

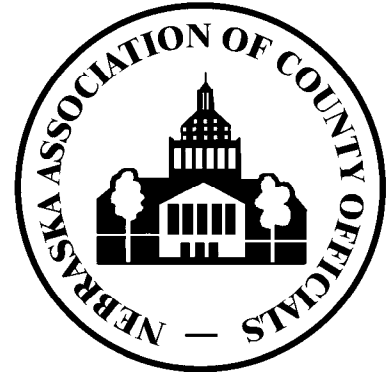


# CountyLine

May, 2011

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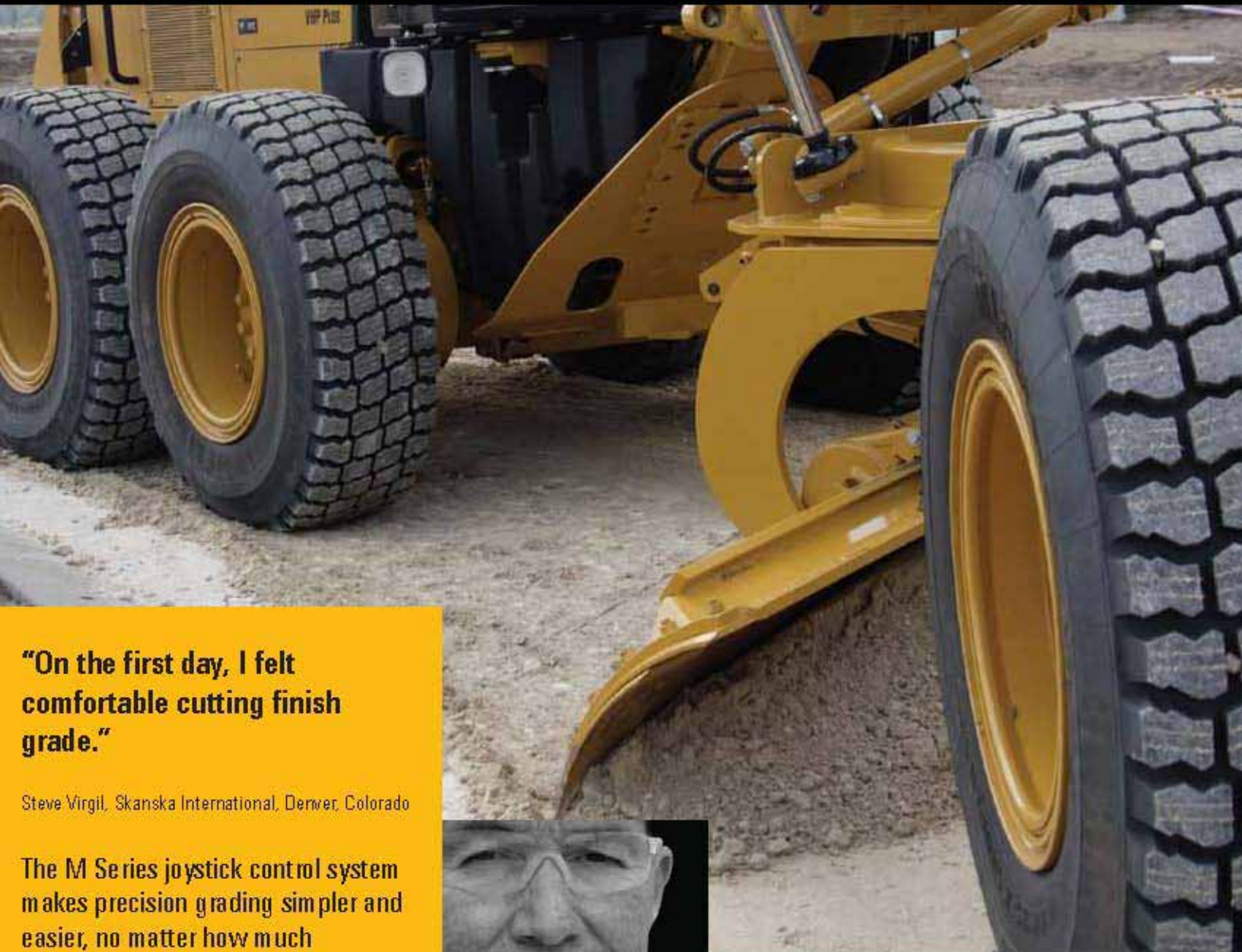
Terrel Koch  
Nicholas Yardley



## 2011 NACO Scholarship Recipients



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# NACO CountyLine

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**Secretary-Treasurer**  
 Leon Kolbet, Hayes County  
**Past President**  
 Pamela Lancaster, Hall County

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 Jack Anderson, Sheridan County  
 Earl McNutt, Red Willow County  
 Richard Pierce, Buffalo County  
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 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

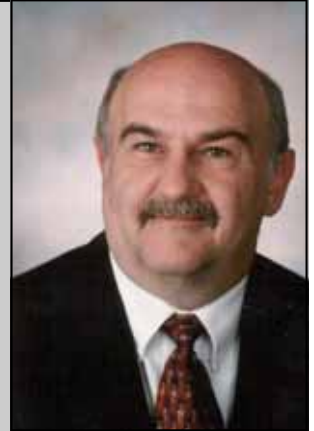
Lee Klein, Madison County

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## Executive Director's Comments

# NACO Educational Foundation



Larry Dix  
Executive Director

*"It makes me proud that NACO is an organization that can have an impact on students of county officials."*

Springtime. Scholarship time. As I am signing the 12 - \$1,000 scholarships, I am constantly thinking of the student's parents.

