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NACO’s 115th Annual Conference
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930 West O Street
402-474-5566
800-898-6239

Norfolk
2514 South 13th Street
402-379-1699
800-598-0188

North Platte
3501 South Jeffers Street
308-532-3100
800-494-9560

Omaha
11002 Sapp Brothers Drive
402-891-8600
800-628-6025

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2705 N. 10th Street
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115th Annual Conference—Some Things Change And Some Things Remain The Same

“We this year will come together to discuss challenges that face us now, as I am sure they did back in 1894.”

In the upcoming month NACO will hold its 115th annual conference. While I do not have any reference as to what it was like 115 years ago, it has been documented that 27 years after Nebraska was admitted to the Union, county officials in this state gathered for their first statewide meeting. Nebraska was admitted in 1867 and, therefore, the first statewide meeting was held in 1894. This would be the forerunner to the annual convention/conference of the Nebraska Association of County Officials as we know it today.

I can only imagine how it was in 1894. The population in the state was just short of 1 million and many counties were building their first courthouses. Gage County and Fillmore County courthouses come to mind as they were completed in 1894. Both of these courthouses are on the National Historic Register as they still stand today.

We do have a glimpse of what the annual conference looked like in December of 1928. There was a picture taken of the attendees and it hangs in the conference room at the NACO office. There were 116 members pictured. It was basically a male dominated group with only 4 females in the picture. The picture is taken outside of the host hotel in Omaha with the men dressed in suits and ties and the ladies in dresses and hats. In those days the organization was made up of county board members only. When you are visiting our office, please take a moment to look, as many of your ancestors may be in the picture.

Today attendance at the conference has grown to over 750, with all county officials a part of the conference. The organization has evolved in many ways, but in many ways it has stayed the same.

This year we will come together to discuss challenges that face us now, as I am sure they did back in 1894. The numbers may have changed but I imagine the discussions are similar. How do we maintain and improve our roads and bridges? How do we interact with state and federal government? Do we have a large enough tax base to pay for the services we provide and for how long can we continue at these rates?

This will be our 115th convention/conference and I am sure this one will be just as memorable as the past 114. Please make plans to attend. I hope to see you in December at the 115th conference. Don't worry about coming in suits, ties, dresses and hats, as we have no plans for a group picture. Although you can bet it is something that has crossed my mind.
Greetings from your President.

As I sat down to write this newsletter, I realized this is my last one as NACO President. This past year has been full of challenges for NACO and me. The election of several new Senators, the stimulus projects for counties, the salary committee report during some difficult financial times. Forming the Educational Foundation and helping counties deal with the requirement of an R.C. person for all federally funded projects. This has been a very busy year. I have a great deal of pride in the way NACO and your board of directors have dealt with all of the issues to come before them.

What a great time I’ve had at all five District meetings. The hospitality that was extended to me and the NACO staff was greatly appreciated. There is always discussion by counties about working together to solve our problems. The district meetings give us a chance to start that process. The open and straight forward attitude is a giant step in the right direction.

C.W. McConaughy was quoted as saying, “I have been called a dreamer. I am proud of the name. I cannot think of one worthwhile thing accomplished by those who knock another man’s dreams and inspirations”. Let’s be supportive of each other and work together for the betterment of County government and the citizens we represent.

As I have watched it drizzle the last few days, I sense the urgency in many farmers’ voices. I hope that everyone will be extremely careful as harvest becomes more condensed.

My harvest as a retired farmer starts tomorrow when I pick pumpkins and gourds for my granddaughter and other friends. This is one of my hobbies that I can share. I always enjoy the saying, “Life doesn’t give us chances. Life is our chance to give.” This is one chance I really enjoy.

Our Legislative Conference was held October 8, in Kearney. There were over one hundred county officials registered. NACO’s Legislative positions were set with the aid of great discussion and interest in the issues. The addition and deletion of some items reflect this being a short session and changing priorities. A special thanks to Senators Lavon Heidemann and Dennis Utter.

Their insight and leadership are greatly appreciated. Thanks also to State Auditor, Mike Foley, for his informative and entertaining program at our noon luncheon. Also, thanks to Legislative Aides, Claudia Lindley, Kurt Bulgrin and Craig Breuning, for providing us with a look at the operation of a Senator’s office from a different point of view.

Just a reminder to mark your calendars for December ninth, tenth and eleventh to attend our one hundred fifteenth annual conference at the Cornhusker in Lincoln. This is a great time to see old friends and make some new ones.

I’d like to take a moment and give a big thank you to everyone involved in NACO for the opportunity to serve you as your President. This has been an experience that I will never forget and always value. I’d like to leave you with some words that I truly believe in – the Serenity Prayer, written by Reinhold Neibuhr. “God grant me the serenity to accept the things I cannot change, courage to change the things I can, and wisdom to know the difference”.

NACO President
Dennis Kimbrough
Conference Matters

On the following pages are tentative agendas for NACO’s 115th Annual Conference to be held in Lincoln at the Cornhusker Marriott Hotel on December 9-11. Review the agenda for your respective affiliate group and make plans to attend the conference. The agendas are tentative because not every speaker has confirmed their presentation.

Lodging—By now county officials who had made room reservations with the Cornhusker Marriott, Holiday Inn, Suburban Extended Stay or Embassy Suites should have received information from these hotels as to the status of their rooming request. If you have not received information regarding your request, please contact the NACO office. Once again, all rooms in NACO’s room block at all four hotels are full at this time. A waiting list has been established for those who faxed their requests and were unable to acquire lodging at any of the above listed hotels. For all county officials who made lodging arrangements for the officials in their county, please review your lodging requirements as soon as possible and release any rooms that you will not utilize so that those persons on the waiting list can be accommodated. Remember that November 13 is the last date to make any changes to your reservations without being penalized. Any cancellations or cut backs in the number of lodging nights after this date will be penalized a night’s lodging fee. This means that if you made reservations for three nights and you need to omit one of the nights making your reservations for two nights only, you must do so or before November 13. Otherwise you will be billed for an extra night’s lodging.

Registration—Registration for the conference can be made online at NACO’s website. The website address is www.nacone.org. The registration fee is $120 for those persons registering on or before November 27. After this date the registration fee is $135.00. Registration will be held in the Lower Level of the Burnham Yates Conference Center and the hours will be as follows:

- December 8: 6:00 p.m.—8:00 p.m.
- December 9: 7:30 a.m.—5:00 p.m.
- December 10: 6:30 a.m.—3:00 p.m.
- December 11: 7:00 a.m.—10:00 a.m.

