Ruth Jackson
2009 County Official Of The Year
Executive Officers

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Pamela Lancaster, Hall County

Vice President
Steve Erdman, Morrill County

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LeRoy Janssen, Wayne County

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Dennis Kimbrough, Fillmore County

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Bernie Heier, Lancaster County
William Laux, Morrill County
Earl McNutt, Red Willow County
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Nancy Scheer, Madison County
Susan Thomas, Keith County
Don Thomas, Lancaster County
Jerome Kramer, Lincoln County
Jean Sidwell, Buffalo County

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Tim Loewenstein, Buffalo County

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Norfolk
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402-379-1699
800-396-0188

North Platte
3501 South Jeffers Street
308-632-3100
800-494-9560

Omaha
11002 Sapp Brothers Drive
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Scottsbluff
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A Little Adversity Is Good For Us All

"... As county officials we need to persevere and dream, believe and work together to accomplish our goals."

Adversity: adverse fortune or fate; a condition marked by misfortune, calamity, or distress.

That is what NACO faced this year during our annual conference. It was unfortunate that the snow storm hit when it did. It caused a little distress for some and calamity for others. Adversity isn’t always bad. It is how we deal with it that determines the outcome.

For those of you who made it to the conference, I think you would agree that the outcome was excellent. While I constantly worry about county officials on the roads, I appreciate everyone’s efforts to make it safely.

I have heard from many of you that were able to attend that you truly appreciated our featured speakers. It was truly a shame that more were not able to stay to hear the message presented by one featured speaker, David Okerlund.

He was excellent, and his message was right to the point. It made us think and believe that, as county officials, we need to persevere and dream, believe and work together to accomplish our goals.

It is my intent to always have good speakers at our annual conference. The last two years have been exceptional, and I hope we can begin to have increased attendance at the opening session and the Friday morning general session. Please make plans for next year to attend both of these sessions.

Speaking of adversity, how about the challenges our road departments faced during the Christmas holiday?

I look forward to 2010 and the challenges that we have before us. I hope we can continue to dream, believe and work together for a successful year.
Happy New Year! My family and I wish you the very best in 2010, both perfect health and prosperity.

As I write these remarks, Hall County is experiencing near blizzard conditions, not uncommon in Nebraska this year. I am reminded how many of you took life and limb in hand to attend the Annual Conference in December, not particularly unique to county officials. We are a dedicated group and we are committed to county government. “Government by the people” as clearly as it exists today!

I want to begin by thanking you, the officials who run county government, for your support. It is truly my honor and privilege to represent county government at this level. In addition, I would like to recognize and thank the leadership before me, Dennis Kimbrough, Joe Hewgley, Jerry McCallum, and all the past presidents. I have great respect for them and their individual skills that have built NACO into the organization we can all be so proud of today. In addition, I would like to welcome our NACO Secretary/Treasurer, LeRoy Janssen, Wayne County Sheriff. If you have walked into this position as I did, you have an opportunity to serve like you had not fully anticipated.

These are not necessarily the best of times. There are severe economic challenges. These challenges do, however, offer great opportunities in my mind. Nothing stands still. We can choose to slide backward, or we can be determined to move county government forward, even if it is more slowly.

Our opportunity lies in the relationship that we build with our State Senators. Senators will continue to make decisions and create legislation that has a great impact on the way we do the "business of the people". With more or less information, regarding how their decision will affect county government, they will cast a vote. That vote will, in turn, legislate how we, as county officials, meet the needs of our constituents, or tax payers. Get to know your state senators by name. You will not agree with them and they will not agree with you 100% of the time. But, as you gain respect for one another, you will better appreciate one another's views, and hopefully, the result will be to the benefit of county government and the people. Personally, I am a strong proponent of efficient, effective and accountable government. Although I believe Counties are a great example of these characteristics, we can work to improve how we do business.

On January 15th and 22nd, we will be meeting to review and take a stand on legislative bills. I would encourage everyone to attend and give your input regarding how these bills affect your county. If you are unable to attend, let someone know your concerns. This is the first step in having input into the legislation that governs all of us.

Again, I can not stress enough, NACO is a powerful and effective force. Larry Dix, our Director, and other county officials are well respected throughout the state. Our challenge is to make our concerns and voice heard. We need to sing our own song loud and clear.

Throughout the year, NACO offers several educational conferences to officials. Take advantage of the opportunity to learn how new legislation will affect you and hear updates on what is taking place throughout the state. Likewise, visit with each other about how to handle duties and challenges your county is facing. No doubt you will find that your concerns are not unique and others may have suggestions to assist you with resolving your problems.

Consider attending the Institute of Excellence to enhance your leadership skills. The University of Nebraska Extension Office does a tremendous job in all aspects. It is well worth the time that you commit.

I look forward to visiting with you throughout the coming year. Please feel free to contact me at any time. My desire is to serve you to the best of my ability and to better county government in the process.

Keep in mind and prayer the great men and women who serve America in the fight to keep us free. We are the home of the free because of the brave!

God Bless you and God Bless America!
NACO’s 115th Annual Conference

By Lisa Wefer
Editor/Meeting Coordinator

Although Mother Nature did her best to discourage county officials from attending NACO’s 115th Annual Conference, the show went on despite a considerable drop in attendance. All over the state, record snow fall and dangerous road conditions prohibited county officials from venturing to Lincoln. On Monday, December 7 registrations for the 115th Annual Conference totaled 725. Phone calls started rolling in on Monday and cancellations increased as the storm grew in intensity. Actual attendance by delegates ended up totaling 496. But those delegates were rewarded with a wealth of information gathered from speakers and from networking with their fellow county officials and this will, no doubt, be of great benefit to them for years to come. Other statistics for the conference are as follows:

- 86 Nebraska counties represented
- 16 guests
- 82 speakers
- 12 program advertisers
- 54 exhibitors
- 9 hospitality hosts
- 84 educational sessions
- 2 exams
- 9 business meetings
- 9 luncheons
- a total of 103 educational hours

These are just a few of the statistics resulting from NACO’s 115th Annual Conference held in Lincoln on December 9-11, 2009. The 115th Annual Conference is now a part of history. This issue of CountyLine magazine is devoted largely to conference activities, awards and highlights. Throughout the magazine, along with regular features, you will find photo highlights and articles pertaining to events that occurred during NACO’s 115th Annual Conference.