I can remember 10+ years ago when my own kids were applying for scholarships and how excited I was when we received notice of the award. Not only that, but remembering who the organization was behind the scholarships.

It makes me proud that NACO is an organization that can have an impact on students of county officials.

Now that I am Executive Director, I occasionally have an opportunity to meet past scholarship award recipients who have graduated from college. When meeting them, I am anxious to hear how the NACO scholarship affected their college education. This scholarship has truly made a difference to many county employees children.

I applaud the NACO Board for continuing this tradition. I thank the scholarship committee for their hours of research in determining the final recipients. Lastly I thank all county employees

who contributed to the NACO Educational Foundation, believing that their contribution is building a foundation for future scholarships in years to come.

If you are reading this and haven't contributed, there is no better time to do so than now. Call the NACO office to determine how you can provide your tax deductible gift for future scholarship recipients.

## NACO Board Of Directors' Profiles

Below and on the following pages are profiles that have been submitted as of the date of this publication by NACO Board of Directors and Officers. Not all board of directors' and officers' profiles are shown below and on the following pages. NACO will publish the Board of Directors' and Officers' profiles as they are submitted.



**Name:** Michael Boyle  
**County:** Douglas  
**NACO Board Position:** Douglas County Representative  
**Years Of County Experience:** Former Senator Jim Exon appointed me Douglas County Election Commissioner in 1975 after I served as Chief Deputy Douglas County Election Commissioner from 1967 to 1975 under the late Monte Taylor. (I appointed now State Senator John Nelson my Chief Deputy Election Commissioner in 1975.) My term as Election Commissioner ended in 1979. I was appointed to the Douglas County Board in 1997 to fill the unexpired term of former State Senator and County Board member, Berniece Labeledz. I have been elected and re-elected in 2000, 2004, and 2008. I plan to run for re-election in 2012. I represent southeast Douglas County (Dodge Street south to Sarpy County; from the Missouri River west to 42nd Street. The area includes the Old Market (where Anne and I have lived for 16 years), downtown Omaha, the South Omaha Business District and many of Omaha's wonderfully diverse ethnic groups.

**Professional Experience:** I am an attorney working as a sole practitioner for 34 years.

**Family:** Anne Howell and I married at St. Cecilia's Cathedral in Omaha in 1965. We have five children and 17 (soon to be 18) grandchildren. Anne and I attended St. Cecilia's Elementary School and St. Cecilia's Cathedral High School. We have known each other since first grade (1949)!

**Hobbies And/Or Leisure Activities:** I enjoy reading and, frankly, practicing law! Of course, I enjoy politics, having been a delegate to several Democratic National Conventions.

**Reason For Running For NACO Board Of Directors:** I was offered a position on the NACO Board as the representative from Douglas County. I asked to be reappointed and will end my third year soon. I enjoy NACO because it allows me to join other elected officials from around the state. All of our problems are similar, only the numbers are different. My family farmed in Saunders County, so I feel a strong tie to rural folks, in spite of my city upbringing.

**Words To Live By:** Respect everyone.



**Name:** Bernie Heier  
**County:** Lancaster  
**NACO Board Position:** Lancaster County Representative  
**Years Of County Experience:** Served on Lincoln-Lancaster County Planning Commission for 3 years.

**Professional Experience:** Now serving my 13th year as Lancaster County Commissioner. M.S. Degree in counseling. Worked at the Omaha Home for Boys for 16 years before returning to the farm in 1985.

**Family:** Wife, Connie; daughter, Tiffany; and grandson, Max.

**Hobbies And/Or Leisure Activities:** Flying, sporting activities and classic cars.

**Reason For Running For NACO Board Of Directors:** Appointed by the Lancaster County Board to serve on NACO Board.

**Words To Live By:** Don't take yourself too seriously.

(Continued on page 6)

## NACO Board Of Directors' Profiles



**Name:** Marilyn Hladky  
**County:** Seward  
**NACO Board Position:** Assessors Representative  
**Years Of County Experience:** Started in the assessor's office in September, 1979. Became Deputy Assessor in 1993 and Assessor in 1995.  
**Professional Experience:** Hold Assessor's Certificate. Completed many IAAO (International Association of Assessing Officers) educational courses.  
**Family:** Husband, Ed has farming operation. Daughter Amy, husband Gene and 10 year old grandson, Nick, live in the Phoenix area. Daughter Gail, husband Shawn and granddaughters Audrey, 11 years old and Grace, 9 years old, live in Lee's Summit, Missouri.  
**Hobbies And/Or Leisure Activities:** I like to spend time with family. Enjoy traveling.  
**Reason For Running For NACO Board Of Directors:** I have had an interest in the legislative process since becoming an assessor. I think it is important to stay on top of all the issues pertaining to, not only the assessors, but to all county government. NACO is an important organization that works hard for county government and I am honored to

be the Assessors' representative on the Board of Directors.

**Words To Live By:** As my mother always told me, "If you have a job to do, do it right the first time and always be honest in what you do."



