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Executive Director’s Comments

Join Your Peers In NACO’s “Walk For Your Life” Challenge

“\textit{I look forward to my usual summer trek around Nebraska, visiting your counties and engaging in discussions of local issues that are affecting each of you.}”

Now that the 101st Legislative session has adjourned sine die, my legislative responsibilities will be reduced and I will be able to concentrate on other important association work. I am looking forward to the summer workshops and many county visits. They always provide me with an opportunity to learn from all of you. And, as always, I look forward to my usual summer trek around Nebraska, visiting your counties and engaging in discussions of local issues that are affecting each of you.

As has been in the past, it is my goal to visit a fair percentage of your counties in order to meet you and your staff on your turf. I am always captivated by the issues and decisions made by county officials that impact local citizens.

This summer, the first trip took me to Valentine for the Highway Superintendents Workshop. Attendance was excellent as the meeting room was full. The discussion regarding road issues was educational for me and I hope it was for our Highway Superintendents.

It was nice to tie this workshop into a visit to the Meadville bridge, joining Keya Paha and Brown counties. I know many of you have never been to Meadville or probably never will be, but this issue is of significant interest to these northern Nebraska counties. It is just one of the many county bridges that are closed around the state that impact our local taxpayers lives.

Later on in the week, I attended the County Clerks, Register of Deeds and Election Commissioners Workshop in North Platte. Again, I felt that attendance was good and as always, it was as much of a learning experience for me as I hope it was for these officials.

The following week I met up with the treasurers for their workshop in Lexington. This, too, gave me an opportunity to visit a few counties along the way. As of the writing of this article, I can see that the summer will be gone before I know it, but I will have had the opportunity to visit with many of you and learn along the way.

Thank you to everyone for sharing your thoughts and issues affecting each of you in your areas of Nebraska. I appreciate the education that each of you impart to me during our time together. It certainly refreshes and reconfirms my thoughts about the job that each of you do. Thanks to you for sharing with me and, as always, I truly do enjoy the many sights of Nebraska. If you ever get a chance, stop in and visit Meadville. I hear the new bridge they are planning will be great.
President’s Message

Summertime
And The Living Is Easy

Whoever made that statement must not have been involved in county Government. As I look at my NACO calendar I see many meetings for clerks, treasurers, assessors, highway superintendents, county boards and all other elected officials. There are also valuations to be set, Board of Equalization appeals, salaries for next year and all department budgets to review and finalize. I would like to applaud everyone involved in this process called “County Government.” It’s a much larger task than most people would believe.

In June the Salary Committee members were appointed. Their task will be to establish salary guidelines for all elected officials for the next four year election cycle. They will have many surveys and a great deal of historical data to analyze. I know they will do an excellent job. This committee will meet in July and August with their final report to be distributed at our Legislative Conference in October.

On June 9th I attended graduation for a Leadership program in Fillmore County that has been created by our development corporation. There were sixteen individuals who took part in this class. They were each sponsored by a business, county board, city government or even themselves. The program led them to visit every village in the county and to see what enterprises there were in that area and how they contributed to the betterment of Fillmore County. Their graduation assignment was to speak before the group and explain how this experience would be put into practice. Each commented how much they learned about the county. The biggest surprise to many was the amount of people that volunteer their services for others. This fact led many to say they will become more involved in our community. My county board is fortunate to have a list of the individuals that have gone through this program. When there are appointments to be made throughout the county we now have a wonderful resource available.

Our NACO Leadership program is the Institute of Excellence. At the end of this year we will have had approximately ninety county board members graduate. I’m sure this experience will benefit each participant as well as the county government they serve. I’m very excited about this program. Next year, for the first time, the NACO Institute of Excellence will be open to all of our affiliates in county government. The course offerings are being developed at this time for 2010 so don’t miss this opportunity.

In July several of us from Nebraska will be attending NACo Annual Conference in Nashville, Tennessee. With approximately four thousand in attendance, it will be a great time to interact with county board members from around the country.

At this time of year there are many town or community celebrations. Find a little of that “living is easy” time, greet your neighbors and friends, and ask them how they are doing. Many times a little conversation can go a long way.

Have a great summer.

P.S. Life doesn’t give us chances; life is our chance to give.

NACO President
Dennis Kimbrough
The NACO 2009 Annual Conference will be held in Lincoln on December 9-11 at the Cornhusker Marriott Hotel. Even though the opening session of the conference is not until Wednesday afternoon, affiliate groups will be able to plan pre-conference and post-conference sessions if they feel additional time is needed.

A conference planning meeting where executive officers of affiliate groups meet to plan their respective sessions was scheduled for June 18 in Kearney but, due to the fact that only three affiliate groups would be able to meet, the planning meeting was cancelled. All affiliate groups were provided with planning material and they are now busy planning their sessions for conference. If you have ideas for sessions that you feel would be beneficial to your group, you are encouraged to contact the president of your affiliate group with this information.

Many county officials have contacted the NACO office requesting information about lodging for the 2009 NACO Annual Conference. Again this year NACO will post a rooming list on its website. All individuals requiring lodging for the conference will be able to access this form on August 14th at exactly 10:00 a.m., central standard time. **MARK THIS DATE AND TIME ON YOUR CALENDARS.**

NACO has contracted with 4 hotels this year. These hotels will not accept lodging requests from any avenue other than by fax using the conference rooming list available on NACO’s website. Those county officials requiring lodging should print the rooming list, complete it and fax it back to the number listed on the form. Lodging requests will be fulfilled on a first come, first served basis. Room confirmations will be returned within two weeks. The Cornhusker Marriott, Holiday Inn and Suburban Extended Stay Hotels are totally non-smoking hotels. The Embassy Suites has a very limited number of smoking rooms. Rates for each of the hotels are:

- **Cornhusker Marriott:** $111.00 Single/Double
- **Embassy Suites:** $131.00 single; $141.00 Double
- **Holiday Inn:** $105.00 Single/Double
- **Suburban Extended Stay:** $70 Single/Double

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

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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 11th 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 13, 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 2009 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 2009 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.

State Auditor’s Office To Offer Budget Workshops

State Auditor Mike Foley is pleased to announce Deann Haeffner, Assistant Deputy Auditor, and staff members will be conducting a series of Budget Workshops. These workshops are scheduled as a continuing effort to assist those people who will be preparing budgets for counties, cities, fire districts, townships, and other governmental subdivisions except school districts. The workshops are intended to allow budget preparers the opportunity to stop in, ask questions, and get budget assistance at a time which is convenient with their schedule. There will not be a formal presentation. There Is No Cost To Attend and Pre-Registration Is Not Required.

July 24, 2009    July 28, 2009    July 29, 2009    July 30, 2009
NORFOLK       KEARNEY       OGALLALA       BEATRICE
Northeast Community College  Kearney City Library  Keith County Courthouse  Extension Office Meeting Room
Life Long Learning Center 2020 First Avenue  522 N. Spruce  1115 W. Scott Street
801 E. Benjamin Avenue 2nd Floor Meeting Room 8:30 a.m.—12:00 p.m. 10:00 a.m.—2:00 p.m.
10:00 a.m.—2:00 p.m.

For more information or questions, contact Assistant Deputy State Auditor, Deann Haeffner at (402)

Your Expressions of Sympathy Are Greatly Appreciated

County Officials and Employees,

Thank you so much for the many cards, your kindness and your sympathy. My family and I greatly appreciate your condolences regarding the loss of my father, Karl Menzel. The gestures and concerns of so many are extremely treasured and overwhelming.

Again, thank you.

Elaine Menzel
Assistant Legal Counsel
Nebraska Association of County Officials
Registration is now being accepted online at NACO’s website www.nacone.org for the fall workshop for County Assessors. The workshop is scheduled for August 31-September 2, 2009, at the Sandhills Convention Center.

