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Richard Wassinger
2008 County Official Of The Year
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Executive Officers

President
Dennis Kimbrough, Fillmore County

Vice President
Pamela Lancaster, Hall County

Secretary-Treasurer
Steve Erdman, Morrill County

Past President
Joe Hewgley, Lincoln County

Board of Directors

District Representatives
Mike Boyle, Douglas County
Bernie Heier, Lancaster County
William Laux, Morrill County
Earl McNutt, Red Willow County
Tim Loewenstein, Buffalo County
Duane Wilcox, Washington County
Terry Keebler, Johnson County

Affiliate Representatives

Marilyn Hladky, Seward County
Nancy Scheer, Madison County
Susan Thomas, Keith County
Don Thomas, Lancaster County
Jon Zavadil, Platte County
Jean Sidwell, Buffalo County

NACo Representative
Tim Loewenstein, Buffalo County

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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.
“I ask that you continue to do as you have in the past and work together from county to county.”

Now that 2008 is in the books, it is time to focus on 2009. The upcoming year will present county officials with many challenges, but what else is new? Each year brings new challenges and Nebraska’s county officials continue to rise to the occasion.

I constantly marvel at the resiliency of Nebraska’s county officials and employees. Each year the challenges seem larger, but they always find a way to do more with less. With the slumping economy and revenue reports coming from the capital, it appears that 2009 will be no different. County officials will once again be asked to hold the line on property taxes and yet, not eliminate a single service.

This year each of us will have to decide what is essential to our offices. We will have to examine even more interlocal agreements as cost sharing measures. I ask that you continue to do as you have in the past and work together from county to county. This year counties will have to say no to some of the requests that come your way simply due to the lack of funds. I know there will be difficult decisions to be made, but I feel confident in those making the decisions.

You have had the training, you know the laws, and I trust you will make the right decision for the right reasons. You are ambassadors of efficient government and curators of records for ages to come. I appreciate all you do for the taxpayers of the State of Nebraska.

Keep up the good work and may each of you have a blessed New Year.
As I write this it is late December and the temperature is 50 degrees. A little above normal, but well deserved after sub zero temps, ice and snow the last couple of weeks.

First, I want to thank each and every one of you for the support you have given to NACO, and the NACO Board of Directors. Thank you to Jerry McCallum and Pam Lancaster of the Executive Committee. Your support makes this job very enjoyable. A huge thank you to our Past President, Joe Hewgley, for his service this past year. It takes a special person to step forward and give of their time and service.

Also, a big thank you to Rick Soper, Janet Suminski, Dan Pittman and Sherry Schweitzer for their service on the NACO Board. Getting to know you and becoming friends has been very special. I would like to extend a warm welcome to Commissioner Steve Erdman of Morrill County as NACO’s new Secretary-Treasurer. I also would like to welcome Nancy Sheer, County Clerk from Madison County; Bill Laux, County Commissioner from Morrill County; Marilyn Hladky, County Assessor from Seward County and Jean Sidwell, County Treasurer from Buffalo County, as new members to the NACO Board of Directors.

If there has ever been a time that we needed a crystal ball, it may be 2009. The catch word this year may be “caution”. Circumstances vary widely across the state from being up against the levy lid, to facing large bond issues or even, for some, having valuation increases. The old axiom that “when we think we are holding our own we truly are going backward” is very true. Life goes on and circumstances change. We have to keep moving forward. As elected and appointed officials our job is to be proactive and lead our counties in a positive direction.

Our legislative efforts this year are going to be very interesting. With fifteen Senators leaving because of term limits, our NACO staff has been very busy getting to know each and every new Senator. Senator Dierks and Senator Ashford have previously served in the Legislature and were reelected in 2006. Senator Friend and Senator Stuthman will reach term limits in 2010. As you can see, 36 out of 49 Senators have been elected since 2006. Having said this, let me assure you that I believe our Legislature is in great hands. I’ve had the opportunity to meet some of the new senators and have been very impressed. Our new senators are very aware of the governmental process and display the intelligence and desire to move Nebraska forward.

As I look at programs for 2009 the first is the NACO Institute of Excellence. This program is vital for improvement of our leadership skills. If we fail to be skilled leaders someone else will lead for us. As commissioners and supervisors let’s dedicate one person from each county for the 2009 program. On January 16th and 23rd we will be meeting for legislative bill review. I would encourage everyone with an interest in legislation to attend and give your input into the bills that concern counties. This is key as we develop a course of action for county government. On February 11-13 we will have County Board Workshop in Kearney. I strongly encourage all 93 counties to attend as this is a chance to visit with each other about how we handle our duties and hear updates on what is new in the state. Let me issue a special invitation to all newly elected county board members as you will have a seminar with NACO staff for new board members only.

It’s time to bring this newsletter to a close. Let me leave you with a verse I ran across many years ago. I keep this above my desk as a reality check.

♦ No one will ever get out of this world alive.
♦ Resolve, therefore, to maintain a reasonable sense of values.
♦ Take care of yourself. Good health is everyone’s major source of wealth. —Without it happiness is almost impossible.
♦ Resolve to be cheerful and helpful. People will repay you in kind.
♦ Avoid angry, abrasive persons. They are generally vengeful.
♦ Avoid zealots. They are generally humorless.
♦ Resolve to listen more and to talk less. No one ever learns anything by talking.
♦ Be wary of giving advise. Wise men don’t need it, and fools won’t heed it.
♦ Resolve to be tender with the young, compassionate with the aged, sympathetic with the striving and tolerant of the weak and the wrong. Sometime in life you will have been all of these.
♦ Do not equate money with success.

—AUTHOR UNKNOWN

Happy New Year,
Dennis Kimbrough
NACO’s 114th Annual Conference

By Lisa Wefer
Editor/Meeting Coordinator

738 conference delegates representing 91 Nebraska counties
39 guests
119 speakers
12 program advertisers
53 exhibitors
9 hospitality hosts
97 educational sessions
2 exams
10 business meetings
9 luncheons
a total of 125.5 educational hours

These are just a few of the statistics resulting from NACO’s 114th Annual Conference held in Lincoln on December 10-12, 2008. The 114th Annual Conference is now a part of history but the information gleaned by each and every county official in attendance will serve them well in years to come. From speaker presentations to networking, county officials gathered from state officials and their peers, myriads of information to use as tools for the future as they perform the statutory responsibilities of their respective offices.

This issue of CountyLine magazine is devoted largely to conference activities, awards and highlights. Throughout the magazine, along with regular features, you will find photo highlights and articles pertaining to events that occurred during NACO’s 114th Annual Conference.

Veterans Service Officers Contribute To Opening Session

For fifteen consecutive years, members of the County Veterans Service Officers Association of Nebraska have conducted the posting of colors to begin NACO’s annual conference. This year Dave Oppliger of Platte County, Stacy DuFault of Cass County, Tom Mlnarik of Sarpy County, Linda Bomberger of Custer/Loup/Blaine Counties and Paul Cooper of Lincoln/McPherson Counties comprised the color guard. NACO appreciates the cooperation and willingness of the members of the County Veterans Service Officers Association to assist in opening the conference. The respect and reverence befitting our national and state flags are always evident when these members are called into service. Once again, thank you CVSOAN members.
Richard Wassinger, Cass County Treasurer, was named “County Official of the Year” for 2008 at the 114th Annual Conference of the Nebraska Association of County Officials. Wassinger was presented with a plaque acknowledging the award and the date it was presented by 2008 NACO President and Lincoln County Commissioner, Joe Hewgley.

