



CountyLine

September, 2010

INSIDE

- ⇒ Annual Conference Information
- ⇒ Assessors Workshop
- ⇒ 5th Annual Legislative Conference



**National
Geographic
Photographer,
Joel Sartore, To
Deliver General
Session
Address**



NACO CountyLine

In This Issue ...

2010 Scholarship Award Recipients' Essays15-19
 Assessors Workshop Agenda 9
 Calendar Of Events..... 19
 County Clips/Classified 23
 County Official Of The Year Nominations 13
 County Supervisor Receives Praisner Leadership Award 13
 Executive Director's Comments..... 4
 Legal Calendar.....20-22
 Legal Line10-14
 NACO's 5th Annual Legislative Conference 6
 President's Message 5
 Professional Directory 23



625 South 14th St., Suite 200
 Lincoln, Neb. 68508
 Telephone: (402) 434-5660
 FAX: (402) 434-5673
 Web site: www.nacone.org

Publisher Larry J. Dix
 LarryDix@nacone.org
Editor Lisa Wefer
 Lisa@nacone.org

Advertising rates available on request.

Executive Officers

President
 Pamela Lancaster, Hall County
Vice President
 Steve Erdman, Morrill County
Secretary-Treasurer
 LeRoy Janssen, Wayne County
Past President
 Dennis Kimbrough, Fillmore County

Board of Directors

District Representatives

Mike Boyle, Douglas County
 Bernie Heier, Lancaster County
 William Laux, Morrill County
 Earl McNutt, Red Willow County
 Richard Pierce, Buffalo County
 Duane Wilcox, Washington County
 Terry Keebler, Johnson County

Affiliate Representatives

Marilyn Hladky, Seward County
 Tami Schendt, Custer County
 Nancy Scheer, Madison County
 Susan Thomas, Keith County
 Don Thomas, Lancaster County
 Jerome Kramer, Lincoln County
 Jean Sidwell, Buffalo County

NACo Representative

Tim Loewenstein, Buffalo County

NACO CountyLine is made available on the NACO website. All information contained in this publication is the sole ownership of NACO unless specifically stated that the information is reprinted with permission from the originator. Reproduction of any information contained in this publication is prohibited without the express consent of the publisher.

Views of contributors, whether solicited or unsolicited, are their own and are not to be construed as having the endorsement of NACO, unless specifically stated by the publisher.



SPEC WITH CONFIDENCE

BUILD YOUR RFP (REQUEST FOR PROPOSAL) WITH EASE AT GOVBIDSPEC.COM

Caterpillar provides the tools to make it easy for you to compare products based on total ownership costs, rather than just initial purchase price. Talk to your NMC CAT sales representative and visit www.govbidspec.com for:

- Bid specifications for hundreds of machines, generator sets and work tools
- Life Cycle Cost Bid forms and Scheduled Maintenance Calculation forms
- Downloadable forms that you edit, print and attach to your RFP documents
- Complete accurate proposals that allow you to evaluate more options, budget with precision, reduce risk and make better business decisions

Working with NMC CAT, you can invest with confidence, knowing the products and services you procure will do more work at a lower total cost, delivering an excellent return on taxpayer dollars.

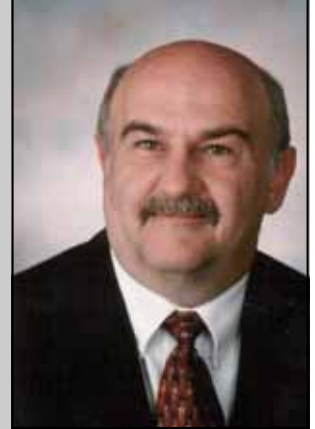
The National Institute of Governmental Purchasing (NIP), National Association of State Procurement Officials (NASPO) and National Association of Fleet Administrators (NAFA) endorse the use of Life Cycle Costing as a preferred procurement method.



nmc.cat.com

Executive Director's Comments

Will I Hear From Anyone, Or Not?



Larry Dix
Executive Director

"It seems we have become a society that wants to get news and updates in the form of small bites . . ."

In this ever changing world of electronic access, I sometimes wonder if anybody really reads all the information put forth in the NACO CountyLine Magazine. It seems we have become a society that wants to get news and updates in the form of small bites more frequently than once every 2 months.

I must confess that I am a news junky and like to read headlines before I determine if I'll dig into the whole article. I am writing this article as a test.

I am gathering information to make a determination if CountyLine Magazine is the most productive method to disseminate information to Nebraska's county officials. A little over a year ago we debuted E-News. It is sent to everyone with an email address on file every 2 weeks. I periodically hear from our

county officials that they like the frequency and the brevity. The every two weeks publication schedule of E-News lends itself well to getting information out to county officials in a timely fashion.

Earlier this year I purposely did not write an article for CountyLine Magazine. That is the only CountyLine Magazine published since I became Executive Director in 2002 that did not contain an article that I authored. I did so to see what kind of comments I would receive. I was thinking folks would think I took a leave of absence, was sick, didn't have anything interesting to say, or a myriad of other reasons for missing the article. I never received one comment, not one. I thought I would receive at least one email asking if I still worked at NACO, but not one. Even the NACO staff did

not ask why.

I did it as a test to determine the necessity of CountyLine Magazine. After this month's CountyLine Magazine goes out, I will judge to determine what the future of this publication is and if it is the best option for disseminating information to Nebraska county officials.

If I get the same response as I did the time I purposely omitted my article, the answer will be clear. I look forward to hearing from you... or not, depending on if you read this article. If you wish to respond, send your comments to LarryDix@nacone.org

President's Message

Your 2020 Committee Is Hard At Work



Pam Lancaster
NACO President

“. . . best practice does not mean that all county government will look the same.”

Congratulations to Douglas County Commissioner, Chris Rodgers, the newly elected 2nd Vice President of the National Association of Counties (NACo). Great job Chris! We know you will represent Nebraska and county officials across this country in a manner we can all be proud of.

Besides electing an Executive Officer to the NACo Board, the first in 40 plus years, I might add, there were numerous worthwhile experiences at the National Conference in Reno, Nevada. Robert Reich, economist and former Secretary of Labor was the speaker for the opening session. The following day the featured speaker was Joe Dittmar, World Trade Center Tower 2 Survivor. Both messages were exceptional. You can catch an overview of the conference in the August 9, issue of County News. There is a picture of the NACo Leadership Team on the front page. In case you don't know Chris, he's the guy who

towers over everyone!

Your 2020 Committee is hard at work. In an effort to review reports from similar committees, we have found that only two other state associations across the U.S. have attempted such a process. There is not a lot of “plowed ground” in this area. My personal perspective is that this is an amazing internal examination of county government: how we are presently governing, what we can do better through awareness of our statutory capabilities, and what assistance we may need from our Legislature to ensure that, in the future, we obtain more efficient and effective county government through best practice.

With that thought, the entire 2020 Committee recognizes the fact that best practice does not mean all county government will look exactly the same. What works best in one county may not be appropriate for others. Please

plan to attend the NACO Legislative Conference October 14 in Kearney. Bring your thoughts and concerns regarding county efficiency. We welcome and encourage your participation. This is an opportunity to take charge of our own destiny rather than having county government's future decided for us. It is a huge challenge but we are certainly up to the task.

With prayerful hearts remember the men and women who serve this country in the armed forces, and fight to maintain the freedoms our forefathers established. We can not be grateful enough! God Bless America.

Add NACO's 5th Annual Legislative Conference To Your Calendar

NACO's 5th Annual Legislative Conference will be held in Kearney on October 14, 2010. If you haven't already done so, be sure to mark this date on your calendar because you won't want to miss this educational opportunity.

Over four hours of educational sessions and networking have been planned for this year's conference. Following this article is an agenda for the conference. You may register on-line at NACO's website: www.nacone.org. The registration fee for this conference is only \$30.00. The registration fee includes a break, a luncheon and all handout materials. A block of rooms has been reserved at the Holiday Inn Hotel and Convention Center in Kearney. Rates for lodging are \$71.00 single/double. You may contact the Holiday Inn at (308) 237-5971 for lodging. Be sure to mention that you are with the NACO Legislative Conference to receive the contracted rate.

