Joan Ackland
2010 County Official Of The Year
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Executive Officers

President
Steve Erdman, Morrill County
Vice President
LeRoy Janssen, Wayne County
Secretary-Treasurer
Leon Kolbet, Hayes County
Past President
Pamela Lancaster, Hall County

Board of Directors

District Representatives
Mike Boyle, Douglas County
Bernie Heier, Lancaster County
Jack Anderson, Sheridan County
Earl McNutt, Red Willow County
Richard Pierce, Buffalo County
Lee Klein, Madison County
Terry Keebler, Johnson County

Affiliate Representatives
Marilyn Hladky, Seward County
Tami Schendt, Custer County
Nancy Scheer, Madison County
Susan Thomas, Keith County
Casey Sherlock, Hall County
Jerome Kramer, Lincoln County
Jean Sidwell, Buffalo County

NACo Representative
Lee Klein, Madison County

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Executive Director’s Comments

NACO Is Your Organization

“\textit{It is that one-on-one relationship that makes county government a great environment to work in.}”

By now the newly elected officials have had a chance to experience the day to day management of their respective areas of county government. I know that many of you have had previous experience in leadership roles in other areas before you joined the ranks of county government. Now, after a few weeks, I hope you will agree with me that county government is truly government by the people.

You have very close contact with your constituents and have had an opportunity to meet many of them face to face. It is that one-on-one relationship that makes county government a great environment to work in. The challenges are certainly there, but the rewards are there also.

Now that you “have gotten your feet wet”, I certainly want to express my gratitude for the job that each of you do. I also want to extend an offer for you to contact me or the NACO office anytime you have a question about your duties. NACO is your organization and with the experienced staff we have, I hope you will find NACO a valuable resource.

I look forward to meeting you each individually. Given the number of new faces, please accept my apologies if I do not recognize you, or call you by your name at first. With the district meetings and upcoming workshops, I hope to have an opportunity to meet you all and introduce myself and the NACO staff to each of you.

As a new official, I only ask one thing. If you have any question that you look first to our office as a resource for your answer. I and the NACO staff are here for you. As one of the veteran officials, you already know you can call anytime.
Happy New Year! As I begin the year as your President let me first of all thank you for this opportunity to serve you in this capacity. Also thank you to Pam Lancaster for her service and leadership this past year.

This coming year will be as all others have been since I have been involved in County Government—a challenge. Budgets for both the State and the counties are of greater concern this coming year.

We at NACO will do our best to review legislation and help form policy keeping the best interests of the counties and the services offered in mind. Organizations work best when all take an active role and become involved. Please share with us your ideas and give input on Legislation that is of interest to you.

Thank you,

Steve Erdman
Dear Nebraska County Officials,

In my mind, 2010 will go down as the shortest year in history! And I’d do it again without question! I am honored by the opportunity to have served county government as NACO President. It has been one of those rare moments in time when I have had the pleasure of giving back a small portion of what’s been given to me through your support and friendship. Larry Dix and the staff make it all seem so easy, when, in fact, it is their professionalism that makes everything go smoothly. I am most grateful to them.

My family and I wish you the blessings of health, happiness and prosperity in 2011.

God Bless America and those who fight to keep her free!

Your 2010 NACO President,

Pam Lancaster
A Word From Your National Representative

National Association Of Counties Representative, Lee Klein

We live in interesting times. A new session of the Nebraska Legislature is starting and we all know that raising taxes is not in their vocabulary. At this time none of us knows how this session will affect us at the county level but our legislative staff at the Nebraska Association of County Officials, Larry, Beth, Elaine and Jon will have our best interests known by all of the senators daily.

The issues in Washington D.C. are every bit as important to us as the happenings in Lincoln. This is why it is imperative for us to support the National Association of Counties. We all know that a good part of what happens in the Nebraska Legislature is a direct result of federal legislation.

One of the priorities for NACo this year is repealing Section 511 of PL 109-222 that will require counties to begin collecting a three per cent withholding tax on goods and service contracts on January 1, 2012. This is another unfunded mandate that we constantly fight. Among the issues we are working on is the reauthorization of the aviation and surface transportation programs.

We have a staff of over 60 in our Washington D.C. office. Some of their duties are lobbying for county positions, representing us before federal agencies and commissions and working within the advocacy community in Washington D.C. We provide a Discount Prescription Card for our constituents in our member counties along with many other things that you can look into on our website at www.naco.org.

I am pleased to represent Nebraska on the NACo board and I will try to answer any questions that arise. You may contact me at lklein@telebeep.com

Thank you,
Lee Klein

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The Investment Choice for Public Agencies
Mother Nature must have been feeling a little guilty about her treatment of Nebraska’s county officials at last year’s annual conference because she more than made up for it at this year’s conference. Mild December temperatures allowed what is thought to be a record number attendance at the 116th Annual Conference held in Lincoln this year. Actual attendance by delegates ended up totaling 799 as opposed to 496 at last year’s conference.

