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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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Realizing The Impact Of Inheritance Tax Legislation

This year’s legislative session, like all previous sessions, has had many issues impacting county government. This year inheritance tax came to the forefront. This year saw two bills aimed at changing the inheritance tax collected by Nebraska counties. LB 22 was introduced by Sen. John Wightman and LB 502 was introduced by Sen. Mick Mines. LB 22 had an early hearing date and failed to advance out of committee. LB 502, as originally introduced, would have increased the current exemption for Class I beneficiaries (lineal descendants) from the current $10,000. For Class II beneficiaries (aunt, uncle, niece, nephew), existing law exempts the first $2,000 and sets a tax rate of 6 percent on amounts up to $60,000, then 9 percent on additional amounts. Existing law taxes Class III beneficiaries (non-relatives) at a rate of 6 percent on amounts up to $5,000, then follows a tiered schedule which imposes a maximum tax rate of 18 percent on bequests in excess of $50,000.

The bill advanced from the Revenue Committee with an amendment. The committee amendment was touted as revenue-neutral, but NACO’s calculations showed a potential loss of 15 percent statewide, based on a 13 county analysis conducted during the summer of 2006. After advancing from committee it was prioritized by Sen. John Wightman, guaranteeing that it would be debated by the full legislature before the end of this session.

During the first round of debate proponents argued that the tax had not been changed since 1901 and should be adjusted to reflect the rate of inflation. In addition, Nebraska is one of only eight states with an inheritance tax. Several senators spoke in direct opposition to the bill and others indicated that they would oppose changes that were not revenue neutral. One senator suggested increasing jail reimbursement or other state-funded programs to help county property taxpayers.

During first round debate a compromise was reached. The compromise set the exemption amount for Class I beneficiaries at $40,000. The existing tax rate of 1 percent remains the same. Class II beneficiaries would be exempt from the first $15,000 with a flat tax rate of 13 percent. Class III beneficiaries would be exempt for the first $5,000 with a flat tax rate of 18 percent.

The final amendment was the result of NACO’s work with Senators Mines and Wightman to attempt to develop a formula that would be revenue neutral to Nebraska’s counties. While other options were discussed, in the end this amendment was accepted, introduced and adopted. Other amendments were adopted to change the effective date to January 1, 2008 and to add an enforcement mechanism. As advanced, the bill would impose a penalty of five percent per month (up to 25 percent of the unpaid taxes due) for failure to file inheritance tax proceedings within twelve months after the decedent’s death. Supporters of this amendment argued that counties could offset any losses created by LB 502 by enforcing these requirements. It was stated that unless an estate contains real property that must go through probate to clear the title, jointly owned certificates of deposit or similar financial transfers are frequently not reported and taxed.

LB 502 is now on final reading and assuming it passes, one might ask, “How will these changes affect county inheritance tax collections?” NACO analyzed actual 2005 data collected from 14 counties and attempted to develop a revenue-neutral formula based on that snapshot, extrapolated to all 93 counties. Because the bill will not apply to deaths occurring before 2008, the first estates taxed under the altered formula will not be available for analysis until 2009. Because existing estate plans may be based upon the current formula and may be altered to reflect LB 502’s exemptions and tax rates, several additional years of data will be necessary to determine the actual impact.

As we all know, county collections of inheritance tax can vary drastically from year to year. It may not take 100 years before we analyze the exemption amounts again, but we may have to wait at least a decade before we know the true impact of this legislation.
As I am getting into my tenure as President of NACO, I have become enlightened to how important NACO is to Nebraska county government. I know this to be a fact because I have been contacted by elected officials from all over the state about different aspects and problems of county government.

It was a great experience for me to attend all five district meetings this spring. It is amazing to me how all of us have the same difficulties, but handle them all a little differently because of our geographic situations and population. The elected and appointed officials were all interested that the president of NACO attended their district meetings. I think it is very important that our NACO officers become acquainted with county officials.

As I am writing this the legislative session for 2007 is about seventy percent into the session. Larry Dix has given me many opportunities to testify to committees concerning legislative bills. Actually, with all the newly elected senators, Larry and his staff have done a tremendous job in acquainting them with county government. As you all know, LB 502 came before us and got out of committee and on to the floor. Larry Dix did a great job in negotiating an amendment that has taken away any great losses to county government.

I think this year was a good example of everyone in county government participating in the process of contacting senators. Speaker Mike Flood told me he has never received so many calls and e-mails from county boards as when LB 502 hit the floor. This is what it is all about.

Also keep May 10th on your agenda as this is our training session for board of equalization. The agenda, put together by NACO staff, is very educational and will be of great interest to board members.

The national conference in Richmond, Virginia is coming up in July. Think about going as it is a great experience to attend a national conference. My trips to the conferences have been educational and rewarding in making contacts with officials from all fifty states.

In closing, I again thank you for being congenial and for your support. Remember we must all work together to make county government more responsible for our constituents.

Jerry McCallum
What happens when you put five organizations together representing local government entities and task them with need for a common goal. In 1996 this is just what happened. The National Association of Counties (NACo), the United States Conference of Mayors (USCM), the National Institute of Governmental Purchasing (NIGP), the National League of Cities (NLC) and the Association of School Business Officials (ASBO) all came together to tackle the dilemma of getting the best prices when purchasing. The outcome of this collaboration was the U.S. Communities Government Purchasing Alliance.

U.S. Communities provides a money-saving national purchasing forum for local and state government agencies, school districts (K-12), higher education and non-profits nationwide by pooling the purchasing power of tens of thousands of public agencies in the U.S. and Canada.

Celebrating its 10 year anniversary the Alliance reports over $735 million dollars saved on $5 billion dollars in purchases.

 Participating in this alliance the National Association of Counties demonstrates its focus on assisting counties not only “on the hill” but also in day to day operations. As a member of the National Association this benefit is available to you. Much like the most recent ‘Prescription Drug Card’ program counties like yours are saving taxpayer dollars while making the purchases they need.