Below, Bernie Heier, Lancaster County Commissioner, poses while Paul Fell, Political Cartoonist and Opening Session speaker, draws a caricature of him.
Ruth Jackson, Franklin County Assessor, was named “County Official of the Year” for 2009 at the 115th Annual Conference of the Nebraska Association of County Officials. Jackson was presented with a plaque acknowledging the award and the date it was presented by 2009 NACO President and Fillmore County Supervisor, Dennis Kimbrough.

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

Jackson has been the assessor in Franklin County since 1973, has worked in the assessor’s office since 1967 and was one of a field of county officials nominated for the award.

“Ruth Jackson is outstanding public official who has dedicated herself to serving not only the residents of Franklin County, but also the State of Nebraska. She is a highly respected county assessor who serves as an excellent example to others.” stated Larry Dix, NACO Executive Director.

Following are quotes from letter of nomination in favor of Jackson receiving the County Official of the Year Award.

“Ruth has been a dedicated county assessor for more years than I know. In fact, I think she might hold the record for the longest serving assessor. She has always performed her duties professionally and in the best interest of all involved. She continues to be an important “voice” for the assessors as she studies the issues and speaks out with knowledgeable information.” - Lorraine Dexter, Former Merrick County Assessor.

“Ms. Franklin is hard-working, level-headed and highly committed to her public office. She focuses on quality and accurate work with positive results for not only county, but for the Central District Association and the State of Nebraska.” - Patricia Sandberg, Hamilton County Assessor.

“Longevity in county government is a rare but valuable commodity, as it signifies loyalty, dedication, trustworthiness and perseverance on behalf of the local taxpayers who are served. So, when voters elect an individual to a county office nine times, it should serve as a tribute to that individual. Franklin County Assessor, Ruth Jackson, is such an individual. Ruth’s 42 years of service to the taxpayers of Franklin County and the State of Nebraska are a tremendous testament to her, both personally and professionally, and I believe Ruth epitomizes the definition of a devoted, trusted and valued county Official.” - Jack Mills, former Senator and NACO Executive Director.

“I can assure you that Ruth's abilities to accomplish good things for county government are only the tip of her many grand qualities as a person. In fact, I believe Ruth is a remarkable example of how county government is truly government "of the people." She first shows concern for people as individuals and cares for the important things in their lives. She passes the test of County Official of the Year in my estimation because she gives of herself first. Ruth puts the other person ahead of herself, not only in government work, but also in personal understanding of the daily ups and downs of life.” - John Phillip Moore, Dawson County Assessor.

Ruth Jackson joins a most elite group of county officials who have been presented with the County Official of the Year Award. Congratulations, Ruth.
Hall County Supervisor, Pam Lancaster, ran unopposed and was a unanimous selection as 2010 President of the Nebraska Association of County Officials during the election of officers conducted at the 115th Annual Conference held on December 9-11 in Lincoln at the Cornhusker Marriott Hotel.

Joining Lancaster as 2010 officers will be Steve Erdman, Morrill County Commissioner, as Vice-President, LeRoy Janssen, Wayne County Sheriff as Secretary-Treasurer, and Dennis Kimbrough, Fillmore County Supervisor as Past President. All four officers assumed their respective offices on January 1, 2010.

In addition to the new executive officers, Tami Schendt, County Attorney from Custer County was elected by her peers as representative on the Board of Directors for County Attorneys; Richard Pierce, Buffalo County Supervisor was elected as the Central District Representative and Jerome Kramer, Lincoln County Sheriff was elected by his peers as representative on the Board for County Sheriffs.

As with the executive officers, the new directors assumed office on January 1, 2010.

2010 NACO Officers and Directors

OFFICERS

Pam Lancaster—Hall County Supervisor President
Steve Erdman—Morrill County Commissioner Vice-President
LeRoy Janssen—Wayne County Sheriff Secretary-Treasurer
Dennis Kimbrough, Fillmore County Supervisor Past President

DIRECTORS

Mike Boyle—Douglas County Commissioner Douglas County
Bernie Heier—Lancaster County Commissioner Lancaster County
Richard Pierce—Buffalo County Supervisor Central District
Duane Wilcox—Washington County Supervisor Northeast District
William Laux—Morrill County Commissioner Panhandle District
Terry Keebler—Johnson County Commissioner Southeast District
Earl McNutt—Red Willow County Commissioner West Central District
Marilyn Hladky—Seward County Assessor Assessors
Tami Schendt—Custer County Attorney County Attorneys
Nancy Scheer—Madison County Clerk Clerks, Election Commissioners, Register Of Deeds

Susan Thomas—Keith County District Court Clerk Clerks of the District Court
Jerome Kramer—Platte County Sheriff Sheriffs
Don Thomas—Lancaster County Engineer Surveyors/Highway Superintendents/Engineers
Jean Sidwell—Buffalo County Treasurer Treasurers
Timothy Loewenstein—Buffalo County Supervisor NACo Nebraska Representative
Seven county officials were presented awards from 2009 NACO President, Dennis Kimbrough at the 115th Annual Conference.

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

President Dennis Kimbrough chose to recognize seven individuals during the 115th Annual Conference and presented each with an engraved plaque reflecting this honor. Selected were Rick Soper, Kimball County Commissioner; Duane Wilcox, Washington County Supervisor; Terry Keebler, Johnson County Commissioner; Sandra Stelling, Jefferson County Clerk; Jerome Kramer, Lincoln County Sheriff; Jon Zavadil, Platte County Sheriff; and Timothy Loewenstein, Buffalo County Supervisor.

Pauletta Gerver, Red Willow County Clerk, is the 2009 recipient of the MIPS “Client Of The Year” Award, presented by MIPS. The MIPS Client of the Year Award recognizes county officials who have maintained long-standing use of programs and services offered by MIPS. Gerver was presented with a commemorative plaque by NACO President, Dennis Kimbrough at the 115th Annual Conference Awards Luncheon.

Carolyn Cerny, Arthur County Treasurer, was honored by the Nebraska Treasurer’s Association at the 115th Annual Conference held in Lincoln as “Outstanding County Treasurer.”