The registration includes one ticket for the Delegation Breakfast, one ticket for the Delegation Luncheon, one reception, and all conference material. Tickets for the Inspirational Breakfast must be purchased separately.

Name Badges—Conference delegates will be required to wear their name badges to all functions of the conference with no exceptions. Hotel employees will monitor the entrance to the meeting rooms and will alert the gates may leave their programs in their sleeping room which may be at a different hotel. You will be able to acquire individual schedules for your affiliate group at no cost at the registration desk during registration desk hours.

Individual Tours—Some affiliate groups have included tours outside of the hotel. If your affiliate group has arranged a tour, please see your association president for tour details.

Social Activities in Exhibit Areas—Again this year conference participants will have an opportunity to visit all exhibit booths. However, there is one social activity you will want to be sure to attend.

From 4:00 to 5:30 p.m. on Thursday you are invited to visit the exhibitors and enjoy refreshments. This is a prime opportunity to stroll through the exhibition areas, visit with the many vendors who will be displaying and demonstrating a variety of products and services, and at the same time locate the six prize-drawing boxes that will be placed throughout the exhibit areas and deposit your prize drawing cards. Door prize drawing winners will be posted by the registration desk on Friday morning and winners may pick up their door prizes between 10:30 a.m. and 12:30 p.m. on Friday.

Meal Tickets—Meal tickets will be available at the conference registration desk on Wednesday afternoon, all day Thursday, and until 7:30 a.m. on Friday. Costs are as follows:

- Inspirational Breakfast $15.00
- Delegation Breakfast $17.00
- Delegation Luncheon $25.00

Guest Program—Space is limited to fifty-two persons in the guest program so be sure your registration for this program arrives early. The guest program on Thursday will include touring the Holy Family Shrine off of Interstate 80, Sac Museum, lunch and entertainment at Mahoney Park, visiting Ashland, Nebraska’s various shops and art gallery, and a stop at Baker’s Chocolates Outlet in Greenwood. On Friday guests will enjoy touring the German’s From Russia Museum in Lincoln and shopping at Southpointe. Again, the Guest Program is limited to 52 persons so don’t procrastinate in signing up as participants will be accepted on a first come, first served basis. The registration fee will be $65.00.

County Flags—Again this year NACO will display county flags at the conference. Each county should bring their county flag, if they have not already given one to NACO. Flags may be dropped off at the registration booth on Tuesday evening or Wednesday as early as possible. Flags may be picked up on Friday after the NACO Business meeting.

Questions—If you have questions regarding the conference that have not been answered in this issue, please contact the NACO Office at (402) 434-5660. If you have not already registered, please go to NACO’s website and do so today!
Getting around Downtown Lincoln

DESTINATIONS
1. Bennet Martin Library
2. Cornhusker Hotel & Burnham Yates Conference Center
3. County/City Building
4. Denney Federal Building
5. Downtown Senior Center
6. Embassy Suites Lincoln
7. Governor's Mansion
8. Haymarket Park, Baseball Stadium
9. Holiday Inn Lincoln - Downtown
10. Howell Theater/Nebraska Repertory Theater
11. Iron Horse Park
12. The Lied Center for Performing Arts
13. Lincoln Children's Museum
14. Lincoln Community Foundation Garden
15. Lincoln Station and Star City Visitors Center
16. Main U.S. Post Office
17. Morrill Hall and Mueller Planetarium
18. Museum of Nebraska History
19. Pershing Municipal Auditorium
20. The Rococo Theatre
21. Sheldon Memorial Art Gallery & Sculpture Garden
22. Southeast Community College
23. State Office Building
24. University of Nebraska – Lincoln Visitors Center (Opening October 2002)
25. Wick Alumni Center
26. YMCA
27. YWCA

- Historic Haymarket District
- Parking garages, public and private
- Skywalks
## Conference Agendas

### Assessors

**Wednesday, December 9**

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own  
2:00 p.m. Welcome & Opening Session Activities  
2:15 p.m. Address By Governor Heineman (Invited)  
2:55 p.m. Life As A Cartoonist, Or, Why Don't You Get A Real Job? - Paul Fell, Cartoonist  
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

(Please note that Assessors’ meeting room will be at the Holiday Inn Downtown on Thursday.)

7:15 a.m. Inspirational Breakfast  
8:45 a.m. Coffee & Rolls at Holiday Inn  
9:00 a.m. Safety And Ergonomics  
10:00 a.m. Managing Stress Before It Manages You  
11:15 a.m. Tour And Gavel Passing Luncheon at Lazlo’s Brewery  
1:30 p.m. Return To Holiday Inn  
1:45 p.m. Department Of Revenue  
3:45 p.m. Board Bus For Return To Hotel  
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session - Managing The Margins Of Greatness  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment

**PLEASE NOTE:** A separate meeting room will be provided to utilize when the conference agenda does not pertain to your respective county office.

### Attorneys

**Wednesday, December 9**

8:30 a.m. Mental Health  
10:30 a.m. Jury  
11:30 a.m. NIRMA Luncheon Or Lunch On Your Own  
2:00 p.m. Welcome & Opening Session Activities  
2:15 p.m. Address By Governor Heineman (Invited)  
2:55 p.m. Life As A Cartoonist, Or, Why Don't You Get A Real Job? - Paul Fell, Cartoonist  
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

7:15 a.m. Inspirational Breakfast  
8:30 a.m. County Retirement Updates  
9:15 a.m. Break  
9:45 a.m. Marriage License Issuance  
10:30 a.m. Proposed Legislation  
11:30 a.m. Business Meeting And Lunch In Meeting Room  
1:30 p.m. Accountability And Disclosure Filings  
2:15 p.m. State Archives  
3:00 p.m. Elections Update  
3:45 p.m. Election Systems & Software Update  
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session - Managing The Margins Of Greatness  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment

### Clerks Of District Court

**Wednesday, December 9**

9:15 a.m. Board Buses For Governor’s Mansion Tour  
9:00 a.m. Governor’s Mansion Tour  
9:45 a.m. Board Bus For Germans From Russia Museum Tour  
10:00 a.m. Tour Germans From Russia Museum  
11:00 a.m. Board Bus For Return To Cornhusker Marriott  
11:30 a.m. NIRMA Luncheon Or Lunch On Your Own  
2:00 p.m. Welcome & Opening Session Activities  
2:15 p.m. Address By Governor Heineman (Invited)  
2:55 p.m. Life As A Cartoonist, Or, Why Don't You Get A Real Job? - Paul Fell, Cartoonist  
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

