INSIDE

⇒ A Message From Washington
⇒ 2008 Scholarship Award Recipients’ Essays
⇒ 114th Annual Conference Information
⇒ Legal Line: Identity Theft—A Concern
⇒ News From Nebraska’s Senator
⇒ Cedar County Breaks Ground On New Addition
⇒ The Public Transportation in Nebraska

Clayton Anderson To Address Conference Delegates
In This Issue ...

- 2008 Legislative Conference ............................................. 7
- 2008 Scholarship Award Recipients’ Essays ..........................16-21
- A Message From Washington ............................................. 5
- Assessors Gather In Grand Island For Workshop .................. 12
- Calendar of Events ........................................................ 26
- Cedar County Breaks Ground On New Addition ................. 11
- Conference Matters ...................................................... 8-9
- County Official Of The Year Nominations .......................... 10
- Executive Director’s Comments ......................................... 4
- Legal Calendar ..........................................................23-25
- Legal Line: Identity Theft—A Concern .............................. 13-15
- NACO Sustaining And Associate Members ........................ 20
- News From Nebraska’s Senator ........................................ 6
- Professional Directory.................................................... 26
- Public Transportation in Nebraska ................................... 11
- September Contest ....................................................... 21
- Treasurers Workshop Held In Gering ............................... 10

Executive Officers

President
Joe Hewgley, Lincoln County

Vice President
Dennis Kimbrough, Fillmore County

Secretary-Treasurer
Pamela Lancaster, Hall County

Past President
Jerry McCallum, Madison County

Board of Directors

District Representatives
Mike Boyle, Douglas County
Bernie Heier, Lancaster County
Rick Soper, Kimball County
Earl McNutt, Red Willow County
Tim Loewenstien, Buffalo County
Duane Wilcox, Washington County
Terry Keebler, Johnson County

Affiliate Representatives
Dan Pittman, Sarpy County
Sherry Schweitzer, Seward County
Susan Thomas, Keith County
Don Thomas, Lancaster County
Jon Zavadil, Platte County
Janet Suminski, Valley County

NACo Representative
Tim Loewenstien, Buffalo County

NACO CountyLine is made available on the NACO website. All information contained in this publication is the sole ownership of NACO unless specifically stated that the information is reprinted with permission from the originator. Reproduction of any information contained in this publication is prohibited without the express consent of the publisher.

Views of contributors, whether solicited or unsolicited, are their own and are not to be construed as having the endorsement of NACO, unless specifically stated by the publisher.
BUY WITH CONFIDENCE

Count on NMC for the right equipment for your job.

Taxpayers trust you to make smart procurement decisions, and that doesn’t necessarily mean awarding business to the lowest bidder. When you acquire Caterpillar® products from NMC, you get assets that work harder, last longer and cost less to own and operate over the life cycle. They hold more value over time and that adds up to a top-quality investment.

Count on NMC for:
- Rugged and reliable machines, generator sets and work tools
- Lowest total Life Cycle Costs
- A broad range of equipment management, financing, insurance, used equipment and rental services
- Easy-to-use resources for governmental buyers at www.govbidspec.com

Work with us and invest with confidence, knowing the products and services you procure will deliver an excellent return, today and in the future.

www.govbidspec.com
www.nebraskamachinery.com

The National Institute of Governmental Purchasing (NIGP), National Association of State Procurement Officials (NASPO) and National Association of Fleet Administrators (NAFA) endorse the use of Life Cycle Costing as a preferred procurement method.
Executive Director’s Comments

Many Counties Will Let Their Voters Decide On Township Form Of Government

“NACO has always listened to the pros and cons of this issue (township form of government) and understands both sides.”

Summer is ending and school is beginning. All property protests have been considered. County officials and board members have, by now, all agreed, or at least agreed to disagree, on their budgets. Now the focus is beginning to turn to the upcoming elections in November.

Many County Board members have made decisions not to run again given all of the fun they were having working on property protests and budgets. The fate of others has been decided on while considering property protests and budgets, along with many other items brought before them.

One of the many issues that a number of county boards are considering is the option to allow the voters of the county to decide if the township form of government is the proper form of government for their counties. It should be an interesting discussion and I look forward to seeing how many counties have this on their ballots this year.

Currently 27 of the 93 counties have the township form of government. The first references to townships appear in the 1875 version of the Nebraska Constitution. Most of the statutes show either an 1885 or 1895 adoption date. There is not a lot of history, but it appears that the township form of government was created not long after Nebraska achieved statehood in 1867. The number of counties with the township form of government appear to have remained relatively consistent since the turn of the century. One source notes that there were 30 counties under the township form in 1898. Since that time, some counties have abandoned the township form and others have adopted it.

Last year NACO worked with Senator Burling from Adams County to clarify the statutes addressing the options available when deciding to put the issue of township government on the ballot. There seems to be more interest in this topic this year than in the previous six years that I have been the Executive Director.

NACO has always listened to the pros and cons of this issue and understands both sides. I am certainly glad that the registered voters in these particular counties will have a say. I look forward to following this interesting chapter in the writing of the history of county government in Nebraska.
Over the past several months, we have seen gas prices climb. In fact, AAA Nebraska indicates the high this year was on July 15 when average price of gas in Nebraska hit $4.10 a gallon. A year ago at the same time gas was $2.88 a gallon. County budgets across the state are feeling the pinch of increasing energy costs for construction, transportation and heating and cooling buildings. The Nebraska Energy Office tells me budgets for police, fire and construction in Nebraska have been hit especially hard. The cost of diesel remains high, so the cost to bus students to and from school remains challenging. If there was any pad in a budget, it is now gone due to skyrocketing energy prices.

Nebraskans cannot take this anymore and should not have to because we have an American solution to high gas prices. We have the resources to decrease the price at the pump by adding more supply. Nebraskans deserve to use their own resources and keep the cost of energy from rising further. That is why I have an American solution to lower gas prices and end our country’s reliance on foreign sources of oil.

Right now in the United States, we use 20 million barrels of oil per day, of which two-thirds are imported from other countries. My ‘American Made Energy’ plan will not only close that fuel gap, but also produce more oil than what is needed.

My plan includes developing energy sources like cellulosic ethanol, which is energy that is produced from switchgrass and wood chips. In fact, research on cellulosic ethanol is happening right here in Nebraska at the University of Nebraska at Lincoln. Some of the research is staggering, as they have found switchgrass grown for biofuel produces more than 500% more energy than it took to make it into cellulosic ethanol.

According to the U.S. Department of Energy, gas prices and oil consumption would increase without our current use of biofuels. It estimates that the price of gas would be up to 35 cents more per gallon without ethanol. Thanks to ethanol, an average family saves up to $300 a year on gasoline.

The other part of my plan involves drilling in Alaska, off shore and getting access to the shale oil in Colorado, Utah and Wyoming. It is estimated that our ocean resources will provide millions of barrels of oil per day, but without access to it, we get nowhere and remain dependent on foreign sources of oil. The United States Geological Survey estimates that there are 10.4 billion barrels of recoverable oil in Alaska. We must get access so we can make energy right here in America.

Lastly, my plan includes continuing our conservation efforts, like buying ‘greener’ appliances, using florescent light bulbs and recycling.

I have been fighting for energy issues for years. I have supported opening up drilling in Alaska and off shore. I have also introduced and cosponsored legislation to diversify our energy supplies. These include alternative sources like wind, solar, hydrogen and nuclear power. I wrote legislation that will increase the fuel economy in cars and trucks. The measure was signed into law and will increase fuel efficiency by 40%. This is the first time fuel economy standards have increased in more than 30 years.

My ‘American Made Energy’ plan relies on alternative fuel, traditional fuel and conservation. I guarantee that if we do these things we will see gas prices fall overnight. With my realistic plan, we will have American made energy, it will be plentiful, and we will not have the gas price spikes that are hurting county budgets in Nebraska and across the United States.
Earmarks have picked up a bad reputation which is unfortunate because they don't deserve it. For partisan political reasons critics have tried to portray them like the poster child for wasteful government spending. Those critics act like earmarks fund useless projects and if only Congress would put an end to them we could balance the budget. It makes for great political sound bites but it's all a myth.

Myths About Earmarks

An article by federal budget expert Stan Collender that appeared in Roll Call Newspaper earlier this year outlines several myths about earmarks, and comes to the conclusion that it is "ridiculous" to blame earmarks for out-of-control spending.

Eliminating Earmarks Will Not Reduce Federal Spending

The funds that Congress earmarks for local projects and priorities are part of the overall budget, not an addition to it. In other words, these funds – which constitute less than one half of one percent of the entire budget - will be spent regardless of earmarks. All an earmark does is direct some discretionary money to a specific purpose, so eliminating an earmark removes the congressional direction but does not eliminate the spending. The outcome then of this approach is more funding to federal agencies to be directed at their discretion and diluting Congress’s constitutionally designated “power of the purse.” So the decision about how and where to spend the funds shifts from your elected Members of Congress, working with local leaders, to the executive branch agencies that administer the funds. It would be those un-elected, politically appointed, nameless, faceless bureaucrats who are not accountable to taxpayers, who would most likely direct much of the spending to large urban states.