Go to www.uscommunities.org now and review the broad scope of items and companies that are a part of this alliance. If you are a member of the National Association, register and you are just one step from savings. That final step being to place an order. If not a member, consider this as another reason to join. Contact me today if you need more information on U.S. Communities. (Timothy@Loewenstein.net)

Reporting from far and near,

Timothy
Panhandle District Meeting Photo Highlights
Central District Meeting Photo Highlights
The Nebraska Weed Control Association’s 60th Annual Conference was held at the Ramada Inn in Kearney, Nebraska on February 20-21, 2007. Guest Speakers at the Conference were: Scott Javins, Nebraska State Patrol, discussed what to look for in Meth Labs; Drew Larson, with Pheasants Forever, gave an overview of their organization; Nick Sanderson and Galen Niehues, discussed the range fires in northwest Nebraska and the impacts it will have on the area next year; Mary Alice Konz gave an inspiring talk on interpersonal communication between genders. Russ Shultz, Lancaster County Weed Control, gave an update on LB458 and other legislative issues, Bob Schwartskopf, with the Board of Educational Lands & Funds discussed the School Lands of Nebraska, Rob Schultz with the Hall County Weed Control gave a North American Weed Management Association update, Curt Deuser with the National Parks Service in Nevada discussed Salt Cedar control in the western United States, Chris Helzer, Nature Conservancy, updated the group on the new watchlist weeds, Jan Bruhn and Marc Currie informed everyone on some changes in the Weed Free Forage Program, Doug Haller with BASF, discussed aquatic weeds across the United States, Chris Kelly with UNL introduced the new weed mapping system of Nebraska, Rich Reiman and Mitch Coffin with the Nebraska Department of Agriculture gave an update of the NDA Noxious Weed Programs.

The Thursday Luncheon/Business Meeting updated all members on Committee reports. It was voted on to have the 2009 Conference in North Platte, Nebraska. Judy Engelhart from Boyd County was elected to the NWCA Secretary-Treasurer position.

The banquet and award ceremony was held on Wednesday evening. The following individuals were recognized for their outstanding service:

Region 2 – Judy Engelhart-Boyd Co.
Region 3 – Marlin Schuttler-Wayne Co.
Region 4 – Rob Schultz-Hall Co.
Region 5 – Jeff Schledewitz-Scottsbluff Co.
Region 6 – Charles Brooks-Phelps Co.

Board member and Superintendent Years of Service Awards were given out, the higher longevity award winners are as follows: board members Bob Henderson of Sioux County; Larry Woodman of Adams County; Dale McNickel of Lincoln County, and Tom McNeil of Loup County receiving 20 year awards, board members Robert Smith of Furnas County and Dale Morse of Furnas County receiving 25 year awards, and board member Thurman Williams of Dawson County receiving a 30 year award. Superintendent Don Chandler of Keith County receiving a 15 year award, and Superintendents Rod Stolcpart of Rock County and Gary Jensen of Hamilton County receiving 20 year awards and Superintendent Don Thompson of Logan County receiving a 25 year award.

Outstanding Rookie Superintendent of the Year: Brian Meyenberg, Butler County.
Outstanding State Superintendent of the Year: Lloyd Hartman, Dodge County.
President’s Awards: Bob Ellis, Douglas County; Russ Shultz, Lancaster County; Chris Kelley, UNL Invasive Species Coordinator.
Outstanding Service Award: Tom Motacek, Superintendent of Niobrara State Park
Special Recognition Award by the NWCA went to the Lower Platte Weed Management Area for their success and leadership in Invasive Plant Control on the Lower Platte Rive Corridor.
Special Recognition Awards were given out by the Nebraska Department of Agriculture Bureau of Plant Industry Division Administrator, Rich Reiman to 3 regional inspectors that have been with the NDA since 1989 and are retiring as of April 2, 2007, they were: Chan Komarek, Tom Neil and Ron Bouska.
Security Microfilm Policy

The Nebraska State Historical Society State Archives, Government Records Department, periodically reviews its policies and procedures to better serve the citizens of Nebraska and the mission of the NSHS. These changes to our security microfilm policy are in keeping with the laws that govern records in Nebraska. (See 82-104, 82-105, and 82-108 at http://www.unicam.state.ne.us/web/public/home)

Security microfilm will no longer be allowed to leave the State Archives premises. Since there is only ONE copy of security film, allowing it to leave our premises endangers its security, viability, and future use.

Agencies that request film will need to have a copy made by the Secretary of State Records Management Division. This will entail a cost of up to sixteen dollars (depending on whether a diazo or a silver copy is needed), plus handling fees. This copy can be redeposited into the State Archives at no cost and the agency can request that copy again without additional cost, not excluding handling fees.

Costs for filming and scanning:

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More counties are beginning to take payments from the public via credit card. It is common to be charged a convenience fee while making payments on the Internet. This fee is charged to cover handling costs, software development and for the credit card transaction itself. In the past, a county could not charge a taxpayer a convenience fee if the taxpayer is paying at the counter. It was argued that there was no “convenience” in the transaction, therefore no additional fee could be added. Without this added fee, the county would have to pay for the credit card transaction. Without being able to pass the credit card transaction fee to the person using the credit card, counties would have to cover the cost of the credit card payments at the counter.

Recently the convenience fee rules have changed. If a taxpayer wants to pay at the counter with their credit card, the counties are now allowed to add the credit card processing fee to the transaction. This “processing fee” is added to the amount collected and then passed on to the company handling the actual credit card transaction. This is good news for the counties because taxpayers can use credit cards in the courthouse at no cost to the county. MIPS Inc. uses Certified Payments as their credit card agent. All credit card transactions for the Nebraska Taxes Online program are handled by Certified Payments. A 2.49% convenience fee is added to each transaction. This fee is collected by Certified Payments at the time of the credit card transaction. In return for this fee, Certified Payments performs the actual credit card transaction and also provides a very robust set of monitoring and reporting programs. All credit card disputes are handled between Certified Payments and the taxpayer. This makes it simple for the county. Once the credit card transaction is accepted, the funds will be in the county’s bank account within 24-48 hours.

