INSIDE

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⇒ Legal Line: Court Rulings That Could Affect County Officials

⇒ NACO’s 5th Annual Legislative Conference

NACO’s 116th Annual Conference
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HIGH MARKS FOR FINE GRADING

“On the first day, I felt comfortable cutting finish grade.”

Steve Virgil, Skanska International, Denver, Colorado

The M Series joystick control system makes precision grading simpler and easier, no matter how much experience you have.
Last month’s article provided responses beyond my expectations. I appreciate everyone’s comments and I know it will assist in determining the course of the future for NACO’s CountyLine and E-News.

The timing was such that after each district meeting, I would receive another series of comments.

In addition to my experiment, I also had the opportunity to have a discussion, about state association magazines and electronic publications, with my peers from across the United States. I attended the annual executive directors conference last week and we had a session dedicated to just this topic. Nebraska certainly was a leader in the country in regards to our decision a few years ago to produce our publications in electronic forms only. Now it seems that a majority of state associations representing counties across the United States have joined us in providing electronic only publications.

With the information you provided and the input I received from across the United States, I can see where changes will be forthcoming as we move forward in meeting the requests for timely association news. The NACO staff and myself will begin to analyze the information and make sure that we are providing you with the information you want in the most cost effective and time efficient manner possible.

Thanks again for all of the comments and I will try to incorporate many of the ideas you shared. I look forward to seeing you at our conference in December. Please plan on attending.
Recently I heard it said, “If you are fortunate enough to have been born in the United States of America, you have indeed won the Lottery!” With that in mind, I hope you voted. What a gift --- to be free!

During September, I had the pleasure of attending each fall district meeting. The effect on county government regarding the budget short fall at the state level has been a subject of major discussion. There is great concern that further financial cuts, as well as unfunded mandates, will leave many counties who have few discretionary dollars in a situation resulting in program and personnel cuts.

County government’s destiny is up to us. If we refuse to face change, the Legislature will make the decisions for us. The 2020 Committee has been put in place to study multiple possibilities for more efficient county government. At the Legislative Conference, a list of areas being investigated was made available. If you have additional thoughts please let us know. NACO E-News will make available the next 2020 Committee meeting date, time, and place. There will be a time on the agenda for NACO member participation. You are welcome to make comment on agenda items at that time. As county officials we know that one size does not fit all. Once our study is complete, each county will need to make its own decisions regarding what is best and what is affordable.

Most recently, I was selected to serve as a Vice Chairman of the newly established National Association of County Officials, Veterans and Military Affairs Task Force. As a proud American I will work diligently in behalf of issues facing all those who serve or have served our nation, as well as in behalf of issues facing their families.

I wish you and your family a very happy Thanksgiving. I am grateful for the opportunity to serve county government in this capacity.

Please consider attending the Annual Conference December 8-10. I realize that your time is precious, when checking the agenda, you will find the topics most beneficial.

God Bless You and God Bless the United States of America!
Conference Matters

On the following pages are tentative agendas for NACO’s 116th Annual Conference to be held in Lincoln at the Cornhusker Marriott Hotel on December 8-10. 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 19 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 on or before November 19. 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 26. 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 7: 6:00 p.m.—8:00 p.m.
- December 8: 7:30 a.m.—5:00 p.m.
- December 9: 6:30 a.m.—3:00 p.m.
- December 10: 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.

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 request that guests show their name badges (if not visible) before entrance into a meeting or function. In the event that you misplace your name badge, you should request a replacement at the registration desk.

Conference Programs—In order to minimize the cost of registration, NACO has adopted a policy regarding conference programs. Printing of conference programs has become very costly. If you misplace your program, you may purchase an additional program at the cost of printing, which is $2.50. NACO recognizes that there will be times when delegates 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 Exhibitor Social Activity from 4:00 to 5:30 p.m. on Thursday where 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 drop your business card at each vendor’s booth for a door prize drawing to be held at 5:00 p.m. the same afternoon. Please note that NACO has changed the procedure for the drawing of door prizes provided by vendors. This year NACO has given each vendor the opportunity to provide a door prize and has requested that each vendor providing a door prize draw the name of the winner at 5:00 p.m. on Thursday afternoon. Prizes will be awarded and announced by the respective vendor at this time and the winner must be present to win.

Parking—All four hotels contracting with NACO are offering parking as a part of your guestroom package for rooms booked with the NACO conference. When you arrive to your respective hotel, please check in prior to parking in a city-owned garage. The hotel desk will provide you the parking information necessary for the remainder of your stay. The Embassy Suites, Cornhusker Marriott Hotel, look forward to hosting county officials in December!

Busing—Two individual shuttle will run in a continuous loop from the Cornhusker Marriott Hotel to the Suburban Extended Stay Hotel, to the Embassy Suites, to the Holiday Inn Downtown and back again to the Cornhusker Hotel. The shuttles should be able to complete this loop every 15 minutes. The shuttles will start running and stop running as follows: Wednesday, 7:30 a.m.—midnight; Thursday, 6:30 a.m.—midnight; Friday—6:30 a.m.—2:30 p.m.