Officers of the association and NACO editor/meeting coordinator, Lisa Wefer, gathered in Kearney in May to plan the 2009 fall workshop. The workshop will provide sessions on GIS-Basic and Advanced; several Department of Revenue, Property Assessment Division sessions including Reports and Opinions, Short Sales, Personal Property List for Documentary Stamp Tax, Legislation, Homestead Exemptions, Wind Turbines, and Continuing Education; a presentation from Mark Reynolds and Susan Lore pertaining to TERC; an Assessment Practices panel discussion with DPAD members and several assessors as panelists; and a TERC panel discussion. In all, the Assessors Association executive officers will request that 14 hours of continuing education be approved for workshop attendees.

The workshop will convene at 1:00 p.m. on Monday, August 31 and will end at 5:00 p.m. on Wednesday, September 2. At the time of this article a banquet is planned at Cody Go-Carts with the Sandhills Convention Center catering the food.

The fee will again be $90.00 for those registrations received on or before August 14, 2009 marking the 5th consecutive year the cost has remained unchanged. After August 14, the registration increases to $100.00. There are no per session or per day fees. You are encouraged to register in advance to ensure the appropriate amount of material will be prepared. After registering online for the workshop you will be able to print an invoice indicating the total amount due. Registration fee(s), along with a copy of the invoice should be mailed to the NACO office. Do not include association dues in this payment. Association dues should be mailed separately to Janet Shaul, Garden County Assessor and treasurer for the association.

A block of rooms has been reserved at the Sandhills Convention Center at the rate of $69.00 single/double. You may contact the Holiday Inn for lodging reservations at (308) 384-1330. Be sure to mention that you are with the Assessors Workshop to receive the contracted rate.

At right is a tentative agenda for the workshop. The agenda is tentative because all of the speakers have not confirmed their plans for participation at the date of this article. The tentative agenda is also posted on NACO’s website at www.nacone.org.

### Tentative Agenda

#### Monday, August 31, 2009
- 10:00 a.m.  Workshop Registration
- 1:00 p.m.  Call to Order, Welcome, Reports, Old Business
- 1:30 p.m.  A Discussion With Former TERC Members, Susan Lore & Mark Reynolds
- 3:00 p.m.  Break
- 3:30 p.m.  Committee Meetings
- 4:30 p.m.  Concurrent Sessions
  - Basic GIS
  - Advanced GIS
- 6:00 p.m.  President’s Reception

#### Tuesday, September 1, 2009
- 7:30 a.m.  Registration
- 8:00 a.m.  Department of Revenue, Property Assessment Division
- 12:00 p.m.  Luncheon
- 1:00 p.m.  MIPS & TerraScan User Group Meetings
- 2:00 p.m.  Break
- 2:30 p.m.  Assessment Practices-A Panel Discussion
- 5:30 p.m.  Planned Social Activities

#### Wednesday, September 2, 2009
- 8:00 a.m.  TERC Round Table-A Panel Discussion
- 10:00 a.m.  Break
- 10:30 a.m.  Department of Revenue, Property Assessment Division
- 12:00 p.m.  Luncheon
- 1:00 p.m.  Department of Revenue, Property Assessment Division
- 3:00 p.m.  Break
- 3:30 p.m.  Legislation and Update from Larry Dix, NACO Executive Director
- 5:00 p.m.  Adjourn
- 6:30 p.m.  Banquet and Fun at Cody Go-Carts
Answers.
Later in the evening.

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We had a great time! We worked hard and we played hard. The Nebraska Association of County Treasurers met for continuing education and their annual workshop in Lexington, Nebraska on June 16th, 17th & 18th, 2009. In 2007 we took a big step forward and made the decision to host workshops and continuing education in the same district as that of the current president. The 2008 Workshop was hosted in the Panhandle District by, then president, Diane Scott. The 2009 workshop was hosted in the Central District by current president, Sharon Wood.

Hosted by the Holiday Inn Express, we were pampered with fun activities, excellent food, and, most importantly, the camaraderie of county treasurers throughout the state, bouncing off ideas on providing excellent service to the taxpayer.

The manual committee met Tuesday morning via telephone conference with NACO Attorney, Beth Ferrell, to review the Treasurer’s Handbook. The Executive Board Meeting was held at noon. The evening was spent at Mac's Creek Winery and we were served an outstanding meal, wine sampling, and a history lesson on Mac's Creek Wines.

On Wednesday Larry Dix, Executive Director of NACO, gave us a jump start to our day sharing with us pertinent legislation and other information specifically aimed toward county treasurers. Deb Collins of the Nebraska State Patrol followed immediately and presented us with appropriate responses on how to interact with the media. Despite a few technical glitches (plugging in the equipment always helps – and having Larry there to give us a few pointers!), we continued on schedule.

Tax Sale Legislation with Mr. Doug Cyr and Terry Adams of Lancaster County, completed the morning as they provided us with information on tax sales.

Following lunch County Treasurers, Jean Sidwell from Buffalo County, Richard Wassinger from Cass County, and Rich James from Sarpy County continued with information on tax sales. Rich James heads the committee to restructure the statute on tax sales.

As tornado warnings and rain with baseball sized hail loomed overhead, Lt. Justin Goforth with the Nebraska State Patrol updated us with information on rules and regulations with D.O.T.

Following an excellent meal, a skit entitled “STOP – A Little Change Isn't All That Bad,” was performed by local talent. The skit highlighted areas that we, as treasurers, can use to redefine our roles as administrators, saving both time and money in our offices. While we were still laughing from the skit, "Sonny and Cher,” aka Richard Wassinger from Cass County and Ken Fornander from Deuel County appeared on stage. A coffee and dessert bar sponsored by Dawson County financial institutions put a final cap on a great day.

On Thursday our semi-annual business meeting began immediately after breakfast followed by Deann Haeffner from the State Auditor’s Office. Keeping us abreast of all the changes that will be coming with drivers licenses, Beverly Neth and Betty Johnson from the Department of Motor Vehicles spent the afternoon updating us on this information.

Next year we look forward to a great workshop in Nebraska City, hosted by Cass County Treasurer, Richard Wassinger.
Treasurers Workshop/Continuing Education
Photo Highlights
Clerks, Election Commissioners, Register of Deeds Gather in North Platte

Clerks, Election Commissioners and Registers of Deeds gathered in North Platte at the Sandhills Convention Center June 10-12 for their annual workshop. The workshop convened on Wednesday with sessions dealing with register of deeds issues such as liens and where they are filed and Documentary Stamp Tax issues. Thursday morning’s agenda pertained mostly to clerk’s issues such as open meetings laws, preparing agendas and an update from the State Auditor’s Office.

Thursday afternoon’s agenda consisted of sessions pertaining to everyone in attendance and included a presentation from J.L. Spray, Attorney regarding e-mails and credit card policies. Following the afternoon break, a mock legislative hearing was presented identifying proper procedure for testifying before the legislature.

Following an informal banquet on Thursday evening, attendees were treated to their own private showing of Frontier Revue’s dress rehearsal for Nebraskaland Days where singers and dancers depicted actual events and characters from Nebraska’s frontier heritage through music, comedy, dancing and fun.

Friday morning started with a legislative update from NACO Executive Director, Larry Dix, and a question and answer session with BlueCross BlueShield of Nebraska. After the break, sessions were held pertaining to election commissioner’s issues where a panel discussion was held pertaining to all mail elections. Following the panel discussion, John Gail, Secretary of State announced that Dave Shively, Lancaster County Election Commissioner, is the 2009 recipient of the Meritorious Service Award presented by Nebraska Secretary of State John Gale for outstanding service in election administration and presented him with an award. A copy of the press release regarding this award can be found on page 16 of this issue of CountyLine.