7:00 a.m. Inspirational Breakfast  
8:30 a.m. NSP Sexual Offender Registry  
9:30 a.m. Justice Updates  
10:30 a.m. Justice  
11:30 a.m. Lunch And Business Meeting  
1:00 p.m. Judicial Branch Education  
1:30 p.m. DHHS Quarterly Reports  
2:20 p.m. Schedule 8  
3:15 p.m. Media & Public Inquiries  
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session - Managing The Margins Of Greatness  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment
Conference Agendas

County Boards

Wednesday, December 9

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don't You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

Thursday, December 10

7:15 a.m. Inspirational Breakfast
8:30 a.m. Sales Tax Exemptions
9:45 a.m. Break
10:00 a.m. Understanding Labor Issues
11:00 a.m. Break
11:15 a.m. Federal Aid Projects Update From Department Of Roads (Joint Session With Highway Superintendents)
12:15 p.m. Lunch On Your Own
1:30 p.m. Concurrent Break Out Sessions
A. Going Green
B. Lowering Health Insurance Costs
2:30 p.m. Break
3:00 p.m. Concurrent Break Out Sessions
C. Budget Do's And Don'ts
D. General Assistance
4:00 p.m. Exhibition Hall Social Activity

Friday, December 11

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

Emergency Managers

Wednesday, December 9

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don't You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

Thursday, December 10

7:15 a.m. Inspirational Breakfast
8:15 a.m. Breakfast And Round Table Discussion
9:45 a.m. Break
10:00 a.m. Dr. Janice Mogan
11:00 a.m. NACO Executive Director
11:30 a.m. Lunch On Your Own
12:30 p.m. Dr. Mario Scalora
1:30 p.m. Break
1:45 p.m. NEMA Director
2:45 p.m. Tour Of UNL E.O.C. And Memorial Stadium E.O.C. And Security Operations (Joint With Sheriffs)
4:00 p.m. Exhibition Hall Social Activity

Friday, December 11

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

David Okerlund To Deliver Conference General Session Address

David Okerlund, a passionate, award-winning, speaker, incorporates years of experience as a hospital administrator, national sales manager, newspaper columnist, and communications coach into his messages. With his mastery of emotional intelligence and situational empathy, he touches audiences in a way that they will never forget. Maybe the best way to describe David Okerlund is to read what one of the speaking legends of all time, Nido Qubein, said after he hired David to speak to the students of High Point University and then to over 1,000 corporate leaders at the annual Thanksgiving Luncheon he personally sponsors. Nido said, “He was outstanding! Both times. His message was right on target and he is the easiest to work with. I admire him and I appreciate your recommending him.”

Over the years David has been able to observe the leadership styles and habits of many Fortune 500 companies as well as smaller, more intimate organizations. He has taken those observations and matched them up against three unquestionable persons of greatness in modern America, Warren Buffet, Thunderbirds’ Commander Ron Mumm, and baseball’s great Ozzie Smith. And from their input, David has digested their vaulted secrets of success into 4 core values that are the linchpins of personal and organizational success.

Be prepared to leave renewed and inspired and, if you are like most of David’s past audience, you will be asking to hear David again.
Conference Agendas

**Health Directors**

*Wednesday, December 9*

10:00 a.m. Health Officials Meeting & Working Lunch
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

*Thursday, December 10*

7:15 a.m. Inspirational Breakfast
8:00 a.m. Public Health Preparedness Session
11:30 a.m. Public Health Networking Lunch
1:30 p.m. State And Local Public Health Topics
4:00 p.m. Exhibition Hall Social Activity

*Friday, December 11*

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

**Highway Superintendents/ Surveyors/Engineers**

*Wednesday, December 9*

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

*Thursday, December 10*

7:15 a.m. Inspirational Breakfast
8:00 a.m. Nebraska L.T.A.P. Update
8:25 a.m. N.B.C.S. Board & Board Of Examiners Update
8:40 a.m. N.D.O.R. Local Projects Section
9:20 a.m. Nebraska State Patrol CDL Truck Loading/ Tiedown Requirements
9:50 a.m. Break
10:05 a.m. N.D.O.R. Construction Division Sitemanager And You
10:35 a.m. F.H.W.A. Emergency Relief Funding And Status 2008 Storms
11:00 a.m. Join County Boards For Joint Session
11:15 a.m. F.H.W.A./N.D.O.R. Division (Joint session with County Boards)
12:15 p.m. Lunch On Your Own

*Friday, December 11*

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

**Planning And Zoning Administrators**

*Wednesday, December 9*

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

*Thursday, December 10*

7:15 a.m. Inspirational Breakfast
9:00 a.m. Subdivisions And County Subdivision Regulations
10:30 a.m. Break
10:45 a.m. Nebraska Pork Producers
11:30 a.m. Association Business Meeting
12:00 p.m. Network Luncheon In Meeting Room
1:30 p.m. Media Relations
3:00 p.m. Break
3:15 p.m. Media Relations, Part II
4:00 p.m. Exhibition Hall Social Activity

*Friday, December 11*

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment
**Regional Administrators**

**Wednesday, December 9**

11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

7:15 a.m. Inspirational Breakfast
10:00 a.m. Welcome And Introductions
10:10 a.m. Update On Regional Issues
11:00 a.m. Legislative Issues That Will Impact Behavioral Health Services
12:00 p.m. Lunch On Your Own
1:30 p.m. Behavioral Health Priorities For 2010
2:45 p.m. Break
3:00 p.m. Strategies To Address Priorities
3:45 p.m. Wrap-Up And Next Steps
4:00 p.m. Adjourn
4:00 p.m. Exhibitors Social Event

**Friday, December 11**

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

**Transportation Officials**

Transportation Officials do not have a formal agenda for the NACO Conference. Any Transportation Official or representative of a Transportation Official who is registered may attend any of the functions listed throughout the content of the program included in the registration fee.