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:

- Delegation Breakfast $17.00
- Delegation Luncheon $25.00

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.
GETTING AROUND DOWNTOWN LINCOLN

DESTINATIONS
1. Bennet Martin Library
2. The Cornhusker Hotel & Burnham Yales 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 8**

- **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
- **2:55 p.m.** Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss
- **5:00 p.m.** Vendor Sponsored Activities

**Thursday, December 9**

- **8:45 a.m.** Meet At East Doors Of Burnham Yates Conference Center To Board Bus
- **9:00 a.m.** Bus Leaves For Yankee Hill Brick Tour
- **10:45 a.m.** Board Bus For Gavel Passing Luncheon
- **12:30 p.m.** Return To Cornhusker Marriott Hotel
- **1:00 p.m.** Department Of Revenue
- **2:30 p.m.** Break
- **2:45 p.m.** Department Of Revenue
- **4:00 p.m.** Exhibition Hall Social Activity

**Friday, December 10**

- **7:00 a.m.** NACO Delegation Breakfast Buffet
- **8:00 a.m.** NACO Business Meeting
- **10:15 a.m.** General Session—Joel Sartore, National Geographic Photographer
- **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

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

#### Clerks Of District Court

**Wednesday, December 8**

- **9:15 a.m.** Nebraska.gov Court Reports
- **10:15 a.m.** Misc. Justice Topics
- **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
- **2:55 p.m.** Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss
- **5:00 p.m.** Vendor Sponsored Activities

**Thursday, December 9**

- **8:15 a.m.** Nebraska Budget Crisis
- **8:45 a.m.** Court’s Approach To Nebraska Budget Crisis/Handheld Electronic Devices In The Courtroom
- **9:30 a.m.** Protection Order Update/Review Of Changes In Forms And Laws
- **10:15 a.m.** Break
- **10:30 a.m.** State Patrol Crime Lab
- **11:30 a.m.** Lunch And Business Meeting
- **1:00 p.m.** Update On The Parenting Act And Pro Se Clinics
- **2:30 p.m.** Break
- **2:45 p.m.** Pro Se Clinic In Lancaster County, Nebraska
- **4:00 p.m.** Exhibition Hall Social Activity

**Friday, December 10**

- **7:00 a.m.** NACO Delegation Breakfast Buffet
- **8:00 a.m.** NACO Business Meeting
- **10:15 a.m.** General Session—Joel Sartore, National Geographic Photographer
- **12:30 p.m.** NACO Delegation Luncheon
- **2:00 p.m.** Conference Adjournment

#### Clerks, Election Commissioners, Registers of Deeds

**Wednesday, December 8**

- **8:30 a.m.** Documentary Stamp Tax Discussion With Department Of Revenue
- **9:45 a.m.** Break
- **10:15 a.m.** Irrigation, Water Rights, Conservation Documents—What Are They And What Do They Do?
- **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
- **2:55 p.m.** Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss
- **5:00 p.m.** Vendor Sponsored Activities

**Thursday, December 9**

- **8:30 a.m.** Nebraska Public Retirement System Update
- **9:00 a.m.** Open Meetings Laws As They Pertain To
## County Boards

**Wednesday, December 8**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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</thead>
<tbody>
<tr>
<td>11:30 a.m.</td>
<td>NIRMA Luncheon Or Lunch On Your Own</td>
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<td>2:00 p.m.</td>
<td>Welcome &amp; Opening Session Activities</td>
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<tr>
<td>2:15 p.m.</td>
<td>Address By Governor Heineman</td>
</tr>
<tr>
<td>2:55 p.m.</td>
<td>Economic Outlook And Market Forecast—</td>
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<tr>
<td></td>
<td>Creighton University Professor, Ernie Goss</td>
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<tr>
<td>5:00 p.m.</td>
<td>Vendor Sponsored Activities</td>
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</tbody>
</table>

**Thursday, December 9**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
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</thead>
<tbody>
<tr>
<td>8:30 a.m.</td>
<td>Dealing With Roads And The Budget Shortfall</td>
</tr>
<tr>
<td>9:30 a.m.</td>
<td>Break</td>
</tr>
<tr>
<td>9:45 a.m.</td>
<td>The Impact Of Health Care At The Local Level—What Are Our Options For Funding?</td>
</tr>
<tr>
<td>10:45 a.m.</td>
<td>Break</td>
</tr>
<tr>
<td>11:00 a.m.</td>
<td>State Budget Shortfall</td>
</tr>
<tr>
<td>12:00 p.m.</td>
<td>Lunch On Your Own</td>
</tr>
<tr>
<td>1:30 p.m.</td>
<td>Concurrent Break Out Sessions</td>
</tr>
<tr>
<td></td>
<td>A. Solutions To County Attorney Conflict Of Interest</td>
</tr>
<tr>
<td></td>
<td>B. Bonding</td>
</tr>
<tr>
<td>2:30 p.m.</td>
<td>Break</td>
</tr>
<tr>
<td>3:00 p.m.</td>
<td>Concurrent Break Out Sessions</td>
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<tr>
<td></td>
<td>C. LPA’s Responsibility With Stimulus—</td>
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<tr>
<td></td>
<td>(Joint Session With Highway Superintendents, Surveyors, Engineers)</td>
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<td></td>
<td>D. Animal Welfare And LB 1084</td>
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<tr>
<td></td>
<td>(Joint Session With Sheriffs)</td>
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<tr>
<td>4:00 p.m.</td>
<td>Exhibition Hall Social Activity</td>
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</tbody>
</table>

**Friday, December 10**

<table>
<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>7:00 a.m.</td>
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<td>10:15 a.m.</td>
<td>General Session—Joel Sartore, National Geographic Photographer</td>
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<tr>
<td>12:30 p.m.</td>
<td>NACO Delegation Luncheon</td>
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<tr>
<td>2:00 p.m.</td>
<td>Conference Adjournment</td>
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## Emergency Managers

