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On the cover: County Officials listen to Senator Ray Aguilar deliver the luncheon presentation at NACO’s 1st Annual Legislative Day Luncheon.
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Change Is Good, Even For CountyLine Magazine

"... NACO will continue to lead the way in the evolvement of E-Government to set an example for our Nebraska counties."

NACO has recently been informed that our printer, Graphic Printing will be closing its doors. Graphic Printing has been a wonderful partner with NACO since August, 1979 when the first issue of CountyLine magazine was published. We will miss the working relationship we have formed over the years.

Any time a change of this magnitude occurs, it forces you to step back and examine the history, the advantages and disadvantages, and the need for such a service. Over the years our membership, means of communication, and timelines of information has changed. In the past 5 years we have gone from a handful of email addresses to 67% of our membership utilizing email. This statistic contributed to the decision of the NACO Board of Directors to discontinue publishing a hard copy version of CountyLine Magazine. After reviewing a survey from other state and county officials associations, and examining the existence of email addresses and web access for our members, the decision was made that the best and most economical option would be to begin providing the CountyLine Magazine in a digital format only.

CountyLine Magazine has been produced in a digital format and has been available via our website since November 2005. From this point forward CountyLine Magazine will only be available in electronic format on our website at www.nacone.org.

NACO is working with the County Clerks Association in making sure that they will be able to print a hard copy of the magazine if requested by a county official who does not have email or access to the internet.

As our society has changed in receiving electronic information, so has our membership. Times change and NACO will continue to lead the way in the evolvement of E-Government to set an example for our Nebraska counties.

Graphic Printing has been a trusted friend to NACO for many, many years. Therefore, we at NACO would like to express sincere appreciation and best wishes to the management and staff and to thank them for the many years of helpful, friendly and loyal service they have provided us.
President’s Message

October Legislative Conference Promises To Be Educational And Beneficial To All Officials

Jerry McCallum
NACO President

Richmond, Virginia—what a neat location to hold a national conference in. Richmond was a great host and a comfortable city to spend time in. I think everyone who attended had a great time and felt it was a good conference.

As we are getting ready for the fall conferences, we must not forget it is budget time. I suppose everyone is struggling to keep things at a low roar. Seems as though costs go up and tax dollars are harder to find each year. I certainly believe that we, as elected officials, must somehow pave the way to relieve the pressure of taxation on real estate. This must be done by continually communicating with senators and stopping the constant shift of tax liabilities to the counties.

October is coming and I hope everyone is prepared to attend NACO’s 2nd Annual Legislative Conference in Kearney. We should all be there to learn and understand the legislative process. Last year’s Legislative Conference proved to be very beneficial and Larry and staff have worked hard to make this year’s conference equally educational and beneficial.

A little bit about the real life. Madison County has been fortunate to have some nice rains and I believe we have as good as crops coming as I have seen in a long time. Our new ethanol plant will start producing this next month so they will be needing an abundance of corn. All in all, Madison County has been running pretty smooth with no misfortunes.

Thanks again for all of your support. See you in Kearney in October and then in Lincoln in December.

Jerry McCallum
Add NACO’s 2nd Annual Legislative Conference To Your Calendar

NACO’s 2nd Annual Legislative Conference will be held in Kearney on October 11, 2007. If you haven’t already done so, be sure to mark this date on your calendar because you won’t want to miss this educational opportunity.

Again this year, over five hours of educational sessions and networking have been planned for this year’s conference. Following this article is an agenda for the conference. You may register on line at NACO’s website: www.nacone.org. If you do not have access to the on line registration, please contact the NACO office and your registration will be taken over the phone or a registration form will be mailed to you. The registration fee for this conference is only thirty dollars. The registration fee includes a break, a luncheon and all handout materials. A block of rooms has been reserved at the Holiday Inn Hotel and Convention Center in Kearney. Rates for lodging are $69.00 single/double. You may contact the Holiday Inn at (308) 237-5971 for lodging. Be sure to mention that you are with the NACO Legislative Conference to receive the contracted rate.

This conference is your opportunity learn how bills become law and how you can play an important role in the formation of laws that affect county government on a daily basis. If you review the agenda, you’ll surely agree that this conference is a very important part of each elected and appointed county official’s continuing education, not to mention their opportunity to have input into the legislation that affects county government as a whole.

2nd Annual Legislative Conference Agenda

9:30 a.m. Welcome and Introductions by NACO Executive Director, Larry Dix
9:45 a.m. Murder Trials In Your County—Legislative Solutions, Joe Smith, Madison County Attorney
10:30 a.m. Break
10:45 a.m. NACO Platform & Legislative Priorities
12:15 p.m. Luncheon –Speaker Lt. Governor, Rick Sheehy
1:15 p.m. Legislative Bills And Referencing
2:15 p.m. Legislative Process, 2008 Legislative Session, Recreational Liability Act

Should your employees put all their eggs in one basket?

Let’s face it. It’s hard for your employees to manage their retirement savings when their money is spread over several separate retirement accounts.

With multiple fees, different statement formats and various account management tools, it’s easy for retirement nest-eggs to get scrambled.

If you’d like to help your employees get a better handle on their investment scenarios, why not encourage them to put all their retirement assets in one easy-to-manage basket?

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

NACO National Association of Counties

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The first biennial Register of Deeds Workshop will be held in Kearney, at the Holiday Inn Hotel and Convention Center on October 10, 2007. This will be the first workshop dedicated solely to register of deeds issues. At their June, 2007 workshop, the executive board of the Clerks, Election Commissioners, Register of Deeds association voted to hold a Register of Deeds workshop every other year in odd numbered years. They also voted to hold a workshop for election commissioners every other year in even numbered years. The workshops will be held in conjunction with NACO’s Legislative Conference in October in order to keep travel expenses to a minimum.

The registration fee for this workshop is $45.00 and includes two breaks, a luncheon and all hand out material. You may register on line for the workshop at NACO’s website at www.nacone.org. At left is a tentative agenda for the workshop. A block of rooms for the workshop is being held at the Kearney Holiday Inn Hotel and Convention Center. The lodging rate for this workshop is $69.00 double/single. Be sure to mention that you are with the Register of Deeds Workshop to receive this rate. You may contact the Holiday Inn at (308) 237-5971.

Register Of Deeds Workshop Agenda

- 7:30 - 8:00 a.m.  Registration
- 8:00 - 8:15 a.m.  Cathy Sibal, Association President: Welcome
- 8:15 - 10:15 a.m.  Billy Sims, Mapping Consultant-Mobile, Alabama
- 10:15 -10:45 a.m.  Break
- 10:45 -11:30 a.m.  Judy Jobman, Deputy Secretary of State-Notary Division: Notary Duties and Changes in Notary Law
- 11:30 - 12:45 p.m.  Buffet Lunch
- 12:45 - 1:30 p.m.  Mark Rosenberg, Tax Law Conferee, Department of Revenue: Documentary Stamp Tax – Form 521
- 1:30 - 2:30 p.m.  Pat Miller, Miller Abstracting: Recording from an Abstractor’s Point of View
- 2:30 - 3:00 p.m.  Break
- 3:00 - 4:00 p.m.  Register of Deeds Panel: Questions and Answers

Things are shaping up for NACO’s 113th Annual Conference to be held in Lincoln at the Cornhusker Hotel on December 12-14, 2007. Included in the program at Opening Session, Former Auburn University head football coach, Terry Bowden will deliver a message valuable to all county officials entitled “Win With Teamwork.” Terry Bowden has been ultra-successful as a student, an athlete, and a college football coach. The qualities that have made him successful throughout his life - enthusiasm, contagious optimism, confidence and work ethic - are the same qualities that he now relies on as a television and radio analyst for college football. You won’t want to miss this presentation. Terry Bowden is just one of the speakers that will make a presentation at this year’s conference.

An agenda of conference activities for all county officials can be found on the following page. NACO has not yet received all affiliate group agendas. Affiliate presidents are encouraged to review the deadlines given to them at the conference planning meeting in June to comply with deadlines. Individual affiliate group agendas will be published in the November issue of CountyLine Magazine. In addition, the agendas will be posted to our website once they are finalized.