**Name:** Pam Lancaster  
**County:** Hall County  
**NACO Board Position:** Past President  
**Years Of County Experience:** This is my 15<sup>th</sup> year serving Hall County as a supervisor. I joined the NACO Board 4 years ago when I was elected Secretary/Treasurer. I serve as liaison on numerous community and regional boards as part of my Hall County responsibilities. In addition I serve on a National Task Force in behalf of Veterans, Military and their families.  
**Professional Experience:** I spent 10 years teaching elementary education. I have a BA in Education with a specialty in the Disadvantaged Child.  
**Family:** I married my college sweetheart, Steve. We have 2 married children and 5 Grandchildren. Only Grandparents understand the real joy of grandchildren and are now grateful that they didn't choke their children somewhere along the way during those teen years!  
**Hobbies/Leisure Activities:**

We have a cabin at Johnson Lake in Gosper County which we enjoy during the summer. Winters are varied. We like snow skiing and/or visiting warm weather. Can't think of anything I really don't enjoy doing. Well cooking-not so much!

**Reason For Running For NACO Board of Directors:** I simply wanted to contribute to "good government." I didn't know how very much I'd enjoy the Board. It's been fantastic. Meeting everyone has been wonderful. The staff is exceptional.

**Words to Live By:** To those much has been given, much is required.



**Name:** Earl McNutt  
**County:** Red Willow  
**NACO Board Position:** West Central District Representative.  
**Years Of County Experience:** This question and the question regarding **Professional Experience** probably go together for me. I have been a county employee for 32 years and 9 months. I am a unique person in which I do dual roles for Red Willow County. I am a road foreman and equipment operator for District #3 which is what I have done for 32 plus years, but I am also a county commissioner for District #1, a position I have held for 12 years

(Continued on page 7)

## NACO Board Of Directors' Profiles

now. I know a lot of people disagree with my performing these tasks but when I took the challenge I told people I would put the necessary hours in to fulfill both jobs and I have done that. The reason I chose to do this was simply that I wanted to be more involved in all operations of county government and that, if this is my career, I wanted to be fully involved.

**Family:** As far as family I have a wife, Deb, who I have been married to for 32 years now. She is a computer tech at the Community Hospital in McCook. We have two children; a boy who is 27 years old and a girl who is 23 years old. Our son lives in McCook and works for a wholesale electrical company and has a welding business on the side. Our daughter is going to college at Clarkson in Omaha. She has one more year and then will have bachelor's in nursing. She also was a past recipient of the NACO scholarship award. Their names are Joshua and Lindsey.

**Hobbies And/Or Leisure Activities:** My hobbies are hunting, fishing, jet skiing and just spending time at our cabin at Hugh Butler Lake. I also am big in Husker sports and like pro football and basketball. I like to attend games when I can.

**Reason For Running For NACO Board Of Directors:** The reason I took the NACO Board position was simple: At our district meeting I was asked if I would like this opportunity and I said "yes." I like to be involved and I felt like this was a great chance to learn more about the duties of NACO and more about all the things they do for counties. I am coming up on the end of my district representation though as I have this year and next before I will be termed out. It has been a great experience and has allowed me to learn a lot about the legislative process.

**Words To Live By:** Words I like are simple, like me: Live life to it's fullest because you never know what tomorrow will bring.



**Name:** Casey Sherlock  
**County:** Hall  
**NACO Board Position:** Surveyors/Highway Superintendents/Engineers Representative

**Years Of County Experience:** 5 years all in Hall County.

**Professional Experience:** 15 years in land surveying and engineering fields. I was born in Alliance, Nebraska and graduated from Alliance High School. I earned a bachelor of science degree with a comprehensive major in mathematics from Chadron State College in Chadron, Nebraska. I was licensed as a registered land surveyor in July, 2004 and elected county surveyor of Hall County in 2005. I am the Public Works Director of Hall County which includes managing the highway department, surveyor's department, GIS department, and engineering department of Hall County.

**Family:** Married to Dawn Sherlock with 2 children—Kierra is 10 and Westin is 7.

**Hobbies And/Or Leisure Activities:** Hunting, fishing, camping.

**Reason For Running For NACO Board Of Directors:** Term limit of Don Thomas required the Highway Superintendents Association to replace him on the board and I seemed to be the

next available choice. Fulfilling the duties as well as Don will be a difficult standard to live up to.



**Name:** Susan Thomas  
**County:** Keith  
**NACO Board Position:** Clerks of the District Court Representative.

**Years Of County Experience:** 16

**Professional Experience:** Clerk of the District Court for 16 years; paralegal for 20 years.

**Family:** Four children (2 boys and 2 girls), lucky me, and three wonderful grandchildren.

**Hobbies And/Or Leisure Activities:** Gardening, reading, walking and children and grand children activities.

**Reason For Running For NACO Board Of Directors:** Wanted to be involved in the legislation that affected the district court office.

**Words To Live By:** Be who you are and say what you feel, because those who mind don't matter, and those who matter don't mind.—Dr. Seuss



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**Go to NACO's website at  
[www.nacone.org](http://www.nacone.org)  
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for NACO's Board Of Equalization  
Workshop  
to be held in Kearney  
May 26, 2011**

# NACO Board Of Equalization Workshop Agenda

**Thursday, May 26, 2011**

- 7:30 a.m. **Registration**
- 8:30 a.m. **Overview** – County officials will provide an overview of their respective roles and responsibilities in the County Board of Equalization process
- 8:30 a.m. **Commissioners/Supervisors (3)**
- 9:15 a.m. **County Clerks (3)**
- 9:45 a.m. **County Assessors (3)**
- 10:15 a.m. **Break**
- 10:30 a.m. **Paul Schaub**, *Cheyenne County Attorney*, will discuss legal issues associated with commercial valuations
- 11:30 a.m. **Lunch**
- 1:00 p.m. **Jack Zitterkopf**, *Chief Deputy Attorney for Hall County*, will discuss a variety of legal issues applicable to county boards of equalization, including but not limited to procedural requirements, the authority and responsibility of county boards of equalization and potential conflicts of interest for county board members
- 2:00 p.m. **Ruth Sorensen**, *Property Tax Administrator*, will discuss current legislative and legal issues and the role of the Property Assessment Division of the Department of Revenue in the equalization process
- 2:45 p.m. **Break**
- 3:15 p.m. **Susan Lore**, *Box Butte County Commissioner and a former member of the Tax Equalization and Review Commission (TERC)* will discuss statewide equalization issues, the counties' role in this process and an overview of the TERC appeal and equalization hearings