**Wednesday, December 8**

<table>
<thead>
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<th>Event</th>
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<tr>
<td>11:30 a.m.</td>
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<td>2:15 p.m.</td>
<td>Address By Governor Heineman</td>
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<tr>
<td>2:55 p.m.</td>
<td>Economic Outlook And Market Forecast—</td>
</tr>
<tr>
<td></td>
<td>Creighton University Professor, Ernie Goss</td>
</tr>
<tr>
<td>5:00 p.m.</td>
<td>Vendor Sponsored Activities</td>
</tr>
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**Thursday, December 9**

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:30 a.m.</td>
<td>Omelet Breakfast In Meeting Room For Emergency Managers</td>
</tr>
<tr>
<td>8:15 a.m.</td>
<td>LT. Governor, Rick Sheehy</td>
</tr>
<tr>
<td>9:00 a.m.</td>
<td>NEMA Director, Al Berndt</td>
</tr>
<tr>
<td>10:00 a.m.</td>
<td>Break</td>
</tr>
<tr>
<td>10:15 a.m.</td>
<td>Nebraska State Patrol/Nebraska Information Analysis Center, Kevin Knorr</td>
</tr>
<tr>
<td>11:30 a.m.</td>
<td>Lunch On Your Own</td>
</tr>
<tr>
<td>12:30 p.m.</td>
<td>Joint Session With Public Health Officials</td>
</tr>
<tr>
<td>1:30 p.m.</td>
<td>Break</td>
</tr>
<tr>
<td>1:45 p.m.</td>
<td>NAEM Association Meeting</td>
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<tr>
<td>3:00 p.m.</td>
<td>Stadium Tour</td>
</tr>
<tr>
<td>4:00 p.m.</td>
<td>Exhibition Hall Social Activity</td>
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**Friday, December 10**

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<td>General Session—Joel Sartore, National Geographic Photographer</td>
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<td>12:30 p.m.</td>
<td>NACO Delegation Luncheon</td>
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<tr>
<td>2:00 p.m.</td>
<td>Conference Adjournment</td>
</tr>
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</table>

### Reminder!

- **Make any cancellations or changes to lodging by November 19!**
- **Bring County Flags to NACO Conference for display!**
<table>
<thead>
<tr>
<th>Conference Agendas</th>
<th>2:00 p.m.</th>
<th>LPA Manual—Chapter 7 Review &amp; Update</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>2:30 p.m.</td>
<td>Break</td>
</tr>
<tr>
<td></td>
<td>2:45 p.m.</td>
<td>NEMA Response &amp; Recovery—State/Federal Disaster Declaration</td>
</tr>
<tr>
<td></td>
<td>3:30 p.m.</td>
<td>Business Meeting</td>
</tr>
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<td></td>
<td>4:00 p.m.</td>
<td>Exhibition Hall Social Activity</td>
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**Friday, December 10**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session—Joel Sartore, National Geographic Photographer  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment

### Planning And Zoning Administrators

**Wednesday, December 8**

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  
2:55 p.m. Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss  
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 9**

8:00 a.m. Breakfast Buffet In Meeting Room  
9:00 a.m. Wellhead Protection  
10:15 a.m. Break  
10:30 a.m. GIS And Planning Using The Data Your Assessor Already Has  
12:00 p.m. Network Luncheon And Business Meeting In Meeting Room  
1:30 p.m. Planning For Zoning Administrators  
2:45 p.m. Break  
3:00 p.m. Annual Meeting Of The Zoning Administrator’s Mutual Aid Society (Round Table Discussion)  
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 10**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session—Joel Sartore, National Geographic Photographer  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment

### Highway Superintendents/Surveyors/Engineers

**Wednesday, December 8**

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  
2:55 p.m. Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss  
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 9**

8:00 a.m. Nebraska L.T.A.P. Update  
8:30 a.m. Board Of Public Roads Classification And Standards Update  
8:50 a.m. LPA Manual Changes, Policy Changes, Other Related Information On The Federal Aid Highway Program  
9:50 a.m. Break  
10:05 a.m. Sedimentation And Erosion Control Techniques  
10:30 a.m. De-Paving Of County Roads—Benefits And Pitfalls  
11:00 a.m. NDOR Bridge Update  
12:00 p.m. Lunch On Your Own  
1:00 p.m. Nebraska Research Program And You  
1:30 p.m. NACO Legislative Update

**Friday, December 10**

7:00 a.m. NACO Delegation Breakfast Buffet  
8:00 a.m. NACO Business Meeting  
10:15 a.m. General Session—Joel Sartore, National Geographic Photographer  
12:30 p.m. NACO Delegation Luncheon  
2:00 p.m. Conference Adjournment
Regional Administrators do not have a formal agenda for the NACO Conference. Any Regional Administrator or representative of a Regional Administrator who is registered may attend any of the functions listed throughout the content of the program included in the registration fee.