At the date of writing this article, all three hotels that NACO has contracted with for lodging for the conference are full. All persons requesting lodging information should have been contacted with either confirmation or notice that their request could not be fulfilled. Those requests that have not been fulfilled will be kept and persons will be contacted, again, in the order that their request was received, when and if a cancellation occurs. Please see page 9 for a list of additional hotels that will provide lodging.

Plans are still in the works for the Guest Program. A tentative agenda for this program consists of a tour of Lincoln’s most prestigious churches, lunch at the Venue Restaurant, shopping at Southpointe Pavilions Mall and a tour of the University of Nebraska stadium and athletic center. The Guest Program is limited to 52 persons so don’t procrastinate in signing up as participants will be accepted on a first come, first served basis. The registration fee will be the same as last year—$65.00.

Watch for additional conference information in the November issue of CountyLine Magazine.
NACO’S 113TH ANNUAL CONFERENCE
TENTATIVE PROGRAM

Wednesday, December 12
8:00 a.m.  Registration
8:00 a.m.  Affiliate Groups Pre-Conference Sessions
11:30 a.m. NIRMA Luncheon
2:00 p.m.  Opening Session
    Ginger Ten Bensel
    Big Red Singers
    Speaker Terry Bowden - “Win With Team Work”
5:30 p.m.  Welcome Reception

Thursday, December 13
7:15 a.m.  Inspirational Breakfast
    University Chorale
8:00 a.m.  Affiliate Groups and County Boards Individual Sessions
    and Business Meetings
4:00 p.m.  Exhibitors Social Event

Friday, December 14
7:30 a.m.  Delegation Breakfast
8:00 a.m.  NACO Business Meeting
10:30 a.m. General Session for all Delegates
    Speaker—Benny Rousselle, Intergovernmental Affairs
    Coordinator of the Office of Secretary of Louisiana
    Department of Natural Resources. Mr. Rouselle
    played a large leadership role when Hurricane
    Katrina wreaked havoc to much of Louisiana. Mr.
    Rouselle will talk about the challenges that parish
    government officials faced and met during and after
    the devastation of Hurricane Katrina.
12:30 p.m. Awards Luncheon
2:00 p.m.  Reception for Incoming President
3:00 p.m.  Conference Ends

Please note that some affiliate groups have planned pre-conference session beginning at 8:00 a.m. on Wednesday, December 12. Please check with your association president to inquire if your group will hold pre-conference sessions. Complete agendas for each affiliate group and county boards will be published in the November issue of CountyLine Magazine.
Attn Nebraska County Officials:

I am representing the three Downtown Lincoln hotels that NACO has contracted lodging with for their 113th Annual Conference to be held at The Cornhusker, A Marriott Hotel, December 12th -14th. I would like to thank you for your promptness on the reservation faxes for the 2007 NACO Conference. As of July 20th all three of our room blocks were filled. As a reminder changes to your rooming list must be made to the hotel where you have reservations by November 16th without being charged the first night’s guarantee. Early departures will also be charged after this date. If you have a confirmed reservation at any of the three hotels you may call them to change or cancel your reservations.

We tried to accommodate as many counties as we could, but we are not able to provide all of the counties rooms at our hotels. If any cancellations occur you will be contacted in the order that we received your reservation faxes. I have contacted other hotels in Lincoln and they have agreed to offer a discounted NACO rate. Please contact them directly to make your reservations and ask for the NACO rate. Here is a list of those hotels:

**THE COUNTRY INN AND SUITES**
(402) 476-5353
5353 N 27th St.
[www.countryinns.com](http://www.countryinns.com)

**STAYBRIDGE SUITES**
(402) 438-7829
2701 Fletcher Ave
[www.staybridge.com](http://www.staybridge.com)

**THE TOWNHOUSE MINI-SUITES**
(402) 475-3000
1744 M St.
[www.townhouseminisuites.com](http://www.townhouseminisuites.com)

Thank you for your understanding and patience. Again, if we have any cancellations we will contact those counties that were not able to get rooms at the three Downtown Lincoln hotels in the order that we received your reservation faxes.

Sincerely,

Dan Jones
Assistant Director of Sales
The Cornhusker, A Marriott Hotel
MARK YOUR CALENDAR
THE NEBRASKA STATE HISTORICAL SOCIETY PRESENTS

The Nebraska Archives Week
Seminar ARCHIVES A TO Z
OCTOBER 26-27, 2007
LINCOLN, NEBRASKA

Topics include:

Mission Statements, Appraisal, and Surveys—A mission statement can help your institution make decisions about collecting and providing services. This session will cover creation of a mission statement, evaluating potential additions to your archives, and the methodology for evaluating your holdings.

Accessioning and Cataloging—This session will cover standard procedures to follow when creating an accessioning system and discuss the systems used to organize information to meet administrative and accessibility needs.

Arrangement, Description, Finding Aids, and Reference Services—An overview of the elements of a good finding aid that includes information about a repository’s holdings and connect users with resources. User registration, security, copying services, and other reference issues will be considered.

Paper Conservation—This session will discuss the appropriate level of preservation activity for your institution and provide advice on how and where to acquire additional training and information.

Digitization—A group of David City residents will show how they provide online accessibility to a photograph collection of several thousand images using a team of volunteers and a grant from the Nebraska Memories Project.

Archival Issues of the 21st Century—A review of “How History is Going Digital” and other archival topics appearing on the horizon.

For a registration form or more information, call 402-471-4785 or 1-800-833-6747
www.nebraskahistory.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

NACO staff responds to a number of questions each year from county officials and others concerning public meeting practices, procedures and related issues. Following are just a handful of the questions and responses that have been compiled.

Public Notice

1. If you forget to publish notice of a board meeting in the legal newspaper, are you covered if you post it in three or more public places and advertise on the radio?

Section 84-1411(1) provides: Each public body shall give reasonable advance publicized notice of the time and place of each meeting by a method designated by each public body and recorded in its minutes. Such notice shall be transmitted to all members of the public body and to the public. The notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (a) twenty-four hours before the scheduled commencement of the meeting or (b) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.

The Legislature has imposed only two conditions on public bodies regarding the method of notification for their meetings: (1) the public body must give reasonable advance publicized notice of the time and place of each meeting, and (2) the method of notification must be recorded in the public body’s minutes. City of Elkhorn v. City of Omaha, 272 Neb. 867, 725 N.W.2d 792 (2007).

If the public body fails to publicize a meeting in a “reasonable advanced” manner and such manner is not recorded in the board’s minutes, the board is unable to act upon such items until the public body is able to provide reasonable advance notice in a publicized manner designated by the public body in its minutes thus it may be advisable to include posting as a method of providing notice in the board minutes. Section 84-1411(1).

Publicized is defined in the Merriam-Webster On-line Dictionary as: to bring to the attention of the public.

Additionally, section 84-1411(4) provides: The secretary or other designee of each public body shall maintain a list of the news media requesting notification of meetings and shall make reasonable efforts to provide advance notification to them of the time and place of each meeting and the subjects to be discussed at that meeting.

The Attorney General has concluded that "advance publicized notice" means a separate, specific advance notice must be given for each meeting. 1971-72 Rep. Att’y Gen. 314 (Opinion No. 137, dated August 8, 1972).

Agenda

1. Is the 24 hour agenda 24 business hours or 24 clock hours?

It is 24 clock hours. Under 84-1411(1), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered.

(Continued on page 12)
later than 24 hours before the scheduled commencement of the public meeting.

2. **Are the hours prior to the meeting or the time of the appointment?**

Under ’84-1411(1), an agenda maintained at the office of a public body for public inspection must be kept continually current and may not be altered later than 24 hours before the scheduled commencement of the public meeting.

3. **If everything on the agenda has a time, must we follow that agenda exactly?**

The notice required in Section 84-1411(1) provides that “Such notice shall contain an agenda of subjects known at the time of the publicized notice or a statement that the agenda, which shall be kept continually current, shall be readily available for public inspection at the principal office of the public body during normal business hours. Agenda items shall be sufficiently descriptive to give the public reasonable notice of the matters to be considered at the meeting. Except for items of an emergency nature, the agenda shall not be altered later than (a) twenty-four hours before the scheduled commencement of the meeting or (b) forty-eight hours before the scheduled commencement of a meeting of a city council or village board scheduled outside the corporate limits of the municipality. The public body shall have the right to modify the agenda to include items of an emergency nature only at such public meeting.”