Cerny requested the following note be published in CountyLine:

A great big thank you goes out to all the Nebraska County Treasurers for choosing me as “Outstanding County Treasurer for 2009”. It really means a lot to me! It is very much an honor coming from such an outstanding group of people. Each and every one of you is so helpful and nice to work with. I love you all and look forward to every time we are able to get together. Carolyn Cerny
Affiliate Officers Recognized

NACO President Dennis Kimbrough recognized affiliate presidents with Certificates of Appreciation at the 115th Annual Conference. Affiliate presidents recognized were Jean Timm, Kimball County Assessor; Deb Finn, Wayne County Clerk; Pam Scott, Richardson County Clerk of the District Court; William Cover, Cass County Emergency Manager; Terry Krohn, Two Rivers Public Health Department; Dawn Miller, Adams County Highway Superintendent; John Johnson, Madison/Pierce County Planning & Zoning Officer; Steve Hapner, Brown County Sheriff; Carol Maxson, Keith County Transportation Official; Sharon Wood, Dawson County Treasurer; Marvin Pesek, Otoe County Veterans Service Officer; and Rob Schultz, Hall County Weed Superintendent.

Institute Of Excellence Graduates

Congratulations to the 2009 NACO Institute of Excellence graduates. The 2009 class includes 23 county board members from across the state. Following is a list of graduates.

Al Atkins, Thomas County; Dean Burbach, Wayne County; James Engelkemier, Cass County; Chris Frye, Thayer County; Scott Hogeland, Dundy County; Jack Hynes, Adams County; Marvin Kohout, Saline County; Steven Lade, Otoe County; William Lewis, Furnas County; Rodney Metzger, Harlan County; Eldon Orthmann, Adams County; Lonnie Peters, Keith County; Jim Peterson, Cass County; Richard Pierce, Buffalo County; James Rabe, Wayne County; Gene Rollins, Burt County; John Ross, Cuming County; Lee Saathoff, Adams County; Rebecca Sawyer, Rock County; Jerry Schroeder, Furnas County; Tom Schuele, Boone County; Scott Stuhr, Seward County; Ron Wertz, Hitchcock County. All graduates participated in a year-long series of instructional activities, both in a classroom setting and online. NACO would like to thank all graduates for their participation. We appreciate their hard work and dedication to public service. Please remember that the Institute is open this year to all county officials. See the NACO website for more information or feel free to contact NACO regarding the Institute.
Conference Photo Highlights
Nebraska Association of County Officials wishes to thank the following exhibitors and hospitality room hosts for their support and participation in the 115th Annual Conference.

### Exhibitors

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<td>Beckenhauer Construction Inc.</td>
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<td>Carlson West Povondra Architects</td>
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<td>D. A. Davidson &amp; Co.</td>
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<td>Danko Emergency Equipment</td>
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<td>Diesel Power Equipment Company</td>
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<td>GIS Workshop, Inc.</td>
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<td>Grand Island/Hall County Convention &amp; Visitors</td>
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<td>Hall Brothers Recycling</td>
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<td>JEO Consulting Group, Inc.</td>
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<td>Kearney Visitors Bureau</td>
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<td>Kirkham, Michael &amp; Associates, Inc.</td>
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<td>Logan Contractors Supply Inc.</td>
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<td>Microfilm Imaging Systems, Inc.</td>
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<td>MIPS Inc.</td>
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<td>Murphy Tractor &amp; Equipment Company, Inc.</td>
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<td>National Association of Counties</td>
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<td>Nebraska Environmental Products</td>
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<td>Nebraska Public Agency Investment Trust</td>
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<td>NIRMA</td>
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<td>NMC—Nebraska Machinery Company</td>
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### Hospitality Room Hosts

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<td>Bauer Built Tires</td>
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<td>D. A. Davidson &amp; Company</td>
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<td>Midwest Service and Sales Co.</td>
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<td>Nebraska Concrete &amp; Aggregates Association</td>
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<td>NMC—Nebraska Machinery Co.</td>
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## 2010 NACO Affiliate Officers

### ASSESSORS
- **Cheryl Schiel** - PRESIDENT  
  Keith County
- **Jonathan Bailey** - First Vice President  
  Pawnee County
- **Allen Sutcliffe** - Second Vice President  
  Cass County
- **Linda Larsen** - Treasurer  
  Kearney County
- **Janet Shaul** - Secretary  
  Garden County

### ATTORNEYS
- **Shawn Eatherton** - PRESIDENT  
  Buffalo County
- **John Freudenberg** - President-Elect  
  Office of Attorney General
- **C. Jo Petersen** - Treasurer  
  Hamilton/Saunders Counties
- **Jeff Mathers** - Secretary  
  Lancaster County

### CLERKS, ELECTION COMMISSIONERS, REG. OF DEEDS
- **Lloyd Dowding** - PRESIDENT  
  Sarpy County
- **Chris Lewis** - Vice President  
  Adams County
- **Darla Walther** - Treasurer  
  Frontier County
- **Kathy Brandt** - Secretary  
  Morrill County

### CLERKS OF THE DISTRICT COURT
- **Valorie Bendixen** - PRESIDENT  
  Hall County
- **Ann Rosenberry** - Vice President  
  Scotts Bluff County
- **Deb McCarthy** - Secretary/Treasurer  
  Lincoln County

### EMERGENCY MANAGERS
- **Patrick Gerdes** - PRESIDENT  
  Frontier, Gosper, Hitchcock, Phelps Counties
- **Deanna Beckmann** - President-Elect  
  Dakota County
- **Robert Cole** - Vice President  
  Nemaha County
- **Douglas Fox** - Treasurer  
  Boyd, Brown, Cherry, Keya Paha, Rock Counties
- **Rhonda Woolridge** - Secretary  
  Offutt Air Force Base

### HEALTH DIRECTORS
- **Terry Krohn** - CHAIRMAN  
  Two Rivers Public Health Department - Holdrege
- **Kathy Nordby** - Vice Chairman  
  Elkhorn-Logan Valley Public Health Dept - Wisner
- **Vicki Duey** - Secretary  
  Four Corners Public Health Department - York

### HIGHWAY SUPERINTENDENTS, SURVEYORS, ENGINEERS
- **Tim Ryan** - PRESIDENT  
  Keith County
- **Blaine Yardley** - Vice President  
  Sheridan County
- **Casey Sherlock** - Secretary/Treasurer  
  Hall County

### PLANNING & ZONING DIRECTORS
- **John Johnson** - PRESIDENT  
  Madison/Pierce Counties
- **Orval Stahr** - Vice President  
  York County
- **LaLene Bates** - Secretary/Treasurer  
  Stanton County

### SHERIFFS
- **Steve Hapner** - PRESIDENT  
  Brown County
- **Larry Koranda** - First Vice President  
  Cedar County
- **Jeff Ortgies** - Second Vice President  
  Deuel County
- **Bill Burgess** - Third Vice President  
  Fillmore County
- **Jeff Franklin** - Fourth Vice President  
  Clay County
- **Gary Norseen** - Secretary/Treasurer  
  Dawson County