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:

- 91 Nebraska counties represented
- 79 speakers
- 12 program advertisers
- 54 exhibitors
- 7 hospitality hosts
- 90 educational sessions
- 2 exams
- 10 business meetings
- 9 luncheons
- A total of 115.5 educational hours

These are just a few of the statistics resulting from NACO’s 116th Annual Conference held in Lincoln on December 8-10, 2010. The 116th 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 116th Annual Conference.
Joan Ackland, Fillmore County Assessor, was named “County Official of the Year” for 2010 at the 116th Annual Conference of the Nebraska Association of County Officials. Ackland was presented with a plaque acknowledging the award and the date it was presented by 2010 NACO President and Hall County Supervisor, Pam Lancaster.

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. “Joan Ackland is an outstanding public official who has dedicated herself to serving not only the Residents of Fillmore County, but also the state of Nebraska. She is a highly respected county assessor who serves as an excellent example to others,” NACO Executive Director, Larry Dix stated, pointing out Ackland exemplifies all of the aspects of the standards for this award.

Ackland has been the assessor in Fillmore County since 1987. During her career, she has served on numerous government and community boards.

Following are excerpts from nominations for Ackland as County Official of the Year.

“One of the most recent challenges Joan has led her office through is the implantation of the GIS System in Fillmore County. Whatever the task at hand is, Joan approaches it with research, responsibility, and the utmost professionalism. She has much respect from many individuals throughout Fillmore County as well as the State of Nebraska.”

- Peggy Birky, Fillmore County Clerk of the District Court and Amy Nelson, Fillmore County Clerk.

“Joan exhibits the traits of what a county official should be but also sets the standard high as we go through our personal lives. She served as an officer of the County Assessors Association and gained the respect of other assessors by her openness and positive attitude. Throughout her tenure as county assessor she has exhibited leadership and dedication to all whose lives she has touched. She demonstrates the ability to meet all taxpayers of Fillmore County with an impartial and positive attitude on a daily basis. Joan sets the example when dealing with public and other county officials.”

- Jerry Knoche, Knoche Appraisal & Consulting, L.L.C.

“As a fellow worker with her at Prince of Peach Lutheran Church in Geneva, one couldn’t ask for a more faithful and devoted volunteer. Her leadership skills as the chair of a variety of committees are to be admired. Her willingness to take special training to better equip her for using her leadership skills is a testimony to her deep devotion to her church and her community.”

- Delmar Klover, Interim Pastor

“Joan has been dedicated to her position for 24 years. She has always strived to keep her office up to date on current technology and running smoothly. As her deputy I have learned a great deal from Joan, but the one thing I will always remember is her telling me to “always treat everyone the same and you will be fine.” She has truly been an asset to her profession and our communities.”

- Lynn Mussman, Deputy Fillmore County Assessor.

“This individual was selected County Official of the Year because of her dedication, loyalty and sincerity to the office of county assessor. I have known Joan, admired, and respected her as a county assessor, friend, and taxpayer.”

- Shirley Finke, Retired Thayer County Assessor.
Morrill County Commissioner, Steve Erdman, ran unopposed and was a unanimous selection as 2011 President of the Nebraska Association of County Officials during the election of officers conducted at the 116th Annual Conference held on December 8-10 in Lincoln at the Cornhusker Marriott Hotel.

Joining Erdman as 2011 officers will be LeRoy Janssen, Wayne County Sheriff as Vice-President, Leon Kolbet, Hayes County Commissioner as Secretary-Treasurer, and Pam Lancaster, Hall County Supervisor as Past President. All four officers assumed their respective offices on January 1, 2011.

In addition to the new executive officers, Lee Klein, Madison County Commissioner was elected this fall by his peers to represent the Northeast District; Jack Anderson was elected to represent the Panhandle District; Casey Sherlock was elected as representative on the Board of Directors for Surveyors/Highway Superintendents/Engineers; and, in addition to representative for the Northeast District, Lee Klein will also serve as NACo-Nebraska Representative.

As with the executive officers, the new directors assumed office on January 1, 2011.