Not Just a Hypothetical

There’s already proof that big states receive funding when Congress doesn’t do earmarks. It happened in Fiscal Year 2007 when Congress did not appropriate any earmarks in its domestic spending bills. With spending decisions left largely at the Executive Branch’s discretion they directed the entire $438 million bus and bus facilities budget for the nation’s transit agencies to only 5 states as part of an Administration initiative that was never considered or authorized by Congress. By contrast, in the following fiscal year when Congress again took the reins, earmarks resulted in the bus and bus facilities program funding transit agencies in 43 states.

Myth: Earmarks are Politically Motivated Spending

The Roll Call article went on to say that it is naive to believe that departments and agencies make spending decisions solely by applying rigid criteria about which projects are more worthwhile than others. There are never enough funds to do everything, so you end up pitting priorities against each other to determine which is more pressing. As a result, budgeting decisions must be subjective or, in other terms, political whether it comes from the Administration or a Member of Congress. The difference is, when it comes through your Senators, we’re working with constituents back home and we’re accountable at election time for the decisions we make.

Who Decides Where an Earmark Goes?

I work with county, city, state, university and civic leaders throughout Nebraska to help fund worthwhile projects that a rural state like Nebraska would not be able to afford without federal help. One of the challenges we face in sparsely populated states, like Nebraska, is finding funds to build infrastructure, for roads and public safety, to enhance culture and the arts, to provide for innovation and research, and to attract new businesses that create jobs and pay taxes.

Budget Hawk

Since I was Governor, I have always sought to control spending and as a member of the Senate Appropriations Committee, I continue to be a Budget Hawk while simultaneously supporting worthwhile projects at home. When Nebraskans send their tax dollars to Washington, they have every right to expect some of them to come back home which is what I strive to do with earmarks.
Add NACO’s 3rd Annual Legislative Conference To Your Calendar

NACO’s 3rd Annual Legislative Conference will be held in Kearney on October 23, 2008. 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.

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. 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.

At this conference you will have input into establishing NACO’s platform and legislative priorities. You will learn about the legislative process and how you can play an important role in the formation of laws that affect county government on a daily basis. Take a look at the following agenda. You’ll see 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.

3rd Annual Legislative Conference Tentative Agenda
9:30 a.m. Welcome and Introductions by NACO Executive Director, Larry Dix
9:45 a.m. The Legislative Process—Patrick O’Donnell, Clerk of the Legislature
10:45 a.m. Break
11:00 a.m. NACO Platform & Legislative Priorities
12:00 p.m. Luncheon and Speaker, John Gale
1:00 p.m. Road Funding—Senator Deb Fischer
1:45 p.m. Break
2:00 p.m. State Aid to Counties—Senator Annette Dubas, Bill Lock of the Legislative Council and Tom Bergquist, Legislative Fiscal Analyst
3:30 p.m. Adjourn

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?

When your employees roll over their 401(k), 403(b), or IRA assets into their deferred compensation accounts, they’ll enjoy the ease of managing just one account with a broad spectrum of investment options and one set of competitive fees.

Investing involves market risk, including possible loss of principal. There are differences between deferred compensation, individual retirement accounts, and qualified plans, including who can direct your funds. You should consider all factors before making a decision. Assets held over from a qualified plan or individual retirement account (IRA) may be subject to a 10% penalty if withdrawn prior to age 59½.

The unregistered text and graphic elements are owned and maintained by Nationwide Life Insurance Company. Contract number TSP-509 (TSP-509AV in New York), TSP-509AV (TSP-509AVN in New York). ©2009 Nationwide Retirement Solutions, One Nationwide Plaza, Columbus, OH 43215

Unauthorized distribution of this material is prohibited. See terms and conditions for complete details.

NACO
National Association of Counties

NATIONWIDE RETIREMENT SOLUTIONS
A Nationwide Financial Company

NOTICE: This is an advertisement. The information herein is not a solicitation, offer, or recommendation to purchase or sell any security, or to engage in any particular investment activity. The investments and services described in this material are not appropriate for all investors. As such, the information herein may not be appropriate for all investors, and investors should consult a financial professional to determine if the investment described in this material is appropriate for their specific circumstances. In making any investment decision, you should consider your personal financial situation and the investment options that are appropriate for your personal circumstances.

Investing in securities involves risk, including possible loss of principal. There are differences between deferred compensation, individual retirement accounts, and qualified plans, including who can direct your funds. You should consider all factors before making a decision. Assets held over from a qualified plan or individual retirement account (IRA) may be subject to a 10% penalty if withdrawn prior to age 59½.

The unregistered text and graphic elements are owned and maintained by Nationwide Life Insurance Company. Contract number TSP-509 (TSP-509AV in New York), TSP-509AV (TSP-509AVN in New York). ©2009 Nationwide Retirement Solutions, One Nationwide Plaza, Columbus, OH 43215

Unauthorized distribution of this material is prohibited. See terms and conditions for complete details.
for training in August of that year. Training included orientation briefings and tours, numerous scientific and technical briefings, intensive instruction in Shuttle and International Space Station (ISS) systems, physiological training, ground school to prepare for T-38 flight training, as well as learning water and wilderness survival techniques.

Prior to being assigned to a space flight Anderson served as the lead for the Enhanced Caution and Warning (ECW) System development effort within the Space Shuttle Cockpit Avionics Upgrade (CAU) Project. Previously, he was the Crew Support Astronaut for ISS Expedition 4, providing ground support on technical issues in addition to supporting the crew families. Anderson also served as an ISS Capsule Communicator (CAPCOM) and as the Astronaut Office crew representative for the Station’s electrical power system. In November of 2002, Anderson completed training in the Extravehicular Activity (EVA) Skills program. He also served as back-up Flight Engineer for Expeditions 12, 13 and 14 to the Station. He recently completed his first space flight and has logged 152 days in space and over 18 EVA hours in 3 spacewalks.

In 2007, Clay Anderson spent a five month tour of duty working aboard the International Space Station. He launched to the Station on June 8, 2007 aboard Shuttle Atlantis with the crew of STS-117. Docking with the Station on flight day 3, he replaced Suni Williams as the Expedition 15 Flight Engineer and also assumed the role of Science Officer for the Expedition. During his 152 day stint onboard the ISS, Anderson performed 3 spacewalks, two with crewmembers of STS-118, totaling 18 hours, 01 minutes. During his ‘stage’ EVA, Anderson jettisoned (disposed of) two pieces of space hardware, including the Early Ammonia Servicer (EAS) weighing in at over 1400 lbs. and a piece of “onboard support equipment” creating space satellites “Nebraska 1 and Nebraska 2.” In addition, Anderson operated the Robotic Manipulator Canadarm2 to move the Station’s Pressurized Mating Adapter (PMA) 3 to the Node 1 nadir (earth pointing) docking port in preparation for the arrival of Node 2 “Harmony” delivered by the crew of STS-120. Anderson returned home aboard Shuttle Discovery as a member of the STS-120 crew, landing at KSC on November 7, 2007.

In addition to the General Session speaker, a list 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 August 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, the Cornhusker Marriott, Embassy Suites and Holiday Inn are full. There are still a few rooms available at the Suburban Extended Stay Hotel. All persons requesting lodging information should have been contacted. Those requests that cannot be fulfilled at this time will be kept and persons will be contacted, again, in the order that their request was received, when and if a cancellation occurs.

Plans are still in the works for the Guest Program. A tentative agenda for this program consists of a Bonfire of Legacy, Dinner in Hallam, lunch at Misty’s Steakhouse, shopping at Westfield Shopping Center, a tour of the National Roller Skating Hall of Fame and a tour of Redfield Pottery. 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 $65.00.

Watch for additional conference information in the November issue of CountyLine Magazine.
NACO’S 114TH ANNUAL CONFERENCE
TENTATIVE PROGRAM

Wednesday, December 10
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
5:00 p.m.  Vendor Sponsored Activities

Thursday, December 11
7:15 a.m.  Inspirational Breakfast
8:00 a.m.  Affiliate Group’s and County Board’s Individual Sessions and Business Meetings
4:00 p.m.  Exhibitors Social Event
5:30 p.m.  Exhibits Close, Vendor Sponsored Activities

Friday, December 12
7:30 a.m.  Delegation Breakfast & Awards
8:00 a.m.  NACO Business Meeting
10:15 a.m. General Session for all Delegates
12:30 p.m. Delegation Luncheon & Dessert Hosted By Incoming President
2:00 p.m.  Affiliate Groups Post-Conference Sessions
2:00 p.m.  Conference Ends

Please note that some affiliate groups have planned pre-conference session beginning at 8:00 a.m. on Wednesday, December 10. Please check with your association president to inquire if your group will hold pre-conference or post-conference sessions. Watch NACO’s website for affiliate group’s agendas. They will be posted as they become available. Complete agendas for each affiliate group and county boards will be published in the November issue of CountyLine Magazine.
County Official Of The Year Nominations

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 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 12th Delegate Luncheon.

The County Official of the Year Award was created 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 14, 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 2008 nominees will be introduced and recognized during the course of the conference. At the conclusion of the luncheon, the announcement will be made as to who has been chosen by a special selection committee.

The 2008 recipient will join an elite list of county officials who have previously received this award and will receive a handsomely engraved plaque befitting of this prestigious honor.

Treasurers Workshop Held In Gering

By Sharon Wood, Dawson County Treasurer and 2009 Nebraska Association of County Treasurers’ President

Hosted by the Panhandle District Treasurers, the Nebraska Association of County Treasurers met for their first combined Treasurers Workshop and Continuing Education at the Gering Civic Center, Gering, Nebraska on June 10th, 11th, and 12th.