Credit cards are also being accepted for doc stamps, faxing, copies, drivers licenses, and motor vehicle registration payments. MIPS Inc. recommends that any office starting the credit card process utilize a thin client solution. For a one time charge of $850 the county receives a thin client, a Dell 17” Ultrasharp Flat Panel, 3 track credit card reading keyboard, and a mouse. From there the county can decide what payments are allowed with a credit card. At that point the county’s software is customized for them and they are ready to go. There is no charge to set up and customize the credit card software.

If you would like more information on a thin client credit card solution, contact Joe Power at MIPS Inc. at (402) 434-5685 or Joe@nacone.org.
Editor’s Note: Legal Line is a feature that will periodically appear in CountyLine. Prepared by members of the NACO legal staff, Legal Line is not intended to serve as legal advice. Rather, it is published to alert readers to court decisions and legal or advisory matters important to county government. For a specific opinion on how the information contained in this article or that which will be discussed in future issues relates to your county, consult your county attorney or your personal counsel.

By Elaine Menzel
NACO Assistant Legal Counsel

In a District County Court case, Judge Kristine Cecava ruled there were open meetings violations by the Banner County Board and Banner County Board of Equalization and assessed attorney’s fees. The individuals that brought suit were residents and landowners of Banner County and the defendants were individuals that were elected and serving as members of the Banner County Board of Commissioners and were also the members of the Banner County Board of Equalization.

The plaintiffs alleged a series of violations to the Open Meetings Law. The challenges were to the notices, the agendas, emergency additions to the agenda, preparation of the minutes and publication of the minutes. The allegations applied to both the county board of commissioners and the county board of equalization (BOE). The challenged meetings were from January to August 30, 2005.

The first issue addressed by the court was whether the county board of equalization is a separate political entity from the county board of commissioners. The court stated, “Although the membership is identical, the functions and responsibilities are separate.” The court found that the county board of equalization is a public body subject to the Open Meetings Law and a separate and distinct body from the county board of commissioners.

The court found that the county board of equalization never operated as a separate distinct public body. The court concluded it had never (1) designated a method of “reasonable advance publicized notice,” (2) had its own agenda, (3) had separate minutes of its meetings, (4) published minutes of its meetings and (5) established its own notice policy. The county board of equalization existed as a heading along with the board of commissioners on every meeting notice but it was listed as an agenda item for seven of the meetings. The court commented, “Posting is an essential method of notifying Banner County residents of meetings.”

The court addressed the sufficiency of the remainder of the meetings after February 21, 2005. The record did not establish that posting at any of the three identified places occurred nor did it establish that it did occur; therefore, the court found the plaintiff did not meet its burden of proof concerning the adequacy of posting after February 21, 2005.

The plaintiffs alleged that the agenda was changed several times because of an alleged “emergency”. The court stated, “Agenda items should only be added in the event of an emergency and the nature of the emergency should be clearly stated both on the agenda when the item is added and in the minutes of the meeting.” A violation was found because there was insufficient information in the minutes to establish what the emergency was but it was not substantial so the actions taken were not voided.

(Continued on page 25)
For the most part, mother nature was kind to those county officials who made the trip to Lincoln to participate in legislative day activities planned by NACO for the benefit of Nebraska’s County Officials. The day before the event the weatherman was predicting rain and cold weather. While the weather was below average for April, the sun was shining, the wind didn’t blow and the temperature was high enough that participants were able to walk outdoors to the various day’s activities.

Participants started the day by registering at the NACO Office where they enjoyed morning refreshments of coffee and muffins. After registering, participants proceeded to the Warner Memorial Chamber in the State Capitol where Larry Dix, NACO Executive Director, welcomed the group, apprised them of the day’s activities and then introduced Governor Dave Heineman. Governor Heineman spoke to the group about the legislative session and his perspective of the outcome of bills before the legislature.

Following Governor Heineman, Speaker Mike Flood and several Legislative Committee Chairpersons including Senators Aguilar, Johnson, Janssen, and Fischer addressed the group.

After listening to the Committee Chairpersons, participants spent the remainder of the morning watching and listening to debate on the legislative floor and visiting the senators’ offices.

A luncheon was held at the Cornhusker Marriott Hotel where county officials were able to enjoy sitting with their senator and discussing the impact of legislation being debated.

Following lunch, county officials were free to spend the afternoon visiting state offices, watching more floor debate, and touring the capitol, Governor’s Mansion and the MIPS Inc. offices.

In all, over 130 county officials attended the day’s program. For many officials, this was the first time they had been able to have an “up close and personal” look at the legislature.
Editor's Note: Legal Line is a feature that will periodically appear in Countyline. Prepared by members of the NACO legal staff, Legal Line is not intended to serve as legal advice. Rather, it is published to alert readers to court decisions and legal or advisory matters important to county government. For a specific opinion on how the information contained in this article or that which will be discussed in future issues relates to your county, consult your county attorney or your personal counsel.

By Elaine Menzel
NACO Assistant Legal Counsel

Zoning and Nuisance
In Johnson v. Knox Cty. Partnership, 273 Neb. 123, 728 N.W.2d 101 (2007), the court concluded that summary judgment was proper to the claim based upon the alleged zoning violations; however, there were genuine issues of material fact precluding summary judgment on the claim that the operation of the confinement facility constituted a private nuisance. In 1997, the county of Knox reinstated the enforcement of its zoning. Provisions of the zoning regulations included, among other things, regulations addressing livestock confinement. The basis of the remedy for the zoning violation claim was found in § 23-114.05. The assertion for the “private nuisance” claim was an allegation that the claimants were subjected to odor, physical intrusion of liquid manure, and excessive dust.

Annexation
In County of Sarpy v. City of Gretna, 273 Neb. 93, 727 N.W.2d 690 (2007), the case was a challenge by the county to annexation ordinances enacted by the city located within Sarpy County. Based upon its de novo review of all the issues in the equity action, the court held that the annexation ordinances were invalid because the lands they sought to annex were not contiguous or adjacent to Gretna, as required by Neb. Rev. Stat. § 17-405.01. The issue presented in the appeal was whether or not the two parcels of land that Gretna sought to annex were contiguous or adjacent to its corporate limits. The “contiguous or adjacent” requirement in statutes governing the annexation powers of cities determines how substantial the link between the city and the annexed area must be. See City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 867 (2007). The terms are used synonymously and interchangeably, and if the territory sought to be annexed is not contiguous to the municipality, the proceedings are without legal effect. Cornhusker Pub. Power Dist. v. City of Schuyler, 269 Neb. 972, 699 N.W.2d 352 (2005) and other citations that are omitted.