The County Official of the Year Award was created in 1979 as a means of honoring one individual each year for his or her leadership abilities, high standard of public service and outstanding contributions made to the medium of county government and that person’s community. The award committee pointed to his accomplishments and dedication to the citizens of Cass County as exemplifying all of the aspects of the standards for this award.

Wassinger has been Cass County Treasurer since 1983 and was one of six county officials nominated for the award.

Following are quotes from letters of nominations in favor of Wassinger receiving the County Official of the Year Award.

“For twenty-five years he has performed the duty of Treasurer for Cass County with the utmost professionalism and proficiency. Under adverse circumstances he has performed his duties regardless of changes in commissioners. He is the epitome of professionalism and courteous treatment that should be found in all county offices.” - Nathan Cox, Cass County Attorney

“Mr. Wassinger should be selected as County Official of the Year because of his exemplary dedication to our county since 1983 and to all boards and committees he has served for the State of Nebraska, County Treasurer’s Association and NACO. Dick has been the single most informational and supportive person I have had as a newly elected commissioner.” - Jim Peterson, Cass County Commissioner

“For twenty five years, Richard has held the office of Treasurer in Cass County and is a pillar of county government. He is a born leader and sets the example for others to follow. He has single handedly, for over ten years, wrestled with the county budget and kept Cass County in excellent financial shape. He runs his department as well as coordinating with eighteen departments to hammer out one of the best IT and GIS departments in the state, overseeing the implementation of all new programs for the county courthouse. Richard also led up an insurance committee that saved over three hundred thousand dollars on health insurance. Richard helped lead a study of county employee wages. Richard really is “YOUR GO TO MAN.” - John Baroni, Cass County Commissioner

Richard Wassinger joins a most elite group of county officials who have been presented with the County Official of the Year Award.
Fillmore County Supervisor, Dennis Kimbrough, ran unopposed and was a unanimous selection as 2009 President of the Nebraska Association of County Officials during the election of officers conducted at the 114th annual conference held on December 10-12 in Lincoln at the Cornhusker Marriott Hotel.

Joining Kimbrough as 2009 officers will be Pam Lancaster, Hall County Supervisor as Vice-President, Steve Erdman, Morrill County Commissioner as Secretary-Treasurer, and Joe Hewgley, Lincoln County Commissioner as Past President. All four officers will assume their respective offices on January 1, 2009.

In addition to the new executive officers, Nancy Sheer, County Clerk from Madison County was elected by her peers at their June, 2008 workshop to replace Sherry Schweitzer, Seward County Clerk, as the Clerks, Election Commissioners, and Register of Deeds representative on the Board of Directors; Marilyn Hladky, County Assessor from Seward County was elected at the 2008 Assessors Workshop to replace Dan Pittman, whose term has expired; Jean Sidwell, County Treasurer from Buffalo County was elected the Treasurers Association at the conference to replace Janet Suminski, whose term has expired and Bill Laux, County Commissioner from Morrill County was elected by the Panhandle District to replace Rick Soper, Kimball County Commissioner.

As with the executive officers, the new directors will assume office on January 1, 2009.
Ten Receive President’s Awards

Nine county officials and one County Board Assistant, were presented awards from 2008 NACO President, Joe Hewgley at the 114th Annual Conference.

Each year since 1979, the president of the Nebraska Association of County Officials has had an opportunity to recognize and honor county officials and employees, state officials and state agency directors, NACO affiliate associations, and counties for exemplary achievements and contributions to the medium of county government.

President Joe Hewgley chose to recognize ten individuals during the 114th Annual Conference and presented each with an engraved plaque reflecting this honor. Selected were Linda Benjamin, Dawson County Commissioner; Tammy White, Lincoln County Board Assistant; Sherry Schweitzer, Seward County Clerk; Janet Suminski, Valley County Treasurer; Ruth Meyer, Dawson County Register of Deeds; Donald Olson, Custer County Supervisor; Glen Monter, Gosper County Commissioner; Sue Fleck, Lincoln County Treasurer; W.E. O’Connor, Keith County Commissioner; and Rodale Emken, Phelps County Supervisor.

Lincoln County Assessor Recipient Of MIPS Client Of The Year Award

Mary Ann Long, Lincoln County Assessor, is the 2008 recipient of the MIPS Client Of The Year Award, presented by MIPS. The MIPS Client of the Year Award recognizes county officials who have maintained long-standing use of programs and services offered by MIPS. The Lincoln County Assessor’s Office has been a MIPS client since 1992. Ms. Long was unable to attend the conference, therefore, Becky Rossell, Lincoln County Clerk accepted the award in her place.
NACO President, Joe Hewgley recognized affiliate presidents with Certificates of Appreciation at the 114th Annual Conference. Affiliate presidents recognized were Jan Placke, Merrick County Assessors; Andrea Belgau, Platte County Attorney; Becky Rossell, Lincoln County Clerk; Vicki Prince, Clerk of the District Court in Pierce County; William Cover, Cass County Emergency Manager; Kay Oestmann, Southeast District Health Department; Elmer Hessheimer, Fillmore County Highway Superintendent; John Johnson, Madison and Pierce Counties Planning and Zoning Director; Chris Becker, Harlan County Sheriff; Carol Maxson, Keith County Transportation Official; Diane Scott, Cheyenne County Treasurer; Jeff Baker, Seward County Veterans Service Officer; and Rob Schultz, Hall County Weed Control Officer. Below are photos of those affiliate presidents present at the conference to receive their awards.

**Affiliate Officers Recognized**

- **Jan Placke, Assessors**
- **Becky Rossell, Clerks, Election Commissioners, Register of Deeds**
- **Vicki Prince, Clerks of the District Court**
- **William Cover, Emergency Managers**
- **John Johnson, Planning and Zoning Directors**
- **Chris Becker, Sheriffs**
- **Diane Scott, Treasurers**
- **Rob Schultz, Weed Control Officers**
Thank You Exhibitors And Hospitality Hosts

Nebraska Association of County Officials wishes to thank the following exhibitors and hospitality room hosts for their support and participation in the 114th Annual Conference.

Exhibitors

Active Data Systems
Ameritas Investment Corporation
Beckenhauer Construction, Inc.
Blue Cross Blue Shield of Nebraska
Brown & Brown Contractors, Inc
Carlson West Povondra Architects
Certified Payments
Cornhusker State Industries
Cross-Dillon Tire
First Concord Benefits Group
Goldberg, Sullivan & McCrerey Architects
Grand Island/Hall County Convention & Visitors Bureau
Great Plains Safety & Health Org/Nebraska Safety Center
The Hartford
Husker Steel
JEO Consulting Group, Incorporated
Kearney Visitors Bureau
Keystone Pipeline
Kirkham Michael and Associates, Inc.
Logan Contractors Supply Inc
MAXIMUS
Microfilm Imaging Systems, Inc
Miller & Associates Consulting Engineers, PC
MIPS
NACo
National Insurance Services
Nationwide Retirement Solutions
Nebraska Association of Convention & Visitor Bureaus
Nebraska Association of Transportation Providers
Nebraska Board of Engineers and Architects
Nebraska Federal Surplus Property
Nebraska Innovation Zone Commission
Nebraska Liquid Asset Fund
Nebraska Public Agency Investment Trust
Nebraska Retirement Systems
Nebraska Safety Council
Nebraska.gov
New Holland/Kobelco Construction Equipment
NIRMA
NMC - Nebraska Machinery Company
North Platte/Lincoln Co Convention & Visitors Bureau
Physical Capacity Profile
Point and Pay
Scotwood Industries Inc
SemMaterials
Simplifile, LC
Stock Realty & Auction
Surdex Corporation
TerraScan, Inc
Titan Machinery
U S Bank
UNL - Lincoln Extension
Treanor Architects, P.A.

