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NACO CountyLine

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“Not only has the NACO staff exerted a great amount of time, but, more importantly, the time and dedication of each representative on the NACO Board of Directors has been commendable.”

You cannot be living in the US without hearing something about stimulus money and the American Recovery & Revitalization Act (ARRA). Stimulus is defined by Webster as “something that incites to action or exertion or quickens action.”

ARRA certainly incited the Executive Branch Committee of the NACO Board and NACO staff to action. Not only has the NACO staff exerted a great amount of time, but, more importantly, the time and dedication of each representative on the NACO Board of Directors has been commendable. We have been somewhat consumed with the road funding portion of stimulus funds for counties in Nebraska.

Dennis Kimbrough, NACO President, asked the county board members serving on the NACO Board of Directors, Executive Branch Committee, to prioritize county projects for stimulus funding. This is no small task, rather one that is challenging and difficult.

The hope was that funds could be sent to all 93 counties, but with the ARRA requirements, it soon became apparent that this was not going to be the case. The Executive Branch committee has met numerous times so far to develop a set of criteria in order to prioritize the county projects.

After the criteria was developed and discussed, the task at hand was to prioritize projects with the assistance of the Nebraska Department of Roads and the NACO Board representative for highway superintendents and engineers.

While it was a time-consuming process and difficult decisions had to be made, I want to commend the Executive Branch committee for stepping up and doing an excellent job.

In the end, it served the counties well to have representatives of county government make decisions for the counties. The decisions were made by representatives and experienced leaders of county government. Whether your county received stimulus funds or not, please take time to thank these representatives of the NACO Board for a job well done.
Greetings from your President!

It must be spring in Nebraska. The weatherman said that in the last fifty-four days, there were four days that the wind was under twenty miles per hour. One of my neighbors commented that, on one of the four days without wind, he fell over twice trying to stand up. Enough about the weather.

Spring is always a time of renewal—a time to invigorate our mind and body for the year ahead. I see the new calves in the pasture, the farmers spraying and planting, and the grass, flowers and trees turning green. I sense that nature has a special order for us. She is the conductor on our trip through the seasons.

As we participate in county government, our conductor has to be common sense and fairness. On many occasions we wonder if the left hand knows what the right hand is doing. But as we work through the decision-making process we find that county officials do an outstanding job to achieve the best results for all.

The Stimulus Road Funding for counties is a very challenging project. We keep moving forward with the excellent guidance of your Executive Branch Committee and Executive Director. Good progress is being made.

Our legislative efforts this year reflect the changing faces of our Senators. We are working with our new legislators to stress the importance of the partnership between state and county government. I hope all who attended Legislative Day on April 16th took time to get to know not only your own Senator, but many others as well. The Legislative session will be ending the first week of June. With priority bills in place there is much work to do.

I’d like to extend an invitation to all officials who deal with the equalization process to attend the County Board of Equalization Workshop in Kearney on May 14th. There could be some changes to TERC. Come and hear what is new.

As we enter the spring season we also have many affiliate meetings scheduled. Any assistance from NACO or me is always available. As I’ve met officials from other states, I have become aware that not all state associations run in harmony with their affiliates. Nebraska stands out as a shining star for our efforts to function as one.

I could not be more proud than to serve as President of the Nebraska Association of County Officials. I wish each and every one of you a beautiful spring. As one of my golfing friends told me, "Keep your eyes on the ball. I will tell you where it goes". So goes County Government.

NACO President,
Dennis Kimbrough
Over 100 county officials made the trip to Lincoln to participate in legislative day activities planned by NACO. While the weather was below average for April, the sun was shining and the temperature was high enough that participants were able to walk outdoors to the various day’s activities.

Participants started the day by registering at the NACO Office where they enjoyed morning refreshments of coffee, orange juice and donuts. After registering, participants proceeded to the Warner Memorial Chamber in the State Capitol where Larry Dix, NACO Executive Director, welcomed the group, apprised them of the day’s activities and then introduced Governor Dave Heineman. Governor Heineman spoke to the group about the legislative session and the stimulus and answered questions from participants.

Following Governor Heineman, Speaker Mike Flood and Senators Stuthman, Fischer and Campbell addressed the group.

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

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

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

For many officials, this was the first time they had been able to have an “up close and personal” look at the Nebraska Legislature conducting daily business.
2009 Counties’ Legislative Day
Photo Highlights
Central, Northeast & Southeast District Meetings Photo Highlights
Advance registrations can now be made on line at NACO’s website www.nacone.org for the County Clerks, Election Commissioners and Registers of Deeds Workshop scheduled for June 10-12, 2009, in North Platte at the Sandhills Convention Center. The annual workshop, sponsored by Nebraska Association of County Officials, will contain over 11 hours of continuing education for Clerks, Registers of Deeds and Election Commissioners combined.

The executive officers of the Clerks, Election Commissioners and Registers of Deeds Association met on March 19 to establish agendas for their respective organizations. A tentative agenda for the workshop can be found at right. This agenda is tentative because confirmation from all speakers has not been received.

Again this year, the registration fee will be $75.00 for registrations received on or before May 29, and $85.00 for those received after this date. This fee includes luncheon and a banquet on Thursday, a reception on Wednesday evening, breaks and all handout materials. Lodging and other incidental costs are the responsibility of workshop participants.