Tuesday afternoon involved one to one discussions on how we individually handled our offices, services and personnel in order for us to learn from others and become more effective. We took a bus tour to Scottsbluff Monument and the Wild Cat Hills Nature Center. We concluded the day with a visit to the Coca Cola Room and were served a wonderful supper by the Gering Civic Center.

Continuing education began Wednesday morning with an unbelievable inspirational speaker, Judge Tommy Webb, of Topeka, Kansas. He integrated his personal life into his presentation on being better servants to our constituents. That evening we were treated to a chuck wagon feed directly across from Chimney Rock which was lit up in the evening sky.

Beverly Neth and Betty Johnson from the Nebraska Department of Motor Vehicles and Deann Haefner from the State Auditor’s office spent the better part of Thursday day bringing us up to date on new legislation and department changes.

The business meeting followed in the afternoon. The 2009 Treasurers Workshop and Continuing Ed will be held June 16,17 & 18 in Lexington, Nebraska. The Panhandle Treasurers did an outstanding job in putting together this workshop and continuing education.
Cedar County Breaks Ground On New Addition

HARTINGTON — Cedar County Commissioners agreed to break ground Aug. 4 on a new $2.9 million courthouse addition and renovation project. Commissioners made the decision during a special July 29 meeting to finalize and approve the bids on the project. The project will cost about $400,000 more than was originally estimated in 2007. Commissioners accepted the total cost of the renovation at $2,949,035. It was decided $1.5 million of the project will come out of inheritance funds and the county will bond for the additional $1.5 million over a 10-year period.

Payments on the bond will be around $180,000 each year and will need to be made with tax requests. The bond payments will raise the tax levy for Cedar County property owners. Dowling estimated for property that is valued at $100,000 the additional tax would be around $19 to cover the yearly bond payments. "The cost of the project is high but the interest rate for the bonds is as low as it has ever been," said Commissioner Dave McGregor. Of this $2.9 million, $2,609,115 will go for the construction of the new addition.

Other amounts in the total figure include furniture, wells, skylight, stained glass windows, memorial relocation and architect fees. "If we wouldn’t be doing this project — we would still have to be doing some maintenance projects which would be around $600,000," said County Clerk Dave Dowling.

Work needed to be done on the courthouse annex roof and other remodeling in the building included a new heating and cooling system, Dowling said. Two of the units on the roof of the annex are not working and the other is in the process of going down, Dowling said. The total cost also includes new windows and a new heating and cooling system in the existing courthouse building.

Commissioners are planning on a huge savings in their energy bills due to a new geo-thermal heating and cooling system. It is predicted the savings in fuel will pay off the new heating and cooling system in approximately seven years.

"Ninety-four bids had been received on 34 bid packages, which make up the total amount," said Construction Manager Ed Bottolfesen.

The commissioners had gone through each of the bids one by one at the July 22 Commission meeting. Commissioners spent the last week reviewing bids and have also taken a look at some buildings in Yankton before giving their final approval to the project. Board members were careful to assure quality handicap accessibility was included in the plans. Presently there is no handicap access to the basement of the annex — the new plans will take care of that, said Bottolfesen. The Commissioners gave their approval for the ramp which will lead into the annex to be enclosed. "If you don't enclose it—you would have 80 feet of sloped service area (Continued on page 12)

The Public Transportation In Nebraska

By Carol Maxon
President, Transportation Association

New and exciting developments are happening for Nebraska public transportation! Subsequent to several recent studies that identified transportation service gaps and needs, and in light of the increased need for service given the current fuel crisis, a broad-based group of concerned individuals and organizations formed the Nebraska Public Transportation Coalition (PTC).

The mission of the PTC is to advocate for safe, reliable, accessible and affordable transportation options for Nebraskans that promote independence and maximize the efficient use of resources. This mission fits well with a federal transportation mandate to coordinate transit at the state, local, and federal levels.

The PTC has already had significant success. We have been selected:

⇒ To receive technical assistance from the Federal Transit Administration’s “United We Ride” program; and
⇒ For a Nebraska Institute for Transportation Coordination, one of two national pilot programs offered by the Community Transportation Association of America.

The Nebraska Institute for Transportation Coordination will be an intensive training and planning forum created to enhance the capacity of communities, counties and regions to provide cost-effective and customer-focused transportation services by coordinating funding, information, services, and equipment. The three-day forum will foster active and open collaboration within and across community teams that come to the Institute with a commitment to ensuring that those who are transportation disadvantaged can access healthcare, education, recreation, employment and other life sustaining activities.

To select teams to attend the Institute, the PTC created six transit districts across the state with boundaries determined by access to regional medical centers. The PTC will present the Institute concept to transit providers following the Transportation Research Board’s Rural and Intercity Bus Conference in Omaha on October 22 at the Omaha Hilton from 9:00 a.m. to 11:00 a.m. (Information for this conference can be found at www.trbruralconference.org.) It will be presented to other stakeholders including health care providers, eldercare providers, county commissioners, city managers, state legislators, MPO’s, RPO’s and others via a statewide video conference at a date and locations to be determined. Interested parties can also attend the forum on October 22. For questions contact Georgi Janssen at 402-585-4606 or email georgia@huntel.net.
Assessors Gather In Grand Island For Workshop

The County Assessors Association of Nebraska held their annual fall workshop in Grand Island at the Midtown Holiday Inn on August 25-27. The workshop, under the direction of Jan Placke, Merrick County Assessor and President of the association consisted of over fifteen hours of continuing education. Included were presentations by former Tax Equalization and Review Commissioners, Mark Reynolds and Susan Lore on preparation for TERC hearings, a presentation on the ethanol industry, a tour of Case New Holland Manufacturing Company, and a class on quality of construction given by Douglas County Deputy Assessor, Barry Couch.

Although NACO is unable to verify that registration for the workshop reached a record number, this was certainly one of the largest attended assessors workshops in quite some time.

In addition to previously mentioned sessions, assessors and staff in attendance were brought up to date with a full day of presentations by the Department of Revenue, Property Assessment Division.

At their association business meeting Sue Nussbaum, Morrill County Assessor, was elected 2009 president; Cheryl Schiel, State Assessor for Keith County, was elected 1st Vice President; and Jonathan Bailey, Otoe County Assessor, was elected Second Vice President. The term for Assessor’s Legislative Representative on the NACO Board of Directors will expire on December 31, 2008 and Marilyn Hladky, Seward County Assessor, was elected to fill the position. Newly elected association officers will assume their duties on January 1, 2009.

The County Assessors Association has six committees and every county assessor serves on at least one of these committees. These committees met during the workshop and gave reports for group discussion of all issues addressed at the business meeting on Tuesday afternoon.

Other workshop highlights included President’s Reception sponsored by the Central District Assessors Association on Monday evening honoring the 2008 president, Jan Placke. A golf outing was arranged for Monday evening along with a scrapbooking and bow making class held after the President’s Reception.

A social hour and banquet was held on Tuesday evening where the steaks were grilled out doors with the assistance of Department of Revenue, Property Assessment Division staff, Russ Loontjer, Jerry Tooker and Dick Erickson. A big thank you to these PAD staff members for a job well done (or rare to medium rare, if requested).

All in all, attendees went away from this workshop better equipped to perform their duties and a little richer by renewing old friendships and making new ones.

Ground Breaking (Continued from page 11)

exposed to weather conditions,” said Bottolfsen. “You don’t want that to happen — you don’t want it exposed to frost.” “We need to keep it ice-free — we don’t have any choice on this,” said Commissioner Frederick Pinkelman.

Courthouse functions will travel pretty freely during the construction, said Bottolfsen. Once the new addition is done and the annex is remodeled, then the renovation on the Courthouse will start, according to Bottolfsen. “We will deal with a lot of issues when we start moving the offices,” said Pinkelman. Questions have already come up as to where the offices in the court system will relocate during the renovation. “There will be some disruptions during the renovation — but they have to remember, it isn’t a permanent situation,” said Bottolfsen. “There will have to be some give and take,” said Pinkelman. “This has been approved by the Supreme Court.”

The board members did not take the decision to spend close to $3 million lightly on Tuesday. Commissioner Marlen Kraemer said he was apprehensive about making the decision. “This is all taxpayers’ money whether it is coming from the inheritance funds or not,” said Kraemer. Pinkelman agreed it was a big undertaking. “I don’t think you would be rational about this without being apprehensive,” said Pinkelman. Commissioner Dave McGregor did not think putting off doing the project would help. “I don’t think the cost will go down if we wait,” said McGregor.

RaDec employee Kelly Lehr will take over as the project manager for the project and Doug Heitman will be the on-site manager for RaDec Construction. “I won’t go away, but Kelly will be handling the project” said Bottolfsen, who is also President of RaDec. “He pays a lot of attention to details and he will be dealing with this project exclusively.”

A ground breaking ceremony for the Courthouse renovation was set at 10 a.m. Aug. 4.
Legal Line: Identity Theft—A Concern

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

After I began reading the 20th Kinsey Millhone crime novel, T is for Trespass by Sue Grafton, I became more interested in the issue of identity theft. From the beginning of the book, one knows that there is an individual who steals identities, including ones so that she can have access to private care giving jobs. It is very disturbing to know that someone can so easily steal an identity and learn of the potential ramifications that can occur to innocent unknowing parties.