Photo highlights of the workshop can be found on the following page.
Clerks, Election Commissioners, Register Of Deeds Workshop Photo Highlights
NACO Sponsored County Board Of Equalization Workshop Held In Kearney

The biennial County Board of Equalization Workshop, sponsored by NACO and held in Kearney on May 14th at the Holiday Inn Convention Center, boasted an attendance of nearly 180 registrants. Active participation by county officials and state officials alike made the seminar beneficial to all who attended.

In addition to several county board members, clerks and assessors sitting on panels, presenters included Ruth Sorensen, Property Tax Administrator; Barry Couch, Douglas County Deputy Assessor; Ed Talbot, Washington County Deputy Attorney; and William Warnes, Tax Equalization and Review Commission Chairperson.

The biennial County Board of Equalization Workshop is only one of many workshops, seminars and conferences sponsored by NACO to stimulate and contribute to the continuing improvement of county government in Nebraska.

Cass County Going Green Update

By Kendra Green
Election Assistant
Cass County

Cass County had their first meeting on May 26, 2009 to provide information on what it means to Go Green. Commissioner Jim Peterson opened the meeting and introduced Larry Dix, Executive Director of NACO. Larry provided some incite on what it means to Go Green and praised Cass County for taking this step. He also stated that "Cass County will be used as a model to other counties as they make their decision to go green."

Larry spoke of the new technologies that are quickly changing the landscape of opportunity. He told a story about how they now have small wind generators that can be mounted to bridge overpasses to provide all the necessary energy for the lighting. He told us about his own recycling effort and explained that the company he uses weighs his recyclables and he receives points based on the weight. He can go online and see how many points he has accumulated and it also tells him how many trees he has saved. Very creative!

Nancy Josoff, Cass County Election Commissioner, provided a power point presentation that was created by the National NACO liaison for green government. The presentation provided information on what going green means and best practice programs from across the country.

Commissioner Peterson then introduced Dave Dingman from the Nebraska Department of Energy. Dave gave a presentation on methane recovery projects, Wind for School programs and bio-fuels. He shared information on federal and state funding available for going green.

After the presentations there was some discussion among the audience. Randy Null, a resident that has built green buildings shared his excitement about the program. He recycles cooking oil to fuel his own vehicles and asked how much fuel, we, as a county use in a year’s time. Good question!

John Yochum, Cass County Economic Director said he thought this was the right direction for Cass County to move and said the Cass County website is a tool we must utilize because anytime someone is looking for information the county webpage is where they will look.

This meeting was the catalyst to start the conversations between cities, villages, county officials, and citizens to seek out opportunities and share in the responsibilities of making Cass County a green leader!
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

This edition of Legal Lines addresses several questions that have been asked by county officials recently.

Budgets are especially tight this year. Are raises required for elected officials and employees?

It depends. Salaries for elected officials are fixed prior to Jan. 15 of each year in which a general election will be held for county offices. Neb.Rev.Stat.§23-1114. Most such salary resolutions adopted by county boards establish salaries for the various offices on a calendar year basis. The current term covers calendar years 2007, 2008, 2009 and 2010. The Nebraska Constitution prohibits the compensation of any public officer, including elected county officials, from being increased or diminished during his or her term of office. Art. III, sec. 19. Case law has interpreted this section to mean that any change in compensation during the term of office must be based on a formula stated in the board resolution setting the salary for the term of office. For example, the board can grant a cost of living increase by stating that the salary of elected officials shall be increased annually in accordance with the change in the Consumer Price Index. Thus, the salary of an elected official may be increased annually pursuant to the salary resolution, but the county board cannot reduce or eliminate an increase adopted in the resolution.

When an employee was hired many years ago, the county’s policy was to provide vacation and sick leave for employees who worked at least 20 hours per week. Over the years, that number has increased and now it is up to 30 hours per week. Do we have to pro-rate leave time to the 20 hours per week level for that employee?

Although the minimum number of hours worked to qualify for leave increased to 30 per week, the employee would be allowed to use any vacation and sick leave accrued at a different rate. For example, if she had accrued 15 hours of sick leave at the 20 hour minimum level, she would be allowed to use that accrued leave. From the effective date of the change forward, she would accrue sick and vacation leave at the 30 hour per week rate, unless provisions have been enacted to pro-rate leave for a lesser number of hours worked or she has entered into a contract with the employee that provides for a different leave schedule. The county should provide notice of the change in number of qualifying hours to all employees in the same manner as any other handbook changes and the employee should

(Continued on page 16)
David Shively Honored For Exemplary Election Service

JOHN A. GALE
Nebraska Secretary of State
Phone: (402) 471-2554
www.sos.ne.gov

News Release
June 15, 2009

Contact: Becky Richter
(402) 471-6148
becky.richter@sos.ne.gov

LINCOLN – David J. Shively, Lancaster County election commissioner, is the 2009 recipient of the Meritorious Service Award presented by Nebraska Secretary of State John Gale for outstanding service in election administration.

Gale cited Shively for his efforts to promote the voting process through registration, education and participation.

Gale commended Shively for his valuable contributions on statewide committees and task forces set up to evaluate and improve election administration, voting legislation and poll-worker training.

Shively’s 10-year tenure in his position is the longest in Lancaster County history.

“Dave has worked tirelessly for the county and my office to ensure the election process is conducted with the utmost integrity and efficiency,” Gale said. “His exemplary service has advanced the cause of democracy at the local, state and federal level.”

Legal Line:
(Continued from page 15)

must counties bid on health insurance?
No. Health insurance is not subject to the County Purchasing Act. Unlike liability insurance for county vehicles, which must be bid every three years unless the county is a member of an insurance pool (§23-175), there is no statutory requirement to bid health insurance periodically. If a county self-insures, a reserve of 125 percent of the expected claim loss must be retained. §13-1622.

A constituent approached the board asking for assistance in re-setting fallen headstones in an old cemetery. What is the county's obligation?
Legislation adopted in 2008 limits county spending on the care and maintenance of abandoned or neglected cemeteries to $1,000 per cemetery in a calendar year. It states "such care and maintenance may include the repair or building of fences and annual spraying for the control of weeds and brush." §12-805.

If the cemetery is an abandoned or neglected pioneer cemetery, the requirements are different. These cemeteries must have been founded or the land transferred to the founders prior to 1900, contain the graves of homesteaders, immigrants and other specified early Nebraskans, and have been abandoned for five years. §12-808. The county board can spend money for maintenance when petitioned to do so by 35 adult residents of the county. §12-807. Such cemeteries must be mowed at least once every year, with one mowing within a period two weeks prior to Memorial Day, and other mowing subject to a hearing by the county board. §12-810
Register now for NACo Green Competitions...

Change the World, Start with ENERGY STAR Campaign and Drive $marter Challenge

Two Competitions, Two Ways to...
- Go Green
- Help the Environment
- Improve Air Quality
- Save Money
- Reduce Greenhouse Gas Emissions
- Promote Energy Independence

New this Year... Win $5,000 or $3,500 Grants!
Courtesy of Wal-Mart and AutoZone

These annual competitions will run July 1 through November 30. Counties must be registered in order to participate. To register your county visit: www.naco.org/competitionregistration.

- Change the World, Start with ENERGY STAR Campaign – through this competition, counties collect pledges from county employees and residents to change a light in their home to an energy-efficient one and choose among a variety of other actions they can take to help save energy.

- Drive $marter Challenge – counties motivate and empower county employees and residents to educate themselves on how to reduce gasoline use by keeping their cars in good working order, driving less, and driving more fuel efficiently.

For more information contact Kelly Zonderwyk at kondonwyk@naco.org.
Meet NACO’s 2009 Scholarship Award Recipients

Luke Clifford

Luke Clifford, son of Mark and Deb Clifford, lives in Hayes Center and graduated from Hayes Center High School. Luke’s father is a Hayes County Commissioner. Luke has a grade point average of 3.72. He is 5th in his class of 17.