### 2011 NACO Officers and Directors

**OFFICERS**

- **Steve Erdman**—Morrill County Commissioner, President
- **LeRoy Janssen**—Wayne County Sheriff, Vice-President
- **Leon Kolbet**—Hayes County Commissioner, Secretary-Treasurer
- **Pamela Lancaster**—Hall 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
- **Lee Klein**—Madison County Commissioner, Northeast District
- **Jack Anderson**—Sheridan 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
- **Casey Sherlock**—Hall County Highway Superintendent/ Surveyor, Surveyors/Highway Superintendents/Engineers
- **Jean Sidwell**—Buffalo County Treasurer, Treasurers
- **Lee Klein**—Madison County Commissioner, NACo Nebraska Representative
Five county officials were presented awards from 2010 NACO President, Pam Lancaster at the 116th 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 Pam Lancaster chose to recognize five individuals during the 116th Annual Conference and presented each with an engraved plaque reflecting this honor. Selected were Mary Ann Borgeson, Douglas County Commissioner; Don Shuda, Hall County Veterans Service Officer; Bernie Heier, Lancaster County Commissioner; Rick Sheehy, Nebraska Lieutenant Governor; and Deann Haeffner, Deputy State Auditor.

**Cuming County Treasurer Recipient Of MIPS Client Of The Year Award**

Judy Bracht, Cuming County Treasurer, is the 2010 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. Bracht was presented with a commemorative plaque by NACO President, Pam Lancaster at the 116th Annual Conference Awards Luncheon.

**Affiliate Groups Honor Peers**

Sue Clark, Blaine County Treasurer, was honored by the Nebraska Treasurer’s Association at the 116th Annual Conference held in Lincoln as “Outstanding County Treasurer.” Clark has been Blaine County Treasurer since 1983.

Lloyd Dowding, Sarpy County Register of Deeds and President of the Clerks, Election Commissioners, Register of Deeds Association presented Certificates of Appreciation to retiring officials, Shirley Bailey, Harlan County Clerk and Kathy Baasch, Hall County Register of Deeds.
Congratulations to the 2010 NACO Institute of Excellence graduates. Following is a list of graduates.

Joan Ackland, Fillmore County Assessor; Pamella Arnold, Valley County Assessor; Dorothy Bartels, Chase County Assessor; Diane Battiato, Douglas County Register of Deeds; Jean Bauer, Scotts Bluff County Register of Deeds; Cori Beattie, Lancaster County Deputy Clerk; Shelly Boden, Adams County Deputy Director Emergency Management; Patricia Bredenkamp, York County Commissioner; Marla Conley, Hall County Clerk; Russell Daehling, Seward County Highway Superintendent; Caroline Frenchman, Thurston County Supervisor; Susan Gieschen, Keith County Treasurer; Diane Grotfeld, Harlan County Treasurer; Jeff Hackerott, Madison County Assessor; Jerry Hitchcock, Lincoln County Highway Superintendent; LeRoy Janssen, Wayne County Sheriff; Mary Alice Johnson, Washington County Supervisor; Harvey Keim, Dawes County Road Superintendent; Larry Koranda, Cedar County Sheriff; Jerome Kramer, Lincoln County Sheriff; Mary Los, Nance County Zoning Floodplain Administrator; Debra McCarthy, Lincoln County Clerk of the District Court; Terry McCord, Garden County Commissioner; Terry Miller, Saunders County Emergency Manager; Jennifer Myers, Merrick County Planning & Zoning Administrator; Jim Ostgren, Phelps County Supervisor; Gary Petersen, Seward County Emergency Management; Vickie Prince, Pierce County Clerk of the District Court; Amy Ramos, Scotts Bluff County Assessor; Janet Reed, Otoe County Register of Deeds; Michelle Robinson, Box Butte County Assessor; Dan Rupp, Frontier County Sheriff; Brenda Scavo, York County Sheriff; Rob Schultz, Hall County Weed Control Superintendent; Sherry Schwetzer, Seward County Clerk; David Sickel, Richardson County Commissioner; Debbie Spanyers, Saline County Treasurer; Dan Stark, Pierce County Commissioner; Janice Stratman, Clay County Treasurer; Susan Thomas, Keith County Clerk of the District Court; Jean Timm, Deuel County Assessor; Clarence Trumble, Hamilton County Commissioner; Ken Walter, Dodge County Supervisor; Linda Whiting, Clay County Assessor; Rose Wiegert, Jefferson County Clerk of the District Court.

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 NACO Institute of Excellence is open to all county officials. See the NACO website for more information or feel free to contact NACO regarding the Institute.
Conference Photo Highlights
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.