Special entertainment following the banquet has been arranged for with the assistance of the Lincoln County Convention and Visitor’s Bureau. While the workshop is being conducted, Nebraskaland Days will be going on. The Frontier Review has graciously agreed to allow workshop participants to attend their final dress rehearsal on Thursday evening at the college. Workshop participants will be responsible for their own transportation to and from the college.

Guest rooms may be reserved by contacting the Sandhills Convention Center at (308) 532-9090. Room rates are $65.95 single/double. When making reservations, inform hotel staff that you are attending the NACO workshop to receive the contracted rate.

Again this year, a variety of state agencies are being asked to make presentations and answer questions. To accommodate those officials who are interested only in the Clerks, Register of Deeds or the Election Commissioners portion of the workshop, the days have been split into sections where subjects dealing only with these respective officials’ responsibilities only will be presented.

**WEDNESDAY**

11:00-5:00 Registration

**REGISTER OF DEEDS**

1:00-2:00 Department of Revenue-Jon Cannon & Mark Rosenberg

2:00-2:30 Break

2:30-4:00 Liens and Where They are Filed - Patrick Nelson, Attorney

4:00-5:00 Committee Meetings

5:30 President’s Reception

**THURSDAY**

7:30-4:00 Registration

**CLERKS**

8:30 – 9:30 State Auditor’s Office-Deann Haeffner

9:30-10:00 Break

10:00-11:30 Open Meetings and Preparing Agendas-Dale Comer, Attorney General’s Office

11:30-11:45 Q & A

11:45-1:30 Luncheon & Business Meeting

**GENERAL SESSION**

1:30-2:30 E-Mails & Credit Cards-J.L. Spray, Attorney

2:30-3:00 Q & A

3:00-3:30 Break

3:30-4:30 Mock Legislative Hearing & Summation by Larry Dix, NACO Executive Director

5:00-6:00 Social Hour

6:00 Banquet & Entertainment

**FRIDAY**

7:30-11:00 Registration

8:30-9:30 Marriage License Information and Legislative Update-Larry Dix, NACO Executive Director

9:30-10:00 Break

**Election Commissioners**

10:00-10:30 All Mail Elections, A Panel Discussion with Beth Fiegenschuh, Cheyenne County; Janene Bennett, Otoe County; Marcia Wichmann, Merrick County; Diane Olmer, Platte County

10:30-12:00 Neal Erickson, Deputy Secretary of State for Elections

12:00 Adjourn
TENTATIVE AGENDA
2009 WORKSHOP & CONTINUING EDUCATION

Tuesday, June 16, 2009
  9:00 - 12:00  Manual Committee meets at Holiday Inn
  11:30 - 1:00  Executive Board Meeting
  1:00 - 5:00  Treasurers break out sessions
  6:30  Tuscan dinner at Mac’s Creek Winery

Wednesday, June 17th, 2009
  7:00 - 8:00  Breakfast
  8:00 - 8:30  Larry Dix
  8:30 - 10:00  Deb Collins, Nebraska State Patrol “What not to say to the press”
    Break
  10:30 - 12:00  Tax Sales with Doug Cyr and Terry Adams
  12:00 - 1:00  Lunch
  1:30 - 3:00  Tax Sales with Jean Sidwell, Rich James and Richard Wassinger
    Break
  3:15 - 4:45  Justin Goforth with NSP “Motor Carrier Rules and Laws”
  6:30  Dinner at the Holiday Inn

Thursday, June 18th, 2009
  7:00 - 8:00  Breakfast
  8:30 - 10:00  Business Meeting
    Break
  10:15 - 12:00  State Auditor’s Office
  12:00 - 1:00  Lunch
  1:00 - 3:30  Department of Motor Vehicles
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(308) 284-3231

Secretary
Sandy Zoubek
Stanton County
PO Box 385
Stanton NE 68779
(402) 439-2212

2009 CONTINUING EDUCATION AND WORKSHOP

Registration $75.00 per person
Includes two breakfast buffets, two lunches, two evening meals, all handout materials
Cancellations must be made by June 8th to receive a registration refund.

HOTEL RESERVATIONS
Holiday Inn Express
1-308-324-9900
The entire hotel is reserved for NACT until March 31st, 2009.
Rooms will be open to the public after that date.

TENTATIVE AGENDA IS ATTACHED.

Treasurer’s Workshop Registration
June 16, 17, 18th, 2009
Holiday Inn Express, Lexington NE 68850
Make checks to NACT
Send checks to Sue Gieschen, Keith County Treasurer, PO Box 239, Ogallala, NE 69153

Name: ___________________________ County: _______________________

Address: ___________________________ City: _______________________

Zip Code: ___________________________ e-mail address: _______________________

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

By Elaine Menzel
NACO Assistant Legal Counsel

In Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W. 2d 499 (2009), the Nebraska Court of Appeals considered various issues related to whether certain meetings of the County Board of Commissioners (BOC) and the County Board of Equalization (BOE) were conducted in violation of Nebraska’s Open Meetings Act, (§§ 84-1407 to 84-1414).