In high school Luke was active in FFA, 4H, H Club, Football, Basketball, Track, Journalism, and was a member of the National Honor Society from 2007 to 2009. He was also on the Honor Roll from 2006 through 2009.

Luke’s community service includes assisting in building pipe fence at Hayes County fairgrounds, tearing down livestock arena at Hayes County fairgrounds, assisting voters during the presidential election, and refereeing the Hayes Center elementary basketball tournament.

Luke plans to attend the University of Nebraska in Lincoln where he will major in Animal Science.

Seth Dallmann

Son of Mitch and Marti Novak and Mike Dallmann, Seth Dallman carries a 4.0 grade point average and graduated from Wilber-Clatonia Public High School. His father is Saline County Deputy Sheriff. Seth ranks 3rd in his class of 34.

Staying very busy, Seth participated in band, Future Business Leaders of America, Wilber-Clatonia Letter Club, National Honor Society and Church Youth Group.

He was a cross country-state qualifier, and participated in basketball, track and football, and was Academic All-State in cross country and track.

Seth plans to attend Wayne State College where he will major in Pre-medicine.

McKayla Fritz

McKayla Fritz is the daughter of Jerry and Katie Fritz. Katie Fritz is a Clerk in the Knox County Highway Superintendent’s Office.

While in high school McKayla was a member of National Honor Society, Student Council, C-Club, Physics/Trig Club, FFA, basketball, track, volleyball, softball, dance, and CCD.

Some of the awards McKayla earned include 4.0 Academic Honor Roll for four years, Academic All-State Track, Gold Scholaristic Activity Award, Student Council Leadership Award and Physiology A+ award.

Her community service includes Girls Youth Basketball Coach, Student Chairperson-Red Cross Bloodmobile, Paired with Prayer Partner for CCD, FFA Christmas Caroling and Food Drive, Care Centre Garden Volunteer, 2008 Graduation Hostess, 4-H Roadside Clean-up and AHEC Health Career Camp Participant.

McKayla attended Creighton High School and earned a 4.0 grade point average. She graduated number 3 in her class of 40.

She plans to attend Nebraska Wesleyan University where she will make Biology her major.
Meet NACO’s 2009 Scholarship Award Recipients

Courtney Gerdes

Courtney Gerdes is the daughter of Pat and Christy Gerdes. Pat is the Region 15 Emergency Management Director. Courtney ranked number 13 in her class of 82 at Holdrege High School where her grade point average was 3.96. She plans to attend Wayne State College in Wayne and major in Pre-Dental/Biology.

While in high school some of Courtney’s activities included National Honor Society, Concert Band, Jazz Band, Pep Band, Concert Choir, Rock Band, D.A.R.E., school musical and Junior Varsity Choir. She was a Drum Major for band and selected to perform with the United States Air Force Band, Student Representative for Strategic Planning Committee, a University of Nebraska-Lincoln Math Day Participant and University of Nebraska-Lincoln Women in Science Conference participant.

Among Courtney’s many awards and honors are All "A" Honor Roll, Academic All State for Softball, Honor Roll, Conference Honorable Mention for Softball, Second Team All-Conference for Softball.

Courtney’s volunteer activities include helping coach middle school Sunday League basketball, cleaning the First Tier Event Center, acting as a patient for the Community Emergency Response Team Training, blood donor, and she worked various concession stands.

Hannah Hostetler

Hannah Hostetler is the daughter of Kevin and Lori Hostetler. Lori is Assistant to the assessor in Banner County. Hannah attended Banner County High School in Harrisburg. Her grade point average was 4.3 on a 4.33 scale and she graduated number 1 in her class of 21.

While in high school Hannah participated and lettered in volleyball, band, choir and speech all four years of high school. She was also class president all four years of high school, was inducted into the National Honor Society and was on the Honor Roll all four years of high school. She is a member of the Youth Empowered to Learn at her high School.

Hannah plans to attend Doane College in Crete where she will major in Business Finance.

Ethan Knapp

In high school, football, basketball, boys golf, Quiz Bowl and band are among some of the activities that Ethan Knapp participated in. He attended Madison High School where he carried a grade point average of 3.5. His parents are Bob and Carol Knapp. Carol is the Madison County Deputy Clerk.

Ethan participated in Northeast Academic Contest in library usage and took 2nd place in CAD. He was a Scholar Athlete in grades 10 and 11 and a District History Day qualifier.

While in high school Ethan cleaned, sanitized and fixed facilities, painted rooms and restocked supplies for Madison High School and also worked for a landscaping service. He served as youth election worker in 10th, 11th and 12th grade. He was also vice president of St. John’s Lutheran Youth Group.

Ethan graduated 13th in his class of 56. He plans to attend Southeast Community College in Milford where he will make Architectural Engineering his major.
Meet NACO’s 2009 Scholarship Award Recipients

Andrew Krotter

Andrew Krotter is the son of Holt County Treasurer, Connie Krotter and Fred Krotter. Andrew ranked number 5 in his class of 17 at O’Neill St. Mary’s where his grade point average was 3.8. He plans to attend the University of Nebraska at Kearney or Wayne State College in Wayne and major in Drafting, Planning and Design.

While in high school Andrew was Academic All-State, church retreat leader and altar server, Voice of Democracy essay winner, team captain for football and basketball, a four-year letter winner and a participant in football, basketball and American Legion baseball, took 4th place in state basketball and received Omaha World Herald honorable mention in football and basketball.

Michaela Nolte

Michaela Nolte is the daughter of Dan and Jean Nolte. Dan is the Lancaster County Clerk. Michaela attended Lincoln Southeast High School. Her grade point average was 3.7 and she graduated in the top 11% of her class of 418.

Marching band, concert band, basketball band, C.A.R.E. Club, Key Club, Godteen’s, Campus Life, Junior Achievement, choir and Zoo Crew are some of the activities Michaela has participated in.

Michaela was a Nebraska Health and Human Services Volunteer, political campaign volunteer, C.A.R.E Club secretary. In addition she participated in American Heart Walk, was on the Honor Roll, a member of National Honor Society, and received Academic Letter and Pin and Band Letter and Pin.

Michaela will attend the Nebraska Wesleyan University in Lincoln where she will major in Business and Accounting.

Erica Spanyers

In high school, National Honor Society, volleyball, basketball, track, FBLA, choir, band, D-Club, drama and thespian are among some of the activities Erica Spanyers participated in. She attended Dorchester High School where she carried a grade point average of 3.86. Her parents are Keith and Debbie Spanyers. Debbie is the Saline County Treasurer.

Erica held many positions in high school including freshman, sophomore, junior and senior class president, Clever Clover’s 4-H Club president, is a past Jr. Auxiliary president, vice-president, secretary and chaplain.

She was on Honor Roll 7 semesters, NSAA Academic All-State Award Winner in volleyball, a National Anthem Soloist at state volleyball championship, National Anthem Soloist at FBLA conference, a Breakfast for Champions attendee, and Homecoming queen candidate.

While in high school Erica’s community service entailed making and delivering cookie plates for shut-ins, Trick or Treat for UNICEF, caroling at Crete Nursing Home, volunteer for local blood drive, yard and field clean up after tornado, highway trash pickup and auctioned her cleaning services as a fund raiser for a cancer victim.

Erica graduated number 3 in her class of 22. She will attend Southeast Community College where Veterinary Science will be her major.
Meet NACO’s 2009 Scholarship Award Recipients

Benjamin Stewart is the son of Bill and Donna Stewart. Benjamin’s father is a Dawson County Commissioner. Benjamin attended Lexington High School and graduated 12th in his class of 191.

Benjamin’s grade point average is 4.18 on a 4 point scale for regular classes and 5.0 on a scale for honors classes. He has been accepted at the University of Nebraska in Lincoln where he will major in Political Science.