**Treasurers**

**Wednesday, December 9**

8:30 a.m. Morning Refreshments
8:45 a.m. NPAIT Update
10:15 a.m. Department Of Motor Vehicles
11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
2:00 p.m. Welcome & Opening Session Activities
2:15 p.m. Address By Governor Heineman (Invited)
2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

7:15 a.m. Inspirational Breakfast
8:00 a.m. NACO Executive Director
8:15 a.m. NAFTCO President
8:30 a.m. Business Meeting
10:45 a.m. Break
11:00 a.m. Title Fraud
12:00 p.m. Lunch In Meeting Room
1:00 p.m. Update From State Auditor
2:30 p.m. Break
3:00 p.m. State Tax Commissioner
3:30 p.m. State Treasurer
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session - Managing The Margins Of Greatness
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment
### Veterans Service Officers
**Wednesday, December 9**

- 10:00 a.m. VSOA Business Meeting
- 11:30 a.m. NIRMA Luncheon Or Lunch On Your Own
- 2:00 p.m. Welcome & Opening Session Activities
- 2:15 p.m. Address By Governor Heineman (Invited)
- 2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
- 5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

- 7:15 a.m. Inspirational Breakfast
- 8:30 a.m. Post 9/11 G.I. Ed. Bill
- 10:00 a.m. Break
- 10:30 a.m. V.A. Hospital
- 11:30 a.m. Lunch On Your Own
- 1:30 p.m. NDVA Director’s Comments
- 3:30 p.m. Conclusion Of CVSOAN Business Meeting And Installation Of 2010 Officers
- 4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

- 7:00 a.m. NACO Delegation Breakfast Buffet
- 8:00 a.m. NACO Business Meeting
- 10:15 a.m. General Session—Managing The Margin Of Greatness
- 12:30 p.m. NACO Delegation Luncheon
- 2:00 p.m. Conference Adjournment

### Weed Superintendents
**Wednesday, December 9**

- 8:10 a.m. Roll Call
- 8:15 a.m. US Fish & Wildlife Services
- 8:45 a.m. Natural Resource And Conservation Service
- 9:15 a.m. Nebraska Game & Parks
- 9:45 a.m. Farm Service Agency
- 10:15 a.m. Break
- 10:45 a.m. Nebraska Department Of Roads
- 11:15 a.m. Legislative Update
- 11:45 a.m. Lunch On Your Own
- 1:10 p.m. Roll Call
- 1:15 p.m. Bio Control Update
- 1:45 p.m. EXAM
- 2:00 p.m. Welcome & Opening Session Activities
- 2:15 p.m. Address By Governor Heineman (Invited)
- 2:55 p.m. Life As A Cartoonist, Or, Why Don’t You Get A Real Job? - Paul Fell, Cartoonist
- 5:00 p.m. Vendor Sponsored Activities

**Thursday, December 10**

- 7:15 a.m. Inspirational Breakfast
- 8:25 a.m. Roll Call
- 8:30 a.m. Nebraska Department Of Agriculture
- 9:15 a.m. Board Of Educational Lands And Funds
- 9:45 a.m. Break
- 10:15 a.m. NACO Executive Director
- 10:45 a.m. Pheasants Forever
- 11:15 a.m. USDA APHIS
- 11:45 a.m. Lunch On Your Own
- 1:10 p.m. Roll Call
- 1:15 p.m. NE Environmental Trust
- 1:45 p.m. NE Cooperative Fish & Wildlife Unit
- 2:15 p.m. NWCA & WMA Updates
- 2:45 p.m. Exam
- 4:00 p.m. Exhibition Hall Social Activity

**Friday, December 11**

- 7:00 a.m. NACO Delegation Breakfast Buffet
- 8:00 a.m. NACO Business Meeting
- 10:15 a.m. General Session - Managing The Margins Of Greatness
- 12:30 p.m. NACO Delegation Luncheon
- 2:00 p.m. Conference Adjournment

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**Reminder!**

Make any cancellations or changes to lodging by November 13!

**Reminder!**

Bring County Flags to NACO Conference for display!
Answers.
Later in the evening.

Are you:
- Dealing with financial markets in turmoil?
- Faced with questions after hours?
- Worried about your retirement account?
- All of the above.

Now is not the time to discover your plan provider is “off the clock”.

As of May 18, 2009 the Nationwide call center is open for you until 11:00 p.m. ET, Monday through Friday.

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Nationwide Retirement Solutions (Nationwide) partners with the National Association of Counties (NACo) to provide counties and their employees with a competitive deferred compensation program. As part of this partnership, Nationwide pays a fee to NACo in exchange for NACo’s exclusive endorsement, marketing support, and program oversight of Nationwide products made available under the program. For more information, including fees paid, Nationwide encourages you to visit nrsforu.com.

Information provided by Retirement Specialists is for educational use only and should not be considered investment advice.

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Legal Line: Miscellaneous Issues Pertaining To County Officials

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 Line addresses several questions that have been asked by county officials recently. You are encouraged to review the full text of referenced statutes at www.nebraskalegislature.gov.

Can a county use General Fund dollars to host a Holiday party?

This type of expenditure falls generally within the Local Government Miscellaneous Expenditures Act, Neb.Rev.Stat. 13-2201 et seq. Governing bodies may approve the expenditure of public funds “(iii) Provided at one recognition dinner each year held for elected and appointed officials, employees, or volunteers of the local government. The maximum cost per person for such dinner shall be established by formal action of the governing body, but shall not exceed twenty-five dollars. An annual recognition dinner may be held separately for employees of each department or separately for volunteers, or any of them in combination, if authorized by the governing body.”

The Act also addresses expenditures for nonalcoholic beverages at public meetings of the governing body and for volunteers and certain emergency workers. The Act provides processes for establishing a uniform policy for plaques, certificates of achievement and other items of value, as well as reimbursement for registration fees, meals and lodging.

Although a court-appointed attorney was removed from a case, the judge ordered the county to pay sizeable attorney fees for the services he had already provided. Can a county refuse to pay the claim?

When an attorney is appointed to represent an indigent client, the attorney applies to the appropriate court for payment of “all expenses reasonably necessary to permit him or her to effectively and competently represent his or her client” and fees related to the appointment. Neb.Rev.Stat. §29-3905. After hearing the application, the court “shall fix reasonable expenses and fees, and the county board shall allow payment to counsel in the full amount determined by the court.” Id.

The Nebraska Supreme Court has held that counties may appeal the amount of fees and expenses in a proceeding that is separate from the criminal case. Such an appeal must be docketed separately and disposed of without regard to the criminal case itself. In re Claim of Rehm and Faesser, 226 Neb. 107, 410 N.W.2d 92 (1987).

An individual owns property that can only be accessed by a private bridge. The bridge is in disrepair and he would like the county to replace it. What is the county’s obligation for providing access to isolated land?

In this instance, the same person owned the land on both ends of the bridge so isolated lands statutes (Neb.Rev.Stat. §39-1713 et seq.) were not applicable. However, in most cases, these statutes provide a process for the owner of real estate that is shut out from public access to seek county intervention in the development of access to the property. One of the criteria is that the property owner is unable to purchase the needed right of way, except at an exorbitant price. In addition, the owner must present proof to the county board that he or she owns the property and that the real estate is shut out from public access because it is owned by other persons or surrounded by water.