Sheriffs

**Wednesday, December 8**

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
2:55 p.m. Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 9**

8:00 a.m. Department Of Motor Vehicles
10:00 a.m. Break
10:15 a.m. State Auditor's Office
11:30 a.m. NACO Executive Director
11:45 a.m. NPAIT
12:00 p.m. Lunch In Meeting Room
1:30 p.m. Business Meeting And Outgoing Treasurers Recognition
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 10**

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session—Joel Sartore, National Geographic Photographer
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment

Veterans Service Officers

**Wednesday, December 8**

9:00 a.m. VARO Tour
9:45 a.m. VARO Updates
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
2:55 p.m. Economic Outlook And Market Forecast—Creighton University Professor, Ernie Goss
5:00 p.m. Vendor Sponsored Activities

**Thursday, December 9**

8:30 a.m. Service Outreach Services Program Coordinator
9:30 a.m. NVA, Home, Waiver, Cemetery; Oath Of Office For CVSOAN Officers
11:30 a.m. Lunch On Your Own
1:00 p.m. Introduction Of Military Order Of The Purple Heart Representative
2:00 p.m. CVSOAN Business Meeting
4:00 p.m. Exhibition Hall Social Activity

**Friday, December 10**

7:00 a.m. NACO Delegation Breakfast Buffet
8:00 a.m. NACO Business Meeting
10:15 a.m. General Session—Joel Sartore, National Geographic Photographer
12:30 p.m. NACO Delegation Luncheon
2:00 p.m. Conference Adjournment
# Conference Agendas

## Weed Superintendents

**Wednesday, December 8**

<table>
<thead>
<tr>
<th>Time</th>
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<tbody>
<tr>
<td>8:10 a.m.</td>
<td>Roll Call</td>
</tr>
<tr>
<td>8:15 a.m.</td>
<td>Legislative Update</td>
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<tr>
<td>8:45 a.m.</td>
<td>Natural Resource And Conservation Service</td>
</tr>
<tr>
<td>9:15 a.m.</td>
<td>Nebraska Game &amp; Parks</td>
</tr>
<tr>
<td>9:45 a.m.</td>
<td>Farm Service Agency</td>
</tr>
<tr>
<td>10:15 a.m.</td>
<td>Break</td>
</tr>
<tr>
<td>10:45 a.m.</td>
<td>U.S. Fish &amp; Wildlife Service</td>
</tr>
<tr>
<td>11:15 a.m.</td>
<td>Nebraska Department Of Roads</td>
</tr>
<tr>
<td>11:45 a.m.</td>
<td>Lunch On Your Own</td>
</tr>
<tr>
<td>1:10 p.m.</td>
<td>Roll Call</td>
</tr>
<tr>
<td>1:15 p.m.</td>
<td>Nebraska Cooperative Fish &amp; Wildlife Unit</td>
</tr>
<tr>
<td>2:00 p.m.</td>
<td>Welcome &amp; Opening Session Activities</td>
</tr>
<tr>
<td>2:15 p.m.</td>
<td>Address By Governor Heineman</td>
</tr>
<tr>
<td>2:55 p.m.</td>
<td>Economic Outlook And Market Forecast— Creighton University Professor, Ernie Goss</td>
</tr>
<tr>
<td>5:00 p.m.</td>
<td>Vendor Sponsored Activities</td>
</tr>
</tbody>
</table>

## Friday, December 10

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>7:00 a.m.</td>
<td>NACO Delegation Breakfast Buffet</td>
</tr>
<tr>
<td>8:00 a.m.</td>
<td>NACO Business Meeting</td>
</tr>
<tr>
<td>10:15 a.m.</td>
<td>General Session—Joel Sartore, National Geographic Photographer</td>
</tr>
<tr>
<td>12:30 p.m.</td>
<td>NACO Delegation Luncheon</td>
</tr>
<tr>
<td>2:00 p.m.</td>
<td>Conference Adjournment</td>
</tr>
</tbody>
</table>

## Thursday, December 9

<table>
<thead>
<tr>
<th>Time</th>
<th>Event</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:25 a.m.</td>
<td>Roll Call</td>
</tr>
<tr>
<td>8:30 a.m.</td>
<td>Nebraska Department Of Agriculture</td>
</tr>
</tbody>
</table>

---

**Economics Professor, Ernie Goss, To Deliver Conference Opening Session Address**

Ernie Goss is currently the MacAllister Chair and Professor of Economics at Creighton University in Omaha, Nebraska and Director of the Goss Institute in Denver, Colorado. He received his Ph.D. in economics from the University of Tennessee. He was a visiting scholar with the Congressional Budget Office for 2003-04. In the Fall of 2005, the Nebraska Attorney General appointed Goss to head a task force examining gasoline pricing in the state. He is also a past faculty research fellow with the National Aeronautics and Space Administration (NASA). He recently testified before the U.S. Congress regarding the closure of GM and Chrysler dealerships and he continues to consult with dealerships on the financial impact of shuttering the GM dealerships.

He has published over eighty research studies focusing primarily on economic forecasting and on the statistical analysis of business and economic data. His book, Changing Attitudes Toward Economic Reform During The Yeltsin Era was published in 2003 and his book Governing Fortune: Casino Gambling In America was published in 2007.

He is editor of Economic Trends, an economics newsletter published monthly that is distributed to 5,000 subscribers digitally. He is the past president of the Omaha Association of Business Economics, and the National Purchasing Management Association-Nebraska.

To gauge regional economic conditions, Goss conducts a monthly survey of bank CEOs in rural areas of 11 states and a monthly survey of supply managers in 12 states. Results from the two surveys are carried in over 100 newspapers, 30-50 radio stations and scores of other media outlets each month. Recent citations appeared in the Wall Street Journal, Business Week, Forbes, and The Economist, as well as regional newspapers such as the Denver Post, the Kansas City Star, and the Minneapolis Pioneer Press.