At this conference you will have input into establishing NACO's platform and legislative priorities. You will learn about the legislative process and how you can play an important role in the formation of laws that affect county government on a daily basis. Take a look at the following agenda. You'll see that this conference is a very important part of each elected and appointed county official's continuing education, not to mention your opportunity to have input into the legislation that affects county government as a whole.

5th Annual Legislative Conference Tentative Agenda

- 8:00 a.m. Registration
- 9:30 a.m. Welcome. Introductions and Purpose Larry Dix, NACO Executive Director
- 9:45 a.m. Government Planning
- 10:15 a.m. Legislation 101
- 10:45 a.m. Break
- 11:00 a.m. NACO Platform And Legislative Priorities
- 12:00 p.m. Luncheon & Speaker, Governor David Heineman
- 1:15 p.m. State Of Fiscal Health
- 1:45 p.m. Break
- 2:00 p.m. NACO 2020 Committee Report & Discussion

I will...

INVEST IN MY FUTURE

Find out how deferred compensation with Nationwide® can help you reach your retirement income goals.

1-877-NRSFORU
NRSforu.com/NS4RW



NATIONAL SAVE FOR RETIREMENT WEEK
OCTOBER 17-23, 2010

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

Retirement Specialists are registered representatives of Nationwide Investment Services Corporation, member FINRA. In HI only: Nationwide Investment Svcs. Corporation.

©2010 Nationwide Retirement Solutions, Inc. All rights reserved. One Nationwide Blvd., Columbus, OH 4325, Nationwide, On Your Side and the Nationwide frame mark are service marks of Nationwide Mutual Insurance Company. NRM7920M (07/10)



NACO
National Association of Counties
The Voice of America's Counties



On Your Side®

Conference Matters



NACO's 116th Annual Conference to be held in Lincoln at the Cornhusker Hotel on December 8-10, 2010 promises to be most memorable. Included in the general session on Friday as keynote speaker is National Geographic Photographer, Joel Sartore. Joel Sartore brings a sense of humor and a Midwestern work ethic to all of his *National Geographic Magazine* assignments. After more than 20 years and 30 stories with the National Geographic Society, Joel has covered everything from the remote Amazon rain forest to beer-drinking, mountain-racing firefighters in the United Kingdom.

Joel's work focuses on endangered species, natural history and land use issues. His interest in wildlife started in childhood, when he learned about the very last passenger pigeon from one of his mother's Time-Life picture books. His first National Geographic assignments introduced him to nature photography, and also allowed him to see human impact on the environment first-hand. In his words, "It is folly to think that we can destroy one species and ecosystem after another and not affect humanity. When we save species, we're actually saving ourselves."

He has written several books including *Photographing Your Family*, *Face to Face with Grizzlies*, and *Nebraska: Under a Big Red Sky*. His most recent book, *RARE: Portraits of America's Endangered Species*, is now available wherever books are sold.

Besides the work he has done for *National Geographic*, Joel has completed assignments for *Audubon Magazine*, *Time*, *Life*, *Newsweek*, *Sports Illustrated* and contributed to numerous book projects. Joel and his

work have been the subject of several national broadcasts including National Geographic's Explorer, the NBC Nightly News, NPR's Weekend Edition and an hour-long PBS documentary. He is also a regular contributor on the CBS Sunday Morning Show with Charles Osgood.

Joel is always happy to return to home base from his travels around the world. He lives in Lincoln, Nebraska with his wife Kathy and their three children.

In addition to the General Session speaker for Friday, a list of conference activities for all county officials can be found following this article. NACO has not yet received all affiliate group agendas. Affiliate presidents are encouraged to review the materials given to them to comply with deadlines. Individual affiliate group agendas will be published in the November issue of *CountyLine Magazine*. In addition, the agendas will be posted to our website once they are finalized.

At the date of writing this article, The Cornhusker Marriott, Embassy Suites, Suburban Extended Stay Hotel and Holiday Inn are full. All persons requesting lodging information should have been contacted. If you have not been contacted by any of the contracted hotels, your request is now on the waiting list. Those requests that cannot be fulfilled at this time will be kept on the waiting list and persons will be contacted in the order that their request was received, when and if a cancellation occurs.

At a June meeting of the NACO Board, decisions were made to discontinue the NACO Conference Guest Program and the Inspirational Breakfast. These decisions were based on the steadily decreasing numbers over the years for both of these programs. Watch for additional conference information in the November issue of *CountyLine Magazine*.

Wednesday, December 8

- 8:00 a.m. Registration
- 8:00 a.m. Affiliate Groups Pre-Conference Sessions
- 11:30 a.m. NIRMA Luncheon
- 2:00 p.m. Opening Session
Speaker: Ernie Goss
- 5:00 p.m. Vendor Sponsored Activities

Thursday, December 9

- 7:15 a.m. Inspirational Breakfast
- 8:00 a.m. Affiliate Groups and County Boards Individual Sessions and Business Meetings
- 4:00 p.m. Exhibitors Social Event
- 5:30 p.m. Exhibits Close, Vendor Sponsored Activities

Friday, December 10

- 7:30 a.m. Delegation Breakfast &

- Awards
- 8:00 a.m. NACO Business Meeting
- 10:15 a.m. General Session for all Delegates
Speaker: Joel Sartore
- 12:30 p.m. Delegation Luncheon & Dessert Hosted By Incoming President & Outgoing President
- 2:00 p.m. Conference Ends

Please note: Some affiliate groups have planned pre-conference session beginning at 8:00 a.m. on Wednesday, December 8. Please check with your association president to inquire if your group will hold pre-conference or post-conference sessions.

NACO County Official Of The Year Award

Do you know of an elected or appointed county official who you feel serves as the embodiment of a true dedicated public official? If so, nominate that individual for the annual County Official of the Year Award.

The Nebraska Association of County Officials will present its highest honor to one county official at the conclusion of the December 10th Delegate Luncheon.

The County Official of the Year Award was created as a means of honoring one individual each year for his or her leadership abilities, high standard of public service and outstanding contributions made to the medium of county government and that person's community.

The official nomination form can be found on NACO's website at www.nacone.org. To nominate someone you know, print the form, complete it and return it to the NACO office by November 12, along with any supplemental materials you feel would provide additional insight into why this person is deserving of the award. Supporting material may include testimonial letters from peers or other printed matter that highlight his or her record of service.

Each of the 2010 nominees will be introduced and recognized during the course of the conference. At the conclusion of the luncheon, the announcement will be made as to who has been chosen by a special selection committee.

The 2010 recipient will join an elite list of county officials who have previously received this award and will receive a handsomely engraved plaque befitting of this prestigious honor.



Support Education For the Children of NACO Employees!

Add the NACO Education Foundation as One of Your Life Insurance Beneficiaries!

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

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

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

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

Memorial gifts to NACO's Education Foundation are tax exempt and a lasting legacy in honor of your loved one's commitment to educating the children of Nebraska's county officials and county employees.



Assessors Workshop September 20-24

The Assessors Fall Workshop will be held in North Platte at the Sandhills Convention Center September 20-24, 2010. Below is the latest version of the agenda for this workshop.