### TRANSPORTATION
- **Carol Maxson** - PRESIDENT  
  Keith County
- **Sue Chipman** - Treasurer  
  Red Willow County
- **Curt Simon** - Secretary  
  Douglas County
- **Georgia Janssen** - Executive Director  
  Wayne County

### TREASURERS
- **Richard Wassinger** - PRESIDENT  
  Cass County
- **Sue Gieschen** - Vice President  
  Keith County
- **Sandra Zoubek** - Treasurer  
  Stanton County
- **Diane Scott** - Secretary  
  Dawes County

### VETERANS SERVICE OFFICERS
- **Alan Vetter** - PRESIDENT  
  Hamilton County
- **Jacqueline Weis** - Vice President  
  Boone County
- **Arnold Hall** - Treasurer  
  Boyd/Holt/Wheeler Counties
- **Linda Bomberger** - Secretary  
  Custer County

### WEED CONTROL
- **Rob Schultz** - PRESIDENT  
  Hall County
- **Bruce Rumsey** - Vice President  
  Clay County
- **Judy Engelhaupt** - Secretary/Treasurer  
  Boyd County
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Founding Co-Sponsors
The 32nd annual County Board Workshop sponsored by NACO for all Nebraska county commissioners and supervisors will be held in Kearney on February 10-12, 2010. Commissioners and supervisors planning to attend the workshop are encouraged to begin registering online at NACO’s website (www.nacone.org).

Educational sessions covering a variety of topics will be presented on Thursday and Friday. A tentative agenda follows this article.

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

The advance registration is the same as last year—$80.00 for those registering no later than January 29. After January 29, the fee increases to $90.00. Please note that there is no per-day or per-session fee and that all attendees will be required to wear their name tags to gain entrance to workshop events. Additional meal tickets may be purchased at the registration desk during the workshop.

A block of rooms has been reserved at the Holiday Inn at the rate of $73.00/single; $79.00/double. If you have not made reservations, you are encouraged to do so by contacting the Holiday Inn at (308)237-5971. When making reservations, be sure to indicate you will be attending the NACO County Board Workshop to receive the contracted rate.

### 2010 COUNTY BOARD WORKSHOP

**Tentative Agenda**

**Wednesday, February 10**

- 5:00 p.m.  Registration
- 7:00—8:00 p.m.  Legislation
- 8:15 p.m.  Welcome Reception

**Thursday, February 11**

- 7:30 a.m.  Registration
- 8:00—8:15 a.m.  Welcome & Introductions
- 8:15—9:15 a.m.  National Association of Counties—Health Insurance Outlook
- 9:15—9:45 a.m.  Medicaid Rates For Prisoners
- 9:45—10:30 a.m.  Medicaid Rates For Prisoners
- 10:30—11:30 a.m.  Public Service Commission—Issues Facing the PSC
- 11:30—12:00 p.m.  County Consolidation—What Will Counties Look Like In The Next Ten Years?
- 12:00—1:15 p.m.  Lunch
- 1:15—1:30 p.m.  Explanation Of Break Out Sessions
- 1:30—3:00 p.m.  Break Out Sessions:
  1. Wind Energy—Zoning & Other Ongoing Issues
  2. Up Against The Levy & Need To Borrow Money—Now What?
  3. Recovering Costs For Care & Recovery Of Neglected & Abused Animals
  4. BOE & TERC—Update, Current Issues, Questions
  5. Legislation—In Depth Discussion: Current & Future Ideas
- 3:00—3:30 p.m.  Break
- 3:30—5:00 p.m.  Break Out Sessions:
  6. Wind Energy—Zoning & Other Ongoing Issues
  7. Up Against The Levy & Need To Borrow Money—Now What?
  8. Recovering Costs For Care & Recovery Of Neglected & Abused Animals
  9. BOE & TERC—Update, Current Issues, Questions
  10. Legislation—In Depth Discussion: Current & Future Ideas
- 5:30 p.m.  Social Hour
- 6:30 p.m.  Banquet & Entertainment

**Friday, February 12**

- 8:30—10:00 a.m.  What’s On Your Mind? - An Open Discussion With NACO Executive Director
- 10:00—10:30 a.m.  Census—Redistricting Counties
- 10:30—11:00 a.m.  Break Registration
- 11:00—12:00 p.m.  Congressman Adrian Smith

**NOTE:** Confirmation for some of the sessions listed has not been received; therefore, this agenda is subject to change.
High School Seniors Can Win $2,000 For College

5th Annual NACo/Nationwide Scholarship

This spring, four high school seniors will earn $2,000 for college from the NACo/Nationwide Scholarship. Winning applicants will have written a short essay describing why it's important for a public sector employee to start saving early for retirement. This is the fifth consecutive year that Nationwide and NACo have teamed up to encourage high-school seniors to think about retirement.

Why spur students who haven’t even started full-time work to think about retirement? Three reasons – by applying for the scholarship the students:

1. Must consider the financial impact of their decisions about college and their career and realize it is never too soon to start thinking about saving for retirement.
2. Begin to recognize the value perspective in turbulent financial times when often difficult decisions are required.
3. Identify specific actions that help prepare for a financially successful future.

To be eligible, applicants must be graduating high school seniors who are legal U.S. residents -- their parent or grandparent must be enrolled in and contributing to the NACo 457 Deferred Compensation Plan. In addition, the student must enroll in a full-time undergraduate course of study no later than the Fall term of the 2010–2011 school year at an accredited two- or four-year college.

In addition to these qualifications, applicants will also be asked to answer a question (in 500 words or fewer) on why it is important for a public sector employee to start early when saving for retirement. The application and entry must be submitted online no later than January 31, 2010.

The NACo/Nationwide Scholarship is just one of the services arising out of a 30-year relationship between Nationwide and the National Association of Counties. As provider of the NACo deferred compensation program, Nationwide regularly reports to the NACo Deferred Compensation Advisory Committee on industry trends, updates statistics on the program and provides ongoing education on retirement issues. NACo receives from Nationwide Retirement Solutions payment for NACo’s endorsement and license of its name and logo for use by Nationwide in connection with the NACo Deferred Compensation Plan and related products and services. These funds are used by NACo to enhance programs and services for the benefit of its members.