# Clerks, Election Commissioners, Register Of Deeds Workshop To Be Held In Grand Island

Advance registrations can now be made on line at NACO's website [www.nacone.org](http://www.nacone.org) for the County Clerks, Election Commissioners and Register of Deeds Workshop scheduled for June 15-17, 2011, in Grand Island at the Midtown Holiday Inn. The annual workshop, sponsored by Nebraska Association of County Officials, will contain over 8 hours of continuing education for Clerks, Register of Deeds and Election Commissioners combined.

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

The registration fee will remain the same as last year — \$80.00 for registrations received on or before May 27, and \$90.00 for those received after this date. This fee includes a breakfast, luncheon and a banquet on Thursday, a reception on Wednesday evening, all breaks and all handout materials. Entertainment following the banquet on Thursday has been arranged. Lodging and other incidental costs are the responsibility of workshop participants. Cancellations must be received in writing no later than June 3, 2011 to receive a refund. Cancellations made on or before this date in writing will receive a full refund minus a \$20.00 administrative fee. Cancellations made after June 3, 2011 will not receive refunds.

Guest rooms may be reserved by contacting the Midtown Holiday Inn at (308) 384-1330. Room rates are \$72.00 single/double. When making reservations, inform hotel staff that you are attending the NACO workshop to receive the contracted rate.

Again this year, a variety of state agencies are being asked to make presentations and answer questions.

## WEDNESDAY

11:00-5:00	Registration
1:00-1:15	Welcome By Grand Island Mayor
1:15-1:30	GIS Workshop Update
1:30-2:30	Dealing With Difficult People
2:30-3:00	Break
3:00-3:30	NACO Endorsed Section 457 Retirement Plan
3:30-4:30	Register Of Deeds/Clerks Q & A—A Panel Discussion
4:30-5:30	Committee Meetings
5:30	President's Reception

## THURSDAY

7:30-4:00	Registration
7:30-8:30	Breakfast Buffet
8:30-9:00	Simplifile Update
9:00-9:30	Tax Liens—Secretary Of State's Office
9:30-10:00	Microfilming & Scanning—A Panel Discussion
10:00-10:30	Break
10:30-11:00	New Legislation/Motions VS Resolutions
11:00-12:00	IRS Update/1099's
12:00-1:30	Luncheon & Business Meeting
1:30-2:30	Census & Redistricting
2:30-3:00	Update From State Auditor's Office
3:00-3:30	Break
3:30-4:30	Update From Secretary Of State's Office
4:30	Door Prizes
5:30-6:30	Social Hour
6:30	Banquet & Entertainment

## FRIDAY

7:30-11:00	Registration
7:30	Coffee, Tea & Rolls In Meeting Room
8:30-9:00	Update From BlueCross BlueShield Of Nebraska
9:00-10:00	Records Retention Update And Services
10:00	Adjourn

# Legal Line: Americans With Disabilities Amendments Act Regulations To Take Effect/Attorney General Opinion Addresses TIF Issues

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

**By Elaine Menzel**  
NACO Assistant Legal Counsel

## Americans With Disabilities Amendments Act Regulations To Take Effect

The Americans With Disabilities Act of 1990 (ADA), as amended, is comprised of four titles. The ADA prohibits discrimination on the basis of disability in employment, State and local government activities, public accommodations, commercial facilities, transportation, and telecommunications. A brief overview follows:

**ADA Title I: Employment** -- Title I requires employers with 15 or more employees to provide qualified individuals with disabilities an equal opportunity to benefit from the full range of employment-related opportunities available to others. The Act prohibits discrimination in activities such as recruitment, hiring, promotions, training, pay, social activities, and other privileges of employment. Title I complaints must be filed with the U.S. Equal Employment Opportunity Commission (EEOC). While the statutes do not specifically cover public entities under Title I, local governments are not specifically exempt and the legislative intent indicates that Title I generally applies to local governments. See the U.S. Equal Employment Opportunity Commission document entitled "Americans With Disabilities Act: Questions and Answers." For additional guidance, also see <http://askjan.org/links/adatam1.html>.

**ADA Title II: State and Local Government Activities** -- Title II covers all activities of State and local governments regardless of the government entity's size or receipt of Federal funding. Title II requires that state and local governments give people with disabilities an equal opportunity to benefit from all of their programs, services, and activities (e.g. public education, employment, transportation, recreation, health care, social services, courts, voting, and town meetings). State and local governments are required to follow specific architectural standards in the new construction and alteration of their buildings. They also must relocate programs or otherwise provide access in inaccessible older buildings, and communicate effectively with people who have hearing, vision, or speech disabilities. Public entities are not required to take actions that would result in

undue financial and administrative burdens. They are required to make reasonable modifications to policies, practices, and procedures where necessary to avoid discrimination, unless they can demonstrate that doing so would fundamentally alter the nature of the service, program, or activity being provided. Complaints of title II violations may be filed with the Department of Justice. For additional information go to: <http://www.ada.gov> and [http://www.ada.gov/regs2010/factsheets/title2\\_factsheet.html](http://www.ada.gov/regs2010/factsheets/title2_factsheet.html) (Highlights of the new regulations that took effect 3/15/2011.)