2010 Assessor Fall Workshop Agenda (revised in RED)

			Ed Credit
Monday, Sept 20	10:00 A.M. to 4:00P.M.	Registration	
	11:30 P.M.	Call to Order & Welcome with Mayor Kaschke	
	12:50 P.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	1:00 P.M.	Tax Equalization Review Commission	2
	3:00 P.M.	Snack Break	
	3:30 P.M. 6:00 P.M.	Committee Meetings <i>President's Reception & WC Dist Auction</i>	
Tuesday, Sept 21	7:30 A.M.	Registration	
	8:00 A.M.	Review of Constitution & By Laws	
	9:00 A.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	9:10 A.M.	Larry Dix- " <i>Communication with your Senator</i> "	1
	10:10 A.M.	Snack Break	
	10:30 A.M.	Larry Dix- " <i>Legislation</i> "	1
	12:00 P.M.	LUNCHEON	
	1:00 P.M.	Larry Dix- " <i>Legislation & Records Request</i> "	1
	2:00 P.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	2:10 P.M. 3:10 P.M. 3:30 P.M. 4:30 P.M.	Marcus Tooze- " <i>Records Request</i> " Snack Break User Group Meetings - MIPS & Terra Scan <i>Prepare to board bus for Tour</i>	
Wednesday, Sept 22	8:00 A.M.	Property Assessment Division- " <i>Expanded Ag Analysis</i> "	4
	9:00 A.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	9:10 A.M.	Property Assessment Division- " <i>New Sales Verification</i> "	
	10:10 A.M.	Snack Break	
	10:30 A.M.	Property Assessment Division- " <i>New Sales File</i> "	
	12:00 P.M.	LUNCHEON	
1:00 P.M.	Prop Assm Div- " <i>PAD Recent TERC Decisions & Court Cases, Incentives/Centrally Assessed Appeals & 2011 Education Calendar</i> "		
2:00 P.M.	BREAK- 10 minute standing break <i>per Assessor request</i>		
2:10 P.M.	Property Assessment Div- " <i>Misc topics & Updates, Q & A Session</i> "		
3:10 P.M.	Snack Break		
3:30 P.M.	Committee Reports / Election of Officers		
4:00 P.M.	Review of Constitution & By laws & Voting items		
Thursday, Sept 23	8:00 A.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "	8
	9:00 A.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	9:10 A.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "	
	10:10 A.M.	Snack Break	
	10:30 A.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "	
	12:00 P.M.	LUNCHEON	
	1:00 P.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "	
	2:00 P.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	2:10 P.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "	
	3:10 P.M.	Snack Break	
3:30 P.M.	Rick Stuart - " <i>High End & Difficult Properties</i> "		
5:15 P.M.	SOCIAL HOUR & Hors D'Oeuvres		
7:30 P.M.	Buses leave for Neville Center		
8:00 P.M.	Neville Center Playhouse " <i>Seussical the Musical</i> "		
Friday, Sept 24	8:00 A.M.	Tim Hansen- " <i>Analysis of Fee Appraisal</i> "	4
	9:15 A.M.	BREAK- 10 minute standing break <i>per Assessor request</i>	
	9:25 A.M.	Tim Hansen- " <i>Analysis of Fee Appraisal</i> "	
	10:30 A.M.	Snack Break	
	10:45 A.M.	Tim Hansen- " <i>Analysis of Fee Appraisal</i> "	
	12:00 P.M.	Dismissal	
Quality Inn & Suites, Sandhills Convention Center, North Platte, Nebraska for Reservations 1-800-760-3333 or 308-532-9090 RATE @ \$69.00 by 8-20-2010			Total ED Hours 21

Breakfast served in the Atrium is included for over nite guests. For guests not staying overnite it is \$7+tax

Legal Line: Miscellaneous Court Rulings And Legal Issues Facing County Officials

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

By Elaine Menzel
NACO Assistant Legal Counsel

In *Schauer v. Grooms*, 280 Neb. 426, -- N.W.2d -- (2010), the appellants sought to invalidate the annexation by the City of neighboring vacant agricultural land. The City's annexation enabled the use of tax increment financing (TIF) for the construction of an ethanol plant. The appellants were opposed to the annexation as a nuisance to their farmstead. The allegations of the appellants were (1) that the annexation was invalid because it exceeded the statutory authority conferred to the City and (2) that the City had violated the Open Meetings Act during the process that resulted in the formal action of the City's annexing the subject land. The district court granted summary judgment in favor of the defendants. That decision was appealed to the Supreme Court.

The Supreme Court found that the appellants lacked standing to assert the claims made in their first cause of action, and they failed to raise any material issue of fact in their second cause of action. The Supreme Court affirmed the court's judgment in favor of the defendants in this suit.

Standard of Review for Open Meetings Act Provisions

The court stated, "An appellate court reviews actions for relief under the Open Meetings Act in equity because the relief sought is in the nature of a declaration that action taken in violation of the act is void or voidable." *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

Meetings

The Court commented, "Through the Open Meetings Act, the Legislature has declared that 'the formation of public policy is public business and may not be conducted in secret.' The intent of the Open Meetings Act is thus to ensure that the formation of public policy is public business, not conducted in secret, and to allow citizens to exercise their democratic privilege of attending and speaking at meetings of public bodies." (*Citations omitted.*)

"An integral part of a meeting which is "open to the public" is that the public be

adequately notified of when and where the meeting will take place." *Schauer v. Grooms, Id.* See Section 84-1411. The Supreme Court agreed with the district court that the map accompanying the published statement and statement that the land was 4 1/2 miles from the City's boundaries were sufficient to give reason-able notice to the public of which matters were to be under consideration at the meeting. Further, the Court found no merit to the claim that the City violated the Open Meetings Act, because the designated method of notice was not formally set forth in the minutes as such. Neb. Rev. Stat. § 84-1411 requires that the notice be "by a method designated by each public body and recorded in its minutes." Lastly, the Court rejected appellants assertion that the publications and postings—in public places within the City—were not likely to be seen by "the rural persons who would truly be affected by the redevelopment project and annexation." It found the places of posting, combined with the publication of several key meetings in the local newspaper, were reasonable under the circumstances.

Tour/Dinner

The appellants' principal concern under the Open Meetings Act was with a tour of the ethanol facility and the dinner following the tour. Apparently, there was not a public notice of this tour/dinner because the City did not think it was a "meeting" governed by the Open Meetings Act. Neb. Rev. Stat. § 84-1410(5) provides:

The act does not apply to chance meetings or to attendance at or travel to conventions or workshops of members of a public body

(Continued on page 11)

Fillmore County Courthouse
Geneva, Nebraska



BERGGREN ARCHITECTS

www.berggrenarchitects.com
402-475-0597

Justice Facilities | Restoration ■ Renovation ■ Expansion

Legal Line: Miscellaneous Court Rulings

(Continued from page 10)

at which there is no meeting of the body then intentionally convened, if there is no vote or other action taken regarding any matter over which the public body has supervision, control, jurisdiction, or advisory power.

The Supreme Court discussed its findings in *City of Elkhorn v. City of Omaha*, 272 Neb. 867, 725 N.W.2d 792 (2007).

[T]he requirement of the Open Meetings Act is that "[e]very meeting of a *public body* shall be open to the public" Thus, informational sessions attended by a subgroup of the city council, consisting of less than a quorum which, accordingly, had no power to make any determination or effect any action, were not meetings of a "public body" under the act. We noted that the act defines "public body" so as to exclude "subcommittees of such bodies unless a quorum of the public body attends a subcommittee meeting or unless such subcommittees are holding hearings, making policy, or taking formal action on behalf of their parent body." And "if the [Open Meetings] Act does not apply to a subcommittee, it would also not apply to an even lesser subgroup."

...[T]he Open Meetings Act does not require policymakers to remain ignorant of the issues they must decide until the moment the public is invited to comment on a proposed policy. "The public would be ill served by restricting policymakers from reflecting and preparing to consider proposals, or from privately suggesting alternatives." We concluded that by excluding nonquorum subgroups from the definition of a public body, the Legislature had balanced the public's need to be heard on matters of public policy with a practical accommodation for a public body's need for information to conduct business.

(Citations omitted.)

There was never a group of more than two city council members during the tour of the ethanol plant; therefore, the Supreme Court concluded that there was no meeting of a public body and the small groups were merely acquiring information—information that was amply commented upon by the public in subsequent meetings of a quorum of the city council and which, moreover, there is no reason to believe the public did not have access to. Nor did the Court find there was evidence that separating the groups into less than a quorum for the tour was somehow a "walking quorum" designed to circumvent the requirements of the Open Meetings Act.

A similar result was found by the Court for a dinner where there were three city council members

and the mayor eating at the same restaurant. The Court found the presence of the mayor to be inconsequential, because the fact that a statute gives a certain official the right to cast the deciding vote in case of a tie in a governmental body does not, of itself, make that official a member of that body for the purposes of ascertaining a quorum or majority, or for any other purpose. The Court stated, "[T]he attending city council members and the mayor specifically testified that at the dinner, they did not discuss or receive information associated with the redevelopment plan and contract and that they did not hold any hearing, make policy, or take any formal action on behalf of the city council."

The Court held,

If there is no meeting of a public body when less than a quorum convenes and discusses an issue, there is likewise no meeting of a public body when, although there is a quorum present, there is no interaction as to the policy in question. There is no meeting of a public body based upon unspoken thoughts of council members who happen to be sitting in the same room.