For more information about the scholarship, all of the information about eligibility, judging criteria and notification process are on the NACo and Nationwide Web sites. For more information, go to www.naco.org/retirementscholarship or www.nrsforu.com/scholarship.
County Officials’ Food Drive Benefits Those In Need

The Courthouse (Thanksgiving & Christmas) food drive challenge came to a conclusion December 22nd. The winner of the “traveling” trophy is Nemaha County (52 employees) with a total of 2,209 items being donated for Thanksgiving and Christmas. Second place was Lincoln County (190 employees) with a total of 2,012 items. Awesome!!!!!!!!!!!!!!!!!!

The real winners were the Food Pantries across the State.... There were 23 counties that participated in this challenge, while others were doing their own things in their counties during the holidays. What a great feeling to give to others in need.

Thanks, Jan Johnson,
Adams County Register of Deeds

The following article is reprinted with permission from North Platte Telegraph
Article written by JOHN LINDENBERGER

This holiday season, county officials throughout the state were engaged in an important competition to see who could gather the most food as part of the "Do a Good Deed, Feed Those in Need" food drive.

Back in November, all of the county offices in Nebraska were challenged by Adams County officials to see which office could collect the most items for their local food pantries. When the dust finally settled, Lincoln County earned runner-up honors in the contest, finishing a close second to Nemaha County, which is located in the southeast corner of the state. "They deserved to win, they did very well," said Lincoln County Board Assistant Tammy White.

Nemaha County collected 923 items for Thanksgiving and another 1,286 for Christmas for a total of 2,209 items. Lincoln County had 946 pre-Thanksgiving donations and 1,066 for Christmas for a total of 2,012.

However, White noted that the big winners in this contest were the food pantries throughout the state. Donated items were distributed to local food pantries within each of the counties that participated.

White said the donations in Lincoln County were given to two food pantries in North Platte and one in Sutherland.

"The county employees are truly great and caring people," White said.

She noted her appreciation to Taco Johns in North Platte for their contributions to the food drive and to the Downtown Association for hosting the canned food drive/soup tasting fundraiser, which brought in 98 food items and $382 in cash that was used to purchase additional food. White also thanked the public for their contributions.

"I really appreciate everybody's efforts," she added.

2010 NACO Scholarship Applications

Nebraska high school seniors who are the children, stepchildren or children under the legal guardianship of current Nebraska county officials or employees are encouraged to apply for one of twelve $1,000 NACO scholarships. Students must graduate from an accredited Nebraska high school and continue their education within the state. The application form for 2010 graduates is posted on the NACO website along with the application deadline. To access the application, go to www.nacone.org, then click on the "Services" tab. You will see a drop down list and you should click on "Scholarship" to access scholarship information. Following are criteria each applicant should meet to apply for the scholarship:

1. Twelve scholarships in the amount of $1,000 each will be awarded. Scholarships are awarded for one year only and are not renewable.
2. Eligibility is limited to the children, stepchildren or children under the legal guardianship of current Nebraska county county officials or employees. Students whose non-custodial parent is a county official or county employee are eligible to apply.
3. Applicants must be seniors attending an accredited Nebraska high school.
4. The scholarship may be used for any costs associated with continuing education including, but not limited to, tuition, books, fees, room and board.
5. The application deadline date will be listed on the application form.
6. Recipients must attend a post-high school educational institution within the state of Nebraska.
7. Applicants must submit a seven-semester transcript and ACT/SAT scores, if available. ACT/SAT scores that are copied within the transcript are acceptable.
8. Applicants must submit an essay entitled "The Importance of County Government in Nebraska".
9. Applicants must sign the application and waiver authorizing inquiry into enrollment status.
10. The scholarship selection committee may consider need, merit, achievements and other criteria deemed appropriate. Decisions of the scholarship selection committee are final.
Reducing The Risk Of Chemical Exposures In Schools

Written By
AJ Kluthe

Every year, throughout the country, hundreds of thousands of dollars are spent on K-12 school accidents involving chemicals, which in some cases have been unused for decades. When improperly used or stored, chemicals can put students, staff, and others at risk from spills, explosions, or other accidental exposures.

Outdated, unknown, or unneeded amounts of dangerous or inappropriate chemicals are the focus of the Nebraska School Chemical Cleanout Campaign (NeSC3). The NeSC3 was endorsed by Governor Dave Heineman on September 21, 2007. The campaign is a collaborative effort championed by Keep Nebraska Beautiful (KNB) in partnership with numerous state and public agencies and organizations. These community partners have come together in a spirit of cooperation and support to implement the NeSC3 Campaign.

The goals of the Nebraska School Chemical Cleanout Campaign are to:

♦ Remove and properly dispose of inappropriate, outdated, unknown and unnecessary chemicals from K-12 schools.
♦ Raise awareness in Nebraska of the potential risks from mismanaged chemicals in schools and promote sustainable solutions.
♦ Prevent future chemical mismanagement in schools through training, curriculum and policy change and long-term solutions.

Nebraska Educational Services Units (ESU’s) have played a key role in assisting schools to obtain grant funding from Nebraska Department of Environmental Quality for proper disposal of chemicals. By March 1, 2010, every Nebraska Public School will have had the opportunity to participate in a School Chemical Cleanout Campaign. To date, this campaign has reached more than 165 schools, identified more than 45,000 lb. of chemical materials for removal at a cost of $288,000 and has helped to improve chemical management in Nebraska schools. Schools that participated in these cleanouts have benefited by:

♦ Reducing chemical exposures, fires and spills that may require costly cleanups;
♦ Created healthier school environments;
♦ Minimized school days lost to chemical cleanups;
♦ Decreased liability;
♦ Protected the environment;

The initial phase of the Nebraska School Chemical Cleanout Campaign has been extremely successful. It has produced improved chemical management in Nebraska schools.

To learn more about Nebraska School Chemical Cleanout Campaign, visit www.NebraskaSC3.org or call 1-800-486-4562 or in Lincoln, (402) 486-4562.

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The Investment Choice for Public Agencies
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 court decisions and legal or advisory matters important to legal advice. Rather, it is published to alert readers to periodically appear in CountyLine. Prepared by members of

By Elaine Menzel
NACO Assistant Legal Counsel

In Dresser v. Thayer County, 18 Neb. App. 99 (2009), the Court of Appeals was considering an appeal of a district court decision that granted summary judgment in favor of the County and the State of Nebraska. The summary judgment was for a negligence action brought seeking compensation for injuries sustained when a motor vehicle passenger was injured in a collision between a train and a motor vehicle. The district court found that both the County and the State enjoyed immunity from the allegations and also that the sole proximate cause of the motor vehicle passengers’ injuries was the negligence of the driver of the motor vehicle.