Hospitality Room Hosts

Contraman Associates, PC
D A Davidson & Co
Husker Steel
Infinitec, A Division of Manatron Inc.
Keystone Pipelines
Midwest Service & Sales Co
Murphy Tractor & Equipment Company, Inc
Nebraska Concrete & Aggregates Association
New Holland/Kobelco Construction Equipment
NMC - Nebraska Machinery
SemMaterials
Outgoing county board members who have held office for 25 years or more were recognized for their years of service at NACO’s 114th Annual Conference Delegation Luncheon. At the luncheon the following county board members were presented Admiralships in the Great Navy of the State of Nebraska issued by Governor Heineman for twenty five or more years of service: Robert Nissen, Wayne County Commissioner—25 years; Gene Arnold, Clay County Supervisor—27 years; Frank Harding, Hooker County Commissioner—30 years; Dean Lux, Dodge County Supervisor—32 years; Carl Newquist, Nance County Supervisor—36 years.

NACO will be updating the database with the year in which each county official was elected. This will allow NACO to calculate the length of time officials have served in county government. It is NACO’s intent to recognize those officials leaving office who have accumulated 25 elected years of service. Pictured below are those former board members present to receive their awards.

NACO Honors First Graduating Class Of Institute Of Excellence

Congratulations to this year’s NACO Institute of Excellence graduates. The 2008 class is the first group of county officials to graduate from the newly formed Institute of Excellence and each received a certificate of graduation during this year’s NACO Annual Conference. All 50 graduates participated in a year-long series of instructional activities, both in a classroom setting and online. NACO would like to thank all 50 graduates for their participation and congratulate them on being the first ever NACO Institute of Excellence graduating class. 42 counties were represented in this year’s class. Preparation has started for the incoming 2009 class. Following is a list of 2008 graduates: Adams County – Chuck Neumann, Larry Woodman; Antelope – Merlin Bolling; Boone – Hank Thieman; Buffalo County – Timothy Loewenstein; Burt County – Cliff Morrow; Cass County – Ronald Nolte; Cedar County – David McGregor; Cherry County – John Ravenscroft; Clay County – Ivan Fintel; Dawes County – Don Blaussey, Roger Wess; Dixon County – Betty Schwarten; Dundy County – Jerry Fries, Scott Olson; Fillmore County – Larry Cerny, Bob Mueller; Greeley County – Doug Wrede; Hall County – Pamela Lancaster; Harlan County – Lonny Hanna; Hayes County – Leon Kolbet; Holt County – Donna Ziems; Jefferson County – Michael Dux, Marvin Yost; Johnson County – Bob Curry; Keith County – Rex Christensen; Knox County – Jim Fuchtman; Lancaster County – Deb Schorr; Lincoln County – Joe Hewgley; Madison County – Lee Klein, Rick Uhlir; Merrick County – Herman Schuett; Nance County – Dennis Jarecke; Pawnee County – Kaye Laun; Perkins County – James Deaver; Phelps County – Rodale Emken; Pierce County – Jim Maas; Red Willow County – Earl McNutt; Saline County – Janet Henning, Willis Luedke; Seward County – Mary Koci; Sheridan County – Jack Anderson; Thayer County – Dave Bruning; Thomas County – Charles Daly; Valley County – Bob Sevenker; Washington – Jeff Quist; Wayne County – Kelvin Wurderman; Webster County – Mary Delka; York County – Gus Brown, Steve Neujahr.
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- Competitively Solicited Contracts
- Quality Products & Services
- Great Pricing
- No-Cost Participation
## 2009 NACO Affiliate Officers

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<tr>
<th>ASSESSORS</th>
<th>Sue Nussbaum - PRESIDENT</th>
<th>Morrill County</th>
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<td>Cheryl Schiel - First Vice-President</td>
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<td>Jonathan Bailey - Second Vice President</td>
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<td>Janet Shaull - Treasurer</td>
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<td>Linda Larsen - Secretary</td>
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<td>ATTORNEYS</td>
<td>Lee Polikov - PRESIDENT</td>
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<td>Shawn Eatherton - President Elect</td>
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<td>Steven Gabrial - Treasurer</td>
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<td>John Freudenberg - Secretary</td>
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<td>CLERKS, ELEC. COMM., REG. OF DEEDS</td>
<td>Deb Finn - PRESIDENT</td>
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<td>Lloyd Dowding - Vice President</td>
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<td>Kathy Brandt - Treasurer</td>
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<td>Chris Lewis - Secretary</td>
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<td>Pamela Scott - PRESIDENT</td>
<td>Richardson County</td>
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<td>Valorie Bendixen - Vice President</td>
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<td>Ann Rosenberry - Secretary/Treasurer</td>
<td>Scotts Bluff County</td>
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<td>EMERGENCY MANAGERS</td>
<td>William Cover - PRESIDENT</td>
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<td>Patrick Gerdes - President Elect</td>
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<td>Shelly Boden - Vice President</td>
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<td>Douglas Fox - Treasurer</td>
<td>Region 24</td>
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<td>Rhonda Gioia - Secretary</td>
<td>Offutt Air Force Base</td>
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<td>HEALTH DIRECTORS</td>
<td>Kim Engel - CHAIRMAN</td>
<td>Panhandle Public Health District - Hemingford</td>
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<td>Terry Krohn - Secretary</td>
<td>Two Rivers Public Health Department - Holdrege</td>
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<td>HIGHWAY SUPT., SURVEYORS, ENGINEERS</td>
<td>Dawn Miller - PRESIDENT</td>
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<td>Tim Ryan - Vice President</td>
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<td>Blaine Yardley - Secretary/Treasurer</td>
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<td>PLANNING &amp; ZONING DIRECTORS</td>
<td>John Johnson - PRESIDENT</td>
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<td>Orval Stahr - Vice President</td>
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<td>LaLene Bates - Secretary/Treasurer</td>
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<td>Steve Hapner - PRESIDENT</td>
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<td>Larry Koranda - First Vice President</td>
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<td>Jeff Ortgies - Second Vice President</td>
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<td>Bill Burgess - Third Vice President</td>
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<td>Jeff Franklin - Fourth Vice President</td>
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<td>Gary Norseen - Secretary/Treasurer</td>
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<td>TRANSPORTATION OFFICIALS</td>
<td>Carol Maxson - PRESIDENT</td>
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<td>Jane Cronk - Treasurer</td>
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<td>Curt Simon - Secretary</td>
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<td>Georgia Janssen - Executive Director</td>
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<td>TREASURERS</td>
<td>Sharon Wood - PRESIDENT</td>
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<td>Arnold Hall - Treasurer</td>
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<td>Judy Engelhaupt - Secretary/Treasurer</td>
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The 31st annual County Board Workshop sponsored by NACO for all Nebraska county commissioners and supervisors will be held in Kearney on February 11-13, 2009. Commissioners and supervisors planning to attend the workshop are encouraged to begin registering online at NACO's website (www.nacone.org).