The land which Gretna sought to annex in this case consisted of two sections of public highway adjacent to streets extending parallelly from the south and east corporate limits of the city. The court stated, “It is apparent from the record that Gretna attempted these annexations for the purpose of controlling future growth by enlarging its zoning jurisdiction, which by law extends 1 mile beyond its corporate limits.” Citing Neb. Rev. Stat. § 17-1001. The court stated, “While a city may have legitimate reasons for using its annexation power to achieve planning and land use control objectives, it must nevertheless exercise that power in strict compliance with the statute by which it is conferred.” See, Cornhusker Pub. Power Dist. v. Schuyler, 269 Neb. 972, 699 N.W.2d 352 (2005); SID No. 57 v. City of Elkhorn, 248 Neb. 486, 536 N.W.2d 56 (1995).

Political Subdivision Tort Claims Act
In Geddes v. York County, 273 Neb. 271, --- N.W.2d -- -- (2007), WL865858, the court considered whether or not the claimant met the statutory requirement for timely withdrawal of a claim under the Political Subdivision Tort Claims Act (PSTCA) and the court concluded she did not. An affirmative defense for non-compliance with Neb. Rev. Stat. § 13-906 was asserted by the county. The sole issue to be determined by the court was whether the claimant withdrew her claim before the expiration of the 6-month time period specified in Neb. Rev. Stat. § 13-906, resulting in the failure of a condition precedent to the filing of her lawsuit under the PSTCA. The court declined to extend the language of Neb. Rev. Stat. § 13-919(1) beyond its context when asked to do so by the claimant for purposes of calculating the 6-month time period. After the court concluded the claim was withdrawn prior to the expiration of the 6-month period specified in Neb. Rev. Stat. § 13-906, it acknowledged the apparent harshness of the timing requirement to this case. However, it also recognized its duty to strictly construe the PSTCA in favor of the political subdivision and against the waiver of sovereign immunity. See, Johnson v. State, 270 Neb. 316, 700 N.W.2d 620 (2005).

In Richter v. City of Omaha, 273 Neb. 281, 729 N.W.2d 67 (2007), the claimant sustained personal injuries when she stepped into a hole on a public right-of-way in front of her home. She asserted that the City was negligent in failing to warn the public of a dangerous condition, failing to provide safe passage of a right of way, and failing to exercise due care in the operation of its business. After a bench trial, the court determined that the City was not negligent. The Supreme Court affirmed. On appeal, the claimant asserted that her “testimony is sufficient to prove by a preponderance of the evidence that the City . . . was negligent because the City . . . destroyed relevant work orders while this lawsuit was pending.” In support to her argument, she relied upon Neb. Evid. R. 1004 (Neb. Rev. Stat. § 27-1004) which is an exception to Neb. Evid. R. 1002 (Neb. Rev. Stat. § 27-1002), commonly known as the best evidence rule or the original document rule. The claimant contended she was unable to produce records evidencing the City’s creation of the hole that caused her to fall because the City destroyed the records. The court stated, “In order for [claimant] to receive the adverse inference drawn from the destruction of evidence, she must show that the City’s actions indicated fraud and a desire to suppress the truth.”

The court case of Doe v. Omaha Pub. Sch. Dist., 273 Neb. 79, 727 N.W.2d 447 (2007) was an action against the Omaha Public School District (OPS) under the Political Subdivisions Tort Claims Act (§§ 13-901 to 13-926 – (PSTCA)). The school moved to dismiss

(Continued on page 20)
Advance registrations can now be made on line at NACO’s website www.nacone.org for County Clerks, Election Commissioners, Registers of Deeds and Treasurers Workshop scheduled for June 13-15, 2007, in Kearney at the Holiday Inn Convention Center. The annual workshop sponsored by Nebraska Association of County Officials will contain over 25 hours of continuing education for Clerks, Registers of Deeds, Election Commissioners and Treasurers combined.

The executive officers of the Clerks, Election Commissioners, Registers of Deeds Association and the Treasurers Association met on March 29 to establish agendas for their respective organizations. Tentative agendas for the workshop can be found at right. These agendas are tentative because confirmation from all speakers has not been received.

Again this year, the registration fee will be $75.00 for registrations received on or before June 1, and $85.00 for those received after this date. This fee includes breakfast on Thursday and Friday mornings, luncheon and a banquet on Thursday, a reception on Wednesday evening, breaks and all handout materials. Lodging and other incidental costs are the responsibility of workshop participants.

Guest rooms may be reserved by contacting the Holiday Inn at (308) 237-5971. Room rates are $64.95 single/double. When making reservations inform hotel staff that you are attending the NACO workshop to received the contracted rate.

Again this year, a variety of state agencies are being asked to make presentations and answer questions. In each presentation that will be scheduled, special emphasis will be devoted not only to the needs of new officeholders, but also the needs of those who have been in office for some time.

### Treasurers

**Wednesday, June 13**
- 11:00 a.m.: Registration
- 1:45 p.m.: Welcome From Kearney Mayor, Stan Clouse
- 2:00 p.m.: Motivational Speaker
- 3:15 p.m.: Break
- 3:30 p.m.: Clerical/Communication Skills
- 5:30 p.m.: President’s Reception

**Thursday, June 14**
- 7:00 a.m.: Breakfast Buffet
- 8:00 a.m.: State Auditor
- 9:30 a.m.: State Treasurer
- 10:00 a.m.: Break
- 10:15 a.m.: Department Of Motor Vehicles
- 11:30 a.m.: NPAIT
- 12:00 p.m.: Luncheon
- 1:30 p.m.: Break Out Sessions: Tax Sale Day; Records Retention; Cash Balancing/Warrant Registration; Tax Increment Financing
- 2:30 p.m.: Recap Of Break Out Sessions
- 3:00 p.m.: Break
- 3:15 p.m.: Business Meeting
- 5:30 p.m.: Social Hour
- 6:00 p.m.: Dinner & Entertainment