Fortunately, with the increased availability of information on the Internet, it is relatively easy to become more educated on how to minimize the ability of others to steal personal information that can be used for the purpose of identity theft. Additionally, if theft occurs, one can obtain information to assist in taking steps to rectify or reduce the money losses and credit damage that has been done.

Various governmental agencies, including the FBI, the United States Postal Service, the Social Security Administration and the Nebraska Attorney General, state that identity theft is the fastest growing white-collar crime in the United States. According to the United States Postal Service, last year alone, more than 9.9 million Americans were victims of identity theft, a crime that cost them roughly $5 billion. http://www.usps.com/postalinspectors/idthft_ncpw.htm

A Federal Trade Commission report shows that between January 1 - December 31, 2006, there were 868 complaints in Nebraska and 246,035 from victims in all locations. In Nebraska, victims’ information was misused by credit card fraud (26%), phone or utilities fraud (13%), bank fraud (17%), employment-related fraud (14%), government document/benefits fraud (8%), loan fraud (3%) and other methods of identity theft (27%). Nineteen percent of identity theft complaints from Nebraska victims included more than one type of identity theft. Identity Theft Victim Complaint Data, Federal Trade Commission (Nebraska – January 1 – December 31, 2006).

Identity Theft is “[W]hen someone fraudulently uses your personal identifying information to obtain credit, take out a loan, open accounts, get identification, or numerous other things that involve pretending to be you.” http://www.ago.state.ne.us/media/AGO_IDTheftBroch.pdf

Types of personal information desired by identity thieves typically include:

- Social security number,
- Bank account numbers,
- Mail and marketing lists,
- Trash and shredding,
- Checks,
- Wallet or purse,
- Credit, debit or ATM cards,
- Credit reports and credit files,
- Shopping and application forms,
- Websites and e-mail,
- Computers and networks, and
- Passwords and PINs.

Identity thieves desire this information most:

- Name, address and phone,
- Date of birth,
- Social security number,
- Driver’s license number,
- Credit card information,
- Bank account information, and

Success is not a matter of chance, but of choice. Choose The Hartford and plan to succeed.

See the possibilities for success with DCPlus™, The Hartford’s 457 deferred compensation program. DCPlus is funded by a group variable annuity contract and offers many attractive features, including:

- Individual and group retirement planning education & assistance from your local service representative.
- A comprehensive quarterly Statement of Account and informative newsletter.
- A wide variety of investment options, professionally managed by some of the best-known money managers in the industry.
- A General (Declared Rate) Account, providing a credited interest rate.
- No annual maintenance fee.
- No charge to transfer assets among investment choices.
- Toll-free account access, 24 hours a day allowing you to:
  - Obtain account information
  - Make financial transactions
  - And more...
- Interactive retirement planning web site provides access to:
  - Account information
  - Financial transactions
- Historical investment option performance information

Get more for your retirement planning dollars: Contact Joanne Jemeciwicz, Registered Representative, at 1-800-421-2825, Extension 7027 for more information about the group variable annuity contract, including a prospectus or disclosure document which details applicable fees and charges.

“The Hartford” is The Hartford Financial Services Group, Inc. and its subsidiaries, including the issuing company Hartford Life Insurance Company. Investment options are funded by group variable annuity contracts (HLV-RUS, HLV-2002 series, HLV-2003, HLV-2005 series and HLV-2006 series). All contracts are issued by Hartford Life Insurance Company (Somersworth, NH 03273). CIP: (HLV-2002 and HLV-2003 series contracts issued by Hartford Life Insurance Company, Women's Building, 200 Financial District, Hartford, CT 06103). These contracts are underwritten and distributed by Hartford Securities Distributions Company, Inc. This presentation must be accompanied by a currently effective prospectus or disclosure document (including the Program Overview, Program Highlights, Investment Option Summary and applicable historical investment option performance information) which is applicable. Read this material carefully before you invest or ask money.
Identity theft begins with the misuse of personally identifying information, such as your name, Social Security number, credit card numbers or other financial account information. Personally identifying information is obtained in a variety of ways, including:

- **Old-Fashioned Stealing** – taking wallets and purses; mail (bank and credit card statements); pre-approved credit offers; new checks or tax information and business record theft;
- **Changing Your Address** – the diversion of billing statements to another location or the use of a complete change of address form;
- **Pretexting** – using false pretenses to obtain personal information from financial institutions, telephone companies or other sources;
- **Phishing** – pretending to be financial institutions or companies and sending spam or pop-up messages to get you to reveal personal information;
- **Skimming** – stealing of credit/debit card numbers by using a special storage device when processing your card;
- **Dumpster Diving** – rummaging through trash looking for bills or other paper with your personal information; and
- **Finding personal information you share on the Internet**. Federal Trade Commission and Nebraska Attorney General.

Once the identity thieves have your personal information, the information may be used in a variety of ways, including:

- **Bank/finance fraud**:
  - Creating counterfeit checks using your name or account number;
  - Opening a bank account in your name and writing bad checks;
  - Cloning your ATM or debit card and making electronic withdrawals, draining your accounts; and
  - Taking out a loan in your name (house, car, student, etc.).

- **Credit card fraud**:
  - They may open new credit card accounts in your name. They possibly use the cards and do not pay the bills, then the delinquent accounts appear on your credit report.
  - Changing the billing address on your credit card so that you no longer receive bills, and then run up charges on your account. Since your bills are sent to a different address, it may be some time before you realize there's a problem.

- **Phone or utilities fraud**:
  - Opening a new phone or wireless account in your name, or running up charges on your existing account.
  - Using your name to get utility services like electricity, heating, or cable TV.

- **Government documents fraud**:
  - Getting a driver's license or official ID card issued in your name but with their picture.

⇒ Using your name and Social Security number to get government benefits.
⇒ Filing a fraudulent tax return using your information so that they can get a refund.

**Other fraud**:
⇒ Getting a job using your Social Security number.
⇒ Renting a house or getting medical services using your name.
⇒ Giving your personal information to police during an arrest. If they do not show up for their court date, a warrant for arrest is issued in your name.
⇒ Using your name as a party to a civil judgment.
⇒ Using your name for purchases involved in illegal activities, such as products for meth production or child pornography Internet domain sites.
⇒ Using an individual's name to file for bankruptcy or avoiding debts. Federal Trade Commission, Nebraska Attorney General and www.privacyrights.org.

According to the Nebraska Attorney General, steps that should be taken when your identity is stolen are:

- Step 1 -- file a police report;
- Step 2 -- close your accounts;
- Step 3 -- initiate a fraud alert;
- Step 4 -- fix specific problems; and
- Step 5 -- file a complaint/ID theft affidavit.

For additional information on each of the steps, either contact the Attorney General’s Office or see http://www.ago.state.ne.us/media/AGO_IDTheftBroch.pdf.

To protect yourself from becoming a victim or prevent identity theft in the future:
- Place passwords on bank, credit card and phone accounts.
- Do not carry your social security card or the number. Carry only those items needed in your purse or wallet. Also, avoid carrying your birth certificate, blank checks, numerous credit cards or a motor vehicle title.
- Order a copy of your credit report from each of the three credit bureaus each year.
- Check your driving record on an annual basis.
- Pay close attention to billing cycles and guard your mail from theft.
- Shred all bills and records you no longer need that contain personal identifying information.
- Check your Social Security records for unexplained earnings.
- Do not give out personal information over the phone or Internet unless you have initiated the contact.
- Keep your information safe online.
- Immediately report lost or stolen documents, such as driver’s license, ID card or vehicle titles, to law enforcement officials.
You are entitled to receive one free credit report every 12 months from each of the nationwide consumer credit reporting companies – Equifax, Experian and TransUnion. This free credit report can be requested through this website (www.annualcreditreport.com), by phone (1-877-322-8228), or by mail (Annual Credit Report Request Service; P.O. Box 105281; Atlanta, GA 30348-5281). The three major credit agencies are:

- www.experian.com
- www.equifax.com
- www.transunion.com

In Nebraska, statute section 28-608 provides a crime for criminal impersonation, if a person:

- Assumes a false identity and does an act in his or her assumed character with intent to gain a pecuniary benefit for himself, herself, or another or to deceive or harm another;
- Pretends to be a representative of some person or organization and does an act in his or her pretended capacity with the intent to gain a pecuniary benefit for himself, herself, or another and to deceive or harm another;
- Carries on any profession, business, or any other occupation without a license, certificate, or other authorization required by law; or
- Without the authorization or permission of another and with the intent to deceive or harm another:
  - Obtains or records personal identification documents or personal identifying information; and
  - Accesses or attempts to access the financial resources of another through the use of a personal identification document or personal identifying information for the purpose of obtaining credit, money, goods, services, or any other thing of value.

A person found guilty of violating section 28-608 may, in addition to the defined penalties, be ordered to make restitution.

Additionally, section 28-620 provides for a penalty for the unauthorized use of a financial transaction device.

In 2007, LB 674 was enacted by the Nebraska Legislature. The legislation created the Credit Report Protect Act and prohibited the use of social security number by employers in certain circumstances. LB 674 was intended to protect employees from identity theft by prohibiting the unnecessary use of an employee's social security number. Use of an employee's social security number by an employer for any reason other than those listed in statute would be punishable as a Class V misdemeanor. The provision of the bill dealing with social security numbers became operative on September 1, 2008.