• If you have something set at 10:15 a.m. on the agenda, the meeting is ahead of schedule, and your next appointment is present; can you listen to the appointment and not take action until the scheduled time? Can you take action ahead of time?

The purpose of the agenda requirement is to give some notice of the matters to be considered at the meeting so that persons who are interested will know which matters are under consideration.


1. **When is a resolution required, and when will a motion be sufficient?**

To determine whether a resolution or motion is necessary, a review of the statutory and/or regulatory provisions governing an issue is required. Numerous statutes may be applicable to issues the county board considers. Additionally, consult with your county attorney and refer to the NACO County Board Handbook for information. Examples include:

- A resolution is needed for the creation of a Joint Public Agency (§ 13-2509) and the creation of an Interlocal Agreement (§ 13-804);
- A resolution is required to establish the amount of money to be carried in a petty cash fund and the dollar limit of expenditure from such fund (§ 23-106);
- A resolution is required for emergency additional appropriations (§ 23-918);
- Within thirty days after a levy has been made pursuant to this section, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request ( § 77-1601(2)); and
The budget document must embrace complete drafts of the resolutions or motions required to give legal sanction to the financial plan when adopted by the county board. These resolutions or motions must include an appropriation resolution or motion authorizing, by spending agencies and by funds, all expenditures of the local government for the period covered by said budget and such other resolutions or motions as may be required to provide the income necessary to finance the budget (§ 13-904).

The property tax request for the prior year shall be the property tax request for the current year for purposes of the levy set by the county board of equalization in section 77-1601 unless the governing body of the county, municipality, school district, learning community, sanitary and improvement district, natural resources district, educational service unit, or community college passes by a majority vote a resolution or ordinance setting the tax request at a different amount. Section 77-1601.02(1).

2. Is it a good idea to have the board prepare their motions in writing prior to the meeting?

It is not statutorily required; however, it may be required in a county board’s policies and procedures. This is unnecessary but it may be easier for record-keeping purposes.

3. Can the Chair of the Board make a motion?

While county boards are not required to utilize Robert’s Rules of Order as a meeting guideline, if they choose to do so following is a response from that source:

Yes, it is not true that the president can vote only to break a tie. If the president is a member of the assembly, he or she has exactly the same rights and privileges as all other members have, including the right to make motions, speak in debate and to vote on all questions. However, the impartiality required of the presiding officer of an assembly (especially a large one) precludes exercising the right to make motions or debate while presiding, and also requires refraining from voting except (i) when the vote is by ballot, or (ii) whenever his or her vote will affect the result. Robert’s Rules of Order (10th ed.)

Minutes

1. Does the board need to approve the minutes before they are published?

No. The Attorney General has stated that nothing in the public meetings statutes requires approval of the minutes of a public body prior to their publication. 1981 Att’y Gen. Op. No. 162. As a general rule, a public body may, at a subsequent meeting, if no intervening rights of third persons have arisen, order the minutes of record of its own proceedings at a previous meeting to be corrected according to the facts, so as to make them speak the truth, although the record has once been approved. 1997 Att’y Gen. Op. No. 8 (citing State ex rel. Schuler v. Dunbar, 214 Neb. 85, 333 N.W.2d 652 (1983)).

Additionally, there may be insufficient time for a county board to review and approve the minutes of a prior meeting because the county board of all counties having a population of less than one hundred fifty thousand inhabitants must publish a brief statement of the proceedings within ten working days after the close of each annual, regular, or special meeting of the board. § 23-122.

The county clerk is required to sign the record of the proceedings of the board and attest the same with the county seal. § 23-1301. There is no statutory requirement that the county board chair or county board members sign the minutes. Although there is no requirement to have board members or the chair sign the minutes, it may be beneficial to have either the county board chair or other county board members sign the minutes.

Clerks Gather To Wish Butler County Clerk Good Luck

Friends and colleagues gathered in David City last month to wish a tearful farewell to long time county clerk, Chris Meysenberg-Burbach.

Over 100 friends, family and county officials attended the open house given in Chris’s honor at the Butler County Courthouse. Chris had worked at the Butler County Courthouse for over 30 years and held the office of County Clerk for 13 years. She resigned her office in July when she decided to move to Scottsbluff. Chris’s last day at Butler County was officially August 3 but she has and will return occasionally to assist the County Board with their budget.

Vicki Trucksa was appointed to fulfill Chris’s term as County Clerk.
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.

County Official Of The Year Award

Do you know of an elected or appointed county official who you feel serves as the embodiment of a true dedicated public official? If so, nominate that individual for the 29th annual County Official of the Year Award.

The Nebraska Association of County Officials will present its highest honor to one county official at the conclusion of the December 14th Awards Luncheon.

The County Official of the Year Award was created in 1979 as a means of honoring one individual each year for his or her leadership abilities, high standard of public service and outstanding contributions made to the medium of county government and that person’s community.

The official nomination form can be found on NACO’s website at www.nacone.org. To nominate someone you know, print the form, complete it and return it to the NACO office by November 12, along with any supplemental materials you feel would provide additional insight into why this person is deserving of the award. Supporting material may include testimonial letters from peers or other printed matter that highlight his or her record of service.

Each of the 2007 nominees will be introduced and recognized during the course of the awards banquet. At the conclusion of the luncheon, the announcement will be made as to who has been chosen by a special selection committee.

The 2007 recipient will join an elite list of previous county officials who have received this award and will receive a handsomely engraved plaque befitting of this prestigious honor.

2006 NACO President, Ken Fornander and the 2006 County Official of the Year, Pat Osterbuhr.
2007 Road and Street Program Workshops  
Sept. 13, 20, 21, 26 & 27

The Nebraska Department of Roads and the Nebraska Local Transportation Assistance Program (NE-LTAP) are offering a series of 90-minute regional workshops:

Managing County Road and Municipal Street Programs:  
“Getting Great Results and Staying Out of Trouble”

Sept. 13, TBA**, Beatrice, Holiday Inn Express
Sept. 20, TBA**, Minden, Fair Grounds
Sept. 21, TBA**, Schuyler, St. Benedict Center
Sept. 26, TBA**, Alliance, Eagles Club
Sept. 27, TBA**, North Platte, Sandhills Center

County Commissioners/Superintendents, Clerks/Treasurers, County Attorneys and Highway Superintendents are encouraged to attend. Topics will highlight programs, funding sources, standards, and planning and reporting requirements.

The format will be a 60-minute presentation accompanied by a printed hand-out, followed by a 30-minute question and answer session. This is a new presentation. The information will be useful for first-term and veteran officials alike.

If you plan to attend, please let us know by e-mail to vkelly1@dor.state.ne.us (please specify which date/location; for a group, please have one person e-mail a head count). If you have questions, please contact Verneda Kelly at the NDOR Government Affairs Division, 402-479-4607.

** Each workshop starts after the conclusion of the Fall NACO District Meeting or right after lunch. The starting times will be announced at your district meeting, and will be posted on the NDOR website at www.nebrasketransportation.org/gov-aff/
The Importance of County Government in Nebraska
By: Caitlin Cedfeldt

Historically, overly centralized government has been inefficient and bumbling at truly serving the needs of the people. Excessively centralized government has been a contributing factor to the eventual grandiose failure of most communist and socialist systems (the former Soviet Union being a prime example). Even with surviving communist systems such as China, the gross violations of human rights and general oppression of most people is directly related to this system of government in which the needs of the state come before the needs of the people. Fortunately, as American citizens, our constitution sets up for there to be a definite place for local level government. Local government in my belief is incredibly important not only in general, but in particular, Nebraska. There are a number of significant advantages for local government: efficiency, flexibility, and friendliness of the local level government.

A very prominent reason why local government is very important is the efficiency. Local, county level government is generally very efficient in serving the needs of the citizens it governs. For one, reaching one’s local government officials usually doesn’t take a lot of effort: the county seat and courthouse is generally not all that far away. It’s certainly a lot faster to get to for more people than other areas of government in the state, such as Lincoln. To be able to not have to travel very far to deal with small matters such as licensing a car, going to court, or dealing with land deeds helps efficiency and to ease the burden on the state government of dealing with small, but nonetheless important matters. Local governments, such as a county board, also allow for local ordinances to move into being enacted faster. For example, if a county was having issues with, say, stray cat populations, a county board might be able to enact some sort of ordinance in order to deal with the problem faster than the state legislature might.
Nebraska, there is always someone in the local governments who are always willing to serve the citizens and make sure that all concerns are heard.