**Friday, June 15**
- 7:00 a.m.: Continental Breakfast
- 8:30 a.m.: Flexiblity In The Workplace
- 9:30 a.m.: BlueCross BlueShield
- 10:00 a.m.: NACO Executive Director

### Clerks, Registers Of Deeds, Election Commissioners

**Wednesday, June 13**
- 11:00 a.m.: Registration
- 1:45 p.m.: Welcome From Kearney Mayor, Stan Clouse
- 2:00 p.m.: Motivational Speaker
- 3:15 p.m.: Break
- 3:30 p.m.: Nuts & Bolts Of The Clerk’s Roll With County Commissioners
- 5:30 p.m.: President’s Reception

**Thursday, June 14**
- 7:00 a.m.: Breakfast Buffet
- 8:00 a.m.: NACRC Representative
- 8:30 a.m.: Department Of Motor Vehicles
- 8:30 a.m.: Election Commissioners Break Out—Round Table Discussion
- 9:00 a.m.: Nebraska Public Employees Retirement System
- 9:30 a.m.: Your Backup Withholding Responsibilities
- 10:15 a.m.: Break
- 10:30 a.m.: State Auditor’s Office Update
- 11:00 a.m.: Open Meetings Act
- 12:00 p.m.: Luncheon
- 1:00 p.m.: Business Meeting
- 2:15 p.m.: Vital Records Update On Marriage Licenses Online
- 2:15 p.m.: Election Commissioners Break Out—Round Table Discussion
- 2:45 p.m.: MIPS
- 3:15 p.m.: Break
- 3:30 p.m.: Secretary Of State’s Legislative Update
- 5:00 p.m.: Social Hour
- 6:00 p.m.: Dinner & Entertainment

*(Agenda continued on page 19)*
Clerks, Election Commissioners, Registers Of Deeds, Treasurers Workshop

(Continued from page 18)

**Friday, June 15**
7:00 a.m.    Continental Breakfast
8:30 a.m.    Flexibility In The Workplace
9:30 a.m.    BlueCross BlueShield
10:00 a.m.   NACO Executive Director

**Registers Of Deeds Break Out Sessions**

**Wednesday, June 13**
3:30 p.m.    Questions, Recording Issues, Discussion

**Thursday, June 14**
8:30 a.m.    Update Of Retention Schedule #11
             And Review Of #24
             The Future Of Archives
10:15 a.m.   Break
10:30 a.m.   Process Of Platting A Subdivision
12:00 p.m.   Luncheon
1:00 p.m.    Business Meeting
2:15 p.m.    Recording Construction Liens, DT, & Notice Commencements
3:15 p.m.    Break
3:30 p.m.    Recording Construction Liens, DT, & Notice Commencements

---

**Encourage your employees to call us at 1-877-677-3678 or visit our website www.nrsforum.com to learn more about consolidating their retirement assets.**

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Recent Cases
(Continued from page 17)

under § 13-910 due to a claim of immunity. The district court granted the motion and dismissed the complaint with prejudice. The court concluded the district court erred in dismissing the action and reversed and remanded for further proceedings. Doe alleged among other things that his daughter was sexually assaulted by an individual that the school “had actual knowledge that J.D. had a history of physical and/or sexual misconduct toward other students” but the school took no steps to protect other students.

The PSTCA eliminates, in part, the traditional immunity of political subdivisions for the negligent acts of their employees. Talbot v. Douglas County, 249 Neb. 620, 544 N.W.2d 839 (1996). Doe asserted a personal injury claim based upon allegations of negligence imputed to the school. As noted by the court, except as otherwise provided, in all suits brought under the PSTCA, “the political subdivision shall be liable in the same manner and to the same extent as a private individual under like circumstances.” Neb. Rev. Stat. § 13-903. A negligence action brought under the PSTCA has the same elements as a negligence action against a private individual, i.e. duty, causation, and damages. Cerny v. Cedar Bluffs Jr./Sr. Pub. Sch., 262 Neb 66, 628 N.W.2d 697 (2001). Pursuant to Neb. Rev. Stat. § 13-910, a political subdivision retains its sovereign immunity with respect to certain listed exceptions.

The school alleged that it was entitled to three of the exceptions in the aforementioned statute and the court addressed each of the affirmative defenses for which the school claimed immunity. The exceptions asserted were the intentional tort exception, the discretionary function exception and the due care exception. The court found that the claim did not arise from an assault, but, rather, from an alleged negligent failure to protect a student from a foreseeable act of violence. Therefore, the court did not find that the complaint indicated the applicability of a defense under Neb. Rev. Stat. § 13-910(7) which would legally bar the relief sought. Since it could not be determined from the complaint whether or not the discretionary function barred the complaint, the affirmative defense could not serve as a basis for dismissal under rule 12(b)(6). The court found in the absence of a factual record, it could not determine whether or not the affirmative defense of due care had merit.

Tax Equalization and Review Commission (TERC)
The Nebraska Court of Appeals considered whether or not it had jurisdiction to decide a case appealed to the Tax Equalization and Review Commission (TERC). Widtfeldt v. Tax Equal. & Rev. Comm., 15 Neb. App. 410, 728 N.W.2d 295 (2007). Witfeldt filed around 75 separate property valuation protests with the Holt County Board of Equalization. The Board denied his protests, as to the 75 properties, and he filed appeals to TERC. He failed to submit a timely separate filing fee as required under Neb. Rev. Stat. §§ 77-1502 and 77-5013 with each appeal; therefore, TERC and the court found that they lacked jurisdiction to hear the case.

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Register On Line For County Board Of Equalization Seminar

This article was published in the March issue of CountyLine magazine. NACO is reprinting this article so that any readers that missed it the first time have access to the information herein.

NACO’s biennial County Board of Equalization Seminar for county commissioners and supervisors will be held in Kearney at the Holiday Inn Hotel and Convention Center on May 10, 2007. In addition to commissioners and supervisors, assessors, attorneys and clerks are invited to attend.

The seminar will provide an overall review of the county board of equalization’s responsibilities in the equalization process.