The accident underlying this lawsuit occurred when the motor vehicle driver approached an intersection where train tracks crossed a county road, approached a stop sign before the tracks, and then proceeded through the intersection. The vehicle’s passenger incurred serious injuries due to the accident. Both the driver and passenger filed separate complaints against the County and the State. Similar allegations of negligence were made in the lawsuits against defendants, including that they each were negligent in the maintenance of the railroad crossing. The district court consolidated the two cases, by stipulation of the parties.

Following a hearing on the motions for summary judgment by the defendants, the district court entered an order granting summary judgment to both defendants. The court found that there were no genuine issues of material fact. Additionally, the court found that the doctrine of sovereign immunity applied and that the actions of both defendants were discretionary actions for which suit could not be maintained. The court also found that the sole proximate cause of the accident was the drivers’ failure to stop, perceive, and yield to an oncoming train that was visible on a clear, sunny day.

The appellants assert that the lower court erred in finding that defendants were immune from suit. The Court of Appeals concluded that the responsibilities of both defendants with regard to maintenance of railroad crossing devices involved discretionary functions. Based on this conclusion, it found no merit to Appellants’ assertions to the contrary.

Pursuant to Neb. Rev. Stat. § 13-902, “no political subdivision of the State of Nebraska shall be liable for the torts of its officers, agents, or employees and that no suit shall be maintained against such political subdivision or its officers, agents, or employees on any tort claim except to the extent, and only to the extent, provided by the Political Subdivisions Tort Claims Act.” A general waiver of immunity for political subdivisions, subject to the limitations of Neb. Rev. Stat. § 13-910 is provided by Neb. Rev. Stat. § 13-908. “Section 13-910(2) provides an exception to political subdivision liability for any claim based upon the exercise or performance of or the failure to exercise or perform a discretionary function or duty on the part of the political subdivision or an employee of the political subdivision, whether or not the discretion be abused.”

As stated by the Court of Appeals, “Neb. Rev. Stat. § 60-6,121 … indicates that the Nebraska Legislature intended political subdivisions to have discretion in the installation of traffic control devices. That section specifically provides that local authorities shall place and maintain such traffic control devices upon highways under their jurisdiction as they deem necessary to carry out the provisions of the Nebraska Rules of the Road or to regulate, warn, or guide traffic.” (citations omitted)

“Further, Neb. Rev. Stat. §§ 74-1337 and 74-1338 … provide that the county and the railroad may agree upon changes to railroad crossings, may agree upon relocation of the highway, and may file an application with the Department of Roads to determine whether changes should be made.”

Commenting on the County’s discretionary authority, the Court of Appeals stated:

The installation of traffic control devices involves balancing the competing needs of pedestrian safety, engineering concerns, commerce, and traffic flow with limited financial resources. (citation omitted) These decisions are normally the type of economic, political, and social policy judgments that the discretionary function exception was designed to shield. Id. The Nebraska Supreme Court has recognized that the result of applying the sovereign immunity doctrine is that some tort claims against governmental agencies may go unremedied. (citation omitted) Nonetheless, every intersection has some inherent danger and there are, potentially, unlimited theories of recovery that could be raised against governmental entities concerning the installation of traffic control devices, and the provisions of § 13-910 signify that this is the type of public policy decision the Legislature intended to preclude courts from reviewing. (citation omitted)

Furthermore, “To the extent the County bears responsibility for the installation and maintenance of the railroad crossing at issue, its functions are discretionary functions to which sovereign immunity applies.” The Court of Appeals found that the district court did not err in finding this to be the case.

The holding by the Court of Appeals was similar for the claims against the State.

The Court of Appeals found it unnecessary to address the issue of proximate cause due to its earlier holdings concerning discretionary functions and sovereign immunity for the County and the State.

(Continued on page 20)
McCaul v. McCaul, 17 Neb. App. 801, 771 N.W.2d 222 (2009), a custody case, initially required the county to pay guardian ad litem fees (GAL). In this case, the mother sought modification of the custody of a minor child. The father of the minor child appealed the district court’s decision placing custody with the child’s mother. Since the issue of GAL fees was unresolved on the date of the father’s appeal, the appeal was not from a final order; therefore, the higher court lacked jurisdiction to consider the appeal.

GAL fees, where they are implicated, are costs that must be determined prior to the entry of a final order. “Pursuant to Neb.Rev.Stat. § 42-358 (Reissue 2008), GAL fees are "costs." Costs are considered part of the judgment. When a trial court has failed to resolve the issue of costs where it has been raised, there can be no final, appealable order.” (citations omitted)

In McCaul, the Court of Appeals determined that the district court’s January 2008 order raised the issue of GAL fees and required the court to take further action to resolve the issue. A later order in January stated that the county would pay the GAL fees but that the court would later determine the parties’ obligation to reimburse the county. The Court of Appeals found that the plain language of § 42-358 makes it clear that, in light of this order that the district court could not fully resolve the issue of GAL fees without entering a further order that determined the obligations of the parties. Section 42-358(1) provides in part as follows regarding the trial court’s duty to fix and apportion GAL fees: "The court shall by order fix the fee, including disbursements, for such attorney, which amount shall be taxed as costs and paid by the parties as ordered. If the court finds that the party responsible is indigent, the court may order the county to pay the costs.” Therefore, the district court was required to determine the total amount of the fee to be taxed to each party or make a finding that the parties could not afford to pay the fee. In this case, the district court did not complete this process until late June which was after the appeal was filed.

Notice Of Position Available

The Richardson County Board of Commissioners is accepting applications for a full-time Richardson County Highway Superintendent. The Highway Superintendent in Richardson County is appointed to fulfill the duties of which they have been appointed according to the laws of the State of Nebraska and under the direction of the Richardson County Board. The Highway Superintendent directs the construction and maintenance of all County roads, bridges and highway structures, prepares plans and specifications for highway construction and equipment, reviews bids for such work and equipment. The Highway Superintendent is also responsible for scheduling and inspection of contract work for bridges and culverts. Supervises all foremen and employees of the Highway Department. Serves as negotiator for right-of-way acquisition for County road project plans and specifications. Directs the preparation of the one and six year plans for highway, road and street improvements. Prepares and monitors budget for Road Department. Must possess or be able to obtain a County Highway Superintendent’s License, Bridge Inspector License and certification as the responsible charge person for the county’s federal funded projects.