**ADA Title II: Public Transportation** -- The transportation provisions of Title II cover public transportation services, such as city buses and public rail transit. The Office of Civil Rights oversees this title of the ADA. For additional information go to: [www.ada.gov](http://www.ada.gov).

**ADA Title III: Public Accommodations** -- Title III covers businesses and nonprofit service providers that are public accommodations, privately operated entities offering certain types of courses and examinations, privately operated transportation, and commercial facilities. Complaints of Title III violations may be filed with the Department of Justice. For additional information go to: <http://www.ada.gov> and [http://www.ada.gov/regs2010/factsheets/title3\\_factsheet.html](http://www.ada.gov/regs2010/factsheets/title3_factsheet.html) (Highlights of the new regulations that took effect 3/15/2011.).

**ADA Title IV: Telecommunications Relay Services** -- Title IV addresses telephone and television access for people with hearing and speech disabilities. It requires common carriers such as telephone companies to establish interstate and intrastate telecommunications relay services (TRS) 24 hours a day, 7 days a week. The Federal Communications Commission (FCC) has set minimum standards for TRS services. For more information go to: <http://www.fcc.gov/cgb/dro/title4.html>.

The Americans With Disabilities Act Amendments Act of 2008 (the Amendments Act at <http://www.eeoc.gov/laws/statutes/adaaa.cfm>) was signed into law by President George W. Bush on September 25, 2008, with a statutory effective date of January 1, 2009. The Equal Employment Opportunity Commission (EEOC) issued its final regulations to the Act and interpretive guidance in the Federal Register publication on March 25, 2011. The effective date of these final regulations is May 24, 2011. You may access the regulations at: <http://federalregister.gov/a/2011-6056>. Additionally, you may access useful information for implementing the Amendments Act at: <http://www.eeoc.gov>.

Pursuant to the Amendments Act, the definition of disability under the ADA, 42 U.S.C. 12101, et

*(Continued on page 12)*

# Legal Line: Americans With Disabilities Amendments Act Regulations To Take Effect/Attorney General Opinion Addresses TIF Issues

*(Continued from page 11)*

seq., shall be construed in favor of broad coverage to the maximum extent permitted by the terms of the ADA as amended, and the determination of whether an individual has a disability should not demand extensive analysis. The Amendments Act makes changes to the definition of the term "disability" by rejecting the holdings in several Supreme Court decisions and portions of the Equal Employment Opportunity Commission's (EEOC) ADA regulations.

The Commission has released Question-and-Answer documents about the regulations to aid the public and employers in interpreting the Acts provisions. The EEOC website ([www.eeoc.gov](http://www.eeoc.gov)) contains information about the ADAAA regulations and accompanying Question and Answer documents.

### Attorney General Opinion Addresses TIF Issues

Recently released *2011 Att'y Gen. Op. No. 001* addresses whether LB 54 (2011) is consistent with Neb.

Const. Art. VIII, § 12. LB 54 is legislation that would establish the base year for tax-increment financing of redevelopment projects as the year prior to commencement of rehabilitation, acquisition, or redevelopment. The opinion discusses the Community Development Law (Neb. Rev. Stat. §§ 18-2101 to 18-2144) and Tax Increment Financing (TIF), including the constitutional authorization of TIF.



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# NACO Hosts Counties' Legislative Day

Many new and seasoned county officials made the trip to Lincoln to participate in legislative day activities planned by NACO on April 7, 2011.

Participants started the day by registering at the NACO Office where they enjoyed morning refreshments of coffee and donuts. After registering, participants proceeded to the Warner Memorial Chamber in the State Capitol where Larry Dix, NACO Executive Director, welcomed the group, apprised them of the day's activities and then introduced Lieutenant Governor Rick Sheehy. Sheehy spoke to the group and answered questions from participants.

Following Sheehy, Speaker Mike Flood and Senators Fischer and Avery addressed the group. In addition, NACO 2nd Vice President and Douglas County Commissioner, Chris Rodgers spoke to the group.

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

A luncheon was held at the Cornhusker Marriott Hotel where county officials were able to enjoy sitting with one or more of the 26 senators that attended and enjoyed the opportunity to discuss informally, those legislative issues of concern to county government.

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

County officials enjoyed having to opportunity to interact with their state senator and many enjoyed the first time experience of watching the legislature conduct daily business.



# NACO Announces 2011 Scholarship Award Recipients

The NACO Scholarship Committee met in April to review applications for scholarships from 38 high school students from all areas of the state whose applications qualified for scholarships. 12 students were chosen to receive \$1,000.00 scholarships to assist with college expenses for the 2011 fall term. In order to be eligible for a scholarship, students

must be a child, stepchild or under the guardianship of a Nebraska county official or employee and must plan to attend a post-high school educational institution within the state of Nebraska.

Scholarship winners listed below and on the following pages.