Cost to attend the one day seminar is $60.00 for registrations received on or before April 27, 2007 and $70.00 if received after April 27, 2007. This fee includes a lunch, two refreshment breaks and all handout material.

The seminar will begin at 8:30 a.m. and will conclude at 5:00 p.m. on May 10. Please visit NACO’s website at www.nacone.org to register on line for this seminar. Once registered, send check made payable to Nebraska Association of County Officials to NACO, 625 South 14th Street, Suite 200, Lincoln, NE 68508. If you do not have access to on line registration, please contact the NACO Office at (402) 434-5660 to register. A block of rooms has been reserved at the Holiday Inn Hotel and Convention Center, the Wingate Hotel, and the Hampton Inn at the rate of $67.95 double/single for each hotel. Phone numbers for the aforementioned hotels are:

- Holiday Inn—(308) 237-5971
- Wingate—(308) 237-4400
- Hampton—(308) 234-3400

Be sure to inform the hotel desk that you are attending the NACO Seminar to receive the contracted rate for lodging.

County Board of Equalization Seminar
AGENDA
May 10, 2007

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30–8:30 a.m.</td>
<td>Registration</td>
</tr>
<tr>
<td>8:30–10:15 a.m.</td>
<td>Overview—County officials will provide an overview of their respective roles and responsibilities in the County Board of Equalization process.</td>
</tr>
<tr>
<td>8:30–9:15 a.m.</td>
<td>Commissioners, Supervisors County Clerks</td>
</tr>
<tr>
<td>9:15–9:45 a.m.</td>
<td>Assessors</td>
</tr>
<tr>
<td>9:45–10:15 a.m.</td>
<td>Commissioners, Supervisors County Clerks</td>
</tr>
<tr>
<td>10:15–10:30 a.m.</td>
<td>Property Tax Administrator, Cathy Lang will discuss current legislative and legal issues and the role of the Department of Property Assessment and Taxation in the equalization process.</td>
</tr>
<tr>
<td>11:30–12:30 p.m.</td>
<td>Planned Luncheon</td>
</tr>
<tr>
<td>12:30–1:15 p.m.</td>
<td>Deputy County Attorney will discuss a variety of legal issues Applicable to county boards of Equalization, including but not limited to procedural requirements, the authority and responsibility of county boards of equalization and potential conflicts of interest for county board members. Dennis King, Attorney with Smith &amp; King will discuss agricultural land valuation cases he has been working with.</td>
</tr>
<tr>
<td>1:15–2:00 p.m.</td>
<td>Questions and Answers. Representatives will be available to respond to questions from seminar attendees.</td>
</tr>
<tr>
<td>2:00–2:15 p.m.</td>
<td>Break</td>
</tr>
<tr>
<td>2:15–3:00 p.m.</td>
<td>Cheyenne County Attorney, Paul Schaub, will describe commercial valuations and expert witnesses.</td>
</tr>
<tr>
<td>3:00–4:00 p.m.</td>
<td>A Tax Equalization and Review Commissioner will address state wide equalization issues, the counties’ role in this process and an overview of the TERC appeal and equalization hearings.</td>
</tr>
<tr>
<td>4:00–5:00 p.m.</td>
<td>Questions and Answers. Representatives will be available to respond to questions from seminar attendees.</td>
</tr>
</tbody>
</table>
NACO Sustaining And Associate Members

Sustaining Members

Maximus, Inc.
422 N Hastings, Ste 208
Hastings, NE 68901
Phone: 402-462-6481
Management Consulting Services
Contact: Diane Blaschko, Vice President

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

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Contact: Mark Hoefling, Assistant General Manager

Lower Platte River Corridor Alliance
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Lincoln, NE 68501-3581
Phone: 402-476-2729
River Management Coalition
Contact: Rodney Verhoeff, Coordinator

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2215 West 12th Street
Hastings, NE 68901
Phone: 402-463-6711
CPA Firm
Contact: Ron Willnerd, Shareholder

Nebraska Machinery Co.
11002 Sapp Bros. Drive
Omaha, NE 68138
Phone: 402-891-8600
Construction and Road Equipment
Contact: Lisa Ebel, Marketing Specialist

Nationwide Retirement
2948 State Road F
Fulton, MO 65251
Phone: 877-677-3678
Public Retirement Program Administrator
Contact: Joyce Hall, Regional Director

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

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Phone: 402-434-1134
Government Banking Products
Contact: Tim Schlegelmilch, VP

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Engineering Consultants
Contact: Tim Farmer, President

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Omaha, NE 68112
Phone: 402-451-3335
Wireless Voice and Data Communication
Contact: John Lemen, Account Mgr

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Financial Services
Contact: Russ Ripa, Relationship Mgr

National Insurance Services
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Omaha, NE 68114
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Alternative Insurance Plans
Contact: Mike Boden, Senior Sales Rep

Danko Emergency Equipment Co
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Snyder, NE 68664-0218
Phone: 402-568-2200
Public Warning System
Contact: Edward Busse, Sales Rep

Hartford Life Insurance Company
2 North LaSalle St., Suite 2500
Chicago, IL 60602
Phone: 312-384-7628
Government Section Plans
Contact: Bill Robinson, Manager

Nebraska Public Agency Investment Trust
P.O. Box 62529
Lincoln, NE 68501-2529
Phone: 402-323-1278
Alternative Investments Public Agencies
Contact: Candi Sanders, Marketing Officer

Blue Cross Blue Shield of Nebraska
1233 Lincoln Mall, Suite 100
Lincoln, NE 68508
Phone: 402-458-4810
Health Insurance Provider
Contact: Kent Trelford-Thompson, NACO Account Executive

First Concord Benefits Group
5651 S. 59th St., Suite C
Lincoln, NE 68516
Phone: 402-423-4454
Employee Benefits
Contact: Jill Johnson, Manager

JEO Consulting Group
142 W 11th St.
Wahoo, NE 68066
Phone: 402-443-4661
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Contact: Kristin Luedtke, HR Manager

Associated General Contractors-Nebraska Chapter
635 S. 14th St., Suite 125
Lincoln, NE 68508
Phone: 402-435-4355
Trade Association; Heavy Highway
Contact: Curt Beck, Executive Dir