You won’t want to miss Professor Ernie Goss’s Opening Session address as he outlines the key items that led us into one of the most severe recessions in this nation’s history, as well as the prospects, catalysts, and timeline for recovering.

Opening Session begins at 2:00 p.m. on Wednesday, December 8.
Education
We offer unique educational tools to help public employees plan for financial security in retirement through:

- Join It!... educating employees about the benefits of joining the plan.
- Learn It!... instructing participants on ways to maximize the benefits of the plan.
- Live It!... helping participants make informed decisions on how to use their accumulated wealth in retirement.

Join It! Learn It! Live It!...
It’s Retirement Education for LIFE™

Vision
We are working to empower your employees to make sound financial decisions both now and in the future.

History
We helped Congress write section 457 of the Internal Revenue Code and provided the first defined contribution plan designed specifically for public sector employees.

Strength
You can rely on our strength and stability as a member of Nationwide Financial – one of America’s leading financial services companies.

Leadership
We are an industry leader with more than 8,200 public sector programs, serving more than 1.5 million plan participants.
By Beth Ferrell
NACO Assistant Legal Counsel

Supreme Court Upholds Firing Of County Employee

An extensive posttermination hearing after a sheriff's deputy was fired cured any earlier violations of the employee's due process rights, according to a recent Nebraska Supreme Court case, Scott v. County of Richardson, 280 Neb. 694, 789 N.W.2d 44 (2010). The case was decided on October 15.

The deputy sheriff, who was covered by a labor agreement, was accused of propositioning a co-worker, insubordination, and several violations of office policy for incidents beginning in December 2008. In January 2009, the employee was placed on paid suspension pending an internal investigation and given a detailed report of the reasons for the disciplinary action. The investigation was conducted in February and the employee took a polygraph test. In mid-February, at a meeting of the employee, his supervisor, the sheriff and a union representative, the employee was asked to resign. He refused and his employment was terminated. On July 16, 2009, the grievance board found that just cause existed for the termination but expressed reservations about the manner in which the termination had been handled. It ordered reinstatement of the employee with backpay and benefits from July 16, 2009 retroactively to February 17, the date of termination. However, because the employee's due process rights had been fully honored in the proceedings before the grievance board, it denied the grievance as to his employment beyond July 16.

The employee appealed the case to district court, which concluded that he was not given adequate notice of the charges. The district court reversed and vacated the grievance board's decision and ordered reinstatement. The county appealed the district court's ruling.

The Supreme Court found that an employee's due process rights arise from a contractually created property right to continued employment. It cited Cleveland Board of Education v. Loudermill, 470 U.S. 532 (1985) for the proposition that "a public employee with a property interest in his employment has the right to due process of law, which requires that the employee be provided with oral or written notice of the charges against him, an explanation of the employer's evidence, and an opportunity to explain his or her side of the story."

Later in its analysis, the Court restated the three-pronged test originally set out in Loudermill.

Finally, in the third stage, an employee has an opportunity to receive some measure of post-termination process, usually a hearing with heightened procedural safeguards.

The Court determined that the multi-step grievance process outlined in the labor agreement met the due process requirements of Loudermill. Earlier violations of the employee's due process rights were cured by the extensive posttermination hearing. The order of termination was reinstated.

Open Meetings Violation Voids TERC Decision

A Tax Equalization and Review Commission's (TERC) decision was reversed due to a lack of jurisdiction after the Court of Appeals held that the county board of equalization violated the Open Meetings Act. In Darnall Ranch v. Banner Cty. Bd. Of Equal., 280 Neb. 655, 789 N.W.2d 26 (2010), Darnall Ranch, Inc. (DRI), protested the 2005 valuations set by the Banner County assessor on several parcels. The Banner County Board of Equalization (BOE) agreed with the assessor's valuations and DRI appealed to the TERC. Meanwhile, in a separate case, the Court of Appeals voided the valuations due to violations of the Open Meetings Act by the county board of equalization. The TERC overruled the BOE's motion to dismiss based upon the Court of Appeals' action in the open meetings case. Following a hearing, the TERC affirmed the assessor's valuation on three parcels and reversed and set new values for three other parcels.

The Court found that an earlier decision governs situations where a county board's action is void. In Falotico v. Grant Cty. Bd. Of Equal., 262 Neb. 292, 631 N.W.2d 492 (2001), an increase in property valuation was void where the county clerk failed to give notice to the taxpayers within the statutorily required seven days after the board made its decision to increase valuations. Because the increase was void, the valuation reverted back to the prior year's valuation.

The Court compared the lack of due process from the improper notice in Falotico to the lack of protection from violations of the Open Meetings Act in Darnall. It concluded that DRI's 2005 valuations were void and reverted back to the 2004 level.
NACO’s 5th Annual Legislative Conference was attended by over 100 county officials. Again this year, the conference was held in Kearney at the Holiday Inn Convention Center on October 14. In addition to establishing legislative priorities and the NACO platform, the agenda included a Government Planning Session with Senator Mike Flood and a State of Fiscal Health Session with Senator Greg Adams. Luncheon speaker for the 5th Annual Legislative Conference was Governor Dave Heineman.

When the NACO Board voted to hold the Annual Conference in December each year, a decision was made to hold the Legislative Conference in October each year enabling NACO to establish legislative priorities and the NACO platform earlier. This allows more time to be prepared for the upcoming legislative session.