The defendants of the case were members of both the BOC and the BOE. The BOC and the BOE were also named as defendants. The plaintiffs were landowners in the county. The common thread among the plaintiffs was the taxation of their land. One of the many issues considered by the court was whether or not the BOC and the BOE were the same body or separate and distinct governmental bodies. In evaluating this issue, the court reviewed past case history and statutory changes to statutes governing the boards’ different duties and functions of the two boards.

Additionally, the court examined the current “well-defined public duties and functions” of both boards. Statutes dealing with county board powers and cited by the court include:

- § 23-103 (powers of the county as a body corporate or politic),
- § 23-104 (variety of powers),
- §§ 23-105 through 23-147 (included in those specific powers are that the county board has the power to take and have the care and custody of all the real and personal property owned by the county (§ 23-105); the county board has the power to manage the county funds and county business except as otherwise specifically provided (§ 23-106); and the county board shall have power as a board, or as individuals, to perform such other duties as may from time to time be imposed by general law (§ 23-113.03)), and
- § 23-908 (Authority to revise, amend, increase, or decrease general county budget documents).

The board of equalization is an administrative agency of the county. Speerv. Kratzenstein, 143 Neb. 311, 12 N.W.2d 360 (1943). The county board constitutes the board of equalization; thus the two boards have the same membership. § 77-1501. As stated by the court, “[t]he board of equalization is simply what its name imports, a board for the equalization of values in cases. It possesses no powers save those conferred by statute.” Brown v. Douglas County, 98 Neb. 299, 303, 152 N.W. 545, 546 (1915).

The statutory powers provided to the county board of equalization all relate to the assessment of value and taxation of property within the county.

(Continued on page 13)
Such powers include:

- § 77-1501 (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),
- § 77-1504 (power to consider and correct the current year's assessment of any real property which has been undervalued or overvalued),
- § 77-1507 (power to assess any omitted real property that which was not reported to the county assessor under § 77-1318.01 and the ability to correct clerical errors as defined in Neb.Rev.Stat. § 77-128), and
- § 77-1601 (power to levy the necessary taxes for the current year if within the limit of the law and may also act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request).

"[W]hile the county board of commissioners and the county board of equalization have the same membership, they have entirely different functions and duties, and clearly the powers of the board of commissioners are far more expansive, whereas the powers of the board of equalization are rather strictly limited." Wolf v. Grubbs, 17 Neb. App. 292, 759 N.W.2d 499 (2009). The court held that the duties and functions of the boards, rather than their membership, determine whether the board of commissioners and the board of equalization are the same body or separate and distinct bodies. It further held that they are the latter, because each of the two boards has its own "well-defined public duties and functions" which do not overlap between the two boards, and thus the BOC and the BOE are separate.

The next issues considered by the court were requirements for notice, agenda, and minutes. Pursuant to § 84-1408 meetings of public bodies must be open to the public. The court determined that as an administrative agency a county board of equalization is itself a public body as defined by § 84-1409 of the Open Meetings Act.

The court found that it is not necessary that the BOC and the BOE post separate meeting notices, in the sense of two pieces of paper, when such notice contains only the time and place that the boards meet and directs an interested citizen to where the agendas for each board can be found.

The court commented, "[A] citizen should be able to discern which items are to be discussed and decided by each board. While a separate agenda for each board seems to be the better practice, we conclude that a "combined" agenda for both boards can pass muster under the Open Meetings Act, provided the agenda makes it clear which items are to be addressed by the BOC and which items are to be addressed by the BOE."

Minutes are required to be kept pursuant to § 84-1413. The court stated, "While having separate minutes for each board seems to be the better practice, like "combined" agendas, "combined" minutes can pass
The NACO Scholarship Committee met in April to review applications for scholarships from 39 high school students from all areas of the state whose applications qualified for scholarships. 12 students were chosen to receive $1,000.00 scholarships to assist with college expenses for the 2009 fall term. In order to be eligible for a scholarship, students must be a child or stepchild of a Nebraska county official or employee and must plan to attend a post-high school educational institution within the state of Nebraska.

NACO Scholarship Award recipients for 2009 are Luke Clifford, Hayes County; Seth Dallman, Saline County; McKayla Fritz, Knox County; Courtney Gerdes, Phelps County; Hannah Hostetler, Banner County; Ethan Knapp, Madison County; Andrew Krotter, Holt County; Michaela Nolte, Lancaster County; Erica Spanyers, Saline County; Brandon Stenger, Lincoln County; Benjamin Stewart, Dawson County; and Krista Swartzendruber, Fillmore County.

The scholarships are tentative based on acceptance from scholarship winners. Photos and profiles of award recipients will be featured in the July, 2009 issue of CountyLine Magazine. In addition, essays entitled “The Importance Of County Government In Nebraska,” written by scholarship winners, will be published in a future issue of CountyLine.

The court then turned to the specifics of the case. As provided in § 84-1414, violations of the Open Meetings Act may be void or voidable within one year of the violation. If the suit is commenced within 120 days of the meeting at which the violation occurred, the improper action is void. Id. If the suit is commenced more than 120 days but within 1 year of the meeting at which the violation occurred, the action is voidable, but only if it was a substantial violation of the Open Meetings Act. Id After discussion of various cases, the court held that voiding an entire meeting is a proper remedy for violations of the Open Meetings Act, and rejected the appellants' contention to the contrary. The court then turned to the specifics of the case.