While the appellants argued that it can be "inferred" that a public meeting occurred, the defendants presented to the court evidence that there was no formation of public policy at the gathering, and the appellants failed to present any evidence showing otherwise. The Supreme Court held that the district court properly concluded on summary judgment that the tour/dinner was not a meeting under the Open Meetings Act.

Announcement/Ceremony

While the issue was not properly before the Court, it commented that the passive attendance of several officials at a tour/dinner, announcement ceremony did not violate the Open Meetings Act.

Open Meetings Disposition Letters "Emergency" Meeting and Technical Requirements of the Open Meetings Act

One of a complainant's alleged violations was whether the County Board violated the Open Meetings Act when it held a "special emergency meeting." The County Board held a meeting with an employee to provide "a verbal reprimand." The complainant questioned whether there was a need to an immediate resolution requiring an "emergency" meeting without reasonable advanced publicized notice. The Attorney General's office provides an overview of various statutory provisions and points out that there are statutes for emergency meetings and special meetings; however, each type of meeting has different requirements and there is no statutory scheme for special emergency meetings. The Attorney General's office did not find a violation of the Open Meetings Act because the board had published a

(Continued on page 12)

Legal Line: Miscellaneous Court Rulings

(Continued from page 11)

notice of its meeting in the local newspaper. The Attorney General's office did point out its concerns about whether one day's notice was sufficient and they advised the County Board "to carefully consider, then memorialize, its notification methods for regular and special meetings..." This provision is a requirement of Neb. Rev. Stat. § 84-1411.

A second allegation was that the Board failed to acknowledge that the Open Meetings Act was posted on the meeting room as required by Neb. Rev. Stat. § 84-1412(8). The Board took responsibility for this oversight. While the Attorney General's office found that it was a violation of the Open Meetings Act, it did not take action. However, they did caution the Board to be more careful in the future to avoid missing any of the technical requirements of the Open Meetings Act, including sufficient notice, required announcements and complete meeting minutes.

The Attorney General's office then evaluated what action it should take in light of the fact that it found the Board violated the Open Meetings Act. The office determined no criminal action was warranted nor was a civil suit to void action necessary because the Board had not taken any action at the meeting. The Board was cautioned to avoid missing any of the Open Meeting Act's technical requirements in the future.

Hiring

At the beginning of June, the Nebraska Attorney General's office wrote a disposition letter to a newspaper about a complaint regarding alleged violations of the Nebraska Open Meetings

Act (Neb. Rev. Stat. §§ 84-1407-84-1414) by a school board during its process to hire a new superintendent. The complaint stated, in part, that during a board meeting, four board members made allegations that the board had violated the Open Meetings Act while hiring its new superintendent. The assertion

was based upon the board president individually calling members of the board until he secured the necessary five votes to approve a contract at which time he contacted a candidate with an offer to become the next superintendent and making a "gentleman's agreement" for a

(Continued on page 13)

Uniquely
Qualified
to be
your **Partner**



Education

We offer unique educational tools to help public employees plan for financial security in retirement through:

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

Join It! Learn It! Live It!...

It's Retirement Education for LIFE™

Vision

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

History

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

Strength

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

Leadership

We are an industry leader with more than 8,200 public sector programs, serving more than 1.5 million plan participants.

 **Nationwide**
Retirement Solutions

a Nationwide Financial company

©2003, Nationwide Retirement Solutions, One Nationwide Plaza, Columbus, OH 43215
Securities offered through Nationwide Investment Services Corporation, member NASD. In Michigan only, Nationwide Investment Svcs. Corporation.
NRS-1749-0603

Legal Line: Miscellaneous Court Rulings

(Continued from page 12)

job offer with a candidate. Additionally, legal counsel advice had been sought.

After citing various events and relevant state statutes, the Attorney General's office concluded that it appeared the School Board President and certain members of the board went beyond "a minimal exchange of correspondence or minimal electronic communication."

Within the letter, the appropriateness of certain closed sessions was examined. The letter stated,

There is nothing to indicate that these closed sessions, totaling over nine hours, were necessary to protect the public interest or to prevent the needless injury to the reputation of an individual. While we can see how, under certain circumstances, a closed session may be in order to discuss a particular aspect of a candidate's background in order to prevent needless injury to his or her reputation, *this does not mean that the entire discussion may be closed to the public.*

The Attorney General's office found that the board failed to follow provisions of the Open Meetings Act when its motions to go into a closed session did not indicate the reason to close the session required in Neb. Rev. Stat. § 84-1410(2).

In discussing what action to take after determining the board violated the Open Meetings Act, the Attorney General's office concluded that neither a civil suit to void the action nor a criminal sanction was warranted. However, there was an admonishment to the board that the Attorney General's office would not consider or tolerate a public body's reliance on counsel (or consultants) as a defense to a criminal proceeding or as a mitigating factor in similar situations. It was reiterated that "closed sessions are only permissible when clearly necessary to protect the public interest or prevent needless injury to an individual's reputation. If

the Board is unable to make this determination, then a closed session is improper."

In conclusion to the opinion portion, the Attorney General's office stated, "From our perspective, any embarrassment or discomfort which may be experienced by a superintendent candidate or a school board member during this [hiring] process is far outweighed by the policy favoring openness in the meetings of a public body."

TERC Decision Affirming County Board of Equalization Upheld by the Supreme Court in Public Purpose Case

In *Vitalix, Inc. v. Box Butte County Board of Equalization*, 280 Neb. 186, 786 N.W.2d 326 (2010), the Box Butte County assessor set the valuation for improvements to property made by a corporation. The corporation protested the valuation, arguing that the property was exempt from taxation because it was public land being used for a public purpose. The County Board of Equalization affirmed the county assessor's valuation, thus essentially denying an exemption. The County's decision was appealed to the Tax Equalization and Review Commission (TERC), which affirmed the board of equalization's decision. The Supreme Court upheld TERC's affirmation of the County Board of Equalization's decision.

New Americans with Disabilities (ADA) Standards Adopted

As part of the 20th Anniversary celebration of the ADA, the U.S. Department of Justice adopted new accessibility standards for Title II (28 CFR part 35 – public entities and public transportation) and Title III (28 CFR part 36 – public accommodations and commercial facilities) of the ADA. The new standards will be published in the Federal Register within a few weeks.

The new standards go into effect at staggered dates. Six months after publication in the Federal Register, newly constructed and altered facilities may chose to follow either the 1991 accessibility

standards or the 2010 accessibility standards. Eighteen months after publication in the Federal Register, all newly constructed and altered facilities must comply with only the 2010 accessibility standards.

Section 231 of the 2010 Standards adds requirements for accessible courtrooms, holding cells and visiting areas.

A summary of changes to the original 1991 standards is available at the following site: http://www.ada.gov/regs2010/factsheets/2010_Standards_factsheet.html

A more detailed commentary and analysis of the 2010 Standards for Accessible Design is available at: http://www.ada.gov/regs2010/titleII_2010/reg3_2010_appendix_b.htm

U.S. Supreme Court Rules on Electronic Communications

This summer the United States Supreme Court issued key decisions related to employment law. One of those decisions was *City of Ontario v. Quon*, 560 U.S. ____ (2010). The case involved the assertion of a government employer to read text messages sent and received on a pager the employer owned and issued to an employee. Conversely, the employee contended the search of the messages was protected by the ban on "unreasonable searches and seizures" found in the Fourth Amendment to the United States Constitution.

The City had issued pagers to several SWAT Team members. Prior to acquiring the pagers, the City announced a "Computer Usage, Internet and E-Mail Policy" applicable to all employees. Included within the policy was a provision that specified that the City "reserves the right to monitor and log all network activity including e-mail and Internet use, with or without notice. Users should have no expectation of privacy or confidentiality when using these resources." The employee had signed an acknowledgment that he had read and understood the Computer Policy. While the Computer Policy did not explicitly

(Continued on page 14)

Legal Line: Miscellaneous Court Rulings

(Continued from page 13)

address text messages, the City had clearly communicated to the employee and other employees that text messages would be treated the same way as e-mails.

The basis of the City's desire to examine the employee's texts was prompted because the employee had exceeded his monthly character limits of text messaging for several months. The employee's supervisor was attempting to determine whether the existing limit needed to be modified. After the supervisor received the transcripts of the employee's messages, it was determined that many of the messages were not work related and some were sexually explicit.