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BCBS
Beckenhauer Construction Inc.
Bosselman Energy
Carlson West Povondra Architects
Certified Payments
Columbus/Platte County Convention & Visitors Bureau
Cornhusker State Industries (CSI)
Cross Dillon Tire
Diesel Power Equipment Co.
First Concord Benefits Group
GasRite
GIS Workshop, Inc.
Grand Island Convention & Visitors Bureau
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HGM Associates Inc.
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Keystone XL Pipeline
Logan Contractors Supply Inc.
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Microfilm Imaging Systems, Inc.
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MIPS, Inc.
MS Govern
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Nebraska Environmental Products
Nebraska Federal Surplus Property
Nebraska Library Commission & Regional Library Systems
Nebraska Machinery Company
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NIRMA
North Platte/Lincoln County Convention & Visitors Bureau
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NPAIT
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Smith Hayes Financial Services
State of Nebraska Board of Engineers & Architects
Stock Realty & Auction
TerraScan, Inc.
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<td>Jonathan Bailey—PRESIDENT</td>
<td>Pawnee County</td>
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<td>Steve Mencke—First Vice President</td>
<td>Washington County</td>
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<td>John Moore—Second Vice President</td>
<td>Dawson County</td>
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<td>Linda Larsen—Secretary</td>
<td>Kearney County</td>
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<td>Janet Shaul—Treasurer</td>
<td>Garden County</td>
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<th><strong>ATTORNEYS</strong></th>
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<td>John Freudenberg—PRESIDENT</td>
<td>Office of Attorney General</td>
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<td>Jeff Matthers—President-Elect</td>
<td>Lancaster County</td>
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<td>C. Jo Petersen—Secretary</td>
<td>Hamilton/Saunders Counties</td>
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<td>David Wilson—Treasurer</td>
<td>Kimball County</td>
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<th><strong>CLERKS, ELECTION COMMISSIONERS, REG. OF DEEDS</strong></th>
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<tr>
<td>Chris Lewis—PRESIDENT</td>
<td>Adams County</td>
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<td>Kathy Brandt—Vice President</td>
<td>Morrill County</td>
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<td>Darla Waltner—Secretary</td>
<td>Frontier County</td>
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<td>Joann Fischer—Treasurer</td>
<td>Knox County</td>
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<th><strong>CLERKS OF THE DISTRICT COURT</strong></th>
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<td>Ann Rosenberry—PRESIDENT</td>
<td>Scotts Bluff County</td>
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<td>Deb McCarthy—Vice President</td>
<td>Lincoln County</td>
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<td>Dori Kroeger—Secretary/Treasurer</td>
<td>Colfax County</td>
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<th><strong>EMERGENCY MANAGERS</strong></th>
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<td>Deanna Beckmann—PRESIDENT</td>
<td>Dakota County</td>
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<td>Lynn Marshall—President Elect</td>
<td>Sarpy County</td>
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<td>Tim Hofbauer—Vice President</td>
<td>Platte County</td>
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<td>Douglas Fox—Treasurer</td>
<td>Region 24</td>
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<td>Jan Zurcher—Secretary</td>
<td>Prairie Valley Red Cross</td>
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<th><strong>HEALTH DIRECTORS</strong></th>
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<td>Teresa Anderson—CHAIRMAN</td>
<td>Central District Health Dept.—Grand Island</td>
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<td>Kathy Nordby—Vice Chairman</td>
<td>Elkhorn-Logan Valley Public Health Dept - Wisner</td>
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<td>Rebecca Rayman—Treasurer</td>
<td>East Central District Health Dept.—Columbus</td>
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<td>Shannon Vanderheiden—Secretary</td>
<td>West Central District Health Dept.—North Platte</td>
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<th><strong>HIGHWAY SUPERINTENDENTS, SURVEYORS, ENGINEERS</strong></th>
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<td>Tim Ryan—PRESIDENT</td>
<td>Keith County</td>
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<td>Casey Sherlock—Vice President</td>
<td>Hall County</td>
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<td>Kara Essman—Secretary/Treasurer</td>
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<td>Jennifer Myers—PRESIDENT</td>
<td>Merrick County</td>
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<td>Barb Hanson—Vice President</td>
<td>Boone County</td>
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<td>LaLene Bates—Secretary/Treasurer</td>
<td>Stanton County</td>
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<th><strong>SHERIFFS</strong></th>
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<td>Bill Burgess—PRESIDENT</td>
<td>Fillmore County</td>
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<td>Jeff Franklin—First Vice President</td>
<td>Clay County</td>
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<td>David Weeks—Second Vice President</td>
<td>Greeley County</td>
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<td>Steve Hespen—Third Vice President</td>
<td>Dodge County</td>
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<td>Shawn Hebert—Fourth Vice President</td>
<td>Grant County</td>
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<td>Gary Norseen—Secretary/Treasurer</td>
<td>Dawson County</td>
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<td>Carol Maxson—PRESIDENT</td>
<td>Keith County</td>
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<td>Sue Chipman—Treasurer</td>
<td>Red Willow County</td>
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<td>Curt Simon—Secretary</td>
<td>Douglas County</td>
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<td>Georgia Janssen—Executive Director</td>
<td>Wayne County</td>
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<th><strong>TREASURERS</strong></th>
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<td>Sue Gieschen—PRESIDENT</td>
<td>Keith County</td>
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<td>Sandra Zoubek—Vice President</td>
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<td>Barbara Swanson—Secretary</td>
<td>Polk County</td>
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<td>Diane Scott—Treasurer</td>
<td>Cheyenne County</td>
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<th><strong>VETERANS SERVICE OFFICERS</strong></th>
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<td>Jacqueline Wells—PRESIDENT</td>
<td>Boone County</td>
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<td>Scott Stanton—Vice President</td>
<td>Cedar County</td>
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<td>Arnold Hall—Treasurer</td>
<td>Boyd/Holt/Wheeler Counties</td>
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<td>Linda Bomberger—Secretary</td>
<td>Custer County</td>
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<th><strong>WEED CONTROL</strong></th>
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<td>Bruce Rumsey—PRESIDENT</td>
<td>Clay County</td>
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<td>Larry Gibbens—Vice President</td>
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<td>Judy Engelhaupt—Secretary/Treasurer</td>
<td>Boyd County</td>
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Register Now For County Board Workshop