**Name:** Hannah Bauer  
**County:** Jefferson  
**Sponsoring Parent/Guardian:** Linda Bauer, Jefferson County Attorney  
**Graduated From:** Fairbury Jr./Sr. High School, Fairbury  
**Intended Educational Institution:** Doane College, Crete



**Name:** Emily Greitens  
**County:** Dodge  
**Sponsoring Parent/Guardian:** Rose Greitens, Voter Registration Clerk  
**Graduated From:** Archbishop Bergan Catholic High School, Fremont  
**Intended Educational Institution:** Metropolitan Community College, Omaha



**Name:** Lauren Hoeft  
**County:** Phelps  
**Sponsoring Parent/Guardian:** Timothy Hoeft, Phelps County Attorney  
**Graduated From:** Holdrege High School, Holdrege  
**Intended Educational Institution:** University of Nebraska at Kearney



**Name:** Loyd Wayne Deaver  
**County:** Perkins  
**Sponsoring Parent/Guardian:** James Deaver, Perkins County Commissioner  
**Graduated From:** Perkins County High School, Grant  
**Intended Educational Institution:** College of Hair Design, Lincoln

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Geneva, Nebraska

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# NACO Announces 2011 Scholarship Award Recipients



**Name:** Karrah Johnson  
**County:** Knox  
**Sponsoring Parent/Guardian:** Amy Johnson, Admin. Asst. in Extension Office  
**Graduated From:** Bloomfield High School, Bloomfield  
**Intended Educational Institution:** Wayne State College, Wayne



**Name:** Marissa Kovanda  
**County:** Nuckolls  
**Sponsoring Parent/Guardian:** Lisa Kovanda, Assessor's Office Clerk  
**Graduated From:** Lawrence-Nelson High School, Nelson  
**Intended Educational Institution:** Wesleyan University, Lincoln



**Name:** Jordan Walther  
**County:** Frontier  
**Sponsoring Parent/Guardian:** Darla Walther, County Clerk  
**Graduated From:** Maywood High School, Maywood  
**Intended Educational Institution:** McCook Community College, McCook



**Name:** Terrel Koch  
**County:** Lincoln  
**Sponsoring Parent/Guardian:** Lesley Koch, Register of Deeds Office Clerk  
**Graduated From:** North Platte High School, North Platte  
**Intended Educational Institution:** University of Nebraska, Lincoln



**Name:** Taylor Walgren  
**County:** Polk  
**Sponsoring Parent/Guardian:** Scott Walgren, Highway Superintendent's Office  
**Graduated From:** Osceola Public Schools, Osceola  
**Intended Educational Institution:** University of Nebraska, Lincoln



**Name:** Samuel Scott Wiarda  
**County:** Hamilton  
**Sponsoring Parent/Guardian:** Wendy Dethlefs, Clerk of the District Court  
**Graduated From:** Aurora High School, Aurora  
**Intended Educational Institution:** University of Nebraska, Lincoln

# NACO 2011 Scholarship Award Recipients



**Name:** Emily Wood  
**County:** Red Willow  
**Sponsoring Parent/Guardian:** Paul Wood, Red Willow County Attorney  
**Graduated From:** McCook High School, McCook  
**Intended Educational Institution:** McCook Community College, McCook



**Name:** Nicholas Yardley  
**County:** Sheridan  
**Sponsoring Parent/Guardian:** Mark Yardley, Road Dept. Employee  
**Graduated From:** Gordon-Rushville High School, Gordon  
**Intended Educational Institution:** Chadron State College, Chadron

# U.S. Census Bureau Releases 2010 County Population Information

2010 Census		2010 Census	
County	Population	County	Population
Adams	31,364	Johnson	5,217
Antelope	6,685	Kearney	6,489
Arthur	460	Keith	8,368
Banner	690	Keya Paha	824
Blaine	478	Kimball	3,821
Boone	5,505	Knox	8,701
Box Butte	11,308	Lancaster	285,407
Boyd	2,099	Lincoln	36,288
Brown	3,145	Logan	763
Buffalo	46,102	Loup	632
Burt	6,858	Madison	34,876
Butler	8,395	McPherson	539
Cass	25,241	Merrick	7,845
Cedar	8,852	Morrill	5,042
Chase	3,966	Nance	3,735
Cherry	5,713	Nemaha	7,248
Cheyenne	9,998	Nuckolls	4,500
Clay	6,542	Otoe	15,740
Colfax	10,515	Pawnee	2,773
Cuming	9,139	Perkins	2,970
Custer	10,939	Phelps	9,188
Dakota	21,006	Pierce	7,266
Dawes	9,182	Platte	32,237
Dawson	24,326	Polk	5,406
Deuel	1,941	Red Willow	11,055
Dixon	6,000	Richardson	8,363
Dodge	36,691	Rock	1,526
Douglas	517,110	Saline	14,200
Dundy	2,008	Sarpy	158,840
Fillmore	5,890	Saunders	20,780
Franklin	3,225	Scotts Bluff	36,970
Frontier	2,756	Seward	16,750
Furnas	4,959	Sheridan	5,469
Gage	22,311	Sherman	3,152
Garden	2,057	Sioux	1,311
Garfield	2,049	Stanton	6,129
Gosper	2,044	Thayer	5,228
Grant	614	Thomas	647
Greeley	2,538	Thurston	6,940
Hall	58,607	Valley	4,260
Hamilton	9,124	Washington	20,234
Harlan	3,423	Wayne	9,595
Hayes	967	Webster	3,812
Hitchcock	2,908	Wheeler	818
Holt	10,435	York	13,665
Hooker	736		
Howard	6,274		
Jefferson	7,547		

## March Legal Calendar

15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02
15	Clerk/Register of Deeds, Treasurer	Not later than the 15 <sup>th</sup> 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
First Mon.	Treasurer	Public auction for delinquent taxes against real property is to be held. 77-1802
19	Assessor	Assessor must complete assessment of real property and file abstract with Property Tax Administrator. 77-1301, 77-1303, 77-1514
19	Assessor	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
19	Assessor, County Board of Equalization	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
19	Assessor, County Board of Equalization	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
19	Assessor	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
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)