The date for the 6th Annual Legislative Conference is October 13, 2011 and the location is the Holiday Inn Conference Center in Kearney. If you missed this year’s conference (and even if you didn’t), be sure to mark your calendar for the 6th Annual Legislative Conference in 2011.
Support Education For the Children of NACO Employees!
Add the NACO Education Foundation as One of Your Life Insurance Beneficiaries!

In 1999, NACO began a scholarship program to recognize outstanding young people with ties to county government.

Six high school seniors received $500 scholarships in the first year of the program. As the program expanded over the next decade, NACO awarded $69,000 in scholarships to 114 children and stepchildren of Nebraska county officials and employees.

Since 2004, the NACO Board of Directors has annually approved awards of $1,000 to 12 students. The awards can be used for any educational expenses as the student continues his or her education within the state of Nebraska.

A gift to NACO’s Education Foundation ensures that the children of county officials and county employees are eligible to apply for scholarships to continue their education at Nebraska’s higher education institutions.

Memorial gifts to NACO’s Education Foundation are tax exempt and a lasting legacy in honor of your loved one’s commitment to educating the children of Nebraska’s county officials and county employees.
Nebraska Crime Commission is preparing to announce the 2011 Juvenile Services County Aid grants program. This funding has historically totaled over 1.49 million dollars, annually. As stated in Nebraska statute this funding supports counties in the establishment and provision of community-based services for accused and adjudicated juvenile offenders and to increase capacity for community-based services to juveniles.

By statute, each county is allocated funding based on the population of 12-18 year olds residing in the county. In 2010, of Nebraska’s 93 counties only 58 accessed County Aid funds leaving well over $200,000 remaining. Those dollars went into a competitive grant program referred to as the County Aid Enhancement. This competitive program is available only to those counties participating in the County Aid grants program.

A Comprehensive Juvenile Services Plan and a 40% match are necessary. Assistance for the development of a juvenile services plan is available by contacting Julie Rogers, Community Planning Coordinator at jlr@unomaha.edu or by calling (404) 472-6753.

2011 Juvenile Services County Aid grant application will be available online at www.ncc.ne.gov the week of November 22, 2010. For additional information or questions please contact Merry Wills, County Aid Administrator at merry.wills@nebraska.gov or by calling (402) 471-3989.
NACO Sustaining And Associate Members

**Sustaining Members**

**Ameritas Investment Corp.**  
440 Regency Parkway Dr., Suite 222  
Omaha, NE 68114  
Phone: 800-700-2362  
*Lease Purchase / Bond Finance*  
Contact: Jay Spearman, Asst. VP

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

**First Concord Benefits Group**  
P.O. Box 67220  
Lincoln, NE 68506  
Phone: 402-423-4454  
*Employee Benefits*  
Contact: Dee Sawyer, VP, Marketing

**National Insurance Services**  
9202 West Dodge Rd., Suite 302  
Omaha, NE 68114  
Phone: 402-592-1303  
*Custom Crafted Life, Long-Term Disability, Vision & Worksite Benefits*  
Contact: Mike Boden, Sr. Sales Rep.

**Blue Cross Blue Shield of Nebraska**  
1233 Lincoln Mall, Suite 100  
Lincoln, NE 68508  
Phone: 402-458-4810  
*Health Insurance Provider*  
Contact: Kent Trelford-Thompson, NACO Account Executive

**Maximus, Inc.**  
3800 Old Cheney Rd. #101-251  
Lincoln, NE 68516  
Phone: 877-942-6466  
*Management Consulting Services*  
Contact: Diane Blaschko, Vice President

**Nebraska Public Agency Investment Trust**  
P.O. Box 2529  
Lincoln, NE 68501-2529  
Phone: 402-323-1278  
*Alternative Investment Tool for Public Agencies*  
Contact: Candi Sanders, Marketing Specialist

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

**Danko Emergency Equipment Company**  
302 E 4th  
Snyder, NE 68664  
Phone: 402-568-2200  
*Public Warning Systems*  
Contact: Tom Kreikemeier, Manager

**HGM Associates Inc.**  
5022 S. 114th St., Ste. 200  
Omaha, NE 68137  
Phone: 402-346-7559  
*Engineering, Architectural & Surveying*  
Contact: Ron Tekippe, Vice President

**JEO Consulting Group**  
142 W 11th St.  
Wahoo, NE 68066  
Phone: 402-443-4661  
*Engineering Services*  
Contact: Allison Sittler, Coordinator

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

**Midwest Service & Sales Co.**  
P.O. Box 535  
Schuyler, NE 68661  
Phone: 402-352-5143  
*Sales of Road & Bridge Supplies*  
Contact: Terry Sheuneman, President

**Ayars & Ayars Inc.**  
2436 N. 48th St.  
Lincoln, NE 68504  
Phone: 402-435-8600  
*Design & Build*  
Contact: Stacy LaVigne, Marketing Coordinator

**Gas Rite, Inc.**  
17310 Wright St., Ste. 203  
Omaha, NE 68130  
Phone: 402-916-9870  
*Gasoline & Diesel Risk Management*  
Contact: Tim Johnson, VP, Sales & Marketing Development

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

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

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

**Murphy Tractor**  
P.O. Box 1756  
Wichita, KS 67217  
Phone: 316-945-1015  
*Deere Construction Equipment*  
Contact: Candace Conrad, Marketing Manager

**Contryman Associates, P.C.**  
P.O. Box 700  
Grand Island, NE 68802  
Phone: 308-382-5720  
*Certified Public Accounting Firm*  
Contact: Brad Kool, Firm Administrator