Educational sessions covering a variety of topics will be presented on Thursday and Friday. In addition, an orientation session is scheduled on Wednesday afternoon covering basic information pertinent to newly elected commissioners and supervisors. A tentative agenda follows this article. A complete agenda will be posted on NACO's website as soon as all sessions and speakers are confirmed.

Tentative plans call for the previously mentioned newly elected commissioners and supervisors orientation to begin at 3:30 p.m. on Wednesday. The workshop will begin at 7:00 p.m. with a review of legislation and an introduction of NACO Executive Branch Committee members. Following a breakfast buffet on Thursday morning, plans for Thursday's agenda tentatively include general session for all board members from 8:00 a.m. to 12:00 p.m., followed by breakout sessions in the afternoon. General session will again be the order of the morning on Friday. The workshop will conclude at approximately noon and a box lunch will be provided. Attendees will be able to take their lunch with them as they leave the workshop or enjoy it leisurely in an informal atmosphere with their peers before heading home.

The advance registration is the same as last year—$80.00 for those registering no later than January 23. After January 23, the fee increases to $90.00. Please note that there is no per-day or per-session fee and that all attendees will be required to wear their name tags to gain entrance to workshop events. Additional meal tickets may be purchased at the registration desk during the workshop.

A block of rooms has been reserved at the Holiday Inn at the rate of $71.00/single; $77.00/double. If you have not made reservations, you are encouraged to do so by contacting the Holiday Inn at (308)237-5971. When making reservations, be sure to indicate you will be attending the NACO County Board Workshop to receive the contracted rate.

2009 COUNTY BOARD WORKSHOP

Tentative Agenda

**Wednesday, February 11**

2:30 - 8:00 p.m. Registration
3:30 p.m. Newly Elected Board Members Orientation
7:00 - 8:00 p.m. Legislation
8:15 p.m. Welcome Reception

**Thursday, February 12**

7:15 a.m. Informal Breakfast Buffet
7:30 a.m. Registration
8:00 - 9:30 a.m. Resolving Employee Performance Problems Quickly and Effectively
9:30 -10:00 a.m. Break
10:00 - 11:15 a.m. E-Mails, Credit Cards and Cell Phones
11:15 - Noon Nebraska Attorney General—John Bruning
Noon - 1:00 p.m. Lunch
1:00 - 1:15 p.m. Explanation of Breakout Sessions
1:30 - 3:00 p.m. Breakout Sessions
3:00 - 3:30 p.m. Break
3:30 - 5:00 p.m. Breakout Sessions
5:30 p.m. Social Hour
6:30 p.m. Banquet
7:30 p.m. Entertainment

**Friday, February 13**

8:30 - 9:30 a.m. Nebraska Open Meetings Laws
9:30 - 10:00 a.m. Break
10:00 - 11:30 a.m. Hit Me With Your Best Shot—An Open Discussion With NACO Executive Director, Larry Dix
12:00 noon Boxed Lunch
2009 NACO Scholarship Applications Available Soon

Nebraska high school seniors who are the children or stepchildren of county officials or employees are encouraged to apply for one of twelve $1,000 NACO scholarships. Students must graduate from an accredited Nebraska high school and continue their education within the state. The application form for 2009 graduates will be posted on the NACO website in late January along with the application deadline.

1. Twelve scholarships in the amount of $1,000 each will be awarded. Scholarships are awarded for one year only and are not renewable.

2. Eligibility is limited to the children or stepchildren of current Nebraska county officials or employees. Students whose non-custodial parent is a county official or county employee are eligible to apply.

3. Applicants must be seniors attending an accredited Nebraska high school.

4. The scholarship may be used for any costs associated with continuing education including, but not limited to, tuition, books, fees, room and board.

5. The application deadline date will be listed on the application form.

6. Recipients must attend a post-high school educational institution within the state of Nebraska.

7. Applicants must submit a seven-semester transcript and ACT/SAT scores, if available. ACT/SAT scores that are copied within the transcript are acceptable.

8. Applicants must submit an essay entitled "The Importance of County Government in Nebraska”.

9. Applicants must sign the application and waiver authorizing inquiry into enrollment status.

10. The scholarship selection committee may consider need, merit, achievements and other criteria deemed appropriate. Decisions of the scholarship selection committee are final.

NACO’s Counties’ Legislative Day Scheduled For April 16, 2009

NACO is now making plans for its Counties’ Legislative Day at the State Capitol, scheduled for Thursday, April 16, 2009.

The event will provide opportunities to attend the morning session of the Legislature, meet with many of the senators, hear from state officials, and participate in a variety of other activities that will be planned throughout the day.

As in previous years, NACO plans to extend invitations to Governor David Heineman and several legislative committee chairpersons, requesting that they address county officials during a special morning session in the Warner Legislative Chamber.

Another of the highlights will be a lunch for county officials, senators and constitutional officers at the nearby Cornhusker Marriott Hotel. Following the luncheon, county officials can return to the Capitol to observe the afternoon session of the Legislature, visit state agency offices, or meet with NACO and MIPS staff members.

Counties’ Legislative Day originated in 1994 to give county officials a first-hand look at the legislative process. More than 325 county officials participated in the initial year, and since then the biennial event has averaged an attendance of nearly 250.
By Beth Ferrell
NACO Assistant Legal Counsel

County officials and affiliate groups will be able to contribute tax-deductible dollars to the NACO scholarship program beginning as early as 2009. The NACO Board recently approved formation of a 501(c)(3) educational foundation and will submit a request for IRS approval of nonprofit tax status after corporate filings are completed. Formation of the foundation will facilitate the contribution of memorials, solicitation of grants, and other fundraising endeavors that have been suggested to expand the program.

In 1999, NACO began a scholarship program to recognize outstanding young people with ties to county government. Six high school seniors received $500 scholarships in the first year of the program. As the program expanded over the next decade, NACO awarded $69,000 in scholarships to 114 children and stepchildren of Nebraska county officials and employees. Since 2004, the NACO Board of Directors has annually approved awards of $1,000 to 12 students. The awards can be used for any educational expenses as the student continues his or her education within the state of Nebraska.

In recognition of the program's tenth anniversary, NACO contacted some scholarship recipients last summer for an update.

Recipient: Nicholas Rosenberry
Sponsoring Parent: Ann Rosenberry, Scotts Bluff County Clerk of the District Court
Year of Award: 1999
Nick graduated from the University of Nebraska-Omaha with a Bachelor of Science - Architectural Engineering and has also earned a Masters of Architectural Engineering. He lives in Minneapolis and serves as the Director of Sustainability for Harris Companies. He has recently become engaged. Nick said, “I really appreciated the scholarship. It helped make school more affordable, which allowed me to focus on my studies.”

Recipient: Emmy Thomas Anderson
Sponsoring Parent: Susan L. Thomas, Keith County Clerk of the District Court
Year of Award: 1999
Emmy earned a Bachelor’s degree in Journalism from the University of Nebraska and a Master of Arts in Journalism from the University of Missouri. She was president of Kappa Kappa Gamma sorority and graduated with honors and distinction. Emmy and her husband, Blake, live in Austin, Texas, where she is a public relations manager for Sprint Nextel Corp.