The 33rd annual County Board Workshop sponsored by NACO for all Nebraska county commissioners and supervisors will be held in Kearney on February 9-11, 2011. 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. In addition, an orientation session is scheduled on Wednesday afternoon covering basic information pertinent to newly elected commissioners and supervisors. A tentative agenda follows this article and is also posted on NACO’s website.

Plans call for the previously mentioned newly elected commissioners and supervisors orientation to begin at 2:00 p.m. on Wednesday. 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 include general session for all board members from 8:00 a.m. to 12:00 p.m., followed by breakout sessions in the afternoon. General session will again be the order of the morning on Friday. The workshop will conclude at approximately 11:15 a.m. 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 28. After January 28, 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 $77.95/single/double. If you have not made reservations, you are encouraged to do so by contacting the Holiday Inn at (308)237-5971.

NOTE: Newly elected county board members that attend orientation on February 9, 2011 will receive a complimentary handbook.

2011 COUNTY BOARD WORKSHOP
Tentative Agenda

WEDNESDAY, FEBRUARY 9

1:00 p.m.  Registration
2:00 p.m.  Newly Elected County Board Orientation
7:00 p.m.  Welcome and Introduction of NACO Executive Branch Committee Members
7:15 p.m.  Legislation
8:30 p.m.  Welcome Reception Hosted By Buffalo County

THURSDAY, FEBRUARY 10

7:00 a.m.  Registration
8:00 a.m.  Commission of Industrial Relations – Where We Are and Where We Are Going?
8:45 a.m.  Legislative Etiquette – Do’s and Don’ts For Elected Officials
9:30 a.m.  Break
10:00 a.m.  Federal Funding & Proposed Legislative Changes
11:00 a.m. Transforming Today’s Challenges Into Tomorrows Business
12:00 p.m. Luncheon
1:30 p.m.  Breakout Sessions
   A. Wind Farms – How Do They Work?
   B. Tools To Help Control Inmate Health Care Costs
   C. Elected Officials’ Responsibilities – A Discussion Of Accountability and Disclosure Issues
   D. Jail Standards Discussion
   E. TransCanada Pipeline – Issues Concerning Counties

3:00 p.m.  Break
3:30 p.m.  Breakout Sessions
   A. Wind Farms – How Do They Work?
   B. Tools To Help Control Inmate Health Care Costs
   C. Elected Officials’ Responsibilities – A Discussion Of Accountability and Disclosure Issues
   D. Jail Standards Discussion
   E. TransCanada Pipeline – Issues Concerning Counties

6:30 p.m.  Banquet & Entertainment

FRIDAY, FEBRUARY 11

8:30 a.m.  NACO 2020 Committee Report
9:00 a.m.  What’s on Your Mind? An Open Dialog With NACO Executive Director
10:00 a.m. Break
10:30 a.m.  Senator Mike Johanns
11:15 a.m. Adjourn

NOTE: Confirmation for some of the sessions listed has not been received; therefore, this agenda is subject to change.

County Board Handbooks Available Now

The 2010 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 $14.50 shipping and handling. Binders are included in the cost. The complete version of the County Board Handbook includes 2010 legislation.

2010 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.

NOTE: Newly elected county board members that attend orientation on February 9, 2011 will receive a complimentary handbook.
Editor’s Note: Legal Line is a feature that regularly appears in CountyLine. Prepared by members of the NACO legal staff, Legal Line is not intended to serve as legal advice. Rather, it is published to alert readers to court decisions and legal or advisory matters important to county government. For a specific opinion on how the information contained in this article or that which will be discussed in future issues relates to your county, consult your county attorney or your personal counsel.