As provided in § 84-1414, violations of the Open Meetings Act may be void or voidable within one year of the violation. If the suit is commenced within 120 days of the meeting at which the violation occurred, the improper action is void. Id. If the suit is commenced more than 120 days but within 1 year of the meeting at which the violation occurred, the action is voidable, but only if it was a substantial violation of the Open Meetings Act. Id After discussion of various cases, the court held that voiding an entire meeting is a proper remedy for violations of the Open Meetings Act, and rejected the appellants' contention to the contrary. The court then turned to the specifics of the case.

Additional items addressed by the court include, among other things:

- The description for an agenda item that would change the method of publicizing meetings;
- The posting of notices -- (a) Posting Notice at Two Locations Instead of Three and (b) whether the notice was actually posted;
- Notices for specific BOC and BOE meetings;
- Emergency Items:
  ◊ Personnel Letter (not considered an emergency, insubstantial and not voidable);
  ◊ Homeland Security Resolution (no basis to consider action as an emergency, not found as a substantial violation of the Open Meetings Act);
  ◊ Transfer of Funds (no basis for finding action as an emergency, the action is voidable because complaint was more than 120 days, considered a substantial violation of the Open Meetings Act since the item involved the handling of public money, the action taken was considered void);
  ◊ Letter Concerning Wind Energy (no indication of what the letter would say, item and action taken was not an appropriate emergency, and found to be voidable because it was a substantial violation of the Open Meetings Act);
  ◊ Grant for Pagers (found to be an appropriate emergency, and it did not involve the expenditure of the Banner County taxpayers' funds);
  ◊ Waiver of Notification (court, after reading related entry, was not sure what this matter was really about, action was found not to be an appropriate emergency. Because the action occurred within the 120 days prior to the suit's being filed, the action is void),
  ◊ Constitution With Cooperative Extension Service (action was not an appropriate emergency. Because the action occurred within the 120 days prior to the suit's being filed, the action is void),
  ◊ Road Resolution (board agreed to administratively effectuate a prior decision, and in that context, the court found that the action taken was of pressing necessity).

The Appellate Court also found that the district court's order regarding the production of documents was incorrect and an abuse of discretion. Additionally, the court found that the district court's award of attorney fees in the amount of $720 as a discovery sanction was unwarranted and improper. The award was vacated and set aside.

Additional information about the Wolf case can be obtained at http://court.nol.org/. Go to court opinions, Nebraska Court of Appeals Opinions and week of January 13, 2009.
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By Elaine Menzel
NACO Assistant Legal Counsel

In McKenna v. Jason Julian and the City of Omaha, 277 Neb 522, 783 N.W.2d 384 (2009), the court considered a lawsuit seeking damages for alleged constitutional violations. The plaintiff’s claim was that even though he had complied with the officers’ orders, he had been assaulted by police officers, was cited for a crime and suffered injuries. The district court dismissed the plaintiff’s suit for failure to state a claim. After reviewing principles of sovereign immunity and the Political Subdivisions Tort Claims Act (PSTCA), the Supreme Court held that the district court had properly dismissed the complaint for lack of subject matter jurisdiction because the claims alleged were encompassed within the PSTCA.

In State ex rel. Lanman v. Board of County Com’rs of Dawson County, 277 Neb. 492, 763 N.W.2d 392 (2009), the court interpreted statutory language pertaining to a petition permitting the incorporation of a village lying entirely within the boundaries of an existing sanitary and improvement district. Persons objecting to the initial formation of the SID later commenced a mandamus action against the County Board and the individual commissioners, alleging that upon receipt of a petition, they had a ministerial duty pursuant to § 17-201 to declare the village incorporated and declare its metes and bounds. The district court granted SID No. 1 leave to intervene. The Supreme Court found no reversible error and affirmed the judgment of the district court. One of the court’s findings was that the County Board had no legal obligation to declare a proposed village where the boundaries of an SID would be within the boundaries of which a village could not be incorporated pursuant to § 17-201.

Students Help Test New Facility

Reprinted with permission from Fremont Tribune
Article written by Brett Ellis/Tribune Staff

WAHOO -- The public got to get an inside look at the new Saunders County Law Enforcement and Judicial Center Friday. Following a dedication ceremony, public tours of the facility were available. Several teenagers also spent the night in the jail to help corrections staff test procedures and equipment.

A “Jail and Bail” fundraiser and other public tours also are scheduled for this weekend.

“We’re happy about the facility and the fact that we’re about to be open,” Saunders County Sheriff Kevin Stukenholtz said. And for good reason.

While the old jail in Saunders County -- built in 1930 -- was only about 7,000 square feet and had just 16 beds, the new facility spans nearly 63,000 square feet and can house 155 beds.

“It would probably be similar to (comparing) driving a Volkswagon Beetle to driving a semi,” Stukenholtz said. “The basics are there but the whole thing is going to be a big improvement.”

During the dedication ceremony, a number of dignitaries spoke about the new law enforcement center and praised the residents of Wahoo and Saunders County for passing a bond in 2006.

In a videotaped statement, U.S. Sen. Ben Nelson said he thought the residents showed tremendous vision in voting to modernize the facility.