Benjamin’s activities in high school include L-Club, Academic Decathlon, Student Athletic Trainer, Octagon Club, All-School Musical, Science Olympiad, Student Council, American Legion Boys State, Boy Scouts and football, track and wrestling.

His awards include Honor Roll, Cozad Elks Club Student of the Month, NHSAA All State All Academic Team-Football, GNAC All Conference All Academic Football Team, Kearney Hub All Region Football First Team, GNAC All Conference Football Team-Honorable Mention, All District Football Team-Honorable Mention, Lincoln Journal Star All State Academic Football Team, GNAC All Conference All Academic Track Team, Rotary Student of the Quarter and David Appelt Wrestling Teammate Award.

His public service includes Crop Walk, Boy Scout service projects, Red Cross Bloodmobile escort and Kids’ Wrestling Club volunteer.

Krista Swartzendruber’s parents are Steve and Gina Swartzendruber. Gina is a clerk in the Fillmore County Treasurer’s Office.

Krista had a grade point average of 4.0 and attended Shickley Public High School. She was 1st in her class of 14.

In high school Krista was active in band, choir, speech, drama, church choir and FBLA. She participated in Concordia Honor Band, Midland Honor Band, Doane Honor Band, UNO Honor Band, Class D All-State Honor Band, UMKG Midwest Honor Band Festival and Symposium, UNK Honor Band, Hastings College Honor Band, Nebraska Wesleyan Honor Band, and was UNL Honor Band Alternate. She placed 5th in National Spanish Exam and received math and science awards for outstanding achievement. She was a CRC Honor Choir Member and placed 3rd in CRC Speech. In addition, she was Academic All-State in 2007 and a National Honor Society member.

Krista also participated in drama, church music group and her public service included annual highway trash pick-up, annual community clean up just to name a few.

Upon graduation from High School, Krista plans to attend Hastings College where she will major in accounting.

Brandon Stenger

Ranking 1st in his class of 25 at Maxwell Public School, Brandon Stenger carries a 4.0 grade point average and has been accepted to attend Chadron State College. At Chadron State College his major will be Agriculture.

Brandon helps coach junior-high sports teams and keeps books during games. He volunteered to help do internet broadcasting of high school sports teams and to referee for junior-high basketball tournaments. He made academic all-state in basketball and football in his sophomore, junior and senior years. He was selected as student of the year at his high school in his junior year as well as class president. He received the Air Force Math and Science Award as a junior and was MVP of his basketball team in his junior year and most improved player on football team. He was selected to the All-District Football Team as first teams quarterback in his senior year.

As if all of that wasn’t enough, he was captain of his basketball team in his senior year. He is a member of National Honor Society of High School Scholars, and has been on the Honor Roll throughout high school. He was chosen by his peers in his senior year as Homecoming Royalty and was also senior class vice-president.

Benjamin Stewart

Krista Swartzendruber

Brandon Stenger

Benjamin Stewart

Krista Swartzendruber

July, 2007

Meet NACO’s 2009 Scholarship Award Recipients

Krista Swartzendruber’s parents are Steve and Gina Swartzendruber. Gina is a clerk in the Fillmore County Treasurer’s Office.

Krista had a grade point average of 4.0 and attended Shickley Public High School. She was 1st in her class of 14.

In high school Krista was active in band, choir, speech, drama, church choir and FBLA. She participated in Concordia Honor Band, Midland Honor Band, Doane Honor Band, UNO Honor Band, Class D All-State Honor Band, UMKG Midwest Honor Band Festival and Symposium, UNK Honor Band, Hastings College Honor Band, Nebraska Wesleyan Honor Band, and was UNL Honor Band Alternate. She placed 5th in National Spanish Exam and received math and science awards for outstanding achievement. She was a CRC Honor Choir Member and placed 3rd in CRC Speech. In addition, she was Academic All-State in 2007 and a National Honor Society member.

Krista also participated in drama, church music group and her public service included annual highway trash pick-up, annual community clean up just to name a few.

Upon graduation from High School, Krista plans to attend Hastings College where she will major in accounting.
2010 Census: It’s In Our Hands

By Todd Wiltgen
Nebraska Government Partnership Specialist
U.S. Census Bureau

Article 1, Section 2, of the United States Constitution mandates a headcount of everyone residing in the United States and its territories every 10 years. The first census was conducted in 1790 and has been carried out every 10 years since then. The next census will occur in 2010. Population totals from this census will determine the number of seats Nebraska will have in the House of Representatives. It will also be used to redraw Nebraska’s legislative districts and local political boundaries.

Census data also affect funding in Nebraska counties. Approximately $300 billion in federal funding for more than 100 federal government programs are distributed to local governments each year based on census data. Below are examples of just a few programs that rely on census data:

- Community Development Block Grants (CDBG)/Entitlement Grants;
- Federal Aid Highway Program;
- Title 1 Grants to Local School Districts;
- Head Start Program;
- Section 8 Housing Choice Program;

The Brookings Institute recently reported that in FY07, Nebraska received almost $2 billion in federal domestic assistance allocated on the basis of the last decennial census. The per capita allocation was $1,114.

One of the primary goals of the 2010 Census is to increase the mailback response rate. This not only reduces the overall cost of the census, but it also increases the accuracy of the data. In 2000, Nebraska’s response rate was 75 percent. The remaining households were counted by census employees during non-response follow-up. There are some important changes to the 2010 Census. The census will be short form only – just 10 easy questions taking just 10 minutes to complete. The long form is now part of the American Community Survey, which is done annually by a sample of the population. Also, to help make the 2010 Census the most complete and accurate count ever, handheld computers with Global Positioning System were used to verify the national address database used to distribute questionnaires.

As an influential government official, you can help increase the response rate and raise awareness of this historic event by bringing your local knowledge, expertise, and influence to the process.

Take action for your county by creating a complete count committee in your area and invite other influential leaders and elected officials to join you in the effort to increase census participation. Issue a proclamation, resolution, or other public endorsement of the 2010 Census. Conduct “town hall” meetings or other events to encourage census participation.

Help recruit census workers in your county. Provide space for Be Counted and Questionnaire Assistance Centers or for testing and training census employees. By doing so, you can help your constituents receive their fair share of congressional representation and federal funds.

To learn more about the 2010 Census or ways you can help increase participation, please contact me by calling (402) 606-9040 or emailing me at john.t.wiltgen@census.gov.

Governor Signs LB532 Allowing County Boards to Enact Ordinances

On May 18, the Nebraska Legislature passed a bill introduced by Bellevue Senator, Scott Price allowing counties to enact ordinances and impose penalties for violations. Currently, until this bill, counties had the authority to pass only non-binding resolutions.

LB532 allows county ordinances in four areas:

- Parking relating to snow removal and emergency vehicle access;
- Abandoned and junk vehicles not including agricultural equipment;
- Graffiti;
- False alarms

Under LB532 counties can assess a fine up to $500. The bill stipulates that county ordinances will not be valid inside city limits and that city ordinances over unincorporated areas will preempt county ordinances. The bill requires a public hearing to be held on any proposed ordinance and will become effective on August 30, 2009.

Proponents of LB532 gather for the signing of the bill. Pictured above from left to right are Lee Polikov, Demaris Johnson, Senator Price, Governor Heineman, Senator McCoy, Senator Avery, Fred Uhe, Krista Miller, Larry Dix and Christy Abraham.
Save Money on Inmate Health Care Costs

Counties can save money on the billions of dollars spent each year to provide medical care to jail inmates. NACo has a medical insurance and medical claims management program that controls costs, diminishes the need for mid-year budget adjustments and reduces expenses.

Hickman County, TN used the medical claims management program to save 59% on their offsite inmate medical claims. It submitted $85,627 for 16 claims and was reimbursed $50,922 through a discovery of billing and coding errors and application of PPO network discounts for medical care. Medical claims management helps counties manage inmate offsite medical claims to monitor the necessity of medical treatment, audit medical charges to assure services were actually performed, and provide detailed claims reports. Medical claims are managed on a contingency fee basis and fees are paid only if savings are found. Grainger County, TN submitted $65,365 for 18 claims and was reimbursed $42,487, saving them 65% on medical claims.