By Elaine Menzel
NACO Assistant Legal Counsel

Attorney General’s Office Admonishes County Board Members for Violations to Open Meetings Act

In mid-December, the Attorney General’s office issued a disposition letter in response to a county employee’s complaint alleging Open Meetings Act violations. The complaint asserted (1) that members of a county board met as a “subcommittee” to discuss the former employee’s removal, (2) that three of the board’s five members (a quorum) held a subsequent meeting the following night, and (3) when going into a closed session, the motion failed to state the reason for the session.

The Attorney General’s office outlined key provisions of Nebraska statute, particularly Neb. Rev. Stat. § 84-1410 pertaining to closed sessions. The following statement was emphasized: "No closed session, informal meeting, chance meeting, social gathering, email, fax, or other electronic communication shall be used for the purpose of circumventing the requirements of the act."

While reviewing the communications that had occurred between three commissioners (a quorum), the Attorney General’s office determined that it was unclear to what extent the three commissioners had communicated by telephone. The record supported a finding that three commissioners had come to a decision regarding the employee's employment; therefore, it was found that the three commissioners had violated the Open Meetings Act when they discussed and decided upon a course of action for the employee's employment outside of an open meeting.

Additionally, the Attorney General’s office examined an assertion that the employee was required to respond to complaints against him in open session. Under the circumstances described, the Attorney General's office did not find a violation; however, they were concerned with the closed session that followed the public commentary. It appeared that the Board went into a closed session despite the employee’s request to keep the meeting open while discussing complaints that had been lodged against the employee. It was noted that in such a situation, the Board must advise an employee that it will be discussing him/her and his/her job performance and ask whether the individual desires to have the discussion in open session. Based on the record and sequence of events, it appeared that a plan had been formulated and drafted during the closed session. The Attorney General’s office determined that these factors showed that the Board violated the Open Meetings Act when it went into closed session and discussed the employee’s job performance.

Furthermore, the Board did not appear to meet the technical requirements of the Act when it seemed to fail to include the reason for the closed session as required by Neb. Rev. Stat. § 84-1410 (1) that provides "the subject matter and the reason necessitating the closed session shall be identified in the motion to close."

Ultimately, the Attorney General’s office found that the disposition letter would serve as an admonishment to the commissioners against whom the allegations were directed. The findings showed that their conduct had been inappropriate and deemed unacceptable. The Attorney General’s office stated that they had now been fully advised as to how their conduct violated the Open Meetings Act and as a result, it will be difficult to assert they did not "knowingly" violate the Act if questionable conduct occurs in the future.

Deputy County Officials Are Not Considered Part of a Bargaining Unit

In IBEW No. 1597 v. Sack, 280 Neb. 858, -- N.W.2d --- (2010), the Nebraska Supreme Court reviewed a Commission of Industrial Relations (CIR) decision that certified a bargaining unit comprised of deputy county officials and various county employees, including the clerical staff of elected officials and the office manager of the county extension office. The County, the individual members of the County’s Board of Commissioners; and the County assessor, clerk, treasurer, and sheriff (collectively the County) appealed the CIR decision. The Court affirmed the decision in part and in part, reversed.

The basis for the County’s view throughout the dispute was that all the employees at issue, except the office manager for the county extension office, were “confidential” employees, and should be excluded as a bargaining unit on that basis. The County also alleged that the office manager and deputy employees were statute supervisors and excludable from the bargaining unit for that reason.

Following the hearing before the CIR, the CIR concluded that all disputed positions should be included in the bargaining unit and ordered that an election be held. The CIR’s basis for its decision was that none of the disputed positions were “confidential” and that the office manager and deputy employees were not statutory supervisors.

The Supreme Court stated the standard of review for CIR cases is as follows:

Any order or decision of the CIR may be modified, reversed, or set aside by an appellate court on one or more of the following grounds and no other: (1) if the CIR acts without or in excess of its powers, (2) if the order was procured by fraud or is contrary to law, (3) if the facts found by the CIR do not support the order, and (4) if the order is not supported by a preponderance of the competent evidence on the record considered as a whole.

(Continued on page 19)
The Court stated that federal case law regarding the National Labor Relations Act is relevant in deciding issues under Nebraska’s Industrial Relations Act. The definition of “supervisor” in Nebraska’s Industrial Relations Act is substantially identical to that of “supervisor” under the National Labor Relations Act. The federal courts utilize a three-part test for determining supervisory status and that test was adopted by the Nebraska Supreme Court. To determine whether or not an employee has supervisory status, the Court should use the following test:

Employees are statutory supervisors if (1) they hold the authority to engage in any 1 of the 12 listed supervisory functions, (2) their “exercise of such authority is not of a merely routine or clerical nature, but requires the use of independent judgment,” and (3) their authority is held “in the interest of the employer.”