The Court concluded the search was reasonable, in part because the search was motivated by a legitimate work-related purpose and because it was not excessive in scope. The City had requested two months of transcripts even though the employee had gone over his allotment several more times. Additionally, all messages sent while the employee was off duty were redacted.

Editor's note: A similar article has appeared in a previous edition of the *Countyline*. Legal Line is a regular feature prepared by NACO's legal staff. It is not intended to provide legal advice; rather, it alerts readers to matters of importance to counties. For a specific opinion on how the information contained in this article relates to your county, consult your county attorney.

Updated by Beth Bazyn Ferrell and Elaine Menzel, Assistant Legal Counsels

Should Officials Ending Their Term Be Paid Pro Rata Salaries? Answer: No

Are outgoing elected county officials entitled to any pro rata salary for the six days in January that they continue to serve in office?

That is a question the NACO office has been asked several times and the response has been No. The question seems to arise every time a term of office ends, particularly when there is a significant turnover in county officials. According to election results provided to NACO, at least 27 new county board members will take the oath of office in January and 65 county board races will be determined in the November election. In addition, numerous new county treasurers, assessors, sheriffs, attorneys, and clerks/clerks of the district court/registers of deeds will take office.

This question arises because Art. XVII, section 5 of the Nebraska Constitution establishes that the terms of all elected officers shall, rather than Jan. 1, begin on the first Thursday after the first Tuesday in January immediately following their election. In 2011, that date will fall on Jan. 6 so the terms of the outgoing county officials will continue through Jan. 5. While it might seem unfair that there is no compensation owed to the outgoing official for this time period, and that the incoming official receives a full month's salary for

January though not in office for the entire month, one must refer back to the applicable county salary resolution which governs this period and the underlying law to show why this is the result. It also must be remembered the outgoing official, or the predecessor if appointed to fill a vacancy, likely received a full month's salary for the first January of his or her term though not in office for the full month him or herself.

Neb. Rev. Stat. §23-1114 requires every County Board, prior to Jan. 15 of each year in which a general election will be held for the respective county offices, to fix the salaries of all elected officers to be effective for the subsequent term of office. Of course, elected county officials serve four year/48 month terms. Most such salary resolutions adopted by County Boards, utilizing a format recommended by NACO, establish salaries for the various offices on a calendar year basis, which for the current term covers calendar years 2007, 2008, 2009 and 2010. So long as the person(s) in a county office received his or her full salary for calendar years 2007, 2008, and 2009 as called for under the salary resolution, and their December 2010 paycheck represents the balance remaining on the amount that was owed under the same resolution for calendar year 2010, then that official will receive the full salary he or she is entitled to for the 48 months of the term. Payment of anything more than that is not only contrary to the salary resolution but it would also violate Art. III, sec.19 of the constitution. This constitutional provision general prohibits the compensation of any public officer, including elected county officials, from being increased or diminished during his or her term of office. Therefore, any pro rata payment which would result in the payment of a county official in excess of the amount established in the salary resolution is legally impermissible.

2010 Scholarship Award Recipients' Essays

The Importance of County Government in Nebraska By: Dillon Barta

The county government is an important part of our government because it helps create a sense of community in small towns and rural areas across the nation, and gives local control of government over to the people living in the county-achieving the "voice of the people" type of government. Efficiency is also a big plus with local government control. County government is essential as well in keeping small towns and rural areas thriving. Every day more and more people are choosing to move to larger cities and metropolitan areas. This movement means less representation for many rural areas as most of our population now comes from these larger towns and cities. With county government, local residents can have their ideas and concerns heard locally resolving issues readily, keeping all areas of our state more viable.

County government is integral for the many farmers, ranchers, and small business owners of Nebraska. These people need a county government so that their voices can be heard and decisions can be made that best benefit their local area. County government enables the local residents to participate in the local government and helps create more cost effective ways of helping small business, farmers and ranchers make a living in the rural areas of Nebraska. This keeps the heartland running, allowing food and other necessary goods to continue to be produced helping out our state economy.

County government is also needed to keep small towns alive. Small towns are becoming extinct as many people aren't able to afford paying taxes for all of their land and property. The same towns also are losing businesses as the price of living increases every year. Local governments are needed in these towns as they cannot afford to pay the same amount of money that is spent in larger urban areas for various structures and other necessities. Local control of government helps run the counties more efficiently, spending tax money as they see best suited for that particular

area. These towns live and die by jobs in small businesses, farming and ranching. Towns will die without businesses as there will be no source of income for the families that wish to live in these rural areas. They will be forced to move to areas where job opportunities are plentiful. County governments are needed to create a plan that will keep these towns from becoming a ghost town. They can find a way to keep these towns afloat. One option that many towns are moving forward with are school co-ops. The county that I live in, Knox County, is even looking at building a county school at Center, Nebraska. This is a great way to increase the traffic through many towns as Center is located directly in the middle of Knox County.

There are many ways of solving the problems of small town living, keeping farmers and ranchers on their land, and spending money wisely to help keep local areas in business, but the county government is the most integral in deciding their fate. The "voice of the people" is best heard closest to the source, locally, within the county government. With their leadership and decision making, I believe that county governments will find a way to keep all areas of Nebraska up and running for the next generation of families.

The Importance of County Government in Nebraska By: Kate Brown

Being a daughter of a county commissioner has taught me that county government is very important. My dad has been county commissioner of Nuckolls County for about eleven years, so his job has been a big influence in my life. There have been several evenings when my dad went to an emergency management meeting or interview a new road department worker. Through his committed hours of work with the county I have learned the true value of county government for our state.

County government is a very complex system of subunits working together for the betterment of the county. One major reason that we have county government is the smaller local areas need some governmental

control. County governments may administer justice, assess and collect taxes, record official documents, and register voters. They may also administer roads, public education, zoning, and licensing.

Another reason for county government, as my dad explained to me, is to promote new industry through incentives or tax breaks. New industry helps the county a lot by bringing more people to the county and increasing revenue.

Our county recently had to rename our roads by numbers and letters to comply with 911 addressing. This is important so that emergency personnel can get to places faster when there is a problem such as fire or injury. Being in the Midwest it is also important to have a county extension agent who works to help farmers and gardeners. They advise 4-H leaders and 4-H animal shows. The 4-H projects are a big part of our county fair.

The police department is also part of county government and plays an important role. They are responsible for public safety outside the city limits; they prosecute and the county pays for a public defender when the prosecuted person can not afford one. This assures everyone of a fair trial.

Without county government no one would collect taxes for county roads and the roads could become impassible, no one would make decisions for the public, nor serve justice when needed. It would be very difficult for the county to run properly without its government.

The Importance of County Government in Nebraska By: Rosanne Goerl

The average citizen in Nebraska can look out any window and see an American flag, maintained parks, roads, and busy people with places to go and things to do. What citizens may not know is that many of these common activities are supported by the counties in which they live. Nebraska has an impressive county government that helps care for the comfort and safety of its citizens with outstanding health, safety, veterans' and nonobligatory services.

(Continued on page 16)

2010 Scholarship Award Recipients' Essays

The health and safety of Nebraska citizens is a number one priority of county government. Nebraskans are fortunate to have county health departments that educate, immunize and promote healthy life styles. The county government also does a great job of eliminating and removing hazardous chemicals, waste, and materials from Nebraska's beautiful environment.

The safety of Nebraskans can be summed up in the Hall County Sheriff's office motto, "Community Peace through Law." Nebraskans can rest easy knowing that they are protected by county diligence. Corrections facilities are state of the art and maintained by dedicated people whose mission is to keep the citizens safe inside and outside of their homes.

Veterans provide a valued service to their country and deserve great service from the county in which they live. Each county offers emergency assistance to veterans and their families that have an emergent need due to the loss of a job or loss of income from a health related illness, injury, or death. They can get assistance with food and regular monthly bills for a short time. This gives them time to obtain regular income or other financial resources. The county office helps veterans obtain regular monthly income through Veterans Administration education, compensation and pension benefits. There are also benefits for veterans' dependents. County services help veterans obtain benefits from the time of their military discharge until death.