The private investigator in *T is for Trespass* closes the story by stating:

“There will always be someone poised to take advantage of the vulnerable, the very young, the very old, and the innocent of any age….In my own unassuming way, I know I can make a difference. You can as well.

More information on identity theft and information for reporting the crime can be found at these websites:

- Social Security Administration (www.ssa.gov); Phone (800)269-0271
- U.S. Postal Inspection Service (http://postalinspectors.uspis.gov); Phone 877-876-2455
- Federal Trade Commission (www.consumer.gov/idtheft); Phone (877)382-4357
- Federal Deposit Insurance Corporation (www.fdic.gov/consumers)
- Department of Justice (http://www.ojp.gov/programs/identitytheft.htm)
- Internal Revenue Service (www.irs.gov) (800)829-0433
- Nebraska Attorney General (http://www.ago.ne.gov) For complaints call: (402) 471-2682 (Lincoln); (800) 727-6432 (Toll Free)
- Nebraska Department of Motor Vehicles (www.dmv.state.ne.us); Phone (402) 471-3790

Recent Cases Determined By The Nebraska Supreme Court

Brief summaries of two recent cases decided by the Nebraska Supreme Court follow.

In *Brenner v. Banner Cty. Bd. of Equal.*, 276 Neb. 275, 753 N.W.2d 802 (2008), taxpayers appealed from an order of the Tax Equalization and Review Commission (TERC). The TERC decision upheld a decision of the county board of equalization which denied the taxpayers’ protest of the 2004 valuation of their residence. The court affirmed TERC’s decision after concluding that the TERC decision and order was supported by competent evidence, and was neither arbitrary, capricious, nor unreasonable.

In *Darnall Ranch, Inc. v. Banner County Board of Equalization*, 296 Neb. 276, 753 N.W.2d 819 (2008), the court considered an appealed Tax Equalization and Review Commission (TERC) decision that had upheld the county board of equalization’s decision to deny protests on the 2004 valuations of several residences owned by Darnall Ranch, Inc. (DRI). The court affirmed in part, and in part reversed and remanded with directions to adjust the 2004 valuations of two residences which are located in close proximity to a feedlot.

To view full copies of the text of the decisions you may go to the “court opinions” category on the Court’s website:  http://court.nol.org.
The Importance of County Government in Nebraska
By: Brette Ashlee Daiss

County officials and their offices are an extremely valuable part of our government system. Each individual part of our nation is very different. Not just from state to state but also from county to county and town to town. This means that each county has unique needs that deserve to be met. County officials are the solution to this problem. A perfect example of this is the fact that the offices and jobs held by these officials are local. The people caring for the roads, for example, often live less than a few miles from the areas they are caring for. This setup allows for roads to be cleared of snow in a timely fashion. It also makes maintenance of the roads that much easier and less overwhelming. The County’s diligent oversight of our roads ensures efficient and effective transportation so that people’s day-to-day lives, especially in rural areas, go on uninterrupted. Another way that vicinity is an issue is in times of emergency. County employees provide valuable and immediate services in regard to law enforcement, firefighters, and ambulance services. These services, while often taken for granted in urban settings, are nonetheless needed in the sometimes isolated rural areas that a county may include. While important, state responders like the Nebraska State Patrol are not always available in every locale on a moment’s notice but local sheriff’s departments guarantee enforcement and service at all times in the less populated areas. Nebraska county officials also make inquiries and the obtaining of much needed documents much easier. If a person has a question about the taxes on his car or house all he has to do is go down to the courthouse and ask the person in charge. Unlike a centralized office in a larger city or state capital the county official and his or her employees are readily present and willing to help people with their questions and needs. I believe this is mainly due to the fact that the people working in the court house are the friendly face from down the street. Finally, the last thing that makes the county government unique and special to us is the fact that it is composed of people from each of our communities. When it comes to the presidential race it is very unlikely that a voter will actually know the candidate they are voting for. When electing the County Attorney or County Sheriff, that is just not the case. Most of the time they may even be the friendly neighbor who helps scoop the sidewalks in the winter or with whom we have coffee in the local coffee shop. There is a personal connection to the government that can not be found anywhere else. I believe this is what honestly makes the county officials an important part of the Nebraska government.

The Importance of County Government in Nebraska
By: Natalie Fox

County government is an imperative necessity in Nebraska, and without it, the most miniscule things would become painfully time consuming. Things as simple as receiving a driver’s license at the DMV would evolve into an unwanted hassle without county government. With the exclusion of a county government, people may potentially have to drive well over an hour just to do something that would take minutes to accomplish with the help of county government. Nebraska’s county government seems to be set up to make a lot of things easier for a county’s residences. Nebraska has 93 counties and each one has its own county clerk, county treasurer, sheriff, county assessor, county attorney, register of deeds, and clerk of district court. The county clerk records the proceedings of the board, keeps records of official bonds, and reports the names of all county officials to the Secretary of State. The treasurer collects the revenues for the county, bills and collects real estate and personal taxes, and issues drivers licenses. The sheriff’s duties are to serve, execute and return writs or other legal processes issued by a lawful authority. The sheriff also prepares and files annual inventory of county personal property and has control over the jail and the prisoners. The county assessor supervises the assessment of all the property in the county. This position also examines records in the county clerk, county judge, register of deeds, and the clerk of district court offices. The attorney prosecutes or defends all civil or criminal suits in which the state or county is involved in. The county attorney is obligated to give free advice to a county officer or the county board; the attorney gives advice regarding the duty of each office or matter in which the state or county may have an interest. The register of deeds has the duty of obtaining accurate and current land records. Documents that can be found in these offices are mortgages, estimates, contracts, and deeds. Some of the things that the clerk of district court is responsible for is the passports, handling of the jury coordination, maintaining court files, and supervising court orders. Without a county government and these positions, not only would the state government have a lot more work to do, so would the people of Nebraska. One can only imagine how long it would take to get into court or to get a passport. Even small tasks such as receiving a marriage license would become a monotonous chore. Without county government, citizens would soon realize all the simple things they took for granted.

The Importance of County Government in Nebraska
By: Danielle Ingalsbe

When you mention government in a conversation, most people wince or make some sort of negative comment. Although it is unpopular with many people, without a government our nation would be in a state of upheaval. There are many different levels of government. The most powerful level of government is the Federal level, where Congress passes laws, Presidents sign them and make crucial policy decisions, and the Supreme Court provides decisions on constitutionality. The

(Continued on page 17)
next level is the State level, where the State Legislature and the Governor make decisions based upon the needs of the state.

Under the State government is the County Government, whose role is very important. Within a county, the government system takes charge to get things done. By having individual governments for each county, the state ensures the issues facing every county will be properly heard and taken care of. Each county official partakes in helping their county be everything it could be. By maintaining a county government system, each state ensures the problems of each county will be handled by the most qualified people, the citizens of that county.

The county government in Dawes County provides several services to its citizens, who often take for granted the opportunity to take care of vehicle licensing, property transfers, and other matters without having to travel to Lincoln. In addition, decisions made by the commissioners are based upon the needs of the citizens of Dawes county, which are often different than those in others parts of Nebraska.

Snow removal and maintenance of county roads is a duty of the county government that is often either overlooked or criticized by the public. If the county didn’t maintain their system of roads, off-highway travel would be very difficult, if not impossible, in many rural areas. In the winter, crews remove snow to keep rural areas from becoming isolated. In the spring, maintainers remove ruts from roads and level out the gravel. In the summer, new gravel is added, and bridges are built. The county road system allows safe travel to all residences in the county, and also provides a way for emergency vehicles to reach remote areas promptly and easily.

Other needs the county government provide include noxious weed control, veterans service, extension education, law enforcement, and the list goes on and on. Having these agencies on the county level provides better service to the public. Traveling to Lincoln may not be a big deal for someone who lives in York or Grand Island, but it is a tall order for somebody from Chadron. County Government allows citizens to handle important government issues locally, eliminating the need for travel.

A county government system ensures the needs of every county are fulfilled efficiently. Without a county government, some needs of the citizens may be overlooked. Government keeps everything in check, and having a government at the county level helps keep laws intact. Overall, county governments are extremely important in maintaining public safety, good roads, fair law enforcement, and overall smooth function of the State of Nebraska, and ultimately the United States of America.

The Importance of County Government in Nebraska

By: Holly Kozisek-Seher

In our everyday lives, it is not unusual to hear something about national politics, from foreign wars to presidential candidates. It is much less common to exercise any conscious thought of one’s own county government. However, county governments are where most of the decisions are made that directly affect their own citizens. The need for county governments in a state is very similar to the need for state governments in the United States. Can you imagine trying to govern our entire country, all 50 states, without any representation? Certainly any nation that functioned this way does not have its citizens best interests in mind. The same is true of the State of Nebraska. Without our ninety-three functioning counties, many of the nearly two million Nebraskan citizens would be critically under-represented, and a functioning democratic society would be nearly impossible.

Of our ninety-three Nebraskan counties, twenty-seven are Township counties, governed by seven member boards of supervisors. Those counties are subdivided into even smaller townships. The remaining sixty-six are Commissioner counties. This means they are governed by a three or five member board of commissioners, and are not subdivided like the township counties. Despite these slight differences, each of the township and commissioner counties are formed to fairly represent those citizens who reside within them.