All resumes must be received at the Office of the Richardson County Clerk, Courthouse Room 203, 1700 Stone Street, Falls City, Nebraska 68355 by Friday, February 19, 2010. All applications and/or resumes will be reviewed by the Richardson County Board of Commissioners and interviews will be held accordingly.
Are you longing for a resource that tells you who’s who in Nebraska County Government? A resource that not only gives you names, addresses, phone numbers and fax numbers of every county official in the state, but includes a listing of county board meeting days, NACO districts, county seats, NACO officers and directors, affiliate officers and NACO staff? All this and more can be found in the 2010 NACO Directory Of County Officials In Nebraska.

Order your copy today by completing and mailing the order blank below. County clerks for each county will receive one complimentary copy of the directory intended for use by all offices in their courthouse.

The cost for this comprehensive resource is $16.00 for tax-exempt entities and $17.00 for taxable entities. A special bulk rate of $10.00 per directory is available for orders of ten or more copies mailed to the same address. Be sure to include payment with your order.

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2010 Directory Of County Officials Order Form

To place your order for the 2010 Directory of County Officials, please complete the following information and mail this form along with your check to the Nebraska Association of County Officials, 625 South 14th Street, Suite 200, Lincoln, NE 68508

PAYMENT MUST ACCOMPANY ORDER

Taxable Entities, $17.00       Non-Taxable Entities, $16.00       For orders of 10 or more copies, mailed to the same address, $10.00 per copy

Please send _______ copies of the 2010 Directory of County Officials. Enclosed is my check in the amount of $_________________ (Publisher will pay postage and handling charges.)

Please list correct mailing address below:

______________________________________________________________________________________________
______________________________________________________________________________________________

Fed. I.D. 47-0522159

C: ___ P: ___
January, 2010

January Legal Calendar

1 Assessor
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

1 Assessor
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

1 Assessor
Applications requesting separate listing of severed mineral interest and surface estate must be filed with the county assessor by this date. 57-237

1 Clerk
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. 57-237

1 Treasurer
All bonds given to secure deposits of public money expire on this date each year. 77-2327

1 Treasurer
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

1 Treasurer
Camper permit renewals become due on this date and delinquent on March 1. 32-601

1 Counties over 200,000 population
Fiscal year begins unless a majority of the county board approves a change to a fiscal year beginning on July 1. 23-920

1 County Board, Weed Control Superintendent
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

5 Clerk
Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614

5 Clerk
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

5 Election Commissioner, Clerk, Board
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

First Tues. Sheriff, County Board
Make a report to the County Board describing fees, fee totals and activity since last quarterly report. 33-117(3)

First Tues. Clerk of Dist. Ct., Treasurer, Board
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

10-30 Clerk
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

10 Election Commissioners
First day to accept early voting ballot request for the primary. 32-941

15 Assessor, Treasurer
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

15 Clerk of the District Court
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

(Continued on page 23)
January Legal Calendar
(Continued from page 22)

15 Clerk/Register of Deeds, Treasurer
Not more than 6 nor less than 4 weeks before the first Monday in March
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 the fees received, minus 15% for expenses incurred in the collection of delinquent taxes.

25 Treasurer
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)

31 Assessor
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

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

31 General
Furnish Form 1099 statements to recipients. Furnish copies of W-2 forms to employees.

31 Election Commissioners
Last day for publication notice to publish information, from the January 5th notice to subdivisions, on offices to be filled, terms, vacancies, etc. 32-601

During month Board
Commissioners elect a chairperson to serve for the ensuing year. 23-156

During month Board
Supervisors must meet, organize and choose a chairperson. 23-272, 23-274

During month Treasurer
Publish the receipts and disbursements of the treasurer's office for the last preceding six months ending Dec. 31. 23-1605

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

Last Business Day Treasurer
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

Within 30 days after First Tues. Treasurer, Clerk, County Board
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.

February Legal Calendar

1 Clerk
Report list of county officers to the Secretary of State. 23-1306

1 Assessor
Last date for owners, lessees and/or managers of any aircraft hangars or land upon which aircraft are parked to report such aircraft in the county as of January 1. 77-1250.02

1 Assessor, County Board of Equalization
Deadline for assessor to examine applications for tax exemptions and recommend taxable or exempt status to the county board of equalization. 77-202.01, 77-202.09

1-June 30 Assessor
First date for homestead application. 77-3512

1-June 1 County Board, Assessor
Between February 1 and June 1, the county board of equalization must grant or withhold tax exemptions requested for real or tangible personal property. 77-202.02

1 County Board, Highway Superintendent, Clerk
Submit county road annual program and annual report to county board and file current map of county roads with county clerk. 39-1508, 39-1512

First Week Treasurer
Publish once a week in a legal newspaper, for three consecutive weeks prior to the date of delinquent tax sale, a list of real property subject to sale. In counties of more than 250,000 inhabitants, publish in a daily legal newspaper. Also post a copy of such notice in the treasurer's office. 77-1804

5 Clerk
Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614

5 Clerk
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

2nd Monday County Board
Library board shall, make a report to the board on or before this date about the condition of its trust on the last day of the prior fiscal year. 51-213

15 Treasurer
Motor vehicle rental fees due and payable to the treasurer. 77-4501

(Continued on page 24)
### February Legal Calendar (Continued from page 23)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Commissioner</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<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>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>General, Election Commissioner</td>
<td>If a candidate for an elective office is an incumbent (any current office holder), the deadline for filing the candidate filing form shall be February 15 prior to the date of the primary election. 32-606</td>
</tr>
<tr>
<td>13</td>
<td>Election Commissioner</td>
<td>Last day for publication notice to publish information from the January 5th notice of the March 3rd filing deadline, if not already included in the January 31st notice. 32-601</td>
</tr>
<tr>
<td>19</td>
<td>Election Commissioner</td>
<td>Last day for drafted incumbent partisan candidate to submit a filing form. 32-611</td>
</tr>
<tr>
<td>23</td>
<td>Election Commissioner</td>
<td>Last day for an objection to an incumbent candidate filing. 32-624 (Objections must be made within seven days of filing deadline.)</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>28</td>
<td>General</td>
<td>File 1099 forms with the Internal Revenue Service. File Forms W-2 and W-3 transmittal form with the proper revenue agencies.</td>
</tr>
</tbody>
</table>