## June Legal Calendar

Feb. 1 to June 1	County Board of Equalization, Clerk, Assessor	Between these dates and after a hearing on ten days' notice to the applicant and the publication of notice, the county board of equalization shall grant or withhold tax exemption for real property or tangible personal property. 77-202.02 Notice of a county board of equalization's decision granting or denying an application for exemption from taxation for real or tangible personal property must be mailed or delivered to the applicant and the county assessor by the county clerk within seven days after the date of the board's decision. 77-202.04
March 19 to June 1	Assessor, County Board of Equalization	Between these dates, the assessor is to implement adjustments to the real property assessment roll for actions of the TERC. 77-1315(1)
1	Assessor	On or before this date, the county assessor must notify the owner of record as of May 20 every item of real property which has been assessed a value different than the previous year and give notice to parties of findings pertaining to improvements on leased lands. 77-1315, 77-1375
1	Assessor	Certify completion of real property assessment roll and publish in newspaper. 77-1315(3)
1	Weed Control, County Board	No later than this date, the county weed control authority shall prepare all information required in the preparation of the budget and transmit it to the county board. 2-958
1 to July 25	County Board of Equalization	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding property tax protests and may meet to correct assessment of undervalued or overvalued property. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. 77-1502, 77-1504
5	Assessor	On or before this date, the county abstract of assessment is to be recertified to the Property Tax Administrator after adjustment by the TERC. 77-5029

(Continued on page 18)

## June Legal Calendar

*(Continued from page 17)*

5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Treasurer	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
6	Assessor, County Board	Assessment and sales ratio statistics are to be posted in the assessor's office and mailed to the media. 77-1315(4)
2 <sup>nd</sup> Monday	County Board	In some circumstances, museum boards are to make a report to the county board on the condition of its trust. 51-509
15	Clerk, Treasurer	The county clerk must certify to the treasurer the total amount of unpaid claims of the county. 23-1302(4)
15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. 33-106.02(1)
15	Assessor	Personal property abstract of locally assessed property must be filed with the Property Tax Administrator. 77-1514
15	Assessor	The county assessor shall, on or before June 15 each year, prepare a plan of assessment which shall describe the assessment actions the county assessor plans to make for the next assessment year and two years thereafter. Section 77-1311.02
15	Clerk/Register of Deeds, Treasurer	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
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)
30	Assessor	Homestead application period ends. 77-3512 Last day for filing of real property protests. Last date for tax exemption applications by agricultural and horticultural societies and educational, religious, charitable, cemetery organizations or veterans. 77-1502, 77-202.01 (2), 77-202.03(2), 77-3528
30	Assessor	Special value (greenbelt) application deadline. 77-1344, 77-1345
During Month	County Board, Veterans Service Committee	As terms expire, members of the county veterans service committee are appointed for five-year terms. 80-101

## July Legal Calendar

1	General, Clerk	Fiscal year begins in counties with less than 200,000 inhabitants. 23-902.  All warrants issued during the fiscal year must be numbered consecutively. 23-1303
1	Treasurer	Irrigation district bond interest semiannual payment is due. 46-196
1	County Board	Before this date, the board of directors of railroad transportation safety districts must transmit a budget request to the county board. 74-1306
1	General	Deadline for rural or suburban fire districts cooperating for state aid eligibility through mutual finance organizations to submit an application to the State Treasurer for funding on forms provided by that office. 35-1207
First Monday	Treasurer, County Board	Make settlement with county board and file semi-annual statement with county clerk showing amount and source of money collected since last settlement, vouchers, amount of taxes due and unpaid, and money on hand. During the month, semi-annual statement must be published in a legal newspaper showing the receipts, disbursements and transactions of the treasurer's office for the last preceding six months ending June 30. Counties having more than 250,000 inhabitants must publish receipts and disbursements for preceding six months ending June 30 in a daily newspaper printed in the county. 23-1605, 77-1745
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. 71-614
5	Treasurers	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
First Tues.	County Board, Clerk of the District Court, Treasurer	Money other than witness fees, fines, penalties, and forfeitures which are uncalled for by the parties must be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345 Clerk of the District Court must file with the county board the names and amounts of witness fees which remain uncalled for a period of six months. Within 20 days after filing of the list, the county board must publish a notice of witness fees uncalled for. Six months later, remaining fees are paid over to the county treasurer and credited to the county common school fund. 33-140, 33-140.01, 33-140.02

