest condolences to the family and friends of Bernard Choquette.

2007 Directory Of County Officials Available

NACO still has a limited number of the 2007 Directory Of County Officials available. The directory is an annual publication that provides names and addresses for elected and appointed county officials in the state. To order this directory, please visit NACO’s website at www.nacone.org to find the order form. Print the order form, complete it and send it to NACO along with your payment. If you do not have access to the internet, contact the NACO office at (402) 434-5660 to order this publication.

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