If these requirements are met, the county board must give notice to landowners and the public before holding a hearing on the issue. §39-1715. If the board finds that a) the alleged conditions exist, b) the isolated land was not isolated at the time of acquisition or it was acquired directly from the State of Nebraska, c) the isolation was not caused by the owner or another person with the knowledge and consent of the owner, and d) that access is necessary to use the isolated land, the county board can lay out a public road to the real estate. The party requesting access must reimburse the county for engineering and construction costs. §39-1716.

Consider Making A Contribution To The NACO Education Foundation

NACO has, for years, worked to provide assistance to college bound students that have a parent or step-parent that is either an elected county official or a county employee. This program has grown through the years and last year NACO was able to provide 12 scholarships to assist 12 different students in their post high school academic endeavors. In the past, NACO has been approached regarding the possibility of contributing to causes that NACO supports, namely the NACO scholarship program. NACO has had no mechanism to accommodate these generous attempts by individuals or groups to contribute support to something like NACO’s scholarship program. During the last year at NACO, we have worked to develop a way to provide for this opportunity. We are pleased to announce that NACO has created the NACO Education Foundation through which NACO will fund its ongoing efforts to provide scholarships to first year college students that have a parent or step-parent that is either an elected county official or a county employee.

The NACO Education Foundation is a 501(c)(3) corporation under IRS guidelines and regulations and, as such, individuals and groups are permitted to make tax deductible contributions to the Foundation. We encourage individuals, groups and businesses to consider making a contribution to the Foundation. The Foundation provides you with not only an opportunity to make a tax deductible contribution to a great cause, but more importantly, helps to provide educational opportunities to students of county officials across Nebraska. We ask that you seriously consider supporting the NACO Education Foundation with a tax deductible contribution. Please feel free to contact the NACO office for more information.
NACO's 4th Annual Legislative Conference was attended by over 110 county officials. Again this year, the conference was held in Kearney at the Holiday Inn Convention Center on October 8. In addition to establishing legislative priorities and the NACO platform, the agenda included a panel discussion with three Legislative Aides entitled “What You Can Learn From Legislative Staff;” a session entitled “Revenue Committee Issues” with Senator Dennis Utter as the presenter; a session entitled “The Appropriations Process” presented by Senator Lavon Heideman; and a report from the NACO Salary Study Committee. Luncheon speaker for the 4th Annual Legislative Conference was State Auditor, Mike Foley.

Comments such as “This is the first Legislative Conference I’ve attended. I’m sorry I missed the other three and I will be sure to attend future conferences as I found the information very beneficial and interesting.” and “I’ve attended every one of these conferences and always left feeling that I learned quite a bit and felt that my input into establishing NACO legislative priorities was well received and considered.”

If you haven’t attended the annual conference, be sure to put the date for the 5th Annual Legislative Conference on your calendar—it is October 14, 2010.
NACo President Brown Urges All Counties To Celebrate “Healthy Counties”

WASHINGTON, D.C. – The National Association of Counties’ (NACo) National Association of Counties (NACo) President Valerie Brown is calling on all counties to begin planning today for National County Government Month (NCGM). The theme for NCGM, to be celebrated throughout the month of April 2010, is “Healthy Counties.”

“County governments are integral to America’s health system and provide many essential services for their residents,” said Brown, supervisor, Sonoma County, Calif. “I know counties are most proud of their healthcare services and healthy living programs. That’s why the theme for National County Government Month is Healthy Counties.”

Since 1991, NACo has encouraged counties to actively promote county government programs and services. Formerly National County Government Week, the designation was expanded to a full month to offer counties more opportunities to plan and participate. Counties aren’t expected to hold public awareness activities throughout the month, but can schedule activities any time during the month.

Brown urged county leaders to hold open houses or public tours of county facilities, visit local schools and business groups to discuss available county services, and highlight exceptional services and programs.

“By starting to plan today counties can make the most of the opportunity to promote effective local government efforts to serve and protect communities,” Brown said. “I am excited about this year’s Healthy Counties theme as I am making advocacy for national health reform that works for counties a hallmark of my year as NACo president.”

Beginning in January, a booklet will be available from NACo which will provide helpful information about how to plan successful NCGM celebrations. For more information, visit the National County Government Month Web page in the County Resource Center on the NACo Web site or contact Jim Philipps at 202/942-4220 or jphilipps@naco.org.

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The National Association of Counties (NACo) is the only national organization that represents county governments in the United States. Founded in 1935, NACo provides essential services to the nation’s 3,068 counties. NACo advances issues with a unified voice before the federal government, improves the public’s understanding of county government, assists counties in finding and sharing innovative solutions through education and research, and provides value-added services to save counties and taxpayers money. For more information about NACo, visit www.naco.org
The 2nd biennial workshop for Registers of Deeds was held in Kearney at the Holiday Inn Convention Center on October 7. This workshop is dedicated solely to register of deeds issues. At their June, 2007 workshop, the executive board of the Clerks, Election Commissioners, Register of Deeds Association voted to hold a Register of Deeds workshop every other year in odd numbered years. The workshop was held in conjunction with NACO’S Legislative Conference in order to keep travel expenses to a minimum. In all, 87 registers of deeds and their staff attended the workshop.

Educational sessions included a discussion of the various duties of the Register of Deeds; a presentation on mortgage fraud presented by Michael Bailey with the FBI; a presentation on notice of default given by Steffi Swanson, Attorney; a presentation on metes and bounds given by Otoe County Surveyor, Dave Schmitz; a presentation on trusts given by attorney Patrick Nelson; and a panel discussion of other issues pertinent to register of deeds.

Date Change For NACO’s Biennial Budget Workshop

The date for NACO’s biennial Budget Workshop has been changed from May 13 to May 27, 2010. The location will remain the same—Kearney, Holiday Inn.

It was brought to the attention of NACO by Jefferson County Clerk, Sandra Stelling, that May 13 is the day that canvassing boards come in, finishing election details. The fact that the Tax Equalization and Review Commission has until May 15 to complete statewide equalization was also a factor in changing the date.

Mark your calendars for May 27, 2010 and watch NACO’S website and future issues CountyLine Magazine and E-News for further information on this workshop.
NACo is now accepting applications for the Rural Health Works Technical Assistance Grant for rural counties.

Rural Health Works is a strategic planning process that assists counties to evaluate their healthcare system and to generate county-specific data on the relationship between the health care sector and the local economy. The ultimate goal of the project is to strengthen rural economies by improving the local health system.