While the record indicated that none of the deputy employees at issue actually exercised supervisory authority, the Eighth Circuit has noted that “the actual exercise of the enumerated power is irrelevant so long as the authority to do so is present.” The Supreme Court determined that the authority is present with respect to these deputies. Nebraska statutes authorize the appointment of deputies by elected officials and further provide those deputies with the authority to act in the absence of the elected official. See §§ 23-1301.01, 23-1601.02, 23-1115, and 25-2219. Of significant note, § 25-2219 provides that “[a]ny duty enjoined by this code upon a ministerial officer, and any act permitted to be done by him, may be performed by his lawful deputy.” And under Neb. Rev. Stat. § 25-2219, which provides “county officers in all counties shall have the necessary clerks and assistants,” an elected official has the power to set the terms and conditions of employment in his or her office.

Because of these and other reasons articulated, the Court concluded that the county deputies were authorized as statutory supervisors and those positions could not be included in the same bargaining unit as nonsupervisory positions. The office manager for the county extension office was not found to be in a supervisory position and that the CIR’s order including it in the bargaining unit should be affirmed.

Since the Court had concluded that the deputy positions should be excluded from the bargaining unit, it did not address whether such employees are “confidential.” The County did not argue that the office manager of the county extension office is a confidential employee. The Court then considered whether the clerk employees of the assessor, clerk, and treasurer, as well as the secretary to the sheriff, are “confidential” employees. By examining the record, the Court concluded that none of these employees are “confidential.”

To determine whether an employee is “confidential,” the Court adopted and applied a “labor-nexus” test utilized by the U.S. Supreme Court. Under this test, those individuals in the “narrow group of employees with access to confidential labor relations information of the employer” are considered “confidential” employees. Due to this knowledge, such “confidential” employees are excluded from a bargaining unit.

The County asserted that the sheriff’s secretary and the clerk employees all work in a confidential capacity with respect to their particular elected official and have “potential access to confidential information that is labor-related and may not be known to [IBEW].” An examination of the record by the Court did not support the County’s assertion. According to all of the evidence (documented and testimonial) in the record, only the elected official has access to confidential labor-related information. The Court affirmed the CIR’s decision that none of these employees are “confidential.”

Leasehold Interest of Property Tax Case Decided

In Reynolds v. Keith Cty. Bd. of Equal., 18 Neb. App. 616, 790 N.W.2d 455 (2010), the Court addressed consolidated appeals regarding the valuations for property tax purposes of leasehold interests in public land. The taxpayers contended that because their respective leases were determined by extended negotiations at arm’s length, the resulting rentals necessarily met or exceeded market rent and thereby precluded their leaseholds, except for the buildings and improvements located on the leased land, from having taxable value. TERC rejected this argument. The Court found that TERC’s decisions conform to the law, are supported by competent evidence, and are not arbitrary, capricious, or unreasonable; therefore, it affirmed its orders.

The appellate courts’ standard of review for decisions rendered by TERC are for errors appearing on the record. Vitalix, Inc. v. Box Butte Cty. Bd. of Equal., 280 Neb. 186, 786 N.W.2d 326 (2010). As stated by the Court,

When reviewing a judgment for errors appearing on the record, an appellate court’s inquiry is whether the decision conforms to the law, is supported by competent evidence, and is not arbitrary, capricious, or unreasonable. Id. Questions of law arising during appellate review of TERC decisions are reviewed de novo on the record. Id.

The court commented that the taxpayers correctly observed that leasehold interests are a taxable interest in real property. Then the court began by stating principles of law pertaining to real property taxation. The taxpayers had the burden of persuading TERC that the Board’s valuations were arbitrary or unreasonable. The court concluded that the record did not show that the Board acted arbitrarily or unreasonably in determining its valuations of the subject properties; therefore, the court affirmed TERC’s decision.
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 2011 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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**2011 Directory Of County Officials Order Form**

To place your order for the 2011 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**

<table>
<thead>
<tr>
<th>Taxable Entities, $17.00</th>
<th>Non-Taxable Entities, $16.00</th>
<th>For orders of 10 or more copies, mailed to the same address, $10.00 per copy</th>
</tr>
</thead>
</table>

Please send ______ copies of the 2011 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 Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Name</th>
<th>Action</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>
### January Legal Calendar

(Continued from page 21)