“It takes the hassle out of billing issues. It cuts down on a lot of paperwork for us. It saves time and money” says Nurse Manager Tracy Titus of Vanderburgh County, IN. The service also reviews medical charges to identify billing errors. In 2007, a coding error was discovered when the medical provider charged Pulaski County, AR for 102 body scans for one inmate. The medical charges were corrected to reflect the 2 body scans administered to the inmate and PPO discounts were applied resulting in $122,277 savings to the county.

The inmate excess medical insurance policy limits

the county’s liability for paying an inmate’s offsite medical costs. The policy is tailored to the county’s needs and allows each county to set their own self-insurance levels. Even with a single claim of $16,281.86, Lawrence County, TN was able to save 30% with a reimbursement of $4,884.55. Counties are thrilled with the benefits of the program. “It pays for itself after just one open heart surgery,” said the County Mayor Greg Lynch of Unicoi County, TN.

Counties can save money on the billions of dollars spent each year to provide medical care to jail inmates.

Through a nationally awarded RFP by Dallas County, TX, NACo partners with Correctional Risk Services, Inc. (CRS) to control inmate healthcare costs by offering counties an insurance policy and medical claims management service. This program, coupled with national PPO buying power, assures discounts and saves counties money.

Because Dallas County bid for the services on behalf of all state and local governments, counties are able to piggyback onto the award and begin using the program right away without bidding the services themselves.

To learn more about the inmate medical claims management and excess medical insurance program, contact Jim Sawyer with NACo’s Financial Services Center at 202/661-8868 or by e-mail at jsawyer@naco.org.
### July Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Board</th>
<th>Activity</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>General, Clerk</td>
<td>Fiscal year begins in counties with less than 200,000 inhabitants. 23-902. All warrants issued during the fiscal year must be numbered consecutively. 23-1303</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Irrigation district bond interest semiannual payment is due. 46-196</td>
</tr>
<tr>
<td>1</td>
<td>County Board</td>
<td>Before this date, the board of directors of railroad transportation safety districts must adopt a budget request to the county board. 74-1306</td>
</tr>
<tr>
<td>1</td>
<td>General</td>
<td>Deadline for rural or suburban fire districts cooperating for state aid eligibility through mutual finance organizations to submit an application to the State Treasurer for funding on forms provided by that office. 35-1207</td>
</tr>
<tr>
<td>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 Tuesday</td>
<td>Treasurer, County Board</td>
<td>Make settlement with county board and file semi-annual statement with county clerk showing amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. During the month, semi-annual statement must be published in a legal newspaper showing the receipts, disbursements and transactions of the treasurer's office for the last preceding six months ending June 30. Counties having more than 250,000 inhabitants must publish receipts and disbursements for preceding six months ending June 30 in a daily newspaper printed in the county. 23-1605, 77-1745</td>
</tr>
<tr>
<td>First Tuesday</td>
<td>Clerk of the District Court</td>
<td>Money other than witness fees, fines, penalties, and forfeitures which are uncalled for by the parties must be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345 Clerk of the District Court must file with the county board the names and amounts of witness fees which remain uncalled for a period of six months. Within 20 days after filing of the list, the county board must publish a notice of witness fees uncalled for. Six months later, remaining fees are paid over to the county treasurer and credited to the county common school fund. 33-140, 33-140.02</td>
</tr>
<tr>
<td>First Tuesday</td>
<td>Sheriff</td>
<td>Make report to county board describing fees, fee totals and activity since last report in April. 33-117(3)</td>
</tr>
<tr>
<td>15 - August</td>
<td>County Board</td>
<td>In counties less than one hundred fifty thousand, between these dates each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles must be published. Each job title published shall be descriptive and indicate the duties and functions of the position. 23-122</td>
</tr>
<tr>
<td>15</td>
<td>County Board</td>
<td>It is the duty of the landowners in this state to mow all weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches running along their lands at least twice each year, namely, before July 15, for the first time and sometime in August for the second time. 39-1811(1) Whenever a landowner neglects to mow the weeds as provided in this section, it shall be the duty of the county board on complaint of any resident of the county to cause the weeds to be mowed or otherwise destroyed on neglected portions of roads or ditches complained of. 39-1811(2)</td>
</tr>
<tr>
<td>15</td>
<td>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>Assessor</td>
<td>Special valuation (greenbelt) application must be approved or denied. 77-1345.01</td>
</tr>
<tr>
<td>15</td>
<td>Board, Hospital Trustees</td>
<td>On or before this date, the board of trustees of a county medical facility must file reports, adopt a budget, and certify the amount necessary to maintain and improve such facility for the ensuing year. 23-3507, 23-3519</td>
</tr>
<tr>
<td>15</td>
<td>Hospital Board of Trustees</td>
<td>After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax which may be levied under the facility's adopted budget statement to be received from taxation. Such county board may apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount. 23-3519</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/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>County Board</td>
<td>Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514</td>
</tr>
</tbody>
</table>