NACo will grant a total of three awards on a competitive basis. The award, valued at more than $18,000 for each county, includes intensive technical assistance on the Rural Health Works model. Selected counties will work with Rural Health Works consultants to:

- Identify their health care needs
- Examine the social, economic, and political realities affecting the local delivery of health care
- Determine how the health care system can best meet the community’s needs
- Develop an action plan based on their analysis and planning

Funds are being provided by the Office of Rural Health Policy, Health Resources and Services Administration, DHHS.

The application is available [www.healthycounties.org](http://www.healthycounties.org). Application deadline is December 15, 2008. For more information, please contact Christina Rowland at crowland@naco.org or 202-942-4267

Christina Rowland
Senior Associate
National Association of Counties
25 Massachusetts Avenue NW
Washington, DC 20001
202-942-4267

Douglas County Register of Deeds Makes History
The Office Is the First to E-Record in Nebraska

By Larry Miller
Douglas County Chief Deputy Register of Deeds

Omaha, NE—If you asked Diane Battiato what word in the nation’s IT dictionary caused her the most mental anguish in recent years, she would reply, with little hesitation, “e-recording.” Battiato, who is the Douglas County, NE, register of deeds, came into office more than five years ago. One of her goals, she says, was to move the office forward, technologically. E-recording was near the top of her to-do list, but seemingly, unattainable. E-recording, formally known as electronic recording, is the process of submitting, receiving and processing documents for recording via the Internet. E-recording can be done by individuals, or companies.

"Not being able to e-record was unfathomable. Hundreds of counties around the nation were e-recording, but not a single county in Nebraska," Battiato says. "After a while, e-recording became the brass ring for me. I wanted it for our users, for Nebraska. It simply did not make sense that we weren’t using this amazing piece of technology."

According to Battiato, previous attempts to get the e-record ball rolling had failed. She believes that, in large part, the Nebraska counties were hesitant to e-record because of uncertainty regarding the legality of e-recording in the state, even though UETA (Uniform Electronic Transmission Acts) had been passed by the legislature in 2000.

Nonetheless, Battiato decided to launch her own campaign to e-record. What followed were months of communication between the secretary of state’s office and her office. Then, after a seemingly endless flow of e-mails, letters, and phone calls, and a flurry of last-minute clarifications, Battiato received word from the Secretary of State.

“I received an official opinion, in June. In short, Secretary of State John Gale gave us the green light to move forward. He expressed complete confidence in what we wanted to do, and thus eliminated any legal uncertainty surrounding the issue.”

Battiato moved quickly; she knew that interest was high among her users to e-record. In early August, she held an e-recording kickoff to which more than 100 supporters came; they represented more than 40 businesses, organizations and government offices. Simplifile, her initial e-recording vendor, demonstrated the service and registered attendees for training.

Then, in late August, Battiato made history. Her office became the first office in Nebraska to e-record. The office now has close to 80 submitters, and has recorded nearly 1400 documents. In late October the office had its first “more-than-100-documents-recorded” day. “We were elated,” Battiato says.

“Everything went smoothly, for the most part. Now, we’re looking forward to a 200-document day because we know that we can handle it.”

In the meantime, Battiato expects more companies and counties to jump on the e-record bandwagon. “Why not? It’s a great service that’s long overdue, and it’s clearly a ‘win-win’ for submitters, us and the state of Nebraska.”
## NACO Sustaining And Associate Members