Recipient: Kris Yardley Franz
Sponsoring Parent: Blaine Yardley, Sheridan County Highway Superintendent
Year of Award: 2000
Kris graduated Summa Cum Laude from Chadron State College with a Bachelor of Arts in English. She was on the President’s List for six semesters and the Dean’s List for two semesters. Kris lives in Yuma, Arizona, with her husband, Ben Franz, an eighth-grade history teacher. She is a first-grade teacher at Ronald Reagan Fundamental School and is continuing her education to finish her teaching certification. She is an active member of her church and runs in numerous 5K races each year.

Recipient: Amie Ryschon Black
Sponsoring Parent: Alice Ryschon, Kimball County Assessor
Year of Award: 2000
Amie attended the University of Nebraska at Kearney and Lincoln and received her Bachelor of Science in Nursing degree from the University of Nebraska Medical Center’s Scottsbluff campus. She is currently employed at the Memorial Health Center in Sidney, where she lives with her husband, Trevor, and two daughters. Amie's mother, Alice Ryschon, added, “The expense of nursing school was overwhelming and the help of the NACO scholarship helped greatly in the beginning.”

Recipient: Diana Faesser Holthaus
Sponsoring Parent: Vic Faesser, Pawnee County Attorney
Year of Award: 2001
Diana graduated from Nebraska Wesleyan University with a Bachelor of Science in Exercise Science and Wellness and received a Doctorate of Physical Therapy from the University of Nebraska Medical Center. She is a physical therapist practicing at Handprints and Footsteps, a pediatric therapy clinic. She notes that it is very rewarding to watch and help the children learn to do new skills. Diana lives in Lincoln with her husband and one-year old son.

Recipient: JoAnna Thomas
Sponsoring Parent: Susan L. Thomas, Keith County Clerk of the District Court
Year of Award: 2002
JoAnna lives in Lincoln and will graduate from the University of Nebraska College of Law with a Juris Doctorate degree in May 2010. While in law school, she has graded-on to Law Review and Moot Court, as well as receiving the Yale C. Holland Memorial Scholarship and the William O. Hambel Scholarship. She graduated with honors from New York University with a Bachelor of Fine Arts degree in Theatre and was on the Dean’s List for four years.

(Continued on page 18)
Recipient: Sarah Ryschon  
Sponsoring Parent: Alice Ryschon, Kimball County Assessor  
Year of Award: 2003  
Sarah attended the University of Nebraska - Lincoln and University of Nebraska Medical Center’s Lincoln campus where she earned a Bachelor of Science degree in Nursing. She works on the cardiac rehab floor at Lincoln’s Bryan-LGH East hospital. Sarah notes that seeing her two older sisters (one of whom received a NACO scholarship) in nursing careers helped influence her career choice.

Recipient: Brad Thorberg  
Sponsoring Parent: Kathy Thorberg, Boone County Clerk  
Year of Award: 2003  
Brad graduated in August from the University of Nebraska-Lincoln College of Agricultural Sciences and Natural Resources with a Bachelor of Science degree in Professional Golf Management. He has achieved the Professional Golfer’s Association (PGA) Level 3 Apprentice status and is a PGA PGM graduate. After completing an internship with GolfTEC in Fort Collins, Colorado, he is employed as a teaching professional at GolfTEC.

Recipient: Bernard L. Straetker  
Sponsoring Parent: Bernard J. Straetker, Scotts Bluff County Public Defender  
Year of Award: 2004  
Bernard earned an Associate of Science degree from Western Nebraska Community College in 2006 and is currently majoring in civil engineering at the South Dakota School of Mines and Technology in Rapid City. He worked full-time during the summer months for a local engineering firm doing surveying work, concrete testing and soil testing.

Recipient: Michael Powell  
Sponsoring Parents: Roger Powell, Furnas County Emergency Manager  
Barbara Powell, Furnas County Deputy Treasurer  
Year of Award: 2005  
Mike is a senior at Hastings College and has been on the Dean’s list for six semesters. He is on the golf team and is a member of Beta Chi fraternity, as well as Alpha Chi, an honors society. Mike recently took the MCAT and is preparing to apply to medical school. Mike lives

(Continued on page 19)
and works in Hastings.

Recipient: Emily Banks  
Sponsoring Parent: Steve Banks, Knox County Supervisor  
Year of Award: 2005  
Emily attended Chadron State College for three years and is currently attending the University of Nebraska-Omaha. She will receive a Bachelor of Arts degree in speech pathology in 2009 and plans to work toward a Master's degree. She has been on the Dean’s list and President’s list. When she isn’t studying, Emily enjoys playing piano and composing her own music, as well as spending time with her parents and five siblings. Emily said, “Since I am paying my own way through college, I really appreciated the scholarship I received through NACO.”

Recipient: Brooke Schweitzer  
Sponsoring Parent: Sherry Schweitzer, Seward County Clerk  
Year of Award: 2006  
Brooke attends Nebraska Weselyan University and will complete a Bachelor of Science degree in Biology and Chemistry after 3 ½ years of study. She has been selected as the natural sciences representative to the NWU student senate and is the secretary for Bacchus Gamma, a student organization that promotes healthy peer to peer decisions. As a resident assistant at the suite-style student apartments, she facilitates community programs and helps ensure that students have a safe and fun place to live. Brooke plans to attend graduate school to become a physician’s assistant in surgery.

Recipient: Jonathan J. Straetker  
Sponsoring Parent: Bernard J. Straetker, Scotts Bluff County Public Defender  
Year of Award: 2007  
Jonathan attended Western Nebraska Community College last year and plans to transfer to the South Dakota School of Mines and Technology to study engineering. While at WNCC, he was a member of Phi Theta Kappa, the national junior college academic honor society, and participated in a special SITE program for engineering and information technology students. In addition, he worked part-time during the school year and full time during the summer.

County Board Handbooks Available Now

The 2008 NACO County Board Handbook is now available. To order the handbook you may go to NACO’s website at http://www.nacone.org/ and print the order form, complete it and mail it to the NACO office along with your check made payable to NACO. The cost for the complete version is $80.00 plus $11.00 shipping and handling. Binders are included in the cost. The complete version of the County Board Handbook includes 2008 legislation.

If you do not have access to NACO’s website, you may contact the NACO office for an order form.

January Contest

The winner of the November Contest was Tammy Paustian, Office Clerk in the Wayne County Treasurer’s Office. Tammy will receive a combination desk clock, calendar, timer, room thermometer for her entry.

For the January Contest try your hand at the following Winter Word Search. Complete the word search puzzle and mail it to NACO, 625 South 14th St., Lincoln, NE 68508 no later than February 20 to be eligible. Be sure to mark “Contest Entry on your entry.

The words to find are:

<table>
<thead>
<tr>
<th>BOOTS</th>
<th>COLD</th>
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</thead>
<tbody>
<tr>
<td>FIREPLACE</td>
<td>HAT</td>
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<td>JACKETS</td>
<td>ICE</td>
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Legal Line  Greenbelt Exemptions Denied For Acreages

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

By Beth Ferrell
NACO Assistant Legal Counsel

Four Lancaster County acreage owners were not entitled to special valuation, or greenbelt, under a Nebraska Supreme Court decision handed down on Dec. 5. In these cases, the assessor recommended disqualification from greenbelt for the properties and the owners appealed to the county board of equalization (CBOE). The CBOE rejected the assessor’s recommendations and agreed with the taxpayer that the property was being used for agricultural purposes and entitled to greenbelt. The assessor appealed to the Tax Equalization and Review Commission (TERC). TERC reversed the CBOE and said that the properties were not agricultural. The Supreme Court affirmed the TERC’s decision.