Kirkham Michael
12700 West Dodge Rd
Omaha, NE 68154-8030
Phone: 402-255-3813
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Contact: Roger Helgoth, VP of NE Ops

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Lincoln, NE 68501
Phone: 402-434-1777
Marketer of Coal Combustion By-Products
Contact: L.E. Leber, President

Nebraska Concrete & Aggregate Association
6000 Cornhusker Hwy
Lincoln, NE 68507
Phone: 402-325-8414
Nonprofit Organization
Contact: Jerome Montgomery, Executive Director

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## May Legal Calendar

1. **Treasurer**
   - In counties having a population of 100,000 or less, the first half of all general real property taxes becomes delinquent. 77-204

1. **Weed Board**
   - Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority’s jurisdiction on or before this date. 2-955

1. **Assessor**
   - Last day to file tangible personal property tax returns. 77-1229

1. **Treasurer**
   - After this date and prior to September 1, notice of delinquency must be mailed to personal or real estate taxpayers. 77-1716

1. **County Board of Equalization**
   - Board must issue its decision on public purpose protests by this date. 77-202.12

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

5. **Clerk**
   - Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161

15. **Clerk, Board, Assessor**
   - On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. 77-5028

15. **Clerk of the District Court**
   - Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02

15. **Clerk, Treasurer**
   - Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130

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

## June Legal Calendar

### February 1 to June 1

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Feb. 1</td>
<td>County Board of Equalization, Assessor</td>
</tr>
<tr>
<td>March 19</td>
<td>Assessor, County Board of Equalization, Assessor</td>
</tr>
<tr>
<td>June 1</td>
<td>Between these dates, the county board of equalization shall grant or withhold tax exemptions for real and tangible personal property and shall notify the applicant, county assessor, and the Property Tax Administrator within ten days of the decision. 77-202.02</td>
</tr>
</tbody>
</table>

### March 19 to June 1

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 19</td>
<td>Between these dates, the assessor is to implement adjustments to the real property assessment roll for actions of the TERC. 77-1315(1)</td>
</tr>
<tr>
<td>June 1</td>
<td>On or before this date, the county assessor must notify the owner of record as of May 20 every item of real property which has been assessed a value different than the previous year and give notice to parties of findings pertaining to improvements on leased lands. Following completion of the real property assessment roll,</td>
</tr>
</tbody>
</table>

### June 1

<table>
<thead>
<tr>
<th>Date</th>
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</tr>
</thead>
<tbody>
<tr>
<td>June 1</td>
<td>No later than this date, the county weed control authority shall prepare all information required in the preparation of the budget and transmit it to the county board. 2-958</td>
</tr>
</tbody>
</table>

### March 19 to July 25

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>March 19</td>
<td>County Board of Equalization</td>
</tr>
<tr>
<td>July 25</td>
<td>Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding property tax protests and may meet to correct assessment of undervalued or overvalued property. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. 77-1502, 77-1504</td>
</tr>
</tbody>
</table>

### July 25

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
</tr>
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<tbody>
<tr>
<td>July 25</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>On or before this date, the county abstract of assessment is to be recertified to the Property Tax Administrator after adjustment by the TERC. 77-5029</td>
</tr>
</tbody>
</table>

### August 10

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
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<tbody>
<tr>
<td>August 10</td>
<td>Clerk</td>
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<tr>
<td></td>
<td>Return to the Department of Health and Human Services Finance and Support a statement of all marriages recorded during the preceding month. 71-614</td>
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<tr>
<td>August 10</td>
<td>Clerk</td>
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<tr>
<td></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>
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<tbody>
<tr>
<td>August 10</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>Assessment and sales ratio statistics are to be posted in the assessor’s office and mailed to the media. 77-1315(4)</td>
</tr>
</tbody>
</table>

### August 10

<table>
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<tr>
<th>Date</th>
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<tbody>
<tr>
<td>August 10</td>
<td>2nd Monday County Board</td>
</tr>
<tr>
<td></td>
<td>In some circumstances, museum boards are to make a report to the county board on the condition of its trust. 51-509</td>
</tr>
</tbody>
</table>

### August 10

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<tr>
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<tbody>
<tr>
<td>August 10</td>
<td>Clerk, Treasurer</td>
</tr>
<tr>
<td></td>
<td>The county clerk must certify to the treasurer the total amount of unpaid claims of the county. 23-1302</td>
</tr>
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### August 10

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<tr>
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<tbody>
<tr>
<td>August 10</td>
<td>Clerk of the District Court</td>
</tr>
<tr>
<td></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</td>
</tr>
</tbody>
</table>

### August 10

<table>
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<tr>
<th>Date</th>
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<tbody>
<tr>
<td>August 10</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>Personal property abstract of locally assessed property must be filed with the Property Tax Administrator. 77-1514</td>
</tr>
</tbody>
</table>

### August 10

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<tr>
<td>August 10</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter.</td>
</tr>
</tbody>
</table>

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<td>Clerk, Treasurer</td>
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<td></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</td>
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<tbody>
<tr>
<td>August 10</td>
<td>Treasurer</td>
</tr>
<tr>
<td></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>
</tbody>
</table>

### August 10

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<tr>
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<tbody>
<tr>
<td>August 10</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>Homestead application period ends. 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, or</td>
</tr>
</tbody>
</table>

### August 10

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<tr>
<th>Date</th>
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<tbody>
<tr>
<td>August 10</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>Greenbelt application deadline. 77-1345</td>
</tr>
</tbody>
</table>