### Sustaining Members

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<th>Company Name</th>
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<th>Contact Person</th>
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<th>Services</th>
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<tr>
<td>Ameritas Investment Corp.</td>
<td>440 Regency Parkway Dr., Suite 222, Omaha, NE 68114</td>
<td>Rich Nowakowski</td>
<td>773-286-4567</td>
<td>Banking and Financial Services</td>
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<tr>
<td>D.A. Davidson &amp; Co.</td>
<td>1111 N. 102nd Court, Suite 300, Omaha, NE 68114</td>
<td>Diane Blaschko</td>
<td>402-462-6481</td>
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<td>Raytheon JPS Communications</td>
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<td>Associated General Contractors-Nebraska Chapter</td>
<td>1233 Lincoln Mall, Lincoln, NE 68508</td>
<td>Tim Farmer</td>
<td>402-436-2150</td>
<td>Construction and Road Equipment</td>
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<td>Terry Stack</td>
<td>402-436-2150</td>
<td>Banking and Financial Services</td>
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<tr>
<td>Date</td>
<td>Official</td>
<td>Event</td>
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<tr>
<td>1</td>
<td>Sheriff, Clerk of the District Court, Clerk, County Board</td>
<td>Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. 47-107.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Sheriff</td>
<td>With some exception, the treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. 77-1718</td>
<td></td>
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</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. 77-1742</td>
<td></td>
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</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>The State Tax Commissioner must certify his or her determination of a homestead exemption applicant's eligibility to the county assessor. 77-3517</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Monday</td>
<td>Treasurer</td>
<td>Semi-annual statement showing amount collected on account of state, county and district school tax and all other sources from which school funds are derived must be filed with State Treasurer and Tax Commissioner. Settlement of general school funds must also be made. 79-1034</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
<td>If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. 79-528(4), 79-1089</td>
<td></td>
<td></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>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>County Board of Equalization</td>
<td>On or before this date, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. 77-1601.02.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10</td>
<td>County Officials</td>
<td>Any local system may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error or for agricultural land, assessed value changes by reason of a land qualified or disqualified for special use valuation. 79-1016(5)</td>
<td></td>
<td></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>
<td></td>
<td></td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
<td></td>
<td></td>
</tr>
<tr>
<td>20</td>
<td>Assessor</td>
<td>After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. 77-1613</td>
<td></td>
<td></td>
</tr>
<tr>
<td>22</td>
<td>Assessor, Treasurer, Clerk</td>
<td>Deliver tax list of real and personal property to the county treasurer. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. 77-1616</td>
<td></td>
<td></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></td>
<td></td>
</tr>
<tr>
<td>30</td>
<td>Treasurer</td>
<td>Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. 77-3523</td>
<td></td>
<td></td>
</tr>
<tr>
<td>During Month</td>
<td>County Board, Fair Board</td>
<td>Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. 2-229(1)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>During Month</td>
<td>Assessor</td>
<td>Property Tax Administrator shall hold an examination. 77-421</td>
<td></td>
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</tr>
<tr>
<td>Date</td>
<td>Office/Position</td>
<td>Description</td>
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<tr>
<td>1</td>
<td>Clerk (Counties over 150,000 population)</td>
<td>On or before this date, the county clerk must annually prepare estimates of supplies, materials, equipment and machinery required for use of county officers during the coming year which are not furnished by the state. 23-346.01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Assessors</td>
<td>The county assessor or county clerk must certify to the Property Tax Administrator, on or before December 1 of each year, the total taxable valuation and the Certificate of Taxes Levied. 77-1613.01</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Attorney</td>
<td>Each county with a juvenile pretrial diversion program, must report the information pertaining to the program required by rules and regulations adopted and promulgated by the Nebraska Commission on Law Enforcement and Criminal Justice to the commission. 43-260.07</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Election Commissioner, Clerk</td>
<td>No later than this date, notice shall be given to each political subdivision of the filing deadlines for the statewide primary election.</td>
<td></td>
<td></td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
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<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>
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<td></td>
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<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>
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<td></td>
</tr>
<tr>
<td>15</td>
<td>Clerk, Treasurer</td>
<td>The county clerk shall certify to the treasurer the total amount of unpaid claims of the county. 23-1302(4)</td>
<td></td>
<td></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></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Board Chair</td>
<td>The chairperson of a county board with a separate retirement plan established pursuant to section 23-1118 and section 401(a) of the Internal Revenue Code must file an annual report on such plan with the Public Employees Retirement Board and submit copies of such report to the members of the Nebraska Retirement Systems Committee of the Legislature. 23-1118(5)(a)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Treasurer</td>
<td>All property taxes levied for any county, city, village or other political subdivision therein become due and payable and become a first lien on the real or personal property taxed until paid or extinguished. 77-203</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>If a county or municipality does not require building permits under its zoning laws, information statements for improvements to real property shall be filed on or before this date. 77-1318.01(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Board</td>
<td>Organizations seeking tax exemptions for any real or tangible personal property must apply for exemption to the assessor on or before December 31 of the year preceding the year for which the exemption is sought. 77-202.01, 77-202.03, 77-202.09</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Assessor, Board</td>
<td>Any owner may petition the Tax Equalization and Review Commission to determine the taxable status of real property to determine if a failure to give proper notice prevented timely filing of a protest or appeal provided for in 77-202 to 77-202.25. 77-202.04(2)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Counties over 200,000 population</td>
<td>Fiscal year ends unless majority of county board approves change to July 1-June 30 fiscal year. 23-920</td>
<td></td>
<td></td>
</tr>
<tr>
<td>31</td>
<td>Register of Deeds</td>
<td>Sanitary and improvement district must file with register of deeds or, if none, the county clerk, an annual statement showing the names of current board members, attorney, accountant and fiscal agent of the district, warrant and indebtedness, and current bond tax levy and the current operating levy. 31-727.03</td>
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<tr>
<td>Date</td>
<td>Agency/Position</td>
<td>Action Description</td>
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<tr>
<td>1</td>
<td>Assessor</td>
<td>Real and tangible personal property subject to taxation shall be assessed as of 12:01 a.m. on this date. 77-1201, 77-1211, 77-1301</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Railroads must report locally assessed property to the assessor. Public service entities operating within the state must report to the county assessor of each county in which it has situs all nonoperating property belonging to such entity which is not subject to assessment and assessed by the Property Tax Administrator. 77-606, 77-801</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Applications requesting separate listing of severed mineral interest and surface estate must be filed with the county assessor by this date. 57-237</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>Clerk</td>
<td>By this date county, agricultural extension societies must file a report of their work and expenditures for the preceding year and a budget estimate for the ensuing year. 2-1606, 2-1607</td>
<td></td>
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</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>All bonds given to secure deposits of public money expire on this date each year. 77-2327</td>
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</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Irrigation district assessments are due on January 1 next following the date of assessment thereof and may become a lien on the property. Irrigation district bond interest semiannual payments are due. 46-140, 46-196</td>
<td></td>
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</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Camper permit renewals become due on this date and delinquent on March 1. 60-1805</td>
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</tr>
<tr>
<td>1</td>
<td>Counties over 200,000 population</td>
<td>Fiscal year begins unless a majority of the county board approves a change to a fiscal year beginning on July 1. 23-920</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1</td>
<td>County Board, Weed Control Superintendent</td>
<td>By this date, organizations sponsoring continuing education for weed control superintendent’s continuing education must notify county board of the education hours completed by its weed control superintendent during the year. 2-954.02</td>
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<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
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<td>5</td>
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<td>5</td>
<td>Election Commissioner, Clerk, Board</td>
<td>No later than this date, the governing board of each political subdivision which will hold an election in conjunction with a statewide primary election shall certify to the Secretary of State, the election commissioner, or the county clerk the name of the subdivision, the number of officers to be elected, the length of the terms of office, the vacancies to be filled by election and length of remaining term, and the number of votes to be cast by a registered voter for each office. 32-404(2), 32-601</td>
<td></td>
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</tr>
<tr>
<td>First Tues.</td>
<td>Sheriff, County Board</td>
<td>Make a report to the County Board describing fees, fee totals and activity since last quarterly report. 33-117(3)</td>
<td></td>
<td></td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of the District Court, Treasurer, Board</td>
<td>Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license money in the possession of the clerk of the district court which remains after 3 years. 24-345 Witness fees which remain for 6 months are reported to the county board, and after an additional 6 months are paid over to the county treasurer for credit to the common school fund. 33-140, 33-140.02</td>
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</tr>
<tr>
<td>10-30</td>
<td>Clerk</td>
<td>The county clerk must cause to be published in a legal newspaper in or of general circulation in such city, village, or county one time between these dates of each year, individual notice of the right of automatic renewal of each retail liquor and beer license, except that notice of the right of automatic renewal of Class C licenses must be published in July. 53-135.01</td>
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</tr>
<tr>
<td>15</td>
<td>Assessor, Treasurer</td>
<td>Owner, lessee or manager of land upon which is parked a mobile home must report to the county assessor, the year, make, model, and size of each mobile home, the owner or occupant’s name and address, and the date the mobile home was first parked or located on such land. 77-3706 Annual permits must be renewed during January. 77-3707</td>
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<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>
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Continued on page 24
### January Legal Calendar