Nonobligatory services better the lives of Nebraska citizens through recreational support. Counties offer parks and recreational hike and bike trails, picnic areas, camp grounds, nature watch areas and an abundance of playgrounds. There are programs for families and the youth of Nebraska that include, but are not limited to, Project Extra Mile, Teen Tobacco Education and self help group meetings.

Nebraska County Government aims to create healthy environments for families. The generosity of the counties is definitely seen in the actions taken to serve its citizens.

Nebraskans can be proud to know that their state's county government does so much by putting the needs of the people first.

The Importance of County Government in Nebraska By: Allison Gray

The county government in Nebraska helps keep our counties functioning. It helps keep the local people in line and the laws intact. The county sheriff helps bring law and order to our county. They also run the jail. They state the boundaries of how far the people can go and they help to protect us. They give us the rights of a fair trial and they prosecute criminal cases on behalf of Nebraska. They keep the laws on a local level, so we the people can understand them. The county government is more personal; they know about the local problems and can try to figure out what they can do to fix them. They let the local residents become involved and active with the government on a local level. If there is a problem we the people have elected county supervisors to help us voice our opinions. The county government is also able to keep us informed about new upcoming laws.

The county government levies taxes and deals with the county budget issues. The Assessors office assess the taxes on real estate and personal property. Anyone who farms or owns a business must file one of these. The treasurer's office collects the taxes that are due and distributes them. They distribute some of the tax money to public schools and local libraries. They deal and help with the road departments and the money that the departments receive to maintain all of our roads and bridges. The county government also deals with the Planning and Zoning department. They make sure that all buildings or structures have permits and they keep building under control with all laws and regulations in effect. They help with the Veteran Service Office. They assist veterans with Federal, State, and County Benefits once he/she is discharged from active-duty military service. The county government also sets up local elections. It is nice to have each

county have its own elected officials. Having a local courthouse makes it easy for folks to travel there for business. If counties had to combine this would make traveling a much bigger problem.

The County Government in Nebraska is important because it keeps the people in line and informed. They are here to help keep our rights protected and to help us fix local problems. Our counties wouldn't be able to function successfully without a county government.

The Importance of County Government in Nebraska By: Matthew Johnson

In the United States, we have a democratic government. It is "of the people, by the people, and for the people", but in a small community the people cannot report to or expect Washington to make the county decisions. In fact, "we the people" want to make our own local decisions that affect our lives every day.

A government of the people, county government is composed of local people following open elections. Elected by the majority of the people they represent, the elected officials work hard to uphold the values of the people. They work for the good of all the people.

County government is not only important in Nebraska, but is important in every county in the United States. A county government gives the people of the communities the ability to decide what laws and regulations they want. County government upholds the idea of a government by the people by letting residents make their own choices and fill their own leadership positions. Elected and appointed positions are accessible to the people. The people can voice opinions directly to their representatives and change their government with their vote, a government by the people.

County government takes care of the local citizens, a government for the people. This includes laws and regulations, management of school tax money, maintenance of facilities and roads, law enforcement, and emergency

(Continued on page 17)

2010 Scholarship Award Recipients' Essays

management and preparedness. For example, in an emergency or disaster, local governments are the first to arrive and the last to leave. They are responsible for the community and they are in charge. County government is required for communities and counties to run smoothly and responsibly.

The Importance of County Government in Nebraska By: Jamie Meister

County governments are essential to the state of Nebraska. When you look at Nebraska, you see a lot of diversity. You go from the huge, urban city of Omaha to the agricultural city of West Point. Without county governments, the need of every diverse area in Nebraska would not be met. What seems to happen a lot of the time when talking about the state government, the little towns' needs and issues seem to get forgotten. With the help of county governments, every town in Nebraska, large or small, has the opportunity to be heard. Their problems can be met much sooner and more efficiently. Every county representative voices the needs of what are important in their area.

Voting is also a privilege that every person old enough in the county should participate in. By voting, we elect a representative to voice our opinions and serve for us.

There are many jobs that people have that keep the county government going. There are the attorneys, sheriffs, clerks, transportation officials, highway superintendents, elected officials, and many more jobs. They are all very different jobs, but when they are all put together, they form one county government that functions greatly and serves all of the people's needs, whatever they may be.

Upon receiving my degree in business administration, I hope to come back to my county to run for an office like my father, who has worked eight years as a county supervisor. By bringing young people back to the small counties, we can keep rural Nebraska growing with more new ideas. Without our county government, we would not have some of the opportunities we have today to

keep rural Nebraska prospering economically.

The Importance of County Government in Nebraska By: Brandy Newbanks

When one is observing the characteristics that make a house a good home, there are many factors to take into consideration. There are subjects like how well the house is built, how clean it is kept, and the little things that make it unique. This is just like the County of Kimball, my home community. It is because of the county government that our community stays well built and secure. They keep the town running by making decisions to improve us, by making sure our roads and public areas are kept nice and clean, and giving our county a base that's sturdy and strong. Last, but not least, they uphold the laws and make us feel safe. My own father is a county worker, and if I must say so myself, he and the other workers of the county do a fine job. When I think of the government for Kimball County, I think of how well they keep our community feeling just like home. If I were to ask others from other counties around Nebraska, I think that they would feel the same way.

The Importance of County Government in Nebraska By: Kelsey O'Dea

County government is essential to having a well functioning state government. The state of Nebraska has many diverse areas and county governments allow each section to be represented. County government allows each person to have a voice and have a direct form of representation in the legal system. It creates a well maintained system of checks and balances and insures that not one party becomes overpowering. Local government makes the people feel more connected to the issues and is beneficial to having tighter knit communities.

My mother has been the deputy clerk of the District Court for 22 years and before that she worked in the County Attorney's office for 5 years. From her working in the

courthouse I have spent a lot of time learning about the legal process. My mom has always taken great pride in being able to serve the public, as is the case with all officials. The officials have been awarded the public's trust and because they too will be affected just like everyone else, they are depended upon to make good decisions. They are entrusted to run our county in an efficient manner while keeping the taxpayers money in mind. County officials are directly connected to the community and are everyday people who must consider what's best for the people.

As a junior I attended county government day and witnessed firsthand all the various offices and their respective roles. I have come to appreciate each office's ability to keep accurate records, which the public depends on. Each department in the courthouse is required to attend meetings to keep updated as changes occur. The employees are helpful and personable which makes the customer feel more at ease while conducting their business. Also, most of these employees have had long term jobs at the courthouse showing their dedication to public service. These well known, friendly faces are what helps keep the county running smoothly.

The Importance of County Government in Nebraska By: Grace Pfingston

The importance of county government to the residents of the state of Nebraska is many sided and far reaching. There is a multitude of functions and services that are conducted on a daily basis which, by in large go unnoticed by the general public. However if these functions and services were not provided our way of life would cease to exist.

County government touches the lives of every Nebraskan in one way or another, whether it be; accurate assessment, collection and distribution of millions of tax dollars, a marriage license, a clean and properly maintained

(Continued on page 18)

2010 Scholarship Award Recipients' Essays

road after a snow storm, registration for an election, a feeling of safety due to the efforts of the Sheriff, County Attorney, courts, probation and corrections staff, noxious weeds being sprayed in the summer, knowing if you are a veteran you have someone to go to for assistance, knowing that your new building has been inspected and meets all code requirements, clean sidewalks to the courthouse after a snowstorm. These are just a few examples of the importance of county government in the State of Nebraska.

However arguably the most important aspect of county government is the economic impact it has on local economies, from the purchase of motor graders to toilet paper to payroll, county government spends millions of dollars and generates hundreds if not thousands of jobs directly and indirectly for the citizens of the state of Nebraska. County government is important to the state of Nebraska.

The Importance of County Government in Nebraska **By: Keaton Schweitzer**

This year in Nebraska, most people became stuck at least once while driving in the snow. After becoming stuck one afternoon, a thought came to mind as a motor grader drove by on a county road "how bad would this be without the help from the county clearing these roads." From that moment on I realized just how important our county governments are. They do more than just clear off our roads so we can travel to the places we need to. They keep our streets safe from violence and keep our local economies afloat just to name a couple.