**GIS Workshop Inc.**  
415 N. 66th St., Suite 7  
Lincoln, NE 68505  
Phone: 402-436-2150  
*GIS Consultants*  
Contact: Michael Jolley, Director of Business Development

**Intergovernmental Data Services Program**  
501 S. 14th St.  
Lincoln, NE 68509  
Phone: 402-255-3813  
*Providing Information Technology Solutions*  
Contact: Tim Cao, IT Administrator

**Kirkham Michael**  
P.O. Box 542030  
Omaha, NE 68154-8030  
Phone: 402-255-3813  
*Consulting Engineers*  
Contact: Mike Olson, Vice President

**Midtown Holiday Inn**  
2503 S. Locust St.  
Grand Island, NE 68801  
Phone: 308-384-1330  
*Hotel & Convention Center*  
Contact: Amber Hassett, Director of Sales

**Nebraska Ash Company**  
P.O. Box 2529  
Lincoln, NE 68501  
Phone: 402-434-1777  
*Marketer of Coal Combustion By-Products*  
Contact: L.E. "Tex" Leber, President

(Continued on page 19)
### Associate Members (Continued from page 18)

<table>
<thead>
<tr>
<th>Name</th>
<th>Address</th>
<th>Phone</th>
<th>Contact Details</th>
</tr>
</thead>
<tbody>
<tr>
<td>Olsson Associates</td>
<td>1111 Lincoln Mall, Lincoln, NE 68508</td>
<td>402-435-4355</td>
<td>John Olsson, Senior VP</td>
</tr>
<tr>
<td>US Bank</td>
<td>233 South 13th, Lincoln, NE 68508</td>
<td>402-536-5101</td>
<td>Aaron Gilson, VP, Government &amp; Non-Profits</td>
</tr>
<tr>
<td>Simplifile LC</td>
<td>4844 No. 300 W., Suite 202, Provo, UT 84604</td>
<td>801-373-0151</td>
<td>Lynn Wilkey, Regional Sales Director</td>
</tr>
<tr>
<td>Sioux City Foundry Co.</td>
<td>801 Division St., Sioux City, IA 51102</td>
<td>888-320-5837</td>
<td>Brad Osthus, Outside Sales</td>
</tr>
<tr>
<td>Smith Hayes Financial Services</td>
<td>1225 L St., Suite 200, Lincoln, NE 68508</td>
<td>402-476-3000</td>
<td>Blaine Spady, VP, Public Finance</td>
</tr>
<tr>
<td>Speece-Lewis, Inc.</td>
<td>906 S. 26th St., Lincoln, NE 68510</td>
<td>402-483-5466</td>
<td>Tim Farmer, President</td>
</tr>
<tr>
<td>Stock Auction Company</td>
<td>P.O. Box 302, St. Edward, NE 68660</td>
<td>402-678-2411</td>
<td>Ronald Stock, CEO</td>
</tr>
<tr>
<td>Terrecom LLC</td>
<td>12695 N St., Omaha, NE 68137</td>
<td>402-639-2789</td>
<td>Ron Kennedy, CEO</td>
</tr>
<tr>
<td>The Schemmer Associates</td>
<td>1044 N. 115th St., Ste. 300, Omaha, NE 68154</td>
<td>402-493-4800</td>
<td>Kevin Hall, Program Manager</td>
</tr>
<tr>
<td>Titan Machinery</td>
<td>3827 S. 42nd St., Omaha, NE 68107</td>
<td>402-733-3900</td>
<td>Dave McCarthy, Complex Manager</td>
</tr>
<tr>
<td>University of Nebraska Lincoln Extension</td>
<td>211 Agriculture Hall, Lincoln, NE 68583</td>
<td>402-472-2966</td>
<td>Keith Niemann, Director of Extension HR</td>
</tr>
</tbody>
</table>

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**Your key to safe investing.**

For 10 solid years, Nebraska public agencies have been investing their funds safely with The Nebraska Public Agency Investment Trust (NPAIT). This exclusive cash management program is designed to maximize these critical features:

- Secure Investments
- Competitive Rate
- Daily Liquidity
- Ease of Funds Transfer