The relationship that the people have with their government becomes very accessible and personal with county governments. In many cases, the officials know the people they represent personally and are very available to them. This is necessary for true democracy to work. The smallest of the small must be just as fairly heard and represented as the biggest business tycoon in the state. Nebraska is unique in that the population includes as many farmers as business owners. One could call home the vast flat lands of western Nebraska, or the urban setting of Omaha. Without equal representation, one group would be at a disadvantage, and the democratic system left vulnerable. Our system of county government allows each citizen to address what is of most concern to them.

Nebraska’s county governments provide many services to their citizens, including services for veterans and again citizens. They provide citizens with voter information and current projects throughout the county, and let them voice their own opinion. Our county governments also allow for local control of law enforcement, zoning, taxes, economic development, road infrastructure and other issues that directly affect the residents of the county.

Because the state of Nebraska is so diverse, county governments are crucial to the representation of those who reside here, making government most efficient and accountable for all.

The Importance of County Government in Nebraska

By: Collin Kroege

I doubt that anyone will ever truly realize just how important government is on its smallest scale, the county government. It is this level of government that keeps the average man or woman on the straight and narrow. It is this government that keeps order (Continued on page 18)
The Importance of County Government in Nebraska

By: Kristina Lunz

What if there wasn’t government? This question can simply be answered by saying there would be total chaos. Without government, in our counties there would not be road service to those who live within the county lines, nor would there be taxes collected to help with schools. These two key things help the people in the county.

When the Nebraska snow storms roll in during those chilled winter months, who is there to clean the roads? The county government is in charge of this. This helps ensure safety to the people. This safety keeps teenagers safe on the road while traveling to school, along with adults heading to work. Clean roads make everyone happy.

Taxes, although this word isn’t always well liked, it does help ensure the upkeep and running of the schools. Without the county government collecting this tax money and distributing it to schools children would have to travel many miles to attend school and not get the proper education needed to succeed. Schools shape the future of America-without them what would we do?

The county government ensures safety and growth in the people in the county. Without the government things wouldn’t get done and people would be avoided. The government cleans the roads to ensure safety, along with collecting taxes to keep school systems running. This job is so important because it shapes the lives of young children and the future of America.

The Importance of County Government in Nebraska

By: Austin Mytty

The County Governments in Nebraska hold the state together and keep every little piece of it working properly. From some of the most populated cities in Nebraska to every inch of farmland, County Governments take pride in attending to the needs of the state’s people. They take care of rural farmers who need a tax break here and there, and they take care of my personal family.

County Government provides much needed jobs for families all over Nebraska, including my own. My Father, Fred Mytty, holds the office of Dodge County Clerk and rises Monday through Friday to take care of all the jobs that he is responsible for, anything from payroll to issuing marriage licenses to newlyweds. As the county clerk, he gets to be the secretary of the county board, a lively group of fine individuals. He takes notes during all the board meetings and prepares correspondence for them.

The county clerk oversees all of the elections in his or her particular county. My dad’s job, as election commissioner, allows him to train the poll workers, get supplies to polling places, collect and count ballots, and make sure everything is done efficiently and on time. I know this because I have worked at the courthouse on election days when the various county districts arrive to have their ballots counted and signs and supplies stored away for the next election. All the results you see on CNN for the presidential primaries will be counted and submitted right from every county courthouse in Nebraska. It is an example of American democracy at work.

The Importance of County Government in Nebraska is really the backbone of our state. Without our county governments, we would not be living the life we all know and love in Nebraska. The list of their responsibilities goes on and on: they improve our roads, issue drivers’ licenses, and put criminals behind bars. The jobs that our county governments take care of on a regular basis are without question some very important jobs. Every time we need a county road plowed so we can get to work or school, every time we voice our political opinion by voting, every time we need the help of the sheriff’s office, we should thank the people who are involved in our county governments.

The Importance of County Government in Nebraska

By: Brent Smith

I once saw a bumper sticker that read “COUNTY GOVERNMENT (Continued on page 19)
2008 Scholarship Award Recipients’ Essays
(Continued from page 18)

The Importance of County Government in Nebraska
By: Morgan Spanyers

Having been a resident of the state of Nebraska my entire life, I realize the importance of our elected county officials and the need for local control. The issues and concerns of the citizens in the western part of our state can be very different from the issues and concerns of the citizens in the eastern part. It is because of these differences that I believe it is crucial that we retain local control, which will allow for the best representation of all residents, regardless of where you live in Nebraska.

Several years ago, our county voted on and passed a bond issue for a new law enforcement center. More recently, the County Board of Commissioners decided to build an expansion to the then existing jail. Over time, the excess revenue should not only pay for the jail, but it should offset other expenses, which impact our county. This is something that will hopefully work for our county, due in part to our location to some of the larger cities where crime is an issue and this will in turn allow for the facility to be kept full of inmates. However, if this same facility was placed in a different location within our state, it may not be a viable project and could possibly cause a county more debt than profit. This is an example of why it is so important that our elected officials are people who can be approached and are individuals who understand the residents that they represent in order to make decisions that are in the best interest of the county as a whole. Our elected officials must be fiscally responsible with the money they receive from our tax dollars or other resources, whether it be for road maintenance and equipment or repairs to our county courthouse.

I feel we not only have the privilege, but we have a moral responsibility to our county to voice our opinion, by way of voting for qualified candidates to fill these important positions. The individuals who hold these local positions are people that you have the opportunity to know first hand, and ones you can trust. They are people who you see in your day-to-day life, whether you are meeting them on the street, or serving on a committee with them at your church or they may be involved at your school. You are able to pick up the phone and give them a call where you are not a number, but an individual who they know by name. Our elected officials know that the decisions that they make affect not just themselves, but they affect you as their neighbor and their friend.

The Importance of County Government in Nebraska
By: Mindi Straetker

This year we again find ourselves in an election year. This time it is a presidential election year and as I write this evening all of the network television channels and the cable news channels are providing constant coverage of “Super Tuesday”. The presidential candidates have been campaigning for months now and we are still several weeks from the election. The field has narrowed to five or six candidates, but the races remain close. The country is at war, the economy is slowing down, fuel prices are too high, health care costs continue to skyrocket, our borders are unprotected and our currency is losing value. The candidates all preach change yet the federal government’s response to the slowdown in the economy is to give away a huge amount of money it doesn’t have and the Congress now appears to be most interested in a steroid scandal involving Major League baseball. Through all of this we all have to listen to the constant political bickering and nothing gets done. At the local levels we are also faced with problems and challenges and county governments are expected to deal with many of them. From what I have been able to see in our county, county government seems to operate in a much more practical and efficient manner than I see at the higher levels of government and county government seems to get things done.

As we all know, county governments are basically an (Continued on page 20)
extension of the state government and they are designed to provide direct services to the public and perform basic governmental functions. County governments levy and collect taxes not only for themselves, but for other governmental entities as well. County governments provide police protection to its residents, maintain local roads, maintain a court system and provide a place where residents can get their driver's licenses, marriage licenses and record important real estate documents. Most county offices are run by officials who are elected to their positions and they are directly responsible to the voters for their actions. The residents seem to have more control over county government through the election process and I believe this makes it more responsive to their needs. Most people actually deal directly with county government on a regular basis.

Last year we have had several things happen in our county which I believe were handled well by various departments of county government. Many of these things involve dedication of county officials and employees that probably go well beyond their basic duties. We had a bad traffic accident last year when a car drove into a large irrigation ditch. When deputies arrived at the accident scene they learned that someone was still trapped in a mostly submerged car. They didn’t hesitate to go into the cold water with a swift current and try to rescue the trapped victim. They continued to try to find and free the victim until other assistance arrived. They didn’t have to do it and they probably shouldn’t have done it, but they ignored the risks to themselves and did what they could do to help someone in desperate need. A couple of years ago the voters approved a bond issue to build a new jail. The commissioners became actively engaged in the project and saw to it that the jail was built ahead of schedule and managed to save quite a bit of money in construction costs. They also devised a plan where the facility could generate some income and not become a large financial drain on the county. We have a new county attorney, who has been vocal about trying to come up with ways to deal with problems involving underage drinking, domestic violence and substance abuse. When bad things happen, he is usually at the scene and helps and comforts families who have lost loved ones. He probably doesn’t have to do all of those things, but he is trying to make a difference. In addition to dealing with his caseload as public defender, my father spends time each week working with two drug courts that try to help young people and parents who have substance abuse problems. The county road maintenance workers have had to work extra hard these past years working on the dry county roads in the summer and fall. caused by the drought and then keep them open following the several snow storms we have had this winter. The list could go on and on.

County government and the people who work there are important. While no one likes to pay high taxes and have to endure over regulation and interference by the government, county government provides services and other functions that are necessary for us to live in an organized and free society. We live in a mostly rural area and I believe that county government actually contributes to the good quality of life we enjoy here in Nebraska.

The Importance of County Government in Nebraska

By: Russell Thomas

County governments are organized local governments authorized in state constitutions and established to provide general government in an area generally defined as, “a first-tier geographic division of a state,” according to The World Book Dictionary.

Local, or county governments, are typically governed by an elected board of supervisors, county commissioners, or city council. In many states, the board in charge of a county holds powers that relates to all three branches of government. It has the legislative power to enact ordinances for the county; it has the executive power to oversee the executive operations of county government; and it has judicial power with regard to certain limited matters.

In the county in which I reside, Keith, there are approximately sixteen elected offices. Each office is as important as the next harboring a form of dependence system to keep Nebraska “the good life” year ‘round.