#### March Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office/Commissioner</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. 77-1374</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>By this date, improvements on leased land list must be filed with the county assessor and assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. 77-1376, 77-202.12</td>
</tr>
<tr>
<td>1</td>
<td>Board, Highway Superintendent</td>
<td>By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county’s or municipality’s current six-year plan. 39-2119</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer, Attorney</td>
<td>Camper permit annual renewals become delinquent on this date. 60-1805</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Registration deadline for expired motorboat certificates. 37-1226</td>
</tr>
<tr>
<td>1</td>
<td>Emergency Managers</td>
<td>Local emergency planning committee must review and update emergency plan as needed each year. 81-15,217</td>
</tr>
<tr>
<td>1</td>
<td>Clerks, Election Commissioners</td>
<td>Last day for non-incumbents (new filers) to file for office. 32-606 Last day to withdraw filing for office. 32-622</td>
</tr>
<tr>
<td>First Mon.</td>
<td>Treasurer</td>
<td>Public auction for delinquent taxes against real property is to be held. 77-1802</td>
</tr>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day for a subdivision to certify a special issue for inclusion to be submitted on the primary ballot. 32-559</td>
</tr>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day to withdraw a filing for office. 32-622</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. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614</td>
</tr>
</tbody>
</table>

(Continued on page 25)
## March Legal Calendar

*(Continued from page 24)*

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<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>8</td>
<td>Election Commissioner</td>
<td>Deadline to file objection to a non-incumbent candidate filing. 32-624</td>
</tr>
<tr>
<td>11</td>
<td>Election Commissioner</td>
<td>Last day to issue and mail special absentee ballots to those registered voters with applications on file specifically requesting a “special absentee ballot”. 32-808</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Not later than the 15th day of the month following the calendar month in which fees are due, each county clerk or register of deeds must pay over to the county treasurer all fees received and take the receipt to the county treasurer. 33-130</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>Assessor must complete assessment of real property and file abstract with Property Tax Administrator. 77-1301, 77-1303, 77-1514</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>The county assessor shall, after March 19 and on or before June 1, implement adjustments to the real property assessment roll for actions of the Tax Equalization and Review Commission. 77-1315</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>It is the duty of the assessor to report to the county board of equalization all real property in his or her county that, for any reason, was omitted from the assessment roll for the current year, after this date or any former year. 77-1317</td>
</tr>
<tr>
<td>19</td>
<td>Assessor, County Board of Equalization</td>
<td>After March this date and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor shall report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01</td>
</tr>
<tr>
<td>19</td>
<td>Assessor</td>
<td>On or before this date, each county assessor must conduct a systematic inspection and review by class or subclass of a portion of the taxable real property parcels in the county for the purpose of achieving uniform and proportionate valuations and assuring that the real property record data accurately reflects the property. The county assessor shall adjust the value of all other taxable real property parcels by class or subclass in the county so that the value of all real property is uniform and proportionate. The county assessor shall determine the portion to be inspected and reviewed each year to assure that all parcels of real property in the county have been inspected and reviewed no less frequently than every six years. 77-1311.03</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>26</td>
<td>Election Commissioner</td>
<td>Deadline to have Early Voting ballots ready and sent to UOCAVA voters with requests on file. 32-808, 32-939</td>
</tr>
<tr>
<td>31</td>
<td>Election Commissioner</td>
<td>Deadline for publishing and posting the Notice of Election. 32-802</td>
</tr>
<tr>
<td>31</td>
<td>Election Commissioner</td>
<td>Deadline for sending the notice of Election to the affected political subdivisions. 32-802</td>
</tr>
</tbody>
</table>

## County Board Handbooks Available Now

The 2009 NACO County Board Handbook is now available. To order the handbook you may go to NACO’s website at http://www.nacone.org/ and print the order form, complete it and mail it to the NACO office along with your check made payable to NACO. The cost for the complete version is $80.00 plus $13.95 shipping and handling. Binders are included in the cost. The complete version of the County Board Handbook includes 2009 legislation. 2009 supplements are available for $20.00 plus $4.95 for shipping and handling.

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

<table>
<thead>
<tr>
<th>Date</th>
<th>Event Description</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>January 22, 2010</td>
<td>NACO Legislative Meeting</td>
<td>Lincoln, NSEA Building</td>
</tr>
<tr>
<td>February 9-10, 2010</td>
<td>NWCA Conference</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>February 10-12, 2010</td>
<td>County Board Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>February 18, 2010</td>
<td>West Central District Meeting</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>March 18, 2010</td>
<td>Central District Meeting</td>
<td>Grand Island, Interstate Holiday Inn</td>
</tr>
<tr>
<td>March 19, 2010</td>
<td>Northeast District Meeting</td>
<td>Norfolk, NE Community College</td>
</tr>
<tr>
<td>March 23, 2010</td>
<td>Panhandle District Meeting</td>
<td>Gering, Civic Center</td>
</tr>
<tr>
<td>March 26, 2010</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
</tr>
<tr>
<td>March 30-31, 2010</td>
<td>NWCA Spring Training</td>
<td>Hastings, Central Community College</td>
</tr>
<tr>
<td>April 16, 2010</td>
<td>NACM Conference</td>
<td>Kearney, Ramada Inn</td>
</tr>
<tr>
<td>May 27, 2010</td>
<td>NACO Budget Workshop</td>
<td>Kearney, Holiday Inn</td>
</tr>
<tr>
<td>June 9-11, 2010</td>
<td>Clerks, Election Commissioners, Register of Deeds Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>June 9-11, 2010</td>
<td>Clerks of the District Court Workshop</td>
<td>Omaha, Embassy Suites Conference Center</td>
</tr>
<tr>
<td>June 15-17, 2010</td>
<td>Treasurers Workshop</td>
<td>Nebraska City, Lied Center</td>
</tr>
<tr>
<td>July 16-20, 2010</td>
<td>NACo Annual Conference</td>
<td>Reno, Nevada</td>
</tr>
<tr>
<td>September 16, 2010</td>
<td>Central District Meeting</td>
<td>Grand Island, Interstate Holiday Inn</td>
</tr>
<tr>
<td>September 17, 2010</td>
<td>Northeast District Meeting</td>
<td>Schuyler, St. Benedict Center</td>
</tr>
<tr>
<td>September 20-24, 2010</td>
<td>Assessors Workshop</td>
<td>North Platte, Sandhills Convention Center</td>
</tr>
<tr>
<td>September 24, 2010</td>
<td>Southeast District Meeting</td>
<td>Interstate 80, Mahoney Park</td>
</tr>
<tr>
<td>March 30-31, 2010</td>
<td>NWCA Spring Training</td>
<td>Hastings, Central Community College</td>
</tr>
</tbody>
</table>

## Professional Directory

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- Structural Engineering
- Civil Engineering
- Bridges
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