To join NPAIT and unlock your county’s investing potential, call toll-free: (800) 890-9757.
<table>
<thead>
<tr>
<th>Date</th>
<th>Department/Office</th>
<th>Task Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Election Commissioner</td>
<td>Last day for Early Voting – in person – at the County Clerk or Election Commissioner office. 32-942</td>
</tr>
<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>
</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>
</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>
</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>
</tr>
<tr>
<td>1</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>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</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>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.</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 and horticultural land, assessed value changes by reason of land qualified or disqualified for special use valuation. 79-1016(5)</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. 33-108.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<tr>
<td>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. 77-1616</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>
</tr>
<tr>
<td>22</td>
<td>Election Commissioner</td>
<td>Abstract of votes due in the office of the Secretary of State. 32-1035</td>
</tr>
<tr>
<td>25</td>
<td>Treasurer</td>
<td>By this date each month, the treasurer must transmit all motor vehicle taxes, motor vehicle fees, and registration fees collected to the state. 60-3,141(3)</td>
</tr>
<tr>
<td>30</td>
<td>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>
</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>
</tr>
<tr>
<td>During Month</td>
<td>Assessor</td>
<td>Property Tax Administrator shall hold an examination. 77-421</td>
</tr>
<tr>
<td>Date</td>
<td>Office/Role</td>
<td>Action/Requirement</td>
</tr>
<tr>
<td>------</td>
<td>-------------</td>
<td>--------------------</td>
</tr>
<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>
</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>
</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>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
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<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>15</td>
<td>Clerk 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 also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<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>
</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>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>
</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>
</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>
</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>
</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(3)</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>
</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>
</tr>
</tbody>
</table>
## January Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Event Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Real and tangible personal property subject to taxation shall be assessed as of 12:01 a.m. on this date. 77-1201, 77-1211, 77-1301</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Railroads must report locally assessed property to the assessor. Public service entities operating within the state must report to the county assessor of each county in which it has situs all nonoperating property belonging to such entity which is not subject to assessment and assessed by the Property Tax Administrator. 77-606, 77-801</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>Applications requesting separate listing of severed mineral interest and surface estate must be filed with the county assessor by this date. 57-237</td>
</tr>
<tr>
<td>1</td>
<td>Clerk</td>
<td>By this date county, agricultural extension societies must file a report of their work and expenditures for the preceding year and a budget estimate for the ensuing year. 2-1606, 2-1607</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>All bonds given to secure deposits of public money expire on this date each year. 77-2327</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Irrigation district assessments are due on January 1 next following the date of assessment thereof and may become a lien on the property. Irrigation district bond interest semiannual payments are due. 46-140, 46-196</td>
</tr>
<tr>
<td>1</td>
<td>Treasurer</td>
<td>Camper permit renewals become due on this date and delinquent on March 1. 60-1805</td>
</tr>
<tr>
<td>1</td>
<td>Counties over 200,000 population</td>
<td>Fiscal year begins unless a majority of the county board approves a change to a fiscal year beginning on July 1. 23-920</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Weed Control Superintendent</td>
<td>By this date, organizations sponsoring continuing education for weed control superintendent’s continuing education must notify the county board of the education hours completed by its weed control superintendent during the year. 2-954.02</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614</td>
</tr>
<tr>
<td>5</td>
<td>Treasurer</td>
<td>Remit fees to the State Treasurer for credit to the General Fund for certificates of title, notation of liens, duplicates for boats and motor vehicles. 37-1287, 60-161</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Sheriff, County Board, Treasurer</td>
<td>Make a report to the county board describing fees, fee totals and activities since the last report, and the amount collected for the current year. Pay all fees earned to the county treasurer who shall credit the fees to the general fund of the county. 33-117(3)</td>
</tr>
<tr>
<td>First Tues.</td>
<td>Clerk of Dist. Ct., Treasurer, Board</td>
<td>Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license money in the possession of 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>
</tr>
<tr>
<td>10-30</td>
<td>Clerk</td>
<td>The county clerk must cause to be published in a legal newspaper in or of general circulation in such city, village, or county one time between these dates of each year, individual notice of the right of automatic renewal of each retail liquor and beer license, except that notice of the right of automatic renewal of Class C licenses must be published in July. 53-135.01</td>
</tr>
<tr>
<td>15</td>
<td>Assessor, Treasurer</td>
<td>Owner, lessee or manager of land upon which is parked a mobile home must report to the county assessor, the year, make, model, and size of each mobile home, the owner or occupant's name and address, and the date the mobile home was first parked or located on such land. 77-3706 Annual permits must be renewed during January. 77-3707</td>
</tr>
<tr>
<td>15</td>
<td>Clerk of the District Court</td>
<td>Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02</td>
</tr>
<tr>
<td>15</td>
<td>Clerk/Register of Deeds, Treasurer</td>
<td>Each county clerk or register of deeds shall, not later than the fifteenth day of the month following the calendar month in which fees are received, pay over to the county treasurer all fees received and take the receipt of the county treasurer. 33-130</td>
</tr>
<tr>
<td>Not more than 6 nor less than 4 weeks before the first Monday in March</td>
<td>Treasurer</td>
<td>Prepare for publication a list of all real property subject to sale and amount of all delinquent taxes against each. An accompanying notice must state that the described property will be sold by the county at public sale for the purpose of collecting delinquent taxes, interest and costs. 77-1802</td>
</tr>
</tbody>
</table>

(Continued on page 23)
January Legal Calendar
(Continued From Page 22)

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

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.

Calendar Of Events

December 8-10, 2010 NACO Annual Conference Lincoln, Cornhusker Hotel
February 9-11, 2011 County Board Workshop Kearney, Holiday Inn
February 14-17, 2011 NWCA Conference Kearney, Ramada Inn
March 5-9, 2011 NACo Legislative Conference Washington, D.C.
March 17, 2011 Central District Meeting Grand Island, Quality Inn
March 18, 2011 Northeast District Meeting Norfolk, Lifelong Learning Center
March 29-30 NWCA Spring Training Hastings, Central Community College
April 7, 2011 NACO's Legislative Day Lincoln, State Capitol
April 8-10, 2011 NAEM Conference Kearney, Ramada Inn
May 1-7, 2011 National County Government Week Kearney, Holiday Inn
May 26, 2011 County Board of Equalization Workshop Gering, Civic Center
June 7-9, 2011 Clerks of the District Court Workshop Ogallala, Platte River Inn
June 7-9, 2011 Treasurers Workshop Grand Island, Midtown Holiday Inn
June 15-17, 2011 Clerks, Election Commissioners, Register of Deeds Workshop
HAPPY HOLIDAYS FROM NACO EXECUTIVE DIRECTOR AND STAFF!
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