This year I have witnessed what Mother Nature can do in just a few harsh storms. Citizens of Seward County were snowed in with no power due to frozen power lines. Many people, if lucky, had enough propane to fire up a gas grill and cook any meat they had in their once functioning freezer. Other people were plain out of luck unless they had a generator or wood burning stove. House temperatures fell from seventy degrees down to a dismal forty-five. Yet in all of this havoc the county workers were out trying to

clear roads for power companies to get electricity back on. Whether it be driving a maintainer or a truck clearing off roads where a four by four truck is still useless, or by coordinating a plan to efficiently and quickly clear off the most vital roads for traffic, this winter Nebraskans saw with their own eyes why it is important to have county governments in place.

There is more to local government than roads though, many Americans feel as if they do not have a voice in our government. Through our local county governments, people find their voice and their voices are heard. They can run for office and use their own skills to help improve their county. County government gives people a chance of participating in government. Many jobs are also offered to people through county government. My mother, Sherry Schweitzer, is the Seward County Clerk. She has been working for Seward County since she graduated from high school. Local jobs such as hers, help keep the "decision making" on the local level.

Many other jobs just like these are made through our county government. Jobs like road work, emergency management, and law enforcement are jobs that help keep our local economies moving. All of these jobs help our counties and keep our residents safe. Violence in Nebraska (and anywhere else in the world) is always a problem. Thanks to our county governments, it is managed and makes our day to day lives safe. The local law enforcement helps keep things in order and local courts punish those who do wrong. Without our county government in place, state government would have to handle issues by itself, and the "localness" would be eliminated.

County government helps with the clearing of the roads, provides local jobs, helps citizens find their voice in government, and keeps our streets and homes a safe place. Maybe next time you're stuck in the snow, think about our county government when a motor grader helps get you out.

The Importance of County Government in Nebraska **By: Triniti Smith**

The importance of county government and its essentialness to the overall government of our nation are boundless. This importance includes bridging the gap between state government and smaller counties, specific jobs, and locality and accessibility. These reasons and many more are the reasons of importance for a county government in Nebraska and in every state in the United States. The structure of our government could not survive without the county government system.

The first reason that proves county government importance in Nebraska is the fact that said system bridges the gap between state government and local communities. Without county government, the way that the county deals with issues and complications too small for the interest of the state would be dramatically different. County government allows us to deal with minute issues within the communities of the county without contacting the state politicians and officials. These minute issues like county fairs, improvement projects, and others. On that same note county government benefits the state government by carrying out affairs such as taxing and licensing. Without county government the state government will be set with the impossible affairs such as taxing and licensing that are much easier to deal with on a county level.

Another reason why county government is important in Nebraska is the specific functions that the county government system itself carries out. As I said before taxing and licensing are some examples of such activities but the amount of these functions are much more. These functions include marriage licenses, registering vehicles, applications of government assistance, welfare and many others. Not only does county government carry out luxury affairs, but also the very important duty of criminal justice. Without county government in Nebraska crime rates would sky rocket due to the inefficient

(Continued on page 19)

2010 Scholarship Award Recipients' Essays

supply of police officers and court systems. These specific jobs have become a luxury for county residents and would not be possible without the county government system. Also county government may be involved with local organizations. This allows local organizations to thrive not only on the local community level but also on a county level as well.

One last reason why county government is important to Nebraska and it's residents is the convenience and accessibility compared to the government on a state or national level. Without county government, local community members and Nebraska residents would not be able to voice their opinion as easily or not even at all. One of the most important government programs, voting, is carried out on a county level. Without county government it would be nearly impossible for residents of any state to voice their opinion in the selection of our nations leaders. County government allows voting to be more of accessibility. Instead of having to travel all the way to one's state capital one can instead drive to their county court house. In addition, contact of county government officials is much more effortless then say contact of a state official.

All these factors and more contribute to the importance of county government. Without this system, the life of which we have been accustomed would be simply beyond our reach. The whole United States government system relies on a chain that starts at the

national level, all the way to the county level. If one of these levels were to be removed or have never existed at all, the chain would collapse and the whole government itself would disintegrate due to the lack of connectivity that the county government system allows to the people and local communities.

The Importance of County Government in Nebraska By: Kelsy Wetovick

County government plays an extremely important role in the everyday lives of all Nebraskans. It is a very personal form of government that controls elections, taxes, and road maintenance among many other things. The county officials are from the area in which they serve and understand how the decisions they make will affect those around them.

The county government provides many services to its citizens. Providing law enforcement means that in emergencies the sheriff's office is able to respond quickly because of the small area in which they serve. The county also makes sure that all roads and bridges are properly maintained. This helps ensure safe travel of the citizens from place to place. Without services like these coming from local offices, the needs of the citizens would not be met to the standard that they currently are.

Without county government, decisions would be made to

accommodate our whole state. Most of our population is from the urban areas; however most of the area is occupied by farmers. By splitting the state into counties, each small area is better served according to its specific needs. Our state has 93 counties, which helps ensure that the needs of the people in each small area of our state are being met.

Through the election process, voters within the county are able to vote for the people of their community that they feel are best suited to represent them in that specific county office. The officials understand the importance of their decisions and how they will affect the people around them. By serving a small area, they are better able to serve the needs of the people. Each voice is much easier heard in county government whereas in the state or national governments the needs of the majority are met, but the minority group can often be overlooked.

It is very important that each county continues to be represented by the people from their area. County officials are people that we see in our daily lives and know on a personal basis. We are able to easily confront our county officials about concerns that we have regarding how our county is ran. These people truly understand the needs of their county and continue to work every day to serve the needs of the people they represent.

Calendar Of Events

September 16, 2010	Central District Meeting	Grand Island, Interstate Holiday Inn
September 17, 2010	Northeast District Meeting	Schuyler, St. Benedict Center
September 20-24, 2010	Assessors Workshop	North Platte, Sandhills Convention Center
September 24, 2010	Southeast District Meeting	Interstate 80, Mahoney Park
September 29, 2010	Panhandle District Meeting	Gering, Civic Center
September 30, 2010	West Central District Meeting	North Platte, Sandhills Convention Center
October 14, 2010	NACO Legislative Conference	Kearney, Holiday Inn
December 8-10, 2010	NACO Annual Conference	Lincoln, Cornhusker Hotel
February 9-11, 2011	County Board Workshop	Kearney, Holiday Inn

September Legal Calendar

1	County Board	Final levy allocations adopted unless modified by agreement of board and the governing board of requesting political subdivision. 77-3443(4)
1	Assessor	Before this date, the county assessor must certify to the Department of Revenue average assessed value of single-family residential property for purposes of homestead exemptions. 77-3506.02
1	Treasurer	In counties having a population of 100,000 or less, the second half of general real property taxes become delinquent. In all counties, the second half of all personal property taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property becomes delinquent. Deadline for filing a poverty affidavit for personal property. 77-204, 77-1718
1	Treasurer	After this date of each year next after the personal taxes and real estate taxes on mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property for the last preceding year have become delinquent, such taxes shall be collected with interests and costs of collection by distress and sale of personal property, mobile homes, cabin trailers, manufactured homes, or similar property assessed and taxed as improvements to leased property belonging to the person against whom levied. 77-1717
1	Election Commissioner	Last day for filing office by petition. 32-617 Last day for political subdivision to submit a special issue for the general ballot. 32-559 Last day for a candidate nominated at the primary election to decline. 32-623 Last day to file a petition to fill a vacancy for a non-partisan office. 32-625
2	Election Commissioner	Last day to issue and mail special absentee ballots to those registered voters with applications on file specifically requesting a "special absentee ballot." 32-808
5	Clerk	Report 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(4), 60-161
10	County Board of Equalization	Any action of the county board of equalization pursuant to section 77-1502 may be appealed to the TERC on or before this date if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1510
15	County Board of Equalization	County Board of Equalization and special valuation protests must be heard and decided by this date or on or before September 30 if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504
15	Clerk/Register of Deeds, Treasurer	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.
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
17	Election Commissioner	Deadline to have Early Voting ballots ready and sent to UOCAVA voters with requests on file. 32-808, 32-939
20	County Board	Final day to adopt the budget and appropriate the amounts specified in the budget for the departments, offices, activities, and funds of the county for the period to which the budget applies. 23-909
20	County Board	Final day for governing bodies to file with and certify to the levying board a copy of the adopted budget statement, together with the amount of the tax to be levied. Information must also be filed with the auditor on or before this date. 13-508(1), 79-1225(1)
22	Election Commissioner	Deadline for publishing and posting the Notice of Election. 32-802 Deadline for sending the Notice of Election to the affected political subdivisions. 32-802
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)
27	Election Commissioner	Deadline to have Early Voting ballots ready to be voted in office. Publication of application required after ballots are available. 32-808
30	County Board of Equalization	County Board of Equalization and special valuation protests must be heard and decided by this if the county has a population greater than 100,000 and has adopted a resolution to extend the deadline for hearing protests under section 77-1502. 77-1504
30	Assessor	Assessor may amend school district taxable value report for corrections or errors. 79-1016 (1)
During Month	County Board of Equalization	Publish a list of all real estate in the county owned by agricultural and horticultural societies, educational, religious, charitable and cemetery organizations which are exempt from taxation for that year. 77-202.03(5)