Gov. Dave Heineman, a Wahoo native, said he was proud of his hometown for its growth, which also includes a new water park and hospital. “That’s a testament to the people of Wahoo and Saunders County of how much you believe in the community and its future,” Heineman said.

One of those residents is Diane Kirkwood of Ithaca, who was on the Citizens Committee that worked to get the bond passed.

Kirkwood, who did her undergraduate work in criminal justice, is happy to see that Saunders County no longer will need to pay other institutions to house its inmates.

“We have been spending way too much money as taxpayers funding everyone else’s jails and letting them make the profits,” she said. “It’s only fair that we get involved and reap some of what we need to get back.”

Stukenholtz said the county’s inmates likely will be transferred to the new $13 million facility on April 6.

Before that, kinks need to be worked out in everything from the building’s electronic systems to food preparation.

“We need to test every aspect of the facility before we bring in other inmates,” Stukenholtz said.
Blue Cross and Blue Shield of Nebraska will hold the annual renewal meeting for clerks, commissioners, supervisors and business managers on May 21st at 9:00 a.m. and again at 1:00p.m. Blue Cross and Blue Shield of Nebraska will hold the annual renewal meetings via teleconference. At right is a list of locations that county officials may go to in order to participate in the teleconferences. The meetings will offer information on the following topics:

- Renewal Calculations
- Plan Design Updates
- BluesEnroll
- COBRA update
- Flex Plan (Section 125)
- Administrative updates and changes

These meetings are intended to provide information for clerks, business managers, commissioners and supervisors. They are not benefit meetings for employees.

If you have any questions, please contact the Blue Cross and Blue Shield of Nebraska office at 1-800-562-6394. You may speak to Helen Bley, Kent Trelford-Thompson or your regional service representative.

### CITY | LOCATION
--- | ---
Scottsbluff | Panhandle Research and Extension Center High Plains Room 4502 Avenue "I"
North Platte | Educational Service Unit #16 Distance Learning Room 1221 W. 17th Street
Grand Island | Grand Island Public Library 211 N. Washington Street
Columbus | Columbus Public Library Columbus Room—2nd Floor 2504 – 14th Street
O’Neill | Avera St. Anthony’s Hospital Conference Room—Lower Level 2nd and Adams Streets
Lincoln | Nebraska Education Telecommunications 1800 N. 33rd Street

Established in 2001, the County Courthouse awards are sponsored by Siemens and recognize elected county officials from NACo member counties who demonstrate innovative and effective leadership to improve the quality of life of residents. Applications and information about the 2009 NACo County Courthouse Awards are available on the NACo Web site at www.naco.org under the Awards section. **Applications must be received by May 8 to be considered.** If you have questions, please contact NACo Associate Legislative Directors Dalen Harris or Erik Johnston at 202/393-6226 or by e-mail at dharris@naco.org or ejohnston@naco.org.

Fillmore County Courthouse
Geneva, Nebraska

BERGGREN ARCHITECTS
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The Nebraska Weed Control Association’s 62nd Annual Conference was held at the Sandhills Convention Center in North Platte, February 17-18, 2009. The conference actually started February 16, for the NWCA officers with a NAWMA planning session, followed by a board of directors meeting, and CMIP testing was also offered. Guest speakers the next day started with Kristi Paul, Sheridan County Weed Superintendent, showing the Hunters and Anglers Invasive Species video, followed by John Cantlon discussing Healthy Habitats, and new invasive plant herbicides. Dr. Bob Wilson presented research he conducted on different types of herbicides, their rates and timing for thistle control. A live video for the bill LB98 from the state capitol was watched as Charles Brooks, Rob Schultz, and Dick Kincaid testified for continuation of funds to address invasive species on Nebraska’s river systems. Mitch Coffin spoke about the legislation that is being developed on the state level concerning noxious weeds. Wednesday speakers included: Bob Parsons, Director of Weed and Pest Control for Park County Wyoming, presented his county and state program. Dana Larsen explained the new invasive plant programs available through the NRCS, and then the Weed Management Areas from across the state reported recent activities in their areas. The Wednesday luncheon/business meeting updated all the members on committee reports. It was voted to have the 2011 Conference in Kearney, Nebraska. Judy Engelhaupt was elected to another term as secretary/treasurer.

The banquet and awards meeting was held Wednesday evening. Speakers for the banquet were Joe Hewgley, past NACO president, and Barb Cooksley, staff member for Congressman Adrian Smith. The following individuals were recognized for their outstanding service:

**Board Member Years of Service Awards:**
10 year awards were Bernie Heier-Lancaster County, Bob Workman-Lancaster County, Casper Brixius-Box Butte County, Leo Thietje-Dodge County, Dennis Hendricks-Polk County, Darlene Vodicka-Filmore County, Kevin Owens-Frontier County, Sherry Morrow-Buffalo County, Kenneth Kunc-Saunders County, Herb Roesch-Hooker County.

15 Year Awards: Jeff Scherman-Boyd County, Neal Sidders-Hall County, John Wessels-Cass County, Norman Mackeprang-Knox County, Doug Ellis-Dixon County.

20 Year Awards: William Jorgensen Jr.-Kearney County, Jackie Harnett-Dakota County, James Deaver-Perkins County.

25 Year Awards: Doris Karloff-Saunders County, Neal Hayward-Hooker County.

**Superintendent Years of Service Awards:**
10 Year Awards: Marty Craig-Dawson County, Mitch Huxoll-Lincoln County, Charles Brooks-Phelps County, Rob Schultz-Hall County.