“The Importance of County Government”
By Nicholas Eurek

For as long as I can remember, my Dad has been the County Attorney. But, I really did not appreciate what the county government does for me, until I attended county government day as a part of our government class. I knew my father prosecuted criminals and advised the county officials but I found out that my father also acts as the county coroner, collects child support, and prosecutes bad check writers.

The county clerk, who I play guitar with in church, organizes the records of my ancestors and keeps track of all the property owned. The sheriff, who lives three blocks from me and whom I often see mowing his lawn, performs vehicle inspections and handles handgun permits. Finally, I learned that the noxious weed commissioner, who occasionally plays golf with me in the summer, is in charge of musk thistle problems within the county.

The people who occupy the jobs for the county government are friendly and willing to help the community. The county works to operate efficiently in the rural and urban areas of Nebraska. Most people would agree that they are satisfied with the job their county provides. The elected officials personally know most of their constituents and can help them quickly and efficiently.

In smaller counties, positions in county government are highly respected and sought after. They provide needed jobs to the community and support for many families. The payroll and expenses paid through the county treasurer rolls over many times in the rural economy.

If we did not have the system of county government we currently have, many people in our area would have to travel over an hour to execute tasks that take less than half an hour. Take, for example, a trip to the DMV to get your first driver's license. Your parents would have to drive you down there, wasting their time, and you would wait in line longer, wasting your time. This holds true for many other tasks provided by our local county officials.

Nevertheless, county government does not just mean local jobs and efficiencies for the citizens who use it. County government is an effective way of administering services provided by tax dollars. By allowing local decision-making, we can more effectively address the unique problems in each of our counties.

The county government often goes unappreciated, but it plays a major role in our counties from law enforcement, to emergency planning and disaster implementation, safety and repair of roads, and the health of our citizens. The officials and employees of our counties are diligent workers who strive to improve their community. They deserve our respect and appreciation.

The Importance of County Government in Nebraska
By: John George

County government is important in Nebraska because they are at a more accessible level and can help people easier and quicker than a state legislature. The county board approves the tax rate for all Governmental entities that operate in the county including townships, rural fire districts and others as well as making sure that tax dollars go where they're supposed to. Along with this responsibility, they oversee the county road system, and jail. They also approve the finances for the county offices, including the clerk, sheriff and county attorney.

The state government in Nebraska looks over all the counties and deals with matters that involve all the counties together, much like the Federal government does for the states. It is split this way because different regions have different needs, just like small areas with different thinking groups of people, like counties, need different things. These different levels allow the responsibilities to be spread out so they aren't as much of a burden. This set up also makes each level more accessible. When people in a county have a concern, they can take it to the county courthouse and get it addressed. Also, if the county doesn't have the power to fix the problem, they can take those concerns to the state level.

The taxes collected by the county are also important to Nebraska because they are used and distributed back into the county. This is different because the state’s taxes are used to things to benefit the state as a whole, while the county benefits the small county area, making the state a better place to live at a local level.

The fact that the county oversees the road system and jail is very important to Nebraska for the same reason. If the state did it, some places would be neglected and there wouldn't be anything the people could do about it, but with the county they can be sure that the roads will be in good condition and the jail sanitary and secure.

Basically the county government is important to Nebraska because it is more local and easier to be addressed by the people. And that's what government is all about, I believe, addressing the needs of their people. County government is the most important for this because they are the most direct way people have to communicate with their government.

The Importance of County Government in Nebraska
By: Molly Kincaid

The duties and responsibilities of county government and its officials may be prescribed by statute, but each county strives to foster local values in its operation. In most of Nebraska's counties, the Courthouse is the local center of government. My county may be larger than some, but the need of the county structure is no less important.

In my county the officials are elected or appointed into their respective offices to work in the best interest of the public. This element of trust given to the various officials by the public is similar to a contract goal only as long as the trust is maintained.
have learned much of my perspective on county government from my Dad. He has been in county operations for close to thirty years.

County government has the responsibility to provide for a structure of services that address public welfare and the safety of its citizens. The delivery of these services has been expanding with time as the public requests more. The responsibility of the county to maintain the road infrastructure may be one of the most expensive, but key to protecting economic values of both rural agriculture and communities. In Buffalo County, officials must constantly look to do more within the constraints of limited tax growth. Again, the trust of the public is always a factor in the creation of tax asking for county budgets.

The proximity of county government to its citizenry sets it apart from federal or state governments. On a daily basis the public has a contact or an interaction with county employees and officials. Most contacts are civil due to the fact that parties intersecting probably know each other or have mutual acquaintance. Professionalism is promoted in county government operations locally, resulting in an increased respect from the public.

The nuts and bolts of county government operations may be written in Nebraska statutes, but what makes it work are the people in county government working in the best interests of the public.

The Importance of County Government in Nebraska
By: Mary Kreikemeier

When you buy a car, where do you go to get it licensed? When you need a driver’s license or a passport where do you go? If you have questions about your real estate taxes or motor vehicle taxes, where do you go? Where do you go to register to vote? Do I qualify for Homestead Exemption? These are just a few questions you may find answers to at your County Court House.

County government consists of elected officials, a County Clerk, Treasurer, Assessor, Clerk of District Court, Sheriff, Supervisors, Attorney and their staff. The County Court Clerk, Roads Department, Dispatch and the Veterans Office are not elected positions, but they are an important part of County government. Each office has its individual duties that fit together like a puzzle.

A few of the responsibilities of the County Clerk are the register of deeds, marriage license, car and mobile home titles, secretary for the Supervisors meetings, register for voting, and setting up the elections. The County Treasurer distributes the drivers licenses, license plates, receives real estate and property taxes, and distributes the taxes to each individual taxing identity. Each Counties tax base is established in the County Assessors office, along with applying for the Nebraska Homestead exemption, keeping a current record of every parcel that is in the county, and you may file your personal property schedules. Passports, child support, and court cases are found in the Clerk of District Court office. The Sheriff and his staff are continually trying to help everyone with their troubles.

County Supervisors are elected to discuss the issues of the individual county and vote on a decision that will be to the best interest of the WHOLE County. They also hear the tax payers protests, authorize the county clerk to pay the monthly bills, road projects, tax rates, and the pay scale of the county employees, along with many other important decisions.

Fortunately Nebraska is divided into 93 separate counties, which allows each county to meet the needs of the citizens in their jurisdiction. This gives the local citizens a voice in the decisions made and gives them services closer to home.

I feel County Government is important because it allows its citizens individual attention and a voice in making decisions that will benefit the whole county. County Government also serves as each citizens direct link to higher government, such as the state level.

The Importance of County Government in Nebraska
By: Karen Mach

Nebraska is a terrific state to live in. We are fortunate that Nebraska has 93 counties that can make local decisions for the patrons of their county. This local county government can listen to the voices of their neighbors and improve the community well-being.

Most of the local people know the candidate who is running for office personally and our freedom to vote allows the county official to work for the people. There is a rural-area pride in the county government offices making it a special place to live and raise a family. County areas, large or small, include many small towns and large cities. It is important for those elected to office to adopt policies and procedures that adhere to budget guidelines and conservative values. They can include opinions from their specific constituents to guide them in making decisions to benefit all. If there would be no county government, the people could not rely on strangers to know what’s best for them and their neighbors.

County government officials work with and for people that take ownership of their jobs and positions. Good character, moral values, and friendly service are likely attributes of Nebraska county officials. They have a genuine concern on how decisions affect the entire county. Their goal is to improve the quality of life and plan for future growth. They strive to make avenues for youth to come back to their county after college graduation. Local government officials value education, the library, and medical facilities in their county. I’m hoping with my nursing degree, I can someday return to our local area to work in one of the facilities that the county has provided for service to its residents.

Nebraska should be proud of their local autonomy of county government and how important it is to keep those ties strong between the local people, county, and state.