Each of the four properties addressed in the case were parcels of nearly 20 acres or greater. One of the properties contained a greenhouse that had previously been used to grow hydroponic tomatoes. The second parcel contained a residence with grapevines and fruit trees on one side. The other side is rented by a farmer. The third property also contained a residence and the remainder is leased to a farmer. These properties or landowners have Farm Service Agency (FSA) numbers. The final property is owned by a church and receives a religious exemption for six acres. Because there are no immediate plans for expansion, the remaining property is leased to a farmer and does not have an FSA number.

The opinion discussed the use of the parcel versus the use of the land. The Court held that, “In each of these cases, the Board failed to consider the use of the entire parcel in determining whether the property was agricultural. We conclude that this failure was unreasonable and arbitrary. As such, we cannot conclude that TERC’s decisions reversing the Board’s decisions were in error.”

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

Tax Value Case Decided by the Nebraska Court of Appeals

In Zabawa v. Douglas County Board of Equalization, 17 Neb. App. 221, 757 N.W.2d 522 (2008), the tax protestor appealed an order of the Tax Equalization and Review Commission (TERC) which had upheld a County Board of Equalization decision denying a tax protest. The court reversed and remanded TERC’s order with directions to reduce the taxpayer’s value accordingly.

The court held both a constitutional and a statutory duty to equalize valuations.

While TERC articulated the standard of review in its decision essentially correctly, it also provided in the analysis portion of its decision the words “intentional ill will” rather than “intentional will.” Based on the court’s conclusion, the taxpayer does not have to show that the Board’s actions were the result of its antipathy or a hostile feeling toward the taxpayer rather a showing of intentional error suffices.

The court agreed that the Board did not intentionally commit the error; however, it conducted additional analysis. When the taxpayer succeeds in establishing that the Board’s valuation is grossly excessive to that of comparable properties, the standard of review contemplates two reasons sufficient to rebut the statutory presumption favoring the Board’s decision. The two reasons are (1) systematic exercise of intentional will and (2) failure of plain duty.

The court stated: “Nebraska law requires that comparable properties be valued similarly and does not provide an exception merely because both owners exercised their right to contest the valuations.”

TERC had found the taxpayer’s property and another property to be highly comparable. Despite a number of similarities between the two properties, after the tax protests were concluded in 2006, the property of the taxpayer who protested his property was valued at 144 percent of the taxable value of the comparable property referred to in the case.

The court found that TERC’s conclusion that these comparable properties need not be valued similarly directly contradicts Nebraska law. The court cited Nebraska law which provides that “[t]axes shall be levied by valuation uniformly and proportionately upon all real property . . . .” Neb. Const. art. VIII, § 1. Neb. Rev. Stat. § 77-1501 mandates that “[t]he county board of equalization shall fairly and impartially equalize the values of all items of real property in the county so that all real property is assessed uniformly and proportionately.”

The court stated, “Equalization is the process of ensuring that all taxable property is placed on the assessment rolls at a uniform percentage of its actual value.” Scribante v. Douglas Cty. Bd. of Equal., 8 Neb. App. 25, 588 N.W.2d 190 (1999). Additionally the court reaffirmed an early holding by stating, “If a taxpayer’s property is assessed in excess of the value at which others are taxed, then the taxpayer has a right to relief,” Cabela’s, Inc. v. Cheyenne Cty. Bd. of Equal., 8 Neb. App. 582, 597 N.W.2d 623 (1999). Furthermore, even if the properties were not comparable, the Board could not value the protesting taxpayer’s real property at its market value but value a comparable property at 75.8 percent of its market value.

To set the valuation of similarly situated property, i.e., comparables, at materially different levels, i.e., value per square foot, is by definition unreasonable and arbitrary, under the Nebraska Constitution. Scribante v. Douglas Cty. Bd. of Equal., 8 Neb. App. 25, 588 N.W.2d 190 (1999).

The court noted that TERC ultimately valued the tax protestor’s property at its full market value but found that the comparable property was “highly comparable” and valued at 75.8 percent of its market value. The court determined that as a matter of law the Board’s valuation of the tax protestor’s property was unreasonable and arbitrary because it assigned substantially different values to comparable properties; therefore, TERC erred by failing to reduce the taxable value of the protestor’s property.

In accordance with Chief Indus. v. Hamilton Cty. Bd. of Equal., 228 Neb. 275, 422 N.W.2d 324 (1988), the tax protestor is entitled to have his property taxed at the same percentage of market value as are other properties.

The court concluded that TERC incorrectly applied the standard of review and reversed TERC’s determination that the tax protestor failed to overcome the presumption that the Board faithfully performed its official duties. Ultimately, the court determined that the tax valuation of the property be reduced.

Nebraska Wage Payment and Collection Act Case

In Loves v. World Insurance Company, 276 Neb. 936, ___ N.W.2d ___ (2008), the court considered whether a retired employee was entitled to payment for unused sick leave which had been accrued during her employment. The retired employee brought suit under the Nebraska Wage Payment and Collection Act (NWPCA) found in Neb. Rev. Stat. §§ 48-1228 to 48-1232. The district court resolved the issue in the negative and the Supreme Court affirmed the decision.

During the retired employee’s employment, she received various fringe benefits including a sick leave plan which at one point of her employment permitted employees to accumulate unused sick leave and cash out accrued but unused sick leave at termination or retirement. After notice and

(Continued on page 22)
with an effective date of January 1, 1996, the sick leave policy changed to provide that accumulated but unused sick leave would no longer be cashed out upon “termination” of employment. It could, however, be placed into an emergency reserve account for extended employee illness or disability. Any unused time would be forfeited.

The court stated,

The NWPCA requires an employer to pay “unpaid wages” to an employee who separates from the payroll “on the next regular payday or within two weeks of the date of termination, whichever is sooner.” A sick leave plan is considered a fringe benefit under the NWPCA. The NWPCA defines “wages” as compensation for labor or services rendered by an employee, including fringe benefits, when previously agreed to and conditions stipulated have been met by the employee, whether the amount is determined on a time, task, fee, commission, or other basis. Paid leave, other than earned but unused vacation leave, provided as a fringe benefit by the employer shall not be included in the wages due and payable at the time of separation, unless the employer and the employee or the employer and the collective-bargaining representative have specifically agreed otherwise.

By applying such statutory provisions, the court had previously held that a payment will be considered a wage subject to the NWPCA if (1) it is compensation for labor or services, (2) it was previously agreed to, and (3) all the conditions stipulated have been met.

In Love, the court concluded:

Under the plain language of § 48-1229(4) quoted above, unused sick leave is not a part of wages payable to a separating employee unless there is a specific agreement otherwise... Clearly, under § 48-1229(4), accrued but unused sick leave is treated differently than accrued but unused vacation leave for purposes of determining unpaid wages when employment ends.

The court also considered the pre-1996 sick leave policy and held that the record before it did not provide a basis to determine the pre-1996 policy created any vested contractual rights to permit payment of unused sick leave at the time of her retirement.

Americans With Disabilities Act (ADA) Amendments Act of 2008

The Americans With Disabilities Act (ADA) Amendments Act of 2008 (the Act) was signed into law by President Bush on September 25, 2008. The effective date of these changes is January 1, 2009. The Act amends the ADA and overturns several significant U.S. Supreme Court decisions.