15 Year Awards: Jan Bruhn-Box Butte County.

20 Year Awards: Dick Kincaid-Buffalo County, Judy Engelhaupt-Boyd County.

**Region Awards:**
Region 1-Mike Reed
Region 2-Brock Lubeck
Region 3-Larry Klahn
Region 4-Jerry Wilhoft
Region 5-Kristi Paul
Region 6-Larry Gibbens

**Outstanding Rookie Superintendent of the Year Award:** Brian Crabtree-Hamilton County.

**Outstanding State Superintendent of the Year Award:** Doug Smith-Dixon County

**President’s Awards:**
Doug Haller-BASF
Charles Brooks-Phelps County Weed Superintendent.

**Outstanding Achievement Awards:** Russ Schultz-Lancaster Weed Superintendent.
Shari Maul-Central Community College.

**President’s Special Recognition Awards:**
Rich Tesar-Papio-Missouri NRD
Rich Walters-Platte Valley Weed Management Area Project Coordinator
Larry Dix-Executive Director of NACO
Bob Schwartzkopf-Board of Educational Lands and Funds
Phil Erdman-Past Nebraska Senator
Tim Smith-Western Republican River Riparian Improvement Project Coord.

Thanks to all the recipients of these awards for your hard work and support of the NWCA, and to weed control in the state of Nebraska.

The 62nd Annual NWCA Conference continues to serve an expanding role in the State of Nebraska through the quality education of it’s members, but also in public awareness of invasive species issues through TV news coverage during the event. Special thanks goes out to all the individuals who volunteer their time to make this event happen.
National Invasive Weeds Awareness Week, Washington, D.C.

by Bruce Rumsey  
Vice President NWCA

National Invasive Weeds Awareness Week (NIWAW) was held February 22nd -26th in Washington D.C. Rob Schultz, Hall County Weed Supt., and President of the Nebraska Weed Control Association, Bruce Rumsey, Clay County Weed Supt., and Vice President of the Nebraska Weed Control Association, and Kristi Paul, Sheridan County Weed Supt., NAMWA board member, and Missouri River Watershed Coalition member, attended this 10th annual meeting.

On Sunday, Kristi attended North American Weed Management Association board meeting at 10:00 a.m., and later that day there was an informal mixer. Monday involved the following speakers: Chris Dionigi, Assistant Director for National Policy and Programs, National Invasive Species Council, who talked about the National Invasive Species management plan. He stated that we are in an invasive species wildfire, and is developing criteria for predicting movement of invasive species. George S. Dunlop, U.S. Army Corps of Engineers spoke about the $70 million a year spent on invasive species across the United States on Army Corp ground. Tom Stohlgren, U.S. Geological Survey Science Center, talked about how imports the last 80 years have made us one continent, causing the largest influx of invasive species in history. George Beck, Professor of Colorado State University spoke about the history of NIWAW. Tim Richardson, Director of Healthy Habitats Coalition, introduced the group to Healthy Habitats, and its’ goals. Ron Helinski, Consultant for American Wind Wildlife Institution spoke about opportunities in the Economic Stimulus Plan. In the afternoon various lobbyists educated the group on methods of working with Congress and the Senate.

Tuesday started with a meeting at the Department of Interior with the Bureau of Reclamation. This was followed by Capitol Hill visits with Congressmen Adrian Smith, Jeff Fortenberry, and Lee Terry, and Senator Mike Johanns, where we discussed issues dealing with invasive species invading Nebraska river systems, and the need for National Legislation to support the state efforts.

Wednesday began with the Nebraska Delegation Breakfast, where Congressmen Terry, Fortenberry, and Smith, and Senator Johanns were present to address the group. That afternoon we met with Senator Ben Nelson, and then proceeded to the NIWAW Awards Reception.

The final day was a Federal Interagency Committee for the Management of Noxious and Exotic Weeds (FICMNEW) meeting. Agency representatives from BLM, APHIS, FS, USGS, U.S. Army Corps, EPA, CSREES, USFWS, NPS, NRCS, gave an overview of activities. United States Department of Agriculture, and Department of the Interior spoke about grant opportunities. ANSTF (The Aquatic Nuisance Species Task Force), and ITAP (Invasive Terrestrial Animal and Pathogens), updated the group on recent activities, and new programs.

The United States spends $120 Billion a year for invasive species control, and the problem may just be starting. Change is upon us with new transformational challenges. Climate change will cause biodiversity issues; energy development will cause fragmentation of ecosystems; and world trade, as well as population mobility, will cause exposure to more invasive species, (aquatic and terrestrial). The Healthy Habitats Coalition, with the support of NWCA and NAWMA will take steps to address this situation. In order for better federal communication and constant presence regarding invasive species in Washington D.C., HHC will place a full time lobbyist on Capitol Hill to enact legislative support efforts to fight invasives.