Thank you for considering my application. With your help, I can achieve my goals of becoming a nurse and returning to the community.
The Importance of County Government in Nebraska

By: Lyndsey Markert

"If liberty and equality, as is thought by some, are chiefly to be found in democracy, they will be best attained when all persons alike share in the government to the utmost.” These words from Aristotle emphasize the importance of the accessibility of government in everyone’s life. The services provided by county government in Nebraska are so pervasive and efficient that we often tend to overlook its importance. County government plays a vital role in our everyday life whether we realize it or not. It is essential for the efficient functioning of our community.

There are many facets of county government to be considered and examined. First there is the issue of safety. This may seem like the most obvious component but it is also the most crucial in my opinion. The county sheriff functions to help keep our communities safe and free from crime. The courts hear a wide variety of issues both criminal and civil. They both enforce the laws and provide for the equitable application of Nebraska law. This helps ensure the safety of all citizens.

Another aspect of county government is the maintenance of the road system. County government is responsible for the upkeep of gravel roads and some of the paved roads. These roads need special attention and maintenance to preserve them. Regular grading and application of gravel is necessary. And of course, our Nebraska winters make snow removal a necessity. All of this is done to allow safe traveling for everyone.

County governments also assist in economic growth and development. Various departments can apply for grants, which can be used to fund community projects. In our community, the sheriff’s department and county commissioners have been instrumental in developing a drug prevention coalition funded by grants. The county government supports local businesses and promotes commerce. It is important to encourage growth in the community to attract and retain residents, which in turn keeps the area prosperous.

The emergency services provided by the county governments generally go unnoticed until a situation occurs. Members of county government are among the first to respond in an emergency. The county government assists in coordinating emergency response efforts. They assume the responsibility of informing the public and assessing the dangers of the situation. Their familiarity with the county and its citizens helps relief efforts proceed more smoothly.

These are only a few of the many services our county government provides. We so often take our county government for granted but it makes so many of our daily activities possible and safe. Aristotle’s words are as relevant today as when he stressed the importance of becoming actively involved in government. Our county government allows this. It helps make government accessible to the people.

The Importance of County Government in Nebraska

By: Jacqueline McCormick

Government is like the food chain. At the top is the federal government run by Congress and the Senate. At the bottom is the County Government. Each part is essential to the survival of all organizations. Without even the smallest element, the chain will fail. That is why county government is important.

Unlike the common food chain, the city, county, state and federal government systems in our country feed off of each other rather than feeding on each other. County government is what keeps small communities alive. While state governments may overlook small towns, county governments are able to recognize and provide for the unique attributes of each county.

Sioux County, the third largest land mass county, is mostly an agricultural region, whereas; say Lancaster County is made up of mostly business enterprises. As Sioux County only contains one small community, Harrison, in the northwestern corner of the state, the population is generally spread out. Due to the fact that Sioux County is sparsely populated; it must rely upon local representation.

The panhandle of Nebraska has only three legislative representatives, whereas, more populated areas have a greater number of leaders to bring forth their interests. Nebraska’s unique unicameral government system even further limits the number of leaders at the state level creating an even greater reliance upon county government to work with other local officials such as city governments to recognize the issues and concerns specific to their region and communities and then take those issues to state and/or federal government officials.

As demand continues to increase for more and more public services and revenue sources are stretched even further, county governments across the state are playing important roles in networking with other entities to become more efficient in providing more services with fewer tax dollars. For instance, county governments are entering into interlocal agreements to provide public safety and welfare services such as public health districts, solid waste management, emergency management, and police protection. These interlocal agreements allow cities and counties to share office space in county courthouses, provide better police protection through enhanced communication and resources, and to create regional organizations that provide needed services to a larger population at a more efficient cost.

The Sioux County commissioners strive to provide the necessary agricultural services and representation for residents. They serve on regional and statewide committees to ensure the representation of the people who elected them. They make sure county roads are kept well graded and safe for farm equipment. They adopt the county’s annual budget, create

(Continued on page 20)
and enforce policies that assure public safety and welfare, and oversee the various functions of county government.

County government has played a major role in life. My mom began working in the County Clerk’s office in 1990 when I was less than two years old. My mom serves as the County Clerk, Register of Deeds, Clerk of the District Court, County Assessor, Election Commissioner, Zoning Administrator, Budget-making Authority, and County Court Clerk. My daily life has been filled with the responsibilities these jobs entail. As an elected county official, my mom attends public meetings and hearings to gather the input of local patrons, writes letters to state and federal legislators, testifies at hearings, and continually works to stay informed of the laws and policies that govern her professional duties and impact the lives of the people of Sioux County. My mom has spent countless hours preparing for the primary and general elections, in which I have helped in recent years. The election process at the county level is very important in that it allows voters to elect representatives at the local level to oversee the functions of county government business but also to bring representation to Sioux County at the state and federal levels. My knowledge of county government and eagerness to learn about Nebraska government, are what drove me to attend the Cornhusker Girls State conference in the summer of 2006. It was a life changing experience for me and over 400 other outstanding female students. We joined political parties, voted in mock elections, held a mock trial, attended state leaders’ inspirational speeches, visited the State Capitol, and met with various employees of the State government. Through a week of bonding and learning, I now have a better understanding of the inner workings of the Nebraska government and the important role that county government plays in providing services and representation for the people living in Nebraska’s 93 counties. County government can be said to be the most important type of government. The county government officials work together to ensure the efficiency at which their county operates. Each county government represents a region of a state, which in turn, represents a region of the nation. The effectiveness and efficiency of each local county official within the system works with the state legislature, and the legislature works with city officials, county officials and federal officials to bring government by the people for the people.

The Importance of County Government in Nebraska
By: Lindsey McNutt

"County Government, Is it important to us?” This is a frequently asked question among our younger generation. In fact, in some cases it's a question asked by people of all different ages. County Government means more than just the old historic building down on Main Street. It’s about the leadership and services provided to us at our local levels. Many of the things provided to us by County Government, we tend to take for granted. Some of these services that we can acquire are: Marriage Licenses, Pass Ports, Drivers Licenses, Vehicle Titles, Deed Recordings, evaluation of properties, researched road history, and a place for courts to be held. At other levels it also provides us with Law Enforcement to help keep us safe and a means of transportation by providing and maintaining rural roads for citizens to travel whether it be for farming practices, school bus transportation, mail delivery, or just general travel for services provided by the town. After experiencing County Government Day and listening to my father who is a commissioner, I have also realized that County Government is still much more than just a method of providing different services that I have mentioned. County Government is one of the oldest most conservative forms of government that will ever be made available to us. It is run by people who have been elected in our local communities to oversee and to make sure that our tax dollars are being spent efficiently. These people work diligently to listen and to answer questions that are being asked by the people. They listen to and go to battle with the Legislature to help protect our financial interests and our rights. They also are in a continuing education process just as we are to allow them to keep up with all the changes taking place whether it is a law, how it may be more effective to work with other businesses, or how to best wade through a budgeting process.

These people have to be proactive and continue to plan for the future and make critical decisions that will hopefully make things easier and more efficient for us in our busy life styles. A lot of these decisions are based around today’s technology and how the different services can be provided more effectively. The bottom line is still based on how much money it will take to do whatever needs to be done to maintain county services for its citizens.

It is rather interesting and comforting to know that County Government is there to give us local control and leadership. This is a form of big business and it’s important that we hang onto this form of local control. We have people who are willing to step up to shoulder criticism and pressure and fight for our needs and rights. Every community, big or small, is different. With this, we will continue to be able to set the stage for future generations and know that they will also have these opportunities and services made available to them.

The Importance of County Government in Nebraska
By: Justin Ryan

County governments were established in the first American colonies to resemble the “shire” system in England where most of the founding fathers had migrated from. Shires served as a branch of the national government and were made up of two to four towns, usually a day’s ride from each other. Early American counties provided services to its citizens that smaller towns could (Continued on page 21)
not provide on their own.

To this day, our county
governments provide many
services such as vehicle title
and voter registration, real
estate recordings, tax
collection, zoning, road
maintenance and peace
officers just to mention a few.
All of these services are essential
in the everyday life of our
states citizens, though they
may not know it. I live in Keith
County which is relatively
small compared to some of the
counties with larger
populations on the Eastern
side of the state. Our County
represents three towns, Ogallala,
the county seat, Paxton and
Brule. Also in the county are
three villages, Keystone, Roscoe
and Lemoyne. Our county
employs over 50 citizens and
elects 5 commissioners to its
board.