(Continued on page 25)
<table>
<thead>
<tr>
<th>Date</th>
<th>Authority</th>
<th>Event Description</th>
<th>Relevant Sections</th>
</tr>
</thead>
<tbody>
<tr>
<td>22</td>
<td>Assessor</td>
<td>Notification for approval or denial of the special valuation (greenbelt) application must be issued. 77-1345.01</td>
<td>77-1345.01</td>
</tr>
<tr>
<td>22</td>
<td>Assessor</td>
<td>If the special valuation (greenbelt) application is approved by the county assessor, the land shall be valued as provided in section 77-1344. 77-1345.01</td>
<td>77-1345.01</td>
</tr>
<tr>
<td>22</td>
<td>County Board of Equalization</td>
<td>If the special valuation (greenbelt) application is approved, board must send a property valuation notice for special value to the owner and, if not the same to the applicant. 77-1345.01</td>
<td>77-1345.01</td>
</tr>
<tr>
<td>March 19 - July 25</td>
<td>Assessor, County Board of Equalization</td>
<td>After March 19 and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor must report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01</td>
<td>77-1502, 77-1504</td>
</tr>
<tr>
<td>June 1 - July 25</td>
<td>County Board</td>
<td>Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The board may also meet between these dates to consider and correct the current year’s assessment of any real property that has been undervalued, overvalued, or omitted. 77-1502, 77-1504</td>
<td>77-1502, 77-1504</td>
</tr>
<tr>
<td>June 1- July 25</td>
<td>Assessor</td>
<td>Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. 77-1507</td>
<td>77-1507</td>
</tr>
<tr>
<td>July 25</td>
<td>Assessor</td>
<td>The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. 77-1613.04</td>
<td>77-1613.04</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>26</td>
<td>County Board</td>
<td>Unless the county has adopted a resolution to extend the deadline for hearing protests, after completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26. 77-1504.01</td>
<td>77-1504.01</td>
</tr>
<tr>
<td>Within 30 days after July 1</td>
<td>Assessor</td>
<td>Taxable tangible personal property brought into the state prior to this date, unless taxed in another state or county, must be listed by the owner within 30 days of this date and assessed for entry on the tax books. 77-1211</td>
<td>77-1211</td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>Last date to mail rejection of homestead exemptions and last date to add personal property value with a ten percent penalty. After this date, the penalty is 25 percent of the tax due. 77-3516, 77-1233.04</td>
<td>77-3516, 77-1233.04</td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>The plan of assessment must be presented to the county board of equalization on or before July 31 each year. 77-1311.02.</td>
<td>77-1311.02</td>
</tr>
<tr>
<td>31</td>
<td>General</td>
<td>Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.</td>
<td>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>
<td>47-109</td>
</tr>
<tr>
<td>During month</td>
<td>Treasurer</td>
<td>Publish in a legal newspaper a tabulated statement of the affairs of the office, showing the receipts and disbursements for the last preceding six months ending June 30. 23-1605</td>
<td>23-1605</td>
</tr>
</tbody>
</table>
### August Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Case</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor, County Board of Equalization</td>
<td>An organization seeking a tax exemption for any real or tangible personal property acquired after January 1 must make an application for exemption by this date. Property that was exempted and continues to be eligible for exemption after acquisition is exempt. The review by the County Board of Equalization must be completed by August 15. 77-202.03(3)</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date, the assessor must forward approved homestead exemption applications and a copy of the certification of disability status to the Tax Commissioner. 77-3517</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date each year, the Property Tax Administrator must certify to the TERC that any order issued by the Commission specifying a percentage increase or decrease to a class or subclass of property or corrections or adjustments was implemented by the county. 77-5029</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of 100,000 or more, the second half of all general real property taxes becomes delinquent. 77-204</td>
</tr>
<tr>
<td>1</td>
<td>County Board</td>
<td>On or before this date, the budget-making authority shall prepare a county budget document and transmit it to the county board. 13-504, 23-906, 35-509</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Sheriff</td>
<td>On or before this date, the sheriff must report to the county board showing the total amount collected on current distress warrants and the amount remaining uncollected. 77-1719.01</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Miscellaneous Districts</td>
<td>On or before this date, all political subdivisions subject to county levy authority under levy limits must submit a preliminary request for levy allocation to the county board. 77-3443(3)</td>
</tr>
<tr>
<td>2</td>
<td>Clerk</td>
<td>On or before August 2, or on or before August 18 in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk must mail to the protester written notice of the board's decision. The notice must contain a statement advising the protester that a report of the board's decision is available at the county clerk's or county assessor's office, whichever is appropriate, and that a copy of the report may be used to complete an appeal to the TERC. 77-1502(5)</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>The county clerks or designated county officials must remit fees due the State Treasurer for credit to the General Fund under this section monthly and not later than the fifteenth day of the month following the calendar month in which fees are received. 37-1287, 60-161</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization, Assessor</td>
<td>The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. 77-1502(1)</td>
</tr>
<tr>
<td>10</td>
<td>Assessor</td>
<td>The Property Tax Administrator must certify the distributed taxable value of centrally assessed property, as equalized by TERC. 77-621, 77-802 and 77-5030</td>
</tr>
<tr>
<td>10</td>
<td>County Board of Equalization</td>
<td>On or before this date, the TERC must hear and take action on petitions to adjust a class or subclass of property, as filed by the County Board of Equalization. 77-1504.01</td>
</tr>
<tr>
<td>July 15-August 15</td>
<td>County Board, Clerk</td>
<td>Between these dates, counties with less than 150,000 inhabitants must publish employee salaries and job titles. 23-122</td>
</tr>
<tr>
<td>15</td>
<td>County Board of Equalization</td>
<td>On or before this date, the review of tax exempt property applications must be completed. 77-202.03(3)</td>
</tr>
<tr>
<td>15</td>
<td>Assessor</td>
<td>On or before this date, a homestead owner may apply for a transfer of a homestead exemption to a new homestead. 77-3509.01</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>
</tbody>
</table>

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

(Continued from page 26)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>18</td>
<td>Clerk</td>
<td>On or before this date in a county that has adopted a resolution to extend the deadline for hearing protests, the county clerk shall mail to the protestor written notice of the board’s decision. The notice must contain a statement advising the protestor that a report of the board’s decision is available at the county clerk’s or county assessor’s office, whichever is appropriate, and that a copy of the report may be used to complete an appeal to the TERC. 77-1502(5)</td>
</tr>
<tr>
<td>20</td>
<td>Assessor, County Board</td>
<td>On or before this date, the county assessor must certify to each governing body or board empowered to levy the current taxable value of property subject to the levy and certify to the State Department of Education the current taxable value of the taxable real and personal property subject to the applicable levy for all school districts. 13-509</td>
</tr>
<tr>
<td>24</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 August 24 or on or before September 10 if the county has adopted a resolution to extend the deadline. 77-1510, 77-5015</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>On or before 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>25</td>
<td>Assessor</td>
<td>By this date, the assessor is to certify to the Property Tax Administrator the total taxable value by school district in the county for the current assessment year on forms prescribed by the Property Tax Administrator. 79-1016(1)</td>
</tr>
<tr>
<td>31</td>
<td>All County Officials</td>
<td>Within two calendar months of the close of each fiscal year, each county officer is required to file a notarized inventory statement of all county personal property in the possession of that officer. The county board must certify these inventories if valid and file them in the clerk’s office. 23-347</td>
</tr>
<tr>
<td></td>
<td>County Board of Equalization</td>
<td>Second time for landowners to mow all the weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches. 39-1811</td>
</tr>
<tr>
<td></td>
<td>Assessor</td>
<td>The Property Tax Administrator shall, August of each year, hold an examination of applicants for certification as county assessor. 77-421</td>
</tr>
</tbody>
</table>

### September Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</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 this date of each year next 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>
</tbody>
</table>

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

(Continued from page 27)

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<td>15</td>
<td>Clerk of the District Court</td>
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<tr>
<td></td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer 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>
</tr>
<tr>
<td></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>
</tr>
<tr>
<td></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>
</tr>
<tr>
<td></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>
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<td>30</td>
<td>County Board of Equalization</td>
</tr>
<tr>
<td></td>
<td>County Board of Equalization and special valuation protests must be heard and decided by this 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>
</tr>
<tr>
<td></td>
<td>Assessor may amend school district taxable value report for corrections or errors. 79-1016</td>
</tr>
</tbody>
</table>

### Calendar Of Events

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<thead>
<tr>
<th>Date</th>
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</tr>
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<tbody>
<tr>
<td>July 24-29, 2009</td>
<td>National Association of Counties Annual Conference</td>
</tr>
<tr>
<td>July 29-30, 2009</td>
<td>Planning &amp; Zoning Workshop</td>
</tr>
<tr>
<td>Aug. 31-Sept. 3, 2009</td>
<td>Assessor Workshop</td>
</tr>
<tr>
<td>September 17, 2009</td>
<td>Central District Meeting</td>
</tr>
<tr>
<td>September 18, 2009</td>
<td>Northeast District Meeting</td>
</tr>
<tr>
<td>September 21-24, 2009</td>
<td>North American Weed Management Association Conference</td>
</tr>
<tr>
<td>September 24, 2009</td>
<td>West Central District Meeting</td>
</tr>
<tr>
<td>September 28, 2009</td>
<td>Southeast District Meeting</td>
</tr>
<tr>
<td>September 30, 2009</td>
<td>Panhandle District Meeting</td>
</tr>
<tr>
<td>October 7, 2009</td>
<td>Register of Deeds Workshop</td>
</tr>
<tr>
<td>October 8, 2009</td>
<td>NACO Legislative Conference</td>
</tr>
<tr>
<td>December 9-11, 2009</td>
<td>NACO’s 115th Annual Conference</td>
</tr>
</tbody>
</table>

### July/August Contest

NACO received no entries for the May “Guess The Number of Seashells” contest. There were 60 seashells in the container. Since there was not a winner, we’ll double the prize for the winner of the July/August Contest. For this contest see if you can answer the following questions pertaining to national observances in July and August:

- **July is National Hot Dog Month.** Which blonde actress was named “Miss Hot Dog Month” early in her career? (1) Kim Basinger (2) Jayne Mansfield (3) Lauren Bacall (4) Nicole Kidman

- **August 24th is “National Waffle Day.”** What anniversary falls on this date that pertains to waffles and is the reason “National Waffle Day” is celebrated on this date.