The elected county Assessor is responsible to value all real and personal property in the county as a basis for the county board to levy taxes. This position in the county government is very extensive and important because it requires the official to be certified by the Department of Property Assessment and Taxation in order to hold office and annually attend a training session.

Another important office position is the county attorney. The county attorney has a duty to prosecute or defend all civil or criminal suits in which the state or county is a party or interested, on behalf of the state or county.

The two county office positions exemplified are of the important sixteen that help keep our county running smoothly. The strict fundamentals and dedication that make up the local government of Nebraska is what sets it apart from all other states. Many of the elected officials involved in Nebraska county government are true Nebraskans, born and raised, which is important to our state and the way it’s run. Our county governments are not strictly run out of knowledge but out of love and experience as well.

The Importance of County Government in Nebraska

By: Candice York

Most people do not appreciate or fully understand the importance of County Government. There are many things that the County Government does that most people are not aware of. The County Government provides services such as vehicle title and voter registration, drivers licenses, marriage licenses, emergency management, real estate recordings, tax collection, zoning, road maintenance, and local law enforcement just to name a few.

(Continued on page 21)
I have lived in Knox County my entire life. Knox County is a small county located in Northeast Nebraska. My mom has been working for the Knox County Sheriff’s Department for almost fourteen years. When I was younger I didn’t know how important my mom’s job really was. The Sheriff’s Department keeps our county safe and secure. My mom is the head jailer and a dispatcher. The duties of her position include taking care of the inmates, answering emergency calls, and dispatching out rescue units, firefighters, and police officers. The Sheriff’s Department is responsible for patrolling the county responding to reports of crimes and accidents.

County Government affects your life everyday even though you don’t usually realize it. The roads are a good example of this. People drive on the county roads without taking into consideration all of the work it takes to maintain them.

It is also reassuring to know that your problems can be solved by local friendly people. It is convenient to be located so near the court house where I am able to take advantage of the services the County Government provides. Everything the County Government does is essential to the everyday life of Nebraska citizens. The County Government helps to keep the power in the hands of the local people.

The winner of the July Contest was Joyce Gentrup, Cedar County Deputy Assessor. Joyce will receive a NACO portfolio for her entry. Requests for solutions to the July contest can be e-mailed to lisa@nacone.org. For the September contest, try your hand at the crossword puzzle below. Complete the puzzle and mail your responses to NACO, 625 South 14th Street, Suite 200, Lincoln, NE 68508 no later than October 24, 2008 to be eligible. Be sure to mark “Contest Entry” on the envelope.

**September Contest**

Across
1. NACO President
4. Turkey Creek County
7. Arbor Day originator settled in this county
8. Gangster
11. County once referred to as a shoestring county
12. Belonging to it
13. Hawk
16. Truck driver
18. Minister to
19. Digit
20. County named for US President who was the son of a Kentucky frontiersman
25. Stolen horses may have led to the formation of this county
26. Driven away
27. This county’s original courthouse was made of sod
30. Herb most often used in making pesto
31. Clips
33. Lively and spirited
34. Hollering

Down
1. This county was named for the Secretary of the Treasury in George Washington’s cabinet
2. The Burlington & Missouri River Railroad built this county’s courthouse in 1878 in return for the cancellation of some taxes
3. Belonging to the county with license plate prefix 17
4. Dwindle to nothing
5. Belonging to dictionary writer
6. Stopped
9. Surpass the allotted amount of time (abbr.)
14. Representing an inanimate thing
15. X
17. This county is named after a quick-moving graceful horned animal
20. Untruth
21. This county is bounded on the North by the Platte River and on the East by the Missouri River
22. This county lies 150 miles west of the middle of the USA
23. US Senator George Norris relocated to this Nebraska County where he became active in local politics
24. Grieves
28. Nuisances
29. This county boasts the oldest settlement on record in Nebraska
32. Long, snakelike fish
### NACO Sustaining And Associate Members

#### Sustaining Members

| Name | Address | Contact | Phone | Email | Web
|------|---------|---------|-------|-------|-----
| Ameritas Investment Group | 440 Regency Parkway Drive, Suite 222, Omaha, NE 68114 | Jay Spearman, Office Manager | 402-344-2534 | info@ameritasinc.com |
| Nebraska Public Agency Investment Trust | P.O. Box 82529, Lincoln, NE 68501-2529 | Candi Sanders, Marketing Officer | 402-323-1278 | canverify@nasb.org |
| Lower Platte River Corridor Alliance | P.O. Box 83581, Lincoln, NE 68501-3581 | Rodney Verhoeff, Coordinator | 402-476-2729 | info@lrca.org |
| Point & Pay | 280 Patterson Road, Suite 5, Haines City, FL 33844 | Fran Brennen, Office Manager | 863-419-7211 | info@pointandpay.com |
| E-Payment Services for Government Agencies | 280 Patterson Road, Suite 5, Haines City, FL 33844 | Fran Brennen, Office Manager | 863-419-7211 | info@pointandpay.com |
| SemMaterials | P.O. Box 949, Springfield, MO 65803 | Greg Dishman, Manager | 417-860-8231 | SemMaterials.com |
| Nebraska Machinery Co. | 11002 Sapp Bros. Drive, Omaha, NE 68138 | Lisa Ebel, Marketing Specialist | 402-891-8600 | nebraska-machinery.com |
| Corporate Express | 4205 S 96th Street, Omaha, NE 68127 | Steve Reule, Sales Manager | 402-989-8531 | corporatexpress.com |
| JEO Consulting Group | 701 Enoch Lane, Manhattan, KS 66502 | Tim Farmer, President | 785-537-5057 | info@jeoconsulting.com |
| Stock Auction Company | P.O. Box 302, St. Edward, NE 68660 | Tim Neve, Manager | 402-678-2411 | stockauction.com |
| Midtown Holiday Inn | 2503 S. Locust, Grand Island, NE 68801 | Demi Menke, Director of Sales | 308-384-1330 | midtownholidayinn.com |
| Holiday Inn Hotel & Convention Center | P.O. Box 1925, Kearney, NE 68848 | Craig Link, Director of Sales | 308-237-5971 | holidayinn.com |
| Nebraska Ash Company | P.O. Box 80268, Lincoln, NE 68501 | Doug Rozean, Owner/CEO | 402-423-4454 | nebraskaash.com |
| ArcaSearch, A Division of ColorMax, Inc. | P.O. Box 59, Paynseville, MN 56362 | Mike Boden, Senior Sales Rep | 866-479-2743 | arcasearch.com |
| Kirkham Michael | 17300 West Dodge Rd, Omaha, NE 68154 | Jeff Ruprecht, Director of Sales | 402-310-9270 | kirkham michael.com |
| Danko Emergency Equipment Co. | P.O. Box 218, Snyder, NE 68664-0218 | Edward Busse, Sales Rep | 402-568-2200 | dankoemergencysystems.com |