I feel county government is
necessary in the state of Nebraska
because each region of Nebraska
is unique in its own way. Eastern
Nebraska, with its large populated
urban areas requires different
services than that of the western
rural region of Nebraska. For
example, my father, Tim Ryan,
works for Keith County as the
superintendent of roads and is
responsible for over 800 miles of
county roads, of which only 67
miles are paved. He and his crew
of 14 know which roads need
maintenance and when they need
it. It would be an overwhelming
task for the state government to
monitor every square mile of
roads in Nebraska. I know first
hand the time and effort it takes
to maintain our county roads, to
make each of those gravel roads
as smooth as possible. Each
county’s board of commissioners
works closely with the various
departments under their
jurisdiction. They determine, as a
board, the direction the county
takes in its development.

One of our county’s greatest
assets has to be the Keith County
Sheriff’s Department. These men
and women protect the citizens in
the rural areas outside the city
limits of Ogallala. The Sheriff’s
Department is responsible for
patrolling the rural areas of the
county and quickly responding to
reports of crimes and accidents.
I know my family and neighbors
sleep more soundly because of the
protection they provide. They are
an essential piece of the puzzle
which makes up the various
departments in our county

governments.

The Importance of County
Government in Nebraska
By: Jonathan Straetker

When we watch television
news or read the newspaper, it
seems that most everything we
hear and read deals with our
nation’s federal government.
Whether it’s Congress passing an
important bill, the President
conducting foreign policy, or the
Supreme Court handing down a
landmark decision; our national
government is always making
critical decisions that affect
everyone in the United States.
Since the government makes such
decisions, the lime light always
seems set on what happens in
Washington D.C. As we watch the
federal government pass laws and
make policy, one can not help but
be confronted by the partisan
political mind set found there
where the constant political
rhetoric prevents any compromise
or consensus. What most people
do not realize is that county
government impacts people even
more and is much more
responsive to the needs and the
will of the residents.

County governments in
Nebraska have been designed to
be an administrative extension of
the state government. Basic
governmental functions such as
tax collection, law enforcement,
and the provision of governmental
services are duties imposed on
county governments. Real estate
taxes are assessed and collected
by the counties, real estate
records are maintained by the
counties, election duties are
imposed on the counties, the local
court system is a county
responsibility. Criminal cases are
prosecuted by county officials and
in many cases defended by county
officials. Residents go to the
county courthouse to register
their vehicles, obtain drivers
licenses, marriage licenses, and
have their legal disputes settled.
Many of the people who are
responsible for performing these
duties are elected and have direct
responsibility to the voters.
County Commissioners are elected
by the residents and have the

responsibility to oversee the
operation of county government,
set budgets for the county offices,
and make general policy decision.
Due to the large amount of
control that the voters have over
county governments, they are
more responsive to the will of the
people and performs its duties
without all of the partisan political
rhetoric shown at the state and
federal levels.

One of the largest challenges
facing county governments is that
they are often required to perform
duties and solve problems while at
the same time not receive any
financial assistance from the
higher authority imposing these
duties. Commissioners and
officials have to be resourceful in
performing these mandates and
bearing any additional costs
associated with them. County
governments are impacted by
economic trends and hardships
that affect the local individuals
and businesses. For example,
when fuel prices skyrocket, it
affects the manner in which the
sheriff patrols the county and the
county’s ability to maintain its
road system. County officials and
commissioners deal with these
problems on a daily basis in a
practical non partisan manner.

In my final year of high school,
I took a class in US Government
and will be eligible to participate
in the County Government Day
Program sponsored by the
American Legion. I would like to
spend the day with the District
Judge, County Clerk, or County
Treasurer. If given the
opportunity to participate in that
function and be able to see how
county government works on a
first hand basis, I will pay
particular attention to the manner
in which decisions are made and
determine for myself if county
government operates more
responsibly than its state and
federal counterparts. I anticipate
that my thoughts on the
importance of county government
will be confirmed.

The Importance of County
Government in Nebraska
By: Samantha Tienken

If you ask most people from
out of state, they have an image
of Nebraska that is incorrect and
(Continued on page 22)
Your Thoughtfulness Means So Much

Thank you, county officials, for the many cards and condolences I and my family received expressing your sympathy regarding the death of my father, William Adams. Your thoughtfulness and concerns are greatly comforting and very much appreciated. It’s so very humbling to know that so many of you care so much.

Thank you again.

Lisa Wefer
Editor, Meeting Coordinator,
Nebraska Association of County Officials
September Contest

The winner of the July Contest was Barb Barnett, Clay County Zoning Administrator. Barb will receive a NACO tote bag/cooler for her entry. Requests for solutions to the July contest can be e-mailed to lisa@nacone.org. Since September is National Potato Month, try your hand at answering the following questions that pertain to potatoes. Mail your responses to NACO, 625 South 14th Street, Suite 200, Lincoln, NE 68508 no later than October 10, 2007 to be eligible. Be sure to mark “Contest Entry” on the envelope.

**Question 1**
Potatoes are believed to have originated in what country?
- A. Ireland
- B. Spain
- C. United States
- D. Peru

**Question 2**
How many pounds of potatoes does the average American eat each year?
- A. 25
- B. 58
- C. 140
- D. 210

**Question 3**
How does the number of calories in a baked potato compare with the number of calories in the equivalent amount of French fries?
- A. The same. Frying potatoes doesn't change the calorie value.
- B. French fries have double the calorie value.
- C. Frying potatoes triples the calorie value.
- D. Deep-fat frying lowers the calorie value because you can only eat just so many French fries.

**Question 4**
Potatoes are high in vitamin C. True or false?
- True
- False

**Question 5**
The best way to store fresh potatoes is in the refrigerator. True or false?
- True
- False

**Question 6**
Believe it or not - the potato was the first vegetable to be "grown" in space.
- Believe it.
- Not!

**Question 7**
What are the most popular ways potatoes are bought and then prepared?
- A. Fresh — baked, roasted, boiled, mashed, or fried
- B. Frozen — French fries, hash browns
- C. Snacks — chips, shoestrings
- D. Other — canned, dehydrated, mixes
NACO Sustaining And Associate Members

Sustaining Members

Maximus, Inc.  
422 N Hastings, Ste 208  
Hastings, NE 68901  
Phone: 402-461-4820  
Management Consulting Services  
Contact: Diane Blaschko, Vice President

D.A. Davidson & Co.  
10250 Regency Circle, Suite 2500  
Omaha, NE 68114  
Phone: 800-394-9219  
Bond Finance  
Contact: Dan Smith, Senior VP

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

Stock Auction Company  
P.O. Box 302  
St. Edward, NE 68660  
Phone: 402-678-2411  
Auction Company  
Contact: Ronald Stock, CEO

SemMaterials  
P.O. Box 949  
Springfield, MO 65803  
Phone: 417-860-8231  
Manufacture Emulsion and Asphalt  
Contact: Greg Dishman

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

Associate Members

Midtown Holiday Inn  
2503 S. Locust  
Grand Island, NE 68801  
Phone: 308-384-1330  
Hotel and Convention Center  
Contact: Mark Hoefling, Assistant General Manager

Lower Platte River Corridor Alliance  
P.O. Box 83581  
Lincoln, NE 68501-3581  
Phone: 402-476-2729  
River Management Coalition  
Contact: Rodney Verhoeff, Coordinator

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

Northeast Nebraska Juvenile Services Inc.  
P.O. Box 50  
Madison, NE 68748  
Phone: 402-454-3955  
Juvenile Detention/Staff Security Prog  
Contact: Mike Applegate, Administrator

Motorola  
P.O. Box 12274  
Omaha, NE 68112  
Phone: 402-451-3335  
Wireless Voice and Data Communication  
Contact: John Lemen, Account Mgr

US Bank  
233 S. 13th St.  
Lincoln, NE 68508  
Phone: 402-434-1134  
Government Banking Products  
Contact: Tim Schlegelmilch, VP