*(Continued From Page 23)*

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<th>Date</th>
<th>Office</th>
<th>Task Description</th>
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<tbody>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>Prepare for publication a list of all real property subject to sale and amount of all delinquent taxes against each. An accompanying notice must state that the described property will be sold by the county at public sale for the purpose of collecting delinquent taxes, interest and costs. 77-1802</td>
</tr>
<tr>
<td>31</td>
<td>Assessor</td>
<td>The State and political subdivisions must provide assessors with copies of leases or descriptions of property which is leased by this date. 77-202.11</td>
</tr>
<tr>
<td>31</td>
<td>General</td>
<td>Furnish Form 1099 statements to recipients. Furnish copies of W-2 forms to employees.</td>
</tr>
<tr>
<td></td>
<td>During month</td>
<td>Board Commissioners elect a chairperson to serve for the ensuing year. 23-156</td>
</tr>
<tr>
<td></td>
<td>During month</td>
<td>Board Supervisors must meet, organize and choose a chairperson. 23-272, 23-274</td>
</tr>
<tr>
<td></td>
<td>During month</td>
<td>Treasurer Publish the receipts and disbursements of the treasurer’s office for the last preceding six months ending Dec. 31. 23-1605</td>
</tr>
<tr>
<td></td>
<td>During month</td>
<td>Board County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109</td>
</tr>
<tr>
<td>Last Business Day</td>
<td>Treasurer</td>
<td>State reimbursement of tax revenue lost due to homestead exemptions is issued on the last business day of the month for six months beginning in January. 77-3523</td>
</tr>
<tr>
<td>Within 30 days after First Tues.</td>
<td>Treasurer, Clerk, County Board</td>
<td>Make settlement with county board and file statement with county clerk showing the amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. 77-1745.</td>
</tr>
</tbody>
</table>

### November/December Contest

You are still eligible to enter the September/October Contest until November 20. For questions to the September/October Contest please view the September/October issue of CountyLine Magazine at NACO’s website. For the November/December Contest, since many county officials will be in Lincoln for the 115th Annual NACO Conference, try answering the following trivia questions pertaining to Lincoln. Send your answers to NACO by December 10 to be eligible. Be sure to mark “Contest Entry” on your envelope.

1. How many previous state Capitol structures were constructed on the site of today’s 400-foot capital building nicknamed “Tower of the Plains?”
2. What famous McDonald’s sandwich, was created at the University of Nebraska.
3. Charles Lindbergh learned to fly in Lincoln. He took lessons at Lincoln Airplane and Flying School. What park is located on this site today?
4. What high school in Lincoln did Dick Cavett graduate from?
5. In 1930 Lincoln possessed the longest straight main street in the world...O Street. The record is still running today. It stretches from the banks of the Missouri River near Union to the Blue River near Milford. How many total paved miles is this street?
6. What local landmark restaurant, opened in 1948, still sits and operates on it’s original site at 48th & Holdrege Streets, serving loose meat sandwiches and onion chips?
7. One hotel that was built in 1926 in downtown Lincoln and has been a fixture in the Lincoln community for over 75 years. It imploded in 1982 and rebuilt and reopened in December 1983. The lone links from the original hotel to the one that stands today are the 26 "Corn Maiden" figures that grace the atrium of this hotel’s interior. What is the current name of this hotel?
8. Dedicated as the Nebraska Statehood Memorial in 1968 what house in Lincoln is the oldest standing structure in Lincoln’s original plat?
   HINT: It was the home of Nebraska’s first Secretary of State and is located at approximately 16th and “H” Streets.
9. In 1957, Val and Zena Weiler opened what is today, one of the most famous pizza restaurants in Lincoln, located at 35th and Holdrege Streets. Many people consider no trip to Lincoln complete without dining in or carryout from this landmark restaurant. Today there are many franchises of this restaurant located in Lincoln and surrounding cities. What is the name of this famous franchise?
10. At the intersection of 13th and O streets, there is a large brick star. Legend has it that this is the exact spot where ________. (fill in the blank)
<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 9-11, 2009</td>
<td>NACO's 115th Annual Conference</td>
<td>Lincoln, Cornhusker Marriott Hotel</td>
</tr>
<tr>
<td>February 9-10, 2010</td>
<td>NWCA Conference</td>
<td>North Platte, Sandhills Convention Center</td>
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<tr>
<td>February 10-12, 2010</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn</td>
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<td>February 18, 2010</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
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<tr>
<td>March 18, 2010</td>
<td>Central District Meeting</td>
<td>Grand Island, Interstate Holiday Inn</td>
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<td>March 19, 2010</td>
<td>Northeast District Meeting</td>
<td>Norfolk, NE Community College</td>
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<tr>
<td>March 23, 2010</td>
<td>Panhandle District Meeting</td>
<td>Gering, Civic Center</td>
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<tr>
<td>March 26, 2010</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
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<tr>
<td>April 16, 2010</td>
<td>NAEM Conference</td>
<td>Kearney, Holiday Inn</td>
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<tr>
<td>May 27, 2010</td>
<td>NACO Budget Workshop</td>
<td>Kearney, Holiday Inn</td>
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<tr>
<td>June 9-11, 2010</td>
<td>Clerks, Election Commissioners, Register of Deeds Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
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<tr>
<td>June 9-11, 2010</td>
<td>Clerks of the District Court Workshop</td>
<td>Omaha, Embassy Suites Conference Center</td>
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<tr>
<td>June 15-17, 2010</td>
<td>Treasurers Workshop</td>
<td>Nebraska City, Lied Center</td>
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<tr>
<td>July 16-20, 2010</td>
<td>NACo Annual Conference</td>
<td>Reno, Nevada</td>
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**Professional Directory**

<table>
<thead>
<tr>
<th>Name</th>
<th>Title</th>
<th>Contact Information</th>
<th>Services</th>
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</thead>
<tbody>
<tr>
<td>JEO Consulting Inc.</td>
<td></td>
<td><a href="">402.443.4601</a></td>
<td>Roads and Highways, Hydrology and Hydraulics, Structural Engineering, Civil Engineering, Biosolids, Wetlands, Surveying, Inspection</td>
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<tr>
<td>Speece Lewis</td>
<td></td>
<td><a href="">402.493.6466</a></td>
<td>Roads and Highways, Hydrology and Hydraulics, Structural Engineering, Civil Engineering, Biosolids, Wetlands, Surveying, Inspection</td>
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<tr>
<td>KMM</td>
<td></td>
<td><a href="">402.393.6630</a></td>
<td>Engineering, Architecture, Surveying, Planning</td>
</tr>
<tr>
<td>KMM</td>
<td></td>
<td><a href="">402.434.5660</a></td>
<td>Engineering, Architecture, Surveying, Planning</td>
</tr>
<tr>
<td>KMM</td>
<td></td>
<td><a href="mailto:lisa@nacone.org">lisa@nacone.org</a></td>
<td>Engineering, Architecture, Surveying, Planning</td>
</tr>
</tbody>
</table>

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**PROMOTION**

The Nebraska Public Agency Investment Trust (NPAIL) is a cash management program operated to maximize the following features: Secure Investments, Daily Liquidity, and Excellent Interest Income.
HAPPY HOLIDAYS FROM
NACO EXECUTIVE DIRECTOR AND STAFF!
One less thing to worry about.