#### Associate Members

| Name | Address | Contact | Phone | Email | Web
|------|---------|---------|-------|-------|-----
<p>| US Bank | 233 S. 13th St., Lincoln, NE 68508 | Tim Schlegelmilch, VP | 402-434-1777 | usbank.com |
| Associated General Contractors-Nebraska Chapter | 635 S. 14th Street, Suite 125, Lincoln, NE 68508 | Curt Beck, Executive Dir | 402-435-4355 | agcnebraska.org |
| Purple Wave Auction, Inc. | 701 Enoch Lane, Manhattan, KS 66502 | Tim Neve, Manager | 785-537-5057 | purplewaveauction.com |
| JEO Consulting Group | 142 W 11th St., Wahoo, NE 68066 | Kristin Luedtke, HR Manager | 402-443-4661 | jeoconsulting.com |
| First American Real Estate Tax Services | 1 First American Way, DFW 4-5, Westlake, TX 76262 | L.E. &quot;Tex&quot; Leber, President | 866-640-8457 | firstamrealtax.com |
| Countryman Associates PC | 2215 West 12th Street, Hastings, NE 68901 | Doug Rozean, Owner/CEO | 402-435-4355 | countrymanpc.com |
| Point &amp; Pay | 280 Patterson Road, Suite 5, Haines City, FL 33844 | Fran Brennen, Office Manager | 863-419-7211 | <a href="mailto:info@pointandpay.com">info@pointandpay.com</a> |
| National Insurance Services | 1301 Stockwell, Suite 200, Lincoln, NE 68502 | Doug Rozean, Owner/CEO | 402-310-9270 | nationalinsurance.com |
| University of Nebraska Lincoln Extension | 211 Agriculture Hall, Lincoln, NE 68583 | Keith Niemann, Director of Extension | 402-472-2966 | nebraskaextension.org |
| Speece-Lewis, Inc. | 3534 S. 48th Street, Suite 4, Lincoln, NE 68502 | Kent Trelford-Thompson, NACO Account Executive | 402-458-4810 | speecelewis.com |
| First Concord Benefits Group | PO Box 903, Hay, KS 67601 | Jill Johnson, Manager | 785-625-3570 | firstconcordbenefits.com |
| Blue Cross Blue Shield of Nebraska | 1233 Lincoln Mall, Lincoln, NE 68508 | Doug Rozean, Owner/CEO | 402-423-4454 | nebraska-bcbs.com |
| State and Local Government Software Provider | | Doug Rozean, Owner/CEO | 402-310-9270 | softwareprovider.com |
| The Hartford | 2 North LaSalle Street, Suite 2500, Chicago, IL 60602 | Doug Rozean, Owner/CEO | 785-625-3570 | thehartford.com |
| Maximus, Inc. | 422 N Hastings, Ste 208, Hastings, NE 69091 | Diane Blassko, Vice President | 402-462-6481 | maximusinc.com |
| D.A. Davidson &amp; Co. | 1111 N. 102nd Court, Suite 300, Omaha, NE 68114 | Dan Smith, Senior VP | 402-394-9219 | davdavidson.com |
| Corporate Express | 4205 S 96th Street, Omaha, NE 68127 | Steve Reule, Sales Manager | 402-989-6531 | corporateexpress.com |
| Holiday Inn Hotel &amp; Convention Center | P.O. Box 1925, Kearney, NE 68848 | Demi Menke, Director of Sales | 308-237-5971 | holidayinn.com |
| Nebraska Ash Company | P.O. Box 80268, Lincoln, NE 68501 | Lisa Ebel, Marketing Specialist | 402-476-2729 | nebraskaash.com |
| ArcaSearch, A Division of ColorMax, Inc. | P.O. Box 59, Paynseville, MN 56362 | Jeff Ruprecht, Director of Sales | 866-479-2743 | arcasearch.com |
| Danko Emergency Equipment Co. | P.O. Box 218, Snyder, NE 68664-0218 | Edward Busse, Sales Rep | 402-568-2200 | dankoemergencysystems.com |</p>
<table>
<thead>
<tr>
<th>Date</th>
<th>Agency</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>County Board</td>
<td>Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. 77-3443(4)</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Before this date, the county assessor must certify to the Department of Revenue average assessed value of single-family residential property for purposes of homestead exemptions. 77-3506.02</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or less, the second half of general real property taxes become delinquent. In all counties, the second half of all personal property taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property becomes delinquent. Deadline for filing a poverty affidavit for personal property. 77-204, 77-1716, 77-1718</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>After September 1 of each year and after the personal taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property for the last preceding year have become delinquent, such taxes shall be collected with interests and costs of collection by distress and sale of personal property, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property belonging to the person against whom levied. 77-1717</td>
</tr>
<tr>
<td>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(4), 60-161</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization</td>
<td>Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before September 10 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1510</td>
</tr>
<tr>
<td>15</td>
<td>County Board of Equalization</td>
<td>County Board of Equalization and special valuation protests must be heard and decided by this date or on or before September 30 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>County clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130.</td>
</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>20</td>
<td>County Board</td>
<td>Final day to adopt the budget and appropriate the amounts specified in the budget for the departments, offices, activities, and funds of the county for the period to which the budget applies. 23-909</td>
</tr>
<tr>
<td>20</td>
<td>County Board</td>
<td>Final day for governing bodies to file with and certify to the levying board a copy of the adopted budget statement, together with the amount of the tax to be levied. Information must also be filed with the auditor on or before this date. 13-508(1), 79-1225</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>30</td>
<td>County Board of Equalization</td>
<td>County Board of Equalization and special valuation protests must be heard and decided by this date if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504</td>
</tr>
<tr>
<td>30</td>
<td>Assessor</td>
<td>Assessor may amend school district taxable value report for corrections or errors. 79-1016</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board of Equalization</td>
<td>Publish a list of all real estate in the county owned by agricultural and horticultural societies, educational, religious, charitable and cemetery organizations which are exempt from taxation for that year. 77-202.03(5)</td>
</tr>
</tbody>
</table>
## October Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Officer</th>
<th>Task Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Verify report on distress warrants to the county board and make an itemized report covering the amount uncollected.  77-1719.02</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Report in writing to county board delinquent and unsold parcels. 77-1918</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Prior to this date, the Department of Revenue must 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</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>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</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>First Tues.</td>
<td>Sheriff, Treasurer</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.</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 General Fund.</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.</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).</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 are received.</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, 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. 33-25-10202</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</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 shall make quarterly visit to county jail of its county once during each of its sessions. 47-109</td>
</tr>
</tbody>
</table>
## November Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Officer/Agency</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>
<tr>
<td>1</td>
<td>Assessor</td>
<td>The State Tax Commissioner must certify his determination of a homestead exemption applicant's eligibility to the county assessor. 77-3517</td>
</tr>
<tr>
<td>First Monday</td>
<td>Treasurer</td>
<td>Semi-annual statement showing amount collected on account of state, county and district school tax and all other sources from which school funds are derived must be filed with State Treasurer and Tax Commissioner. Settlement of general school funds must also be made. 79-1034</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
<td>If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. 79-528(4), 79-1089</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>5</td>
<td>County Board of Equalization</td>
<td>On or before this date, 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 under section 77-1601.02. 77-1601</td>
</tr>
<tr>
<td>10</td>
<td>County Officials</td>
<td>Any local system may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error or for agricultural land, assessed value changes by reason of a land qualified or disqualified for special use valuation. 79-1016(5)</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/Register of Deeds, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<tr>
<td>20</td>
<td>Assessor</td>
<td>After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. 77-1613</td>
</tr>
<tr>
<td>22</td>
<td>Assessor, Treasurer, Clerk</td>
<td>Deliver tax list of real and personal property to the county treasurer. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. 77-1616</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>30</td>
<td>Treasurer</td>
<td>Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. 77-3523</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board, Fair Board</td>
<td>Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. 2-229(1)</td>
</tr>
<tr>
<td>Date</td>
<td>Event Description</td>
<td>Location</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------------------------------------------</td>
<td>---------------------------------</td>
</tr>
<tr>
<td>Sept. 11, 2008</td>
<td>Southeast District Meeting</td>
<td>Mahoney Park</td>
</tr>
<tr>
<td>Sept. 16, 2008</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>Sept. 17, 2008</td>
<td>Panhandle District Meeting</td>
<td>Bridgeport, Prairie Winds Community Center</td>
</tr>
<tr>
<td>Sept. 18, 2008</td>
<td>Central District Meeting</td>
<td>Grand Island, Interstate Holiday Inn</td>
</tr>
<tr>
<td>Sept. 19, 2008</td>
<td>Northeast District Meeting</td>
<td>Columbus, New World Inn</td>
</tr>
<tr>
<td>Oct. 19-22, 2008</td>
<td>18th Annual Rural Public And Intercity Bus Conference</td>
<td>Omaha, Qwest Center</td>
</tr>
<tr>
<td>Oct. 23, 2008</td>
<td>NACO’s 3rd Annual Legislative Conference</td>
<td>Kearney, Holiday Inn Convention Center</td>
</tr>
<tr>
<td>Oct. 28-29, 2008</td>
<td>NWCA Fall Training</td>
<td>Hastings, Central Community College</td>
</tr>
<tr>
<td>Dec. 10-12, 2008</td>
<td>NACO’s 114th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
<tr>
<td>Febr. 11-13, 2009</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>Febr. 16-18, 2009</td>
<td>NWCA Annual Conference</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>March 20, 2009</td>
<td>Northeast District Meeting</td>
<td>Norfolk, Lifelong Learning Center</td>
</tr>
<tr>
<td>April 16, 2009</td>
<td>Counties’ Legislative Day</td>
<td>Lincoln, State Capitol</td>
</tr>
<tr>
<td>May 14, 2009</td>
<td>County Board of Equalization Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>June 10-12, 2009</td>
<td>Clerks, Election Commissioners, Register of Deeds Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>June 16-18, 2009</td>
<td>Treasurers Workshop</td>
<td>Lexington, Holiday Inn Express</td>
</tr>
</tbody>
</table>

### Professional Directory

- **JEO Consulting Engineers**
  - Office locations: Nebraska, Iowa, Wisconsin
  - Engineering, Architecture, Surveying, Planning
  - Website: [www.jeo.com](http://www.jeo.com)

- **Speece Lewis Engineers**
  - 3534 S 41st St, Suite 14
  - Phone: (402) 493-5466
  - Fax: (402) 493-1722
  - [www.speecelewis.com](http://www.speecelewis.com)

- **Kirkham Michael Consulting Engineers**
  - Omaha, Lincoln, York
  - [www.kirkham.com](http://www.kirkham.com)

- **Speece Lewis Engineers**
  - Professional services:
    - Roads and Highways
    - Hydrology and Hydraulics
    - Structural Engineering
    - Civil Engineering
    - Bridge
    - Wetlands
    - Surveying
    - Inspection

- **Miller & Associates Consulting Engineers, P.C.**
  - 1111 Central Ave, Kearney, NE 68047
  - Services:
    - Construction Services
    - Environmental Engineering
    - GIS Surveying
    - Geographical Information Systems (GIS)
    - Site/Grant Writing

- **Kirkham Michael Consulting Engineers**
  - Professional services:
    - Structural Engineering
    - Civil Engineering
    - Geotechnical Engineering
    - Geophysical Surveying
    - Geospatial Data Services
    - Land Surveying
    - Urban Design
    - Landscape Architecture

- **The Nebraska Public Agency Investment Trust (NPAIT)**
  - Recommendations program maximizing the following features:
    - Secure Investments, Daily Liquidity, and Excellent Interest Income
    - Phone: 402-322-1278
    - Website: [www.npait.com](http://www.npait.com)
Proudly serving NACO since 1980

One less thing to worry about.

BlueCross BlueShield of Nebraska

www.bcbsne.com