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<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>Assessor</td>
<td>The State and political subdivisions must provide assessors with copies of leases or descriptions of property which is leased by this date. 77-202.11</td>
</tr>
<tr>
<td>During month</td>
<td>Board</td>
<td>Commissioners elect a chairperson to serve for the ensuing year. 23-156</td>
</tr>
<tr>
<td>During month</td>
<td>Board</td>
<td>Supervisors must meet, organize and choose a chairperson. 23-272, 23-274</td>
</tr>
<tr>
<td>During month</td>
<td>Treasurer</td>
<td>Publish the receipts and disbursements of the treasurer's office for the last preceding six months ending Dec. 31. 23-1605</td>
</tr>
<tr>
<td>Last Business Day</td>
<td>Treasurer</td>
<td>State reimbursement of tax revenue lost due to homestead exemptions is issued on the last business day of the month for six months beginning in January. 77-3523</td>
</tr>
<tr>
<td>Within 30 days after First Tues.</td>
<td>Treasurer, Clerk, County Board</td>
<td>Make settlement with county board and file statement with county clerk showing the amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. 77-1745.</td>
</tr>
</tbody>
</table>

### February Legal Calendar

<table>
<thead>
<tr>
<th>Date</th>
<th>Office</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Clerk</td>
<td>Report list of county officers to the Secretary of State. 23-1306</td>
</tr>
<tr>
<td>1</td>
<td>Assessor</td>
<td>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</td>
</tr>
<tr>
<td>1</td>
<td>Assessor, County Board of Equalization</td>
<td>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</td>
</tr>
<tr>
<td>1-June 1</td>
<td>County Board, Assessor</td>
<td>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</td>
</tr>
<tr>
<td>1</td>
<td>County Board, Highway Superintendent, Clerk</td>
<td>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</td>
</tr>
<tr>
<td>1-June 30</td>
<td>Assessor</td>
<td>First date for homestead application. 77-3512</td>
</tr>
<tr>
<td>First Week</td>
<td>Treasurer</td>
<td>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</td>
</tr>
<tr>
<td>5</td>
<td>Clerk</td>
<td>Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 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>
<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>2nd Monday</td>
<td>County Board</td>
<td>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</td>
</tr>
<tr>
<td>15</td>
<td>Treasurer</td>
<td>Motor vehicle rental fees due and payable to the treasurer. 77-4501</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 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>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>During Month</td>
<td>Assessor</td>
<td>Property Tax Administrator holds examination of applicants for certification. 77-421</td>
</tr>
<tr>
<td>Date</td>
<td>Office/Department</td>
<td>Event</td>
</tr>
<tr>
<td>------</td>
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<td>-------</td>
</tr>
<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. 39-1503.01</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>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>
<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>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, receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, 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>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>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 of 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>
</tbody>
</table>
January, 2011

County Clips/Classified

Dawes County is accepting applications for two positions in the Roads Department:

**Highway Superintendent**
This is a full-time/salaried position with benefits available. Applicants must have a valid Nebraska Drivers License and preferably a Class B Highway Superintendent License or be able to obtain the licensure within a specified time after hire. Engineering Professionals are also welcome to apply for this position. A DMV records check will be conducted and a pre-employment drug/alcohol screening is required. Dawes County utilizes the E-Verify program through Homeland Security. Application and a full job description can be obtained at the Dawes County Clerk’s Office during normal business hours. Application closing date is February 15, 2011.

**Heavy Equipment Operator**
This is a full-time position with benefits available. The position will require the ability to operate a variety of heavy construction grade equipment and trucks utilized in the construction, maintenance and repair of county roads and bridges. A DMV records check will be conducted and a pre-employment drug/alcohol screening is required. The successful candidate must have or be able to obtain a CDL license prior to operating any equipment. Dawes County utilizes the E-Verify program through Homeland Security. Application and a full job description can be obtained at the Dawes County Clerk’s Office during normal business hours. Application closing date is February 15, 2011.

Holt County is seeking a full-time Assistant Highway Superintendent. Primary duties are coordinating County road projects and personnel. Applicants must hold or obtain a Class B Nebraska County Highway Superintendent license and have a valid Driver’s License.

A complete job description is available upon request at the Clerk’s office at the Holt County Courthouse, 204 N 4th St, PO Box 329, O’Neill, NE 68763, (402) 336-1762 or by e-mailing holtclerk.cathy@telebeep.com.

Resumes will be accepted during normal business hours (8:00 A.M. to 4:30 P.M., M-F) through February 28, 2011. Holt County is an Equal Opportunity Employer.

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2011 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 2011 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 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.
Calendar Of Events

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
April 13, 2011  West Central District Meeting  North Platte, Sandhills Convention Center
April 14, 2011  Panhandle District Meeting  To Be Announced
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  Kearney, Holiday Inn

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