Send your responses to NACO no later than August 14, 2009 to be eligible. Be sure to mark “Contest Entry” on the outside of your envelope.
**NACO Sustaining And Associate Members**

### Sustaining Members

- **Ameritas Investment Corp.**
  440 Regency Parkway Dr., Suite 222
  Omaha, NE 68114
  Phone: 800-700-2362
  Contact: Jay Spearman, Vice President

- **D.A. Davidson & Co.**
  1111 N. 102nd Court, Suite 300
  Omaha, NE 68114
  Phone: 800-394-9219
  Bond Finance
  Contact: Dan Smith, Senior VP

- **Maximus, Inc.**
  422 N. 14th St., Suite 208
  Hastings, NE 68901
  Phone: 402-462-6481
  Management Consulting Services
  Contact: Diane Blaschko, Vice President

- **Raytheon JPS Communications**
  4728 N. Kasson Ave.
  Chicago, IL 60630
  Phone: 773-286-4567
  Radop Communications Provider and System Integrator
  Contact: Richard Nowakowski

- **Berggren Architects**
  1201 O St., Suite 302
  Lincoln, NE 68508
  Phone: 402-475-0597
  Architects
  Contact: Jerry Berggren, Owner

- **First Concord Benefits Group**
  P.O. Box 67220
  Lincoln, NE 68506
  Phone: 402-423-4454
  Employee Benefits
  Contact: Jill Johnson, Manager

- **NMC (Nebraska Machinery Co.)**
  11002 Sapp Bros. Drive
  Omaha, NE 68138
  Phone: 402-891-4600
  Construction and Road Equipment
  Contact: Lisa Mendez, Marketing

- **Nebraska Public Agency Investment Trust**
  P.O. Box 82529
  Lincoln, NE 68501-2529
  Phone: 402-463-1278
  Alternative Investment Tool for Public Agencies
  Contact: Candi Sanders, Marketing

### Associate Members

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

- **Danko Emergency Equipment Company**
  P.O. Box 218
  Snyder, NE
  Phone: 402-568-2200
  Public Warning Systems
  Contact: Edward Busse, Sales Rep.

- **Holiday Inn Hotel & Convention Center**
  P.O. Box 1925
  Kearney, NE 68848
  Phone: 308-237-5971
  Hotel & Convention Center
  Contact: Craig Link, Director of Sales

- **Kearney Visitors Bureau**
  P.O. Box 607
  Kearney, NE 68848
  Phone: 308-237-3178
  Convention Planning & Assistance, Visitors Services
  Contact: Sarah Focke, Sales Manager

- **Lower Platte River Corridor Alliance**
  P.O. Box 83581
  Lincoln, NE 68501
  Phone: 402-476-2927
  Watershed / River Management
  Contact: Meghan Sittler, Coordinator

- **Midwest Service & Sales Co.**
  P.O. Box 638
  Schuyler, NE 68661
  Phone: 402-352-5142
  Sales of Road & Bridge Supplies
  Contact: Terry Sheuneman, President

- **Smith Hayes Financial Services**
  1225 L St., Suite 200
  Lincoln, NE 68508
  Phone: 402-476-3000
  Underwriter Consultants
  Contact: Blaine Spady, VP, Public Finance

- **Titan Machinery**
  3827 S. 42nd St.
  Omaha, NE 68107
  Phone: 402-733-3900
  Supplies, Parts, Service, Sales & Rental Support
  Contact: Dave McCarthy, Complex Manager

- **Blue Cross Blue Shield of Nebraska**
  1233 Lincoln Mall
  Lincoln, NE 68508
  Phone: 402-458-4810
  Health Insurance Provider
  Contact: Kevin Treford-Thompson, NACO Account Executive

- **GIS Workshop Inc.**
  415 N. 66th St., Suite 7
  Lincoln, NE 68505
  Phone: 402-463-2150
  GIS Consultants
  Contact: Michael Jolley, Director of Business Development

- **Intergovernmental Data Services Program**
  501 S. 14th St.
  Lincoln, NE 68509
  Phone: 402-471-3031
  Providing Information Technology Solutions
  Contact: Tim Cao, IT Administrator

- **Kirkham Michael**
  P.O. Box 52030
  Omaha, NE 68154-8030
  Phone: 402-255-3850
  Consulting Engineers
  Contact: Roger Helgoth, VP, NE Oms Operator

- **Manatron Inc.**
  510 E. Millham Ave.
  Portage, MI 49002
  Phone: 269-567-2900
  Software and Services
  Contact: Pam West, Senior Executive Assistant

- **Murphy Tractor**
  P.O. Box 17366
  Wichita, KS 67217
  Phone: 316-945-1015
  Deere Construction Equipment
  Contact: Candace Conrad

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

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

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

- **Hayes & Associates**
  1015 N. 98th St., Suite 200
  Omaha, NE 68114
  Phone: 402-390-2480
  CPA Firm
  Contact: Todd Malouf, Director

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

- **Leslie Kline Lukas & Associates**
  11915 P St., Suite 100
  Omaha, NE 68137
  Phone: 402-895-2552
  Consulting Relations & Fund Development Services
  Contact: Steve Kline, President

- **Midtown Holiday Inn**
  2503 S. Locust
  Grand Island, NE 68801
  Phone: 308-384-1330
  Hotel and Convention Center
  Contact: Demi Menke, Director of Sales

- **Nebraska Ash Company**
  P.O. Box 80268
  Lincoln, NE 68501
  Phone: 402-434-1777
  Marketer of Coal Combustion By-Products
  Contact: L.E. “Tex” Leber, President

- **US Bank**
  233 S. 13th St.
  Lincoln, NE 68508
  Phone: 402-434-1134
  Government Banking Products & Services
  Contact: Tim Schlegelmilch, VP—Regional Sales Manager
Scotts Bluff County Highway Superintendent

The Scotts Bluff County Board of Commissioners is accepting applications for the full time position of County Highway Superintendent. Applicants must possess a State of Nebraska Highway Superintendent’s license, a valid State of Nebraska driver’s license and should be a certified bridge inspector by the Nebraska Dept. of Roads and the FHWA. Graduation from an accredited four year college or university with major coursework in civil engineering and some experience in developing, coordinating or supervising public works programs or any equivalent combination of training and experience required. Preferred starting date September 2, 2009. Full benefits package. Salary range $46,372.56 to $57,912.96 depending on experience and Board approval. Complete job description available from Scotts Bluff County Personnel Office. Interested applicants should send or deliver a cover letter and resume by 4:00 P.M., July 15, 2009, to the Scotts Bluff County Board of Commissioners, c/o County Clerk, 1825 10th Street, Gering, NE 69341. Scotts Bluff County is an EOE/AA.

Services Held For Nance County Supervisor

Services were held on July 8, 2009, in Fullerton for Nance County Supervisor, Henry "Bud" Santin. NACO offers sincerest condolences to the family and friends of Bud Santin.

Mark Your Calendars For NACO’s 4th Annual Legislative Conference

NACO’s 4th Annual Legislative Conference will be held in Kearney at the Holiday Inn Hotel and Convention Center on October 8. This conference is designed to determine priorities for the 2010 Legislative Session and to establish the NACO platform prior to the start of the session. In addition, the NACO Salary Study will be discussed. On-line registration for the conference will be available sometime in August. An agenda will be available soon on NACO’s website and will be published in the September issue of CountyLine.

Register of Deeds Workshop To Be Held In Kearney

The biennial Register of Deeds Workshop will be held in Kearney at the Holiday Inn Hotel and Convention Center in conjunction with NACO’s Legislative Conference. The date is October 7 and the beginning time is 8:30 a.m. Watch NACO’s website for a tentative agenda for this workshop. On-line registration will be posted on NACO’s website some time in August.

Scotts Bluff County Highway Superintendent

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Proudly serving NACO since 1980

One less thing to worry about.

BlueCross BlueShield of Nebraska
www.bcbsne.com