Rob Schultz-Hall County, Bruce Rumsey-Clay County, and Kristi & Keith Paul-Sheridan County, with Congressman Adrian Smith in Washington D.C.
NEW IRS FORM TO MAKE CORRECTIONS TO EMPLOYMENT TAX RETURNS

By Tom Goman
IRS Revenue Agent

Did you ever need to make a correction to a previously filed employment tax return? The process has been to attach a Form 941c, Supporting Statement to Correct Information, to the current employment tax return or a Form 843, Claim for Refund and Request for Abatement. Beginning January 1, 2009, the Internal Revenue Service’s Form 941c is obsolete. Employers will correct errors to Form 941 or Form 944 by filing Form 941X, Adjusted Employer’s QUARTERLY Federal Tax Return or Claim for Refund, (or Form 944X, Adjusted Employer’s ANNUAL Federal Tax Return or Claim for Refund). The Form 941X is a stand-alone form that should be filed as soon as the error is discovered. The return for the period when the error is discovered is not affected.

BACKGROUND:

THE ISSUE: The Form 941c is complex and does not correspond directly to any of the employment tax returns. Consequently, taxpayers often make mistakes completing and filing Form 941c, resulting in processing errors and delays. Additionally, because the employer files the Form 941c with the current return, the IRS adjusts the current period instead of the period requiring the correction. This makes it difficult for employers and the IRS to track taxpayers’ account activity.

THE SOLUTION: The new user-friendly forms will make it easier for employers to request corrections or refunds. Each stand-alone form will correspond to, and relate line-by-line with, the tax return it is correcting. If the correction results in an overpayment, the employer can choose whether to apply the credit to the quarter (or year, for the annual filers) in which the adjustment form is filed, or claim a refund. In either case, the IRS will make the tax and wage adjustments to the actual tax period requiring correction, making the employer’s account accurate.

If you have any questions about the new Form 941X, contact: IRS Revenue Agent Thomas Goman at 402-233-7368 or email at thomas.l.goman@irs.gov

Green County Video Spotlights: Reserve a Digital Camcorder

NACo wants to help your county communicate how your green government practices are helping to save taxpayer dollars, boost the local economy, and benefit the environment.

Thanks to the generous support of the 19 corporate sponsors of NACo’s Green Government Initiative (www.greencounties.org), digital camcorders are now available for loan to your county. A member county may reserve a digital camcorder for a four-week period of time and record a 5-minute video(s) on the county’s green government efforts.

Categories for the green government videos are:

Green Buildings and Energy Efficiency
Green Fleets and Alternative Fuels
Climate Protection and Air Quality
Purchasing and Procurement
Waste Management and Recycling
Land Use and Conservation
Water Quality and Conservation

NACo encourages all participants to emphasize the green project’s financial savings, job creation, and economic development impacts. Videos may showcase efforts in any or all categories but must adhere to NACo’s guidelines, including a maximum time of 5-minutes. Any county is welcome to submit more than one best practice video.

Videos will be uploaded to NACo’s YouTube Channel (www.youtube.com/NACoVideo) for all to access and learn from. Reserve a camcorder today by contacting Kelly Zonderwyk at kzonderwyk@naco.org or 202.942.4224 for more details.

Already have a digital camera and/or an applicable video? Be sure to get in touch for guidelines and instructions on how to participate.

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Have you visited www.greencounties.org lately? Find a searchable database, free webinars, fact sheets, presentations, competitions and more!

Kelly Zonderwyk
Project Manager
National Association of Counties
25 Massachusetts Ave NW
Washington, DC 20001
202.942.4224
kzonderwyk@naco.org
### May Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Official</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>In counties having a population of one hundred thousand or less, the first half of all general real property taxes becomes delinquent. 77-204</td>
</tr>
<tr>
<td>1</td>
<td>Weed Board</td>
<td>Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority’s jurisdiction on or before this date. 2-955</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Last day to file tangible personal property tax returns. 77-1229</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>After this date and prior to September 1, notice of delinquency must be mailed to personal or real estate taxpayers. 77-1716</td>
</tr>
<tr>
<td>1</td>
<td>County Board of Equalization</td>
<td>Board must issue its decision on public purpose protests by this date. 77-202.12</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>
</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>15</td>
<td>Clerk, Board, Assessor</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 fifteen 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 of the District Court</td>
<td>Each county clerk or register of deeds shall, not later than the fifteen day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Certify completion of real property assessment roll and publish in newspaper. 77-1315(3)</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>

### June Legal Calendar

**Feb. 1 to June 1**

<table>
<thead>
<tr>
<th>Date</th>
<th>Official</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Board of Equalization, Clerk, Assessor</td>
<td>Between these dates and after a hearing on ten days’ notice to the applicant and the publication of notice, the county board of equalization shall grant or withhold tax exemption for real property or tangible personal property. 77-202.02</td>
<td>Notice of a county board of equalization’s decision granting or denying an application for exemption from taxation for real or tangible personal property must be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board’s decision. 77-202.04</td>
</tr>
</tbody>
</table>

**March 19 to June 1**

<table>
<thead>
<tr>
<th>Date</th>
<th>Official</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessor, County Board of Equalization</td>
<td>Between these dates, the assessor is to implement adjustments to the real property assessment roll for actions of the TERC. 77-1315(1)</td>
<td></td>
</tr>
</tbody>
</table>