October Legal Calendar

1 thru Dec. 31	General	Blackout period for special elections. 32-405
1	Treasurer	Verify report on distress warrants to the county board and make an itemized report covering the amount uncollected. 77-1719.02
1	Treasurer	Report in writing to county board delinquent and unsold parcels. 77-1918
1	Treasurer	Prior to this date, the Department of Revenue must furnish to the county treasurer the total amount of aid from state sources appropriated to the county and each city, village, school district and learning community in the county. 77-1704.01
1	Assessor	By this date, the assessor shall forward to the Secretary of State the name and address of every trust owning agricultural land in the county as shown on the assessment rolls. 76-1517
1	Assessor	The owner of a rent-restricted housing project must file a statement with the county assessor on or before this date of each year that details income and expense data for the prior year, a description of any land-use restrictions, and such other information as the county assessor may require. 77-1333(2)
5	Clerk	Report 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
First Tues.	County Board, Sheriff, Treasurer	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)
First Tues.	Clerk of District Court	Money other than witness fees, fines, penalties, forfeiture which are uncalled for by the parties shall be remitted quarterly to the state treasurer following the expiration of a three year period. 24-345
First Tues.	Clerk of District Court, Board, Treasurer	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. Six months later these fees are paid over to the county treasurer and credited to the county common school fund. 33-140, 33-140.02
10	General	Prior to this date, excess levies to exceed levy limits or final levy allocations must be approved at an election or "town hall meeting" to be applicable. A vote to modify or rescind a previously approved vote must also be approved prior to this date. 77-3444
13	Clerk	Resolutions setting a tax request different from the prior year must be certified and forwarded to the county clerk on or before this date. 77-1601.02
15	Board of Equalization	On or before this date, levy the necessary taxes for the current year and certify all levies. 77-1601
15	General	By this date or on or before October 30 if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. 77-1504
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(1)
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	General	On or before this date, if the county has adopted a resolution to extend the deadline for hearing protests under section 77-1502, appeals by taxpayers must be filed with the Tax Equalization and Review Commission (TERC) from county board of equalization action. 77-1504
30	Election Commissioner	Last day to publish sample ballots in the newspaper. 32-803
31	Assessor	A copy of the plan of assessment and any amendments shall be mailed to the Department of Revenue on or before this date each year. Section 77-1311.02
During Month	Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109

November Legal Calendar

1	Election Commissioner	Last day for Early Voting – in person – at the County Clerk or Election Commissioner office. 32-942
1	Sheriff, Clerk of the District Court, Clerk, County Board	Sheriff or such person in charge of the administration of the jail must file jail report with the clerk of the district court and the county clerk, for the use of the county board. 47-107.
1	Treasurer, Sheriff	With some exception, the treasurer must issue and deliver to the sheriff distress warrants for persons having delinquent personal tax or real estate tax on a mobile home, cabin trailer, manufactured home, or similar property assessed and taxed as improvements to leased land for that year. 77-1718
1	Treasurer	On or before this date annually, and at such other times as the county board may direct, the treasurer must file with the county clerk a statement in writing, setting forth in detail the name of each person charged with personal property tax which the county treasurer and his or her deputies have been unable to collect by reason of the removal or insolvency of the person charged with such tax, the value of the property and the amount of tax, the cause of inability to collect such tax in each separate case, in a column provided in the list for that purpose. 77-1742
1	Assessor	The State Tax Commissioner must certify his or her determination of a homestead exemption applicant's eligibility to the county assessor. 77-3517
1	Treasurer	If the school district secretary fails to submit the annual fall membership report or a school district fails to file an audit report with the Commissioner of Education by the statutory deadline, certain school aid will be withheld by the Commissioner and county treasurer. 79-528(4), 79-1089
First Monday	Treasurer	Semi-annual statement showing amount collected on account of state, county and district school tax and all other sources from which school funds are derived must be filed with State Treasurer and Tax Commissioner. Settlement of general school funds must also be made. 79-1034
2	General	Statewide General Election Day. 32-403
5	Clerk	Report 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
5	County Board of Equalization	On or before this date, the county board of equalization upon its own motion may act to correct a clerical error which has resulted in the calculation of an incorrect levy by any entity otherwise authorized to certify a tax request under section 77-1601.02. 77-1601.
10	County Officials	Any local system may file with the Tax Commissioner a written request for a nonappealable correction of the adjusted valuation due to clerical error or, for agricultural and horticultural land, assessed value changes by reason of land qualified or disqualified for special use valuation. 79-1016(5)
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	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	Assessor	After the levy of taxes and prior to this date, the assessor is required to transcribe the assessments into a suitable book. 77-1613
22	Assessor, Treasurer, Clerk	Deliver tax list of real and personal property to the county treasurer. At the same time the county assessor or county clerk shall transmit a warrant, which warrant shall be signed by the county assessor or county clerk and shall in general terms command the treasurer to collect taxes therein mentioned according to law. 77-1616
22	Election Commissioner	Abstract of votes due in the office of the Secretary of State. 32-1035
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	Treasurer	Last date to certify to the State Tax Commissioner the total tax revenues that will be lost to all taxing agents within the county because of homestead exemptions. 77-3523
During Month	County Board, Fair Board	Each appointed county fair board must submit to the county board an itemized estimate of the amount of money necessary for the support and management of the fair for the upcoming year. 2-229(1)
During Month	Assessor	Property Tax Administrator shall hold an examination. 77-421

County Clips/Classified

SERVICES HELD FOR DODGE COUNTY SUPERVISOR

Services were held on August 5, 2010 in Fremont at the Dugan Funeral Chapel for Dodge County Supervisor, Leo Thietje. Thietje was serving as a Dodge County Supervisor and held the office since 1999. NACO offers sincerest condolences to the family and friends of Leo Thietje.

POSITION AVAILABLE

Fillmore County is seeking a full-time Highway Superintendent. This position directs the

operations of the Highway Department. A complete job description is available upon request. Applicants must hold a State of Nebraska County Highway Superintendent license Class A or B, and have a valid Nebraska Driver's License. Responsible Charge experience is preferred but not required.

Application forms are available in the Clerk's office at the Fillmore County Courthouse, 900 G Street, PO Box 307, Geneva, NE 68361 or by e-mailing Amy.Nelson@Fillmore.nacone.org. Applications and resumes will be

accepted during normal business hours (8:00 to 4:30, M-F) through September 30, 2010. Requests for accommodation should be directed to the Fillmore County Clerk. Fillmore County is an Equal Opportunity Employer.

Professional Directory



D.A. Davidson & Co.
member SIFC

1111 North 102nd Court, Suite 300
Omaha, Nebraska 68114
dsmith@dadc.com

Daniel J. Smith
Senior Vice President,
Public Finance

(402) 392-7979
(800) 394-9219
Fax (402) 392-7908



SPEECE | LEWIS
ENGINEERS

402.483.5466 | www.speecelewis.com

Surveying, Bridge Design, Transportation, and Hydraulics

FEDERAL

SURPLUS PROPERTY

Surplus Makes Sense



BRAD FRANSEN
MANAGER/LESO STATE COORDINATOR
(402) 471-2677
FAX: (402) 471-2769
E-MAIL: brad.franssen@nebraska.gov

2700 WEST VAN DORN
P.O. BOX 94661
LINCOLN, NEBRASKA 68509
www.corrections.state.ne.us



Proudly serving
NACO since 1980

One
less thing to
worry about.



**BlueCross BlueShield
of Nebraska**

www.bcbsne.com

An Independent Licensee of the Blue Cross and Blue Shield Association.