As noted by the United States Equal Employment Opportunity Commission (EEOC),

[T]he Act makes important changes to the definition of the term "disability" by rejecting the holdings in several Supreme Court decisions and portions of EEOC's ADA regulations. The Act retains the ADA's basic definition of "disability" as an impairment that substantially limits one or more major life activities, a record of such an impairment, or being regarded as having such an impairment. However, it changes the way that these statutory terms should be interpreted in several ways.

Within the purpose section of the Act, it is clarified "that the question of whether an individual’s impairment is a disability under the ADA should not demand extensive analysis". The Act adds the definition of "substantially limits" and expands the definition of "major life activities". There are two non-exhaustive lists for "major life activities. The first list includes activities that the EEOC has recognized (e.g., walking) as well as activities that EEOC has not specifically recognized (e.g., reading, bending, and communicating). The second list includes major bodily functions.

The Act also prohibits consideration of mitigating measures for determining whether an individual has a disability.

The EEOC will be evaluating the impact of these changes on its enforcement guidances and other publications addressing the ADA Act. The full Act can be viewed at: http://www.govtrack.us/congress/billtext.xpd?bill=s110-3406.

New Family and Medical Leave Act Regulations

On November 17, 2008, the United States Department of Labor issued new regulations interpreting the federal Family and Medical Leave Act (FMLA). These new regulations take effect on January 16, 2009. They change the way employers must administer FMLA in the workplace. Additionally, the new regulations give guidance on interpreting the FMLA military leave amendments that were enacted in January 2008.

For additional information on the new regulations see the following website: http://www.dol.gov/esa/whd/fmla/fmlaAmended.htm. The Federal Register explaining the new changes and forms can be found at: http://edocket.access.gpo.gov/2008/pdf/E8-26577.pdf.

Conflict of Interest – Gifts (Door Prizes)

What is a gift? A gift is defined as a payment, subscription, advance, forbearance, rendering, or deposit of money, services, or anything of value, unless consideration of equal or greater value is given therefor. Gift does not include a campaign contribution otherwise reported as required by law, a commercially reasonable loan

(Continued on page 23)
made in the ordinary course of business, a gift received from a relative, a breakfast, luncheon, dinner, or other refreshments consisting of food and beverage provided for immediate consumption, or the occasional provision of transportation within the State of Nebraska. Section 49-1423.

Door prizes received by public officials and public employees are gifts. Such a gift becomes the property of the public official or public employee and not the property of the governmental entity sending the employee to the event. 1994 Acc’t and Disclosure Opinion 7/8/1994.

Who is required to file a statement of financial interests? Among others, an elected county official must file with the Commission of Accountability and Disclosure a statement of financial interests for the preceding calendar year on or before April 1 of each year in which such individual holds such a position. Additionally, an individual who leaves office must, within thirty days after leaving office, file a statement covering the period since the previous statement was filed. Section 49-1493.

What information about gifts must be reported in a statement of financial interests? Individuals must file the following information for themselves:

The name, address, and occupation or nature of business of any person from whom a gift in the value of more than $100 was received, a description of the gift and the circumstances of the gift, and the monetary value category of the gift, based on a good faith estimate by the individual, reported in the following categories: (i) $100.01 - $200; (ii) $200.01 - $500; (iii) $500.01 - $1,000; and (iv) $1,000.01 or more. Section 49-1496. See Statement of Financial Interests - NADC Form C-1.

Note: County Officials who file Statements of Financial Interest must report all gifts of more than $100 except those received from relatives. Door prizes of more than $100 must also be reported.

What are prohibited acts related to gifts? Section 49-14,101 provides that no person shall offer or give anything of value, including a gift, based on an agreement that the vote, official action, or judgment of any public official, public employee, or candidate would be influenced thereby to the following: (a) A public official, public employee, or candidate; (b) A member of the immediate family of an individual listed in subdivision (a) of this subsection; or (c) A business with which an individual listed under subdivision (a) or (b) of this subsection is associated. No person listed previously shall solicit or accept anything of value, including a gift, loan, contribution, reward, or promise of future employment based on an agreement that the vote, official action, or judgment of the public official, public employee, or candidate would be influenced thereby.

With limited exception for purchasing agents or staff, any person violating this section shall be guilty of a Class III misdemeanor.

For additional information contact:

Nebraska Accountability and Disclosure Commission
11th Floor of the State Capitol, P.O. Box 95086,
Lincoln, NE 68509;
Phone: 402.471.2522
Website: http://nadc.nol.org/
# January Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Department</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Real and tangible personal property subject to taxation shall be assessed as of 12:01 a.m. on this date. 77-1201, 77-1211, 77-1301</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Railroads must report locally assessed property to the assessor. Public service entities operating within the state must report to the county assessor of each county in which it has situs all nonoperating property belonging to such entity which is not subject to assessment and assessed by the Property Tax Administrator. 77-606, 77-801</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Applications requesting separate listing of severed mineral interest and surface estate must be filed with the county assessor by this date. 57-237</td>
</tr>
<tr>
<td>1</td>
<td>Clerk</td>
<td>By this date county, agricultural extension societies must file a report of their work and expenditures for the preceding year and a budget estimate for the ensuing year. 2-1606, 2-1607</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>All bonds given to secure deposits of public money expire on this date each year. 77-2327</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Irrigation district assessments are due on January 1 next following the date of assessment thereof and may become a lien on the property. Irrigation district bond interest semiannual payments are due. 46-140, 46-196</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Camper permit renewals become due on this date and delinquent on March 1. 60-1805</td>
</tr>
<tr>
<td>1</td>
<td>Counties over 200,000 population</td>
<td>Fiscal year begins unless a majority of the county board approves a change to a fiscal year beginning on July 1. 23-920</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Weed Control Superintendent</td>
<td>By this date, organizations sponsoring continuing education for weed control superintendent’s continuing education must notify county board of the education hours completed by its weed control superintendent during the year. 2-954.02</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Sheriff, County Board</td>
<td>Make a report to the County Board describing fees, fee totals and activity since last quarterly report. 33-117(3)</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of Dist. Ct., Treasurer, Board</td>
<td>Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license money in the possession of clerk of the district court which remains after 3 years. 24-345 Witness fees which remain for 6 months are reported to the county board, and after an additional 6 months are paid over to the county treasurer for credit to the common school fund. 33-140, 33-140.02</td>
</tr>
<tr>
<td>10-30</td>
<td>Clerk</td>
<td>The county clerk must cause to be published in a legal newspaper in or of general circulation in such city, village, or county one time between these dates of each year, individual notice of the right of automatic renewal of each retail liquor and beer license, except that notice of the right of automatic renewal of Class C licenses must be published in July. 53-135.01</td>
</tr>
<tr>
<td>15</td>
<td>Assessor, Treasurer</td>
<td>Owner, lessee or manager of land upon which is parked a mobile home must report to the county assessor, the year, make, model, and size of each mobile home, the owner or occupant’s name and address, and the date the mobile home was first parked or located on such land. 77-3706 Annual permits must be renewed during January. 77-3707</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. 33-130.02</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>Not more than 6 nor less than 4 weeks before the first Monday in March</td>
<td>Treasurer</td>
<td>Prepare for publication a list of all real property subject to sale and amount of all delinquent taxes against each. An accompanying notice must state that the described property will be sold by the county at public sale for the purpose of collecting delinquent taxes, interest and costs. 77-1802</td>
</tr>
</tbody>
</table>