*(Continued on page 19)*

# July Legal Calendar

## (Continued from page 18)

First Tues.	Sheriff	Make report to county board describing fees, fee totals and activity since last report in April. 33-117(3)
15 - August 15	County Board	In counties less than 150,000, between these dates each year, the employee job titles and the current annual, monthly, or hourly salaries corresponding to such job titles must be published. Each job title published shall be descriptive and indicate the duties and functions of the position. 23-122
15	County Board	It is the duty of the landowners in this state to mow all weeds that can be mowed with the ordinary farm mower to the middle of all public roads and drainage ditches running along their lands at least twice each year, namely, before July 15, for the first time and sometime in August for the second time. 39-1811(1) Whenever a landowner, referred to in subsections (1) and (3) of this section, neglects to mow the weeds as provided in this section, it is the duty of the county board on complaint of any resident of the county to cause the weeds to be mowed or otherwise destroyed on neglected portions of roads or ditches complained of. 39-1811(2)
15	Clerk of the District Court	Make a report to the county board, under oath, showing the different items of such fees, revenue, perquisites, or receipts received, from whom, at what time, and for what service, and the total amount received by such officer since the last report, and also the amount received for the current year. Account for and pay any fees, revenue, perquisites, or receipts not later than the fifteenth day of the month following the calendar month in which such fees, revenue, perquisites, or receipts were received. 33-106.02
15	Assessor	Special valuation (greenbelt) application must be approved or denied. 77-1345.01
15	Board, Hospital Trustees	On or before this date, the board of trustees of a county medical facility must file reports, adopt a budget, and certify the amount necessary to maintain and improve such facility for the ensuing year. 23-3507, 23-3519
15	Hospital Board of Trustees	After the adoption of the budget statement and on or before July 15 of each year, the board of trustees of such facility shall certify to the county board of the county in which such facility is located the amount of the tax which may be levied under the facility's adopted budget statement to be received from taxation. Such county board may apportion such amount among the counties concerned in proportion to the taxable valuation of all taxable property and shall certify to each county its share of such amount. 23-3519
15	Clerk/Register of Deeds, Treasurer	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
20	County Board	Extended deadline for filing of homestead exemption by vote of the County Board. 77-3512, 77-3513, 77-3514
22	Assessor	Notification for approval or denial of the special valuation (greenbelt) application must be issued. 77-1345.01
22	Assessor	If the special valuation (greenbelt) application is approved by the county assessor, the land shall be valued as provided in section 77-1344. 77-1345.01
22	County Board of Equalization	If the special valuation (greenbelt) application is approved, board must send a property valuation notice for special value to the owner and, if not the same to the applicant. 77-1345.01
March 19 - July 25	Assessor, County Board of Equalization	After March 19 and on or before July 25 or on or before August 10 in counties that have adopted a resolution to extend the deadline for hearing protests under section 77-1502, the county assessor must report to the county board of equalization any overvaluation or undervaluation of any real property. 77-1315.01
June 1 - July 25	County Board	Between these dates, the county board of equalization must meet for the purpose of reviewing and deciding written protests filed pursuant to section 77-1502 beginning on or after June 1 and ending on or before July 25 of each year. The county board in a county with a population of more than one hundred thousand inhabitants based upon the most recent federal decennial census may adopt a resolution to extend the deadline for hearing protests from July 25 to August 10. The board may also meet between these dates to consider and correct the current year's assessment of any real property that has been undervalued, overvalued, or omitted. 77-1502, 77-1504
June 1 - July 25	Assessor	Improvements to real property which were properly reported to the county assessor pursuant to section 77-1318.01 shall only be added to the assessment roll by the county board of equalization from June 1 through July 25. In counties that have adopted a resolution to extend the deadline for hearing protests, the deadline of July 25 shall be extended to August 10. 77-1507 (4)
July 25	Assessor	The county assessor after July 25, or after August 10 in counties that have adopted a resolution to extend the deadline for hearing protests, and with approval of the county board of equalization must correct the assessment roll and the tax list, if necessary, in the case of a clerical error as defined in section 77-128 that results in a change in the value of the real property. 77-1613.04

(Continued on page 20)

# July Legal Calendar

*(Continued from page 19)*

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)
26	County Board	Unless the county has adopted a resolution to extend the deadline for hearing protests, after completion of its actions and based upon the hearings conducted pursuant to sections 77-1502 and 77-1504, a county board of equalization may petition the Tax Equalization and Review Commission (TERC) to consider an adjustment to a class or subclass of real property within the county. Petitions must be filed with the commission on or before July 26. 77-1504.01
Within 30 days after July 1	Assessor	Taxable tangible personal property brought into the state prior to this date, unless taxed in another state or county, must be listed by the owner within 30 days of this date and assessed for entry on the tax books. 77-1211
31	Assessor	Last date to mail rejection of homestead exemptions and last date to add personal property value with a ten percent penalty. After this date, the penalty is 25 percent of the tax due. 77-3516, 77-1233.04
31	Assessor	The plan of assessment must be presented to the county board of equalization on or before July 31 each year. 77-1311.02.
31	General	Form 941N, the Nebraska Quarterly Withholding Return, must be filed for the previous calendar quarter.
During month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109
During month	Treasurer	Publish in a legal newspaper a tabulated statement of the affairs of the office, showing the receipts and disbursements for the last preceding six months ending June 30. 23-1605

## Calendar Of Events

May 26, 2011	County Board of Equalization Workshop	Kearney, Holiday Inn
June 7-9, 2011	Clerks of the District Court Workshop	Gering, Civic Center
June 7-9, 2011	Treasurers Workshop	Ogallala, Platte River Inn
June 15-17, 2011	Clerks, Election Commissioners, Register of Deeds Workshop	Grand Island, Midtown Holiday Inn
July 15-19, 2011	NACo Conference	Portland, Oregon
August 30-Sept. 1, 2011	Assessors Workshop	Lincoln, Marriott Cornhusker Hotel
Sept. 15, 2011	Central District Meeting	Location To Be Announced
Sept. 16, 2011	Northeast District Meeting	Schuyler, St. Benedict Center
Sept. 22, 2011	Southeast District Meeting	I-80, Mahoney Park
October 12, 2011	Register Of Deeds Workshop	Kearney, Holiday Inn
October 13, 2011	NACO Legislative Conference	Kearney, Holiday Inn
October 25-26, 2011	NWCA Fall Training	Hastings, Cent. Community College
December 14-16, 2011	NACO Annual Conference	Kearney, Younes Event Center

# Professional Directory



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