### August 10

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</thead>
<tbody>
<tr>
<td>August 10</td>
<td>During County Board, Vet. Service Committee</td>
</tr>
<tr>
<td></td>
<td>As terms expire, members of the county veterans service committee are appointed for five year terms. 80-101</td>
</tr>
</tbody>
</table>
## July Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td><strong>General, Clerk</strong> 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><strong>Treasurer</strong> Irrigation district bond interest semiannual payment is due. 46-196</td>
</tr>
<tr>
<td>1</td>
<td><strong>County Board</strong> 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><strong>General</strong> 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><strong>First Monday</strong></td>
<td><strong>Treasurer, County Board</strong> 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><strong>Clerk of the District Court</strong> 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><strong>Sheriff</strong> 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><strong>Clerk</strong> 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><strong>Clerk</strong> Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notification of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>15 - August 15</td>
<td><strong>County Board</strong> 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><strong>County Board</strong> 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><strong>Clerk of the District Court</strong> 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><strong>Assessor</strong> Greenbelt application must be approved or denied. 77-1345.01</td>
</tr>
<tr>
<td>15</td>
<td><strong>Board, Hospital Trustees</strong> 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><strong>Hospital Board of Trustees</strong> 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><strong>Clerk, Treasurer</strong> 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><strong>County Board</strong> Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514</td>
</tr>
</tbody>
</table>

(Continued on page 25)
## July Legal Calendar (Continued from page 24)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Department</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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>
<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 - 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</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. 77-1502, 77-1504</td>
</tr>
<tr>
<td>June 1- 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>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>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 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>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 month</td>
<td>County Board</td>
<td>County board must make quarterly visit to county jail. 47-109</td>
</tr>
</tbody>
</table>

## Legal Line: Open Meetings Violation (Continued from page 15)

Another allegation by the plaintiffs was that the county board failed to have the agenda and the minutes and other documents to be discussed readily available for the public at the meetings. There was some evidence suggesting this was the case; however, the court found the plaintiffs failed to meet their burden of proof. Finally, minutes were addressed by the court. The minutes were not made and on file within the 10 day period required. The court found this to be a technical violation, but it did not rise to the level of substantial. The court found generally in favor of the plaintiffs and against the defendants. The court declared all county board of equalization meetings occurring between the dates of January 6, 2005 and August 16, 2005 void. The court also declared certain meetings (four in total) of the county board of commissioners void. Lastly, the court assessed costs of the action to the defendants.
Cedar County Sheriff Wins March Contest

The winner of the March, 2007 CountyLine Contest was Larry Koranda, Cedar County Sheriff. The answers to the March, 2007 contest are as follows:

1. A man states that he is able to predict the score of any football game even before the game begins. How is this possible? **The score is always 0-0 before the game.**

2. Two ducks in front of a duck, two ducks behind a duck, one duck in the middle. How many ducks are there? **3 ducks.**

3. A 30 year old man married a 25 year old woman. She died at age 50 and her husband was so devastated that he cried for years. Ten years after he stopped crying, he died. If he had lived to be 80, how many years was he a widower? **25 years.**

4. What is at the beginning of eternity, the end of time, the beginning of every end, and the end of every place? **“E”**

5. The Lone Ranger rode into town on Friday. He stayed 5 consecutive days and left on Friday. How could this be? **The horse’s name is “Friday.”**

6. A boy left his house one summer day, and began to run into the woods to his grandmother’s house which is on the other side of the woods. It should also be known that the boy reached his grandmother’s house. How far did the boy run into the woods? **The boy ran 1/2 way into the woods and then 1/2 way out of the woods.**

7. How much dirt is in a hole that is 3 feet deep and 6 inches in diameter? **None, it’s a hole.**

For the May Contest, send a note to NACO indicating how many times the word **county** is printed in this issue of the magazine along with your name and the county office you work in. Be sure to mark “contest entry” on the outside of the envelope. Contest entries must be received by June 15, 2007 to be eligible.

Surplus Property Sale

Perkins County, Nebraska will be accepting sealed bids until 10:30 A.M., M.D.T., June 4, 2007, for the following surplus radio communications equipment: Motorola L3179 Eight Channel CommandStar Lite Radio Console containing Four Z102AB DCCM Control Modules, Two Z104AB Auxiliary Control Modules, One Z124 Four Channel DC Control Module, One Z114AB Input/Output Module and Accessory and One T D N - 9 9 4 1 G o o s e n e c k Microphone. Also included are Two DDN-6481 Protected Punch Blocks, Two CDN-6301 50 Foot Cables, One CDN-6182 Programming Cable, One Console Labeling Program and One Set of Product Manuals. All items are 4 years old and were recently in use and in working condition. Interested bidders should submit a sealed bid clearly marked with CommandStar Lite Console Bid to Perkins County Clerk, PO Box 607, Grant, Nebraska 69140. Bids will be opened immediately after closing of bids. Purchaser will be responsible for all expense and liability involved with the pickup and transportation of equipment. For more information or to inspect the equipment, contact Sheriff James Brueggeman by calling the Perkins County Sheriff’s Office at (308) 352-4564. Perkins County reserves the right to reject any or all bids for this equipment and to waive all informalities and technicalities.

Conference Items For Sale

NACO still has a limited supply of items from past conferences. Some of these items include coffee mugs for various years, portfolios, conference bags, courthouse calendars and conference giveaways. If you are interested in acquiring an item from a past conference, please contact the NACO office to inquire if it is still available, and, if so, what the cost is to purchase the item(s).

Conference Planning Meeting To Be Held

NACO will be holding a planning meeting in June with all affiliate groups to start the planning process for the 2007 Annual Conference. Affiliate presidents will receive a letter within the next two weeks indicating the date, location and time of this meeting. If you have ideas or input for your group’s sessions to be held at conference, please contact your affiliate group’s president so that they have this information prior to the planning meeting.
Calendar Of Events

May 10, 2007  County Board of Equalization Workshop  Kearney, Holiday Inn Convention Center
May 16-18, 2007  LECC Conference  Kearney, Holiday Inn Convention Center
June 12-13, 2007  Nebraska Association of County Engineers, Highway Superintendents & Surveyors Summer Meeting  Sidney, Holiday Inn Convention Center
June 13-15, 2007  Clerks, Election Commissioners, Register of Deeds, Treasurers Workshop  Kearney, Holiday Inn Convention Center
September 13, 2007  Southeast District Meeting  Holiday Inn Express, Beatrice
September 17-20, 2007  Assessors Workshop  Kearney, Holiday Inn
September 20, 2007  Central District Meeting  Kearney County Fairgrounds, Minden
September 21, 2007  Northeast District Meeting  Schuyler, St. Benedict 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

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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