Speece-Lewis, Inc.  
3534 S. 48th St., Suite 4  
Lincoln, NE 68506  
Phone: 402-483-5466  
Engineering Consultants  
Contact: Tim Farmer, President

Holiday Inn Hotel & Convention Center & The Captains Table  
P.O. Box 1925  
Kearney, NE 68848  
Phone: 308-237-5971  
Hotel & Convention Center  
Contact: Paul Younes, Owner

National Insurance Services  
4805 S. 102nd St.  
Omaha, NE 68114  
Phone: 402-592-1303  
Alternative Insurance Plans  
Contact: Mike Boden, Senior Sales Rep

Danko Emergency Equipment Co  
P.O. Box 218  
Snyder, NE 68664-0218  
Phone: 402-568-2208  
Public Warning System  
Contact: Edward Busse, Sales Rep

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

Research and Development

Counseling Services

Consulting Group

Danko Emergency Equipment Co

Farming and Ranching

First Concord Benefits Group

First American Real Estate Tax Services

First National Bank

First American Real Estate Tax Services

First Affiliates

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### September Legal Calendar

| 1 | County Board | Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. 77-3443 |
| 1 | Assessor | 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 |
| 1 | Treasurer | 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 |
| 1 | Treasurer | 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 |
| 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 | 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 |
| 10 | 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 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 |
| 15 | County Board of Equalization | 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 |
| 15 | Clerk, Register of Deeds, Treasurer | County clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130. |
| 15 | Clerk of the District Court | Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. 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 |
| 20 | County Board | 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 |
| 20 | County Board | 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 |
| 25 | Treasurer | By this date each month, the treasurer must transmit all motor vehicle registration fees collected to the state. 60-3,141(3) |
| 30 | County Board of Equalization | 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 |
| 30 | Assessor | Assessor may amend school district taxable value report for corrections or errors. 79-1016 |
| 30 | County Board of Equalization | During Month 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) |

### October Legal Calendar

| 1 | Treasurer | Verify report on distress warrants to the county board and make an itemized report covering the amountuncollected. 77-1719.02 |
| 1 | Treasurer | Report to county board delinquent and unsold parcels. 77-1918 |
| 1 | Treasurer | Prior to this date, the Department of Revenue shall furnish to the county treasurer the total amount of aid from state sources appropriated to the county and each city, village, school district and learning community in the county. 77-1704.01 |
| 1 | Assessor | By this date, the assessor shall forward to the Secretary of State the name and address of every trust owning agricultural land in the county as shown on the assessment rolls. 76-1517 |

(Continued on page 26)
## October Legal Calendar

(Continued from page 25)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>The owner of a rent-restricted housing project shall file a statement with the county assessor on or before this date of each year that details income and expense data for the prior year, a description of any land-use restrictions, and such other information as the county assessor may require. 77-1333(2)</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Sheriff</td>
<td>Make report to County Board showing the different fees collected or earned, total fees since the last report, and total collected in that year. The sheriff shall at this time pay all fees earned to the treasurer, who shall credit the fees to the county’s general fund. 33-117(3)</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of District Court</td>
<td>Money other than witness fees, fines, penalties, forfeiture which are uncalled for by the parties shall be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of District Court, Board, Treasurer</td>
<td>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. Six months later these 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>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>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>10</td>
<td>General</td>
<td>Prior to this date, excess levies to exceed levy limits or final levy allocations must be approved at an election or “town hall meeting” to be applicable. A vote to modify or rescind a previously approved vote must also be approved prior to this date. 77-3444</td>
</tr>
<tr>
<td>13</td>
<td>Clerk</td>
<td>Resolutions setting a tax request different from the prior year must be certified and forwarded to the county clerk on or before this date. 77-1601.02</td>
</tr>
<tr>
<td>15</td>
<td>Board of Equalization</td>
<td>On or before this date, levy the necessary taxes for the current year and certify all levies. 77-1601</td>
</tr>
<tr>
<td>15</td>
<td>General</td>
<td>By this date or on or before October 30 if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. 77-1504</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>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>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle fees and registration fees collected to the state. 60-3,141(3)</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>31</td>
<td>Assessor</td>
<td>A copy of the plan of assessment and any amendments shall be mailed to the Department of Revenue on or before this date each year. Section 77-1311.02</td>
</tr>
<tr>
<td>During Month</td>
<td>Board</td>
<td>County board must make quarterly visit to county jail. 47-109</td>
</tr>
</tbody>
</table>

## November Legal Calendar

(Continued on page 27)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Sheriff, Clerk of the District Court, Clerk, County Board</td>
<td>Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. 47-107.</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Sheriff</td>
<td>The treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. 77-1718</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. 77-1742</td>
</tr>
</tbody>
</table>

(Continued on page 27)
### November Legal Calendar

(Continued from page 26)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
</tr>
<tr>
<td>First</td>
<td>Treasurer</td>
</tr>
<tr>
<td>Monday</td>
<td>Semi-annual statement showing amount collected on account of state,</td>
</tr>
<tr>
<td></td>
<td>county and district taxing agents within the county because of</td>
</tr>
<tr>
<td></td>
<td>homestead exemptions.</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
</tr>
<tr>
<td></td>
<td>If the school district secretary fails to submit the annual fall</td>
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<td></td>
<td>membership report or a school district fails to file an audit report</td>
</tr>
<tr>
<td></td>
<td>with the Commissioner of Education by the statutory deadline,</td>
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<tr>
<td></td>
<td>certain school aid will be withheld by the Commissioner and county</td>
</tr>
<tr>
<td></td>
<td>treasurer.</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
</tr>
<tr>
<td></td>
<td>Report to the Department of Health and Human Services a statement of</td>
</tr>
<tr>
<td></td>
<td>all marriages recorded during the preceding month.</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
</tr>
<tr>
<td></td>
<td>Remit fees to the State Treasurer for credit to the General Fund</td>
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<td></td>
<td>for certificates of title, notation of liens, duplicates for boats</td>
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<tr>
<td></td>
<td>and motor vehicles.</td>
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<tr>
<td>5</td>
<td>County Board of Equalization</td>
</tr>
<tr>
<td></td>
<td>On or before this date, the county board of equalization upon its</td>
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<tr>
<td></td>
<td>own motion may act to correct a clerical error which has resulted in</td>
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<td></td>
<td>the calculation of an incorrect levy by any entity otherwise</td>
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<td></td>
<td>authorized to certify a tax request under section 77-1601.02,</td>
</tr>
<tr>
<td></td>
<td>77-1601.</td>
</tr>
<tr>
<td>10</td>
<td>County Officials</td>
</tr>
<tr>
<td></td>
<td>Any local system may file with the Tax Commissioner a written</td>
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<tr>
<td></td>
<td>request for a nonappealable correction of the adjusted valuation due</td>
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<td></td>
<td>to clerical error or, for agricultural land, assessed value</td>
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<td></td>
<td>changes by reason of a land qualified or disqualified for special</td>
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<td></td>
<td>use valuation.</td>
</tr>
<tr>
<td>15</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</td>
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<td></td>
<td>items of such fees, revenue, perquisites, or receipts received,</td>
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<tr>
<td></td>
<td>from whom, at what time, and for what service, and the total</td>
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<tr>
<td></td>
<td>amount received by such officer since the last report, and also the</td>
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<tr>
<td></td>
<td>amount received for the current year. Account for and pay any fees,</td>
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<td></td>
<td>revenue, perquisites, or receipts not later than the fifteenth day</td>
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<tr>
<td></td>
<td>of the month following the calendar month in which such fees,</td>
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<tr>
<td></td>
<td>revenue, perquisites, or receipts were received.</td>
</tr>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
</tr>
<tr>
<td></td>
<td>Each county clerk or register of deeds shall, not later than the</td>
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<tr>
<td></td>
<td>fifteenth day of the month following the calendar month in which</td>
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<tr>
<td></td>
<td>fees are received, pay over to the county treasurer all fees</td>
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<tr>
<td></td>
<td>received and take the receipt of the county treasurer.</td>
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<tr>
<td>20</td>
<td>Assessor</td>
</tr>
<tr>
<td></td>
<td>After the levy of taxes and prior to this date, the assessor is</td>
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<td></td>
<td>required to transcribe the assessments into a suitable book.</td>
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<tr>
<td>22</td>
<td>Assessor, Treasurer, Clerk</td>
</tr>
<tr>
<td></td>
<td>Deliver tax list of real and personal property to the county</td>
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<td></td>
<td>treasurer. At the same time the county assessor or county clerk</td>
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<td>shall transmit a warrant, which warrant shall be signed by the</td>
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<td>county assessor or county clerk and shall in general terms</td>
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<td>command the treasurer to collect taxes therein mentioned according</td>
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<td>to law.</td>
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<tr>
<td>25</td>
<td>Treasurer</td>
</tr>
<tr>
<td></td>
<td>By this date each month, the treasurer must transmit all motor</td>
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<tr>
<td></td>
<td>vehicle fees and registration fees collected to the state.</td>
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<tr>
<td>30</td>
<td>Treasurer</td>
</tr>
<tr>
<td></td>
<td>Last date to certify to the State Tax Commissioner the total tax</td>
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<tr>
<td></td>
<td>revenues that will be lost to all taxing agents within the county</td>
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<td></td>
<td>because of homestead exemptions.</td>
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<tr>
<td>During</td>
<td>County Board, Fair Board</td>
</tr>
<tr>
<td>Month</td>
<td>Each appointed county fair board must submit to the county board a</td>
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<tr>
<td></td>
<td>itemized estimate of the amount of money necessary for the support</td>
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<td></td>
<td>and management of the fair for the upcoming year.</td>
</tr>
</tbody>
</table>