**1**

<table>
<thead>
<tr>
<th>Official</th>
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</tr>
</thead>
<tbody>
<tr>
<td>Assessor</td>
<td>On or before this date, the county assessor must notify the owner of record as of May 20 every item of real property which has been assessed a value different than the previous year and give notice to parties of findings pertaining to improvements on leased lands. Following completion of the real property assessment roll, certification information is to be published in a newspaper. 77-1315, 77-1375</td>
</tr>
</tbody>
</table>

**1**

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

**1 to July 25**

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

**5**

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

**5**

<table>
<thead>
<tr>
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</tr>
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<tbody>
<tr>
<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>
</tr>
</tbody>
</table>

**5**

<table>
<thead>
<tr>
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</thead>
<tbody>
<tr>
<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>
</tbody>
</table>

(Continued on page 22)
### June Legal Calendar (Continued from page 21)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Position</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>6</td>
<td>Assessor</td>
<td>Assessment and sales ratio statistics are to be posted in the assessor's office and mailed to the media. 77-1315(4)</td>
</tr>
<tr>
<td>2nd Monday</td>
<td>County Board</td>
<td>In some circumstances, museum boards are to make a report to the county board on the condition of its trust. 51-509</td>
</tr>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
<td>The county clerk must certify to the treasurer the total amount of unpaid claims of the county. 23-1302</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. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Assessor</td>
<td>Personal property abstract of locally assessed property must be filed with the Property Tax Administrator.</td>
</tr>
<tr>
<td>15</td>
<td>Assessor</td>
<td>The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. Section 77-1311.02</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>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>30</td>
<td>Assessor</td>
<td>Homestead application period ends. 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, cemetery organizations or veterans. 77-1502, 77-202.01, 77-202.03, 77-3528</td>
</tr>
<tr>
<td>30</td>
<td>Assessor</td>
<td>Special value (greenbelt) application deadline. 77-1344, 77-1345</td>
</tr>
<tr>
<td>During Month</td>
<td>County Board, Veterans Service Committee</td>
<td>As terms expire, members of the county veterans service committee are appointed for five-year terms. 80-101</td>
</tr>
</tbody>
</table>

### July Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Position</th>
<th>Event</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 transmit 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 Monday</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 Tues. 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>
<td></td>
</tr>
<tr>
<td>First Tues. Sheriff</td>
<td>Make report to county board describing fees, fee totals and activity since last report in April. 33-117(3)</td>
<td></td>
</tr>
</tbody>
</table>

(Continued on page 23)
<table>
<thead>
<tr>
<th>Date</th>
<th>Key Group</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>15 - August 15</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, Board, Hospital Trustees</td>
<td>Special valuation (greenbelt) application must be approved or denied. 77-1345.01</td>
</tr>
<tr>
<td>15</td>
<td>Assessor, Hospital Board of 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>
<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>
</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>
</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>
</tr>
<tr>
<td>March 19</td>
<td>Assessor, County Board of Equalization</td>
<td>After March 19 and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor must report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01</td>
</tr>
<tr>
<td>June 1 - July 25</td>
<td>County Board</td>
<td>Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The board may also meet between these dates to consider and correct the current year's assessment of any real property that has been undervalued, overvalued, or omitted. 77-1502, 77-1504</td>
</tr>
<tr>
<td>June 1 - July 25</td>
<td>Assessor</td>
<td>Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. 77-1507</td>
</tr>
<tr>
<td>July 25</td>
<td>Assessor</td>
<td>The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. 77-1613.04</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>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>

(Continued on page 24)
26 County Board

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

Within 30 Assessor days after July 1

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

31 Assessor

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

31 Assessor

The plan of assessment must be presented to the county board of equalization on or before July 31 each year. 77-1311.02.

31 General

Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.

31 Board

County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109

During Treasurer

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

**May Contest**

Linda Anderson, Polk County Assessor, is the winner of the March, 2009 CountyLine Magazine Contest. Linda found the spring daffodil on page 6 of the March, 2009 issue of CountyLine Magazine. For her entry, Linda will receive a NACO flexi-freeze cooler and a NACO tote bag. In May, our thoughts start turning to summertime activities. One summer activity involves a trip to the lake or beach for swimming. On this page is a photo of a jar of seashells the CountyLine editor keeps on her desk. The jar is 4.5 inches tall and has a diameter of 3.5 inches. The jar is not completely full, as you can tell from the photo. For the May contest, take a guess as to the number of seashells the jar contains and send your guess to NACO by June 12, 2009. Include your name and the county office you hold or work in. Be sure to mark “Contest Entry” on the outside of your envelope. Good luck and HAPPY SUMMER!
## Calendar Of Events

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<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 9-11</td>
<td>NE Assn. of County Engineers, Highway Superintendents, Surveyors Summer Conference</td>
<td></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>July 29-30, 2009</td>
<td>Planning &amp; Zoning Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>August 31-Sept. 3, 2009</td>
<td>Assessors Workshop</td>
<td>North Platte, Sandhills Convention Center</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>Schuyler, St. Benedict Center</td>
</tr>
<tr>
<td>September 21-24, 2009</td>
<td>North American Weed Management Association Conference</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>September 24, 2009</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>September 28, 2009</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
</tr>
<tr>
<td>September 30, 2009</td>
<td>Panhandle District Meeting</td>
<td>Alliance, Country Club</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>

## Professional Directory

### Speece Lewis

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