(Continued on page 25)
### January Legal Calendar

**January, 2009   Page 25**

(Continued from page 24)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</th>
<th>Reference(s)</th>
</tr>
</thead>
<tbody>
<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>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>The State and political subdivisions must provide assessors with copies of leases or descriptions of property which is leased by this date. 77-202.11</td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>General</td>
<td>Furnish Form 1099 statements to recipients. Furnish copies of W-2 forms to employees.</td>
<td>77-202.11</td>
</tr>
<tr>
<td>During month</td>
<td>Board</td>
<td>Commissioners elect a chairperson to serve for the ensuing year. 23-156</td>
<td>23-156</td>
</tr>
<tr>
<td>During month</td>
<td>Board</td>
<td>Supervisors must meet, organize and choose a chairperson. 23-272, 23-274</td>
<td>23-272, 23-274</td>
</tr>
<tr>
<td>During month</td>
<td>Treasurer</td>
<td>Publish the receipts and disbursements of the treasurer’s office for the last preceding six months ending Dec. 31. 23-1605</td>
<td>23-1605</td>
</tr>
<tr>
<td>Last Business Day</td>
<td>Treasurer</td>
<td>State reimbursement of tax revenue lost due to homestead exemptions is issued on the last business day of the month for six months beginning in January. 77-3523</td>
<td>77-3523</td>
</tr>
<tr>
<td>Within 30 days after First Tues.</td>
<td>Treasurer, Clerk, County Board</td>
<td>Make settlement with county board and file statement with county clerk showing the amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. 77-1745.</td>
<td>77-1745</td>
</tr>
</tbody>
</table>

### February Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</th>
<th>Reference(s)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clerk</td>
<td>Report list of county officers to the Secretary of State. 23-1306</td>
<td>23-1306</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Last date for owners, lessees and/or managers of any aircraft hangars or land upon which aircraft are parked to report such aircraft in the county as of January 1. 77-1250.02</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Assessor, County Board of Equalization</td>
<td>Deadline for assessor to examine applications for tax exemptions and recommend taxable or exempt status to the county board of equalization. 77-202.01, 77-202.09</td>
<td>77-202.01, 77-202.09</td>
</tr>
<tr>
<td>1-June 30</td>
<td>Assessor</td>
<td>First date for homestead application. 77-3512</td>
<td>77-3512</td>
</tr>
<tr>
<td>1-June 1</td>
<td>County Board, Assessor</td>
<td>Between February 1 and June 1, the county board of equalization must grant or withhold tax exemptions requested for real or tangible personal property. 77-202.02</td>
<td>77-202.02</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Highway Superintendent, Clerk</td>
<td>Submit county road annual program and annual report to county board and file current map of county roads with county clerk. 39-1508, 39-1512</td>
<td>39-1508, 39-1512</td>
</tr>
<tr>
<td>First Week</td>
<td>Treasurer</td>
<td>Publish once a week in a legal newspaper, for three consecutive weeks prior to the date of delinquent tax sale, a list of real property subject to sale. In counties of more than 250,000 inhabitants, publish in a daily legal newspaper. Also post a copy of such notice in the treasurer’s office. 77-1804</td>
<td>77-1804</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
<td>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>
<td>37-1287, 60-161</td>
</tr>
<tr>
<td>2nd Monday</td>
<td>County Board</td>
<td>Library board shall, make a report to the board on or before this date about the condition of its trust on the last day of the prior fiscal year. 51-213</td>
<td>51-213</td>
</tr>
<tr>
<td>15</td>
<td>Treasurer</td>
<td>Motor vehicle rental fees due and payable to the treasurer. 77-4501</td>
<td>77-4501</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>
<td>33-130</td>
</tr>
<tr>
<td>15</td>
<td>Clerks 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>
<td>33-106.02</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>
<td>60-3,141(3)</td>
</tr>
<tr>
<td>28</td>
<td>General</td>
<td>File 1099 forms with the Internal Revenue Service. File Forms W-2 and W-3 transmittal form with the proper revenue agencies.</td>
<td></td>
</tr>
<tr>
<td>During Month</td>
<td>Assessor</td>
<td>Property Tax Administrator holds examination of applicants for certification. 77-421</td>
<td>77-421</td>
</tr>
</tbody>
</table>
## March Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Title</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. 77-1374</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>By this date, improvements on leased land list must be filed with the county assessor and assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. 77-1376, 77-202.12</td>
</tr>
<tr>
<td>1</td>
<td>Board, Highway Superintendent</td>
<td>By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county's or municipality's current six-year plan. 39-2119</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Attorney</td>
<td>Camper permit annual renewals become delinquent on this date. 60-1805</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Registration deadline for expired motorboat certificates. 37-1226</td>
</tr>
<tr>
<td>1</td>
<td>Emergency Managers</td>
<td>Local emergency planning committee must review and update emergency plan as needed each year. 81-15,217</td>
</tr>
<tr>
<td>First Mon.</td>
<td>Treasurer</td>
<td>Public auction for delinquent taxes against real property is to be held. 77-1802</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
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<tr>
<td>5</td>
<td>Clerk</td>
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<td>Clerk of the District Court</td>
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</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Not later than the 15th day of the month following the calendar month in which fees are due, each 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>19</td>
<td>Assessor</td>
<td>Assessor must complete assessment of real property and file abstract with Property Tax Administrator. 77-1301, 77-1303, 77-1514</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission. 77-1315</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>It is the duty of the assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after this date or any former year. 77-1317</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>After March this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>On or before this date, each county assessor must conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. 77-1311.03</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>
</tbody>
</table>
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## Calendar Of Events

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Venue</th>
</tr>
</thead>
<tbody>
<tr>
<td>Febr. 11-13, 2009</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>Febr. 17-18, 2009</td>
<td>NWCA Annual Conference</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>Febr. 25, 2009</td>
<td>Panhandle District Meeting</td>
<td>Gering, Civic Center</td>
</tr>
<tr>
<td>Febr. 26, 2009</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>March 19, 2009</td>
<td>Central District Meeting</td>
<td>Grand Island, Interstate Holiday Inn</td>
</tr>
<tr>
<td>March 20, 2009</td>
<td>Northeast District Meeting</td>
<td>Norfolk, Lifelong Learning Center</td>
</tr>
<tr>
<td>March 23, 2009</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
</tr>
<tr>
<td>April 16, 2009</td>
<td>Counties’ Legislative Day</td>
<td>Lincoln, State Capitol</td>
</tr>
<tr>
<td>April 17-19, 2009</td>
<td>NAEM Annual Conference</td>
<td>Grand Island, Midtown Holiday Inn</td>
</tr>
<tr>
<td>May 14, 2009</td>
<td>County Board of Equalization Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>June 3-5, 2009</td>
<td>Clerks of the District Court 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>
<tr>
<td>July 24-29, 2009</td>
<td>National Association of Counties Annual Conference</td>
<td>Nashville, Tennessee</td>
</tr>
<tr>
<td>September 17, 2009</td>
<td>Central District Meeting</td>
<td>Kearney, Ramada Inn</td>
</tr>
<tr>
<td>September 18, 2009</td>
<td>Northeast District Meeting</td>
<td>Norfolk, Lifelong Learning Center</td>
</tr>
<tr>
<td>October 7, 2009</td>
<td>Register of Deeds Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>October 8, 2009</td>
<td>NACO Legislative Conference</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>December 9-11, 2009</td>
<td>NACO’s 115th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
</tbody>
</table>

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