### December Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clerk (Counties over 150,000 population)</td>
</tr>
<tr>
<td></td>
<td>On or before this date, the county clerk must annually prepare</td>
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<tr>
<td></td>
<td>estimates of supplies, materials, equipment and machinery required</td>
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<td></td>
<td>for use of county officers during the coming year which are not</td>
</tr>
<tr>
<td></td>
<td>furnished by the state.</td>
</tr>
<tr>
<td>1</td>
<td>Assessors</td>
</tr>
<tr>
<td></td>
<td>The county assessor or county clerk must certify to the Property</td>
</tr>
<tr>
<td></td>
<td>Tax Administrator, on or before December 1 of each year, the total</td>
</tr>
<tr>
<td></td>
<td>taxable valuation and the Certificate of Taxes Levied.</td>
</tr>
<tr>
<td>1</td>
<td>Attorney</td>
</tr>
<tr>
<td></td>
<td>Each county with a pretrial diversion program, must report the</td>
</tr>
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<td></td>
<td>information pertaining to the program required by rules and</td>
</tr>
<tr>
<td></td>
<td>regulations adopted and promulgated by the Nebraska Commission on</td>
</tr>
<tr>
<td></td>
<td>Law Enforcement and Criminal Justice to the commission.</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
</tr>
<tr>
<td></td>
<td>Report to the Department of Health and Human Services a statement</td>
</tr>
<tr>
<td></td>
<td>of all marriages recorded during the preceding month.</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
</tr>
<tr>
<td></td>
<td>Remit fees to the State Treasurer for credit to the General Fund</td>
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<td>for certificates of title, notation of liens, duplicates for boats</td>
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<tr>
<td></td>
<td>and motor vehicles.</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
</tr>
<tr>
<td></td>
<td>Make a report to the county board, under oath, showing the</td>
</tr>
<tr>
<td></td>
<td>different items of such fees, revenue, perquisites, or receipts</td>
</tr>
<tr>
<td></td>
<td>received, from whom, at what time, and for what service, and the</td>
</tr>
<tr>
<td></td>
<td>total amount received by such officer since the last report, and</td>
</tr>
<tr>
<td></td>
<td>also the amount received for the current year. Account for and pay</td>
</tr>
<tr>
<td></td>
<td>any fees, revenue, perquisites, or receipts not later than the</td>
</tr>
<tr>
<td></td>
<td>fifteenth day of the month following the calendar month in which</td>
</tr>
<tr>
<td></td>
<td>such fees, revenue, perquisites, or receipts were received.</td>
</tr>
</tbody>
</table>

(Continued on page 28)
### December Legal Calendar

(Continued from page 27)

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
<td>The county clerk shall certify to the treasurer the total amount of unpaid claims of the county. 23-1302</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle fees and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>31</td>
<td>Board Chair</td>
<td>The chairperson of a county board with a separate retirement plan established pursuant to section 23-1118 and section 401(a) of the Internal Revenue Code must file an annual report on such plan with the Public Employees Retirement Board and submit copies of such report to the members of the Nebraska Retirement Systems Committee of the Legislature. 23-1118(5) (a)</td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Treasurer</td>
<td>All property taxes levied for any county, city, village or other political subdivision therein become due and payable and become a first lien on the real or personal property taxed until paid or extinguished. 77-203</td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>If a county or municipality does not require building permits under its zoning laws, information statements for improvements to real property shall be filed on or before this date. 77-1318.01</td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Board</td>
<td>Organizations seeking tax exemptions for any real or tangible personal property must apply for exemption to the assessor on or before December 31 of the year preceding the year for which the exemption is sought. 77-202.01, 77-202.03, 77-202.09</td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Board</td>
<td>Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property to determine if a failure to give proper notice prevented timely filing of a protest or appeal provided for in 77-202 to 77-202.25. 77-202.04</td>
</tr>
<tr>
<td>31</td>
<td>Counties over 200,000 population</td>
<td>Fiscal year ends unless majority of county board approves change to July 1-June 30 fiscal year. 23-920</td>
</tr>
<tr>
<td>31</td>
<td>Register of Deeds</td>
<td>Sanitary and improvement district must file with register of deeds or, if none, the county clerk, an annual statement showing the names of current board members, attorney, accountant and fiscal agent of the district, warrant and indebtedness, and current bond tax levy and the current operating levy. 31-727.03</td>
</tr>
</tbody>
</table>

### Calendar Of Events

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sept. 13, 2007</td>
<td>Southeast District Meeting</td>
<td>Beatrice, Holiday Inn Express</td>
</tr>
<tr>
<td>Sept. 17-19, 2007</td>
<td>Assessors Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>Sept. 20, 2007</td>
<td>Central District Meeting</td>
<td>Minden, Kearney County Fairgrounds</td>
</tr>
<tr>
<td>Sept. 21, 2007</td>
<td>Northeast District Meeting</td>
<td>Schuyler, St. Benedict Center</td>
</tr>
<tr>
<td>Sept. 26, 2007</td>
<td>Panhandle District Meeting</td>
<td>Alliance, Legion Club</td>
</tr>
<tr>
<td>Sept. 27, 2007</td>
<td>West Central District Meeting</td>
<td>No. Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>Oct. 10, 2007</td>
<td>Register of Deeds Workshop</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Oct. 11, 2007</td>
<td>NACO’s 2nd Annual Legislative Conf.</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Oct. 28-31, 2007</td>
<td>NSA/POAN Conference</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Dec. 12—14, 2007</td>
<td>NACO’s 113th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
<tr>
<td>Febr. 6-8, 2008</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>June 11-13, 2008</td>
<td>Treasurers Workshop</td>
<td>Gering, Civic Center</td>
</tr>
<tr>
<td>June 18-20, 2008</td>
<td>Clerks, Election Comm., R.O.D. Workshop</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Oct. 23, 2008</td>
<td>NACO’s 3rd Annual Legislative Conf.</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Dec. 10-12, 2008</td>
<td>NACO’s 114th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
</tbody>
</table>
Pittman To Represent Assessors On NACO Board

With the resignation of Nancy Salmon as Hamilton County Assessor, a vacancy on the NACO Board was created. According to NACO bylaws, when a vacancy of an affiliate representative is created, the NACO Board will vote to appoint a representative to fill that vacancy. At a July meeting of the NACO Board, board members voted to fill the assessor representative vacancy with Dan Pittman, Sarpy County Assessor. Pittman will fill the remainder of Salmon’s term which expires in December, 2008. Salmon resigned her position as Hamilton County assessor in July to accept an appointment by Governor Heineman to become a commissioner at the Tax Equalization and Review Commission.

Send Your County News To NACO

Is there an event you would like to publicize? Has a county official in your county received an honor that you feel all county officials in the state should hear about? Do you have a position vacancy you would like to have advertised? If so, contact Lisa Wefer at NACO for possible publication in CountyLine Magazine.
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