



CountyLine

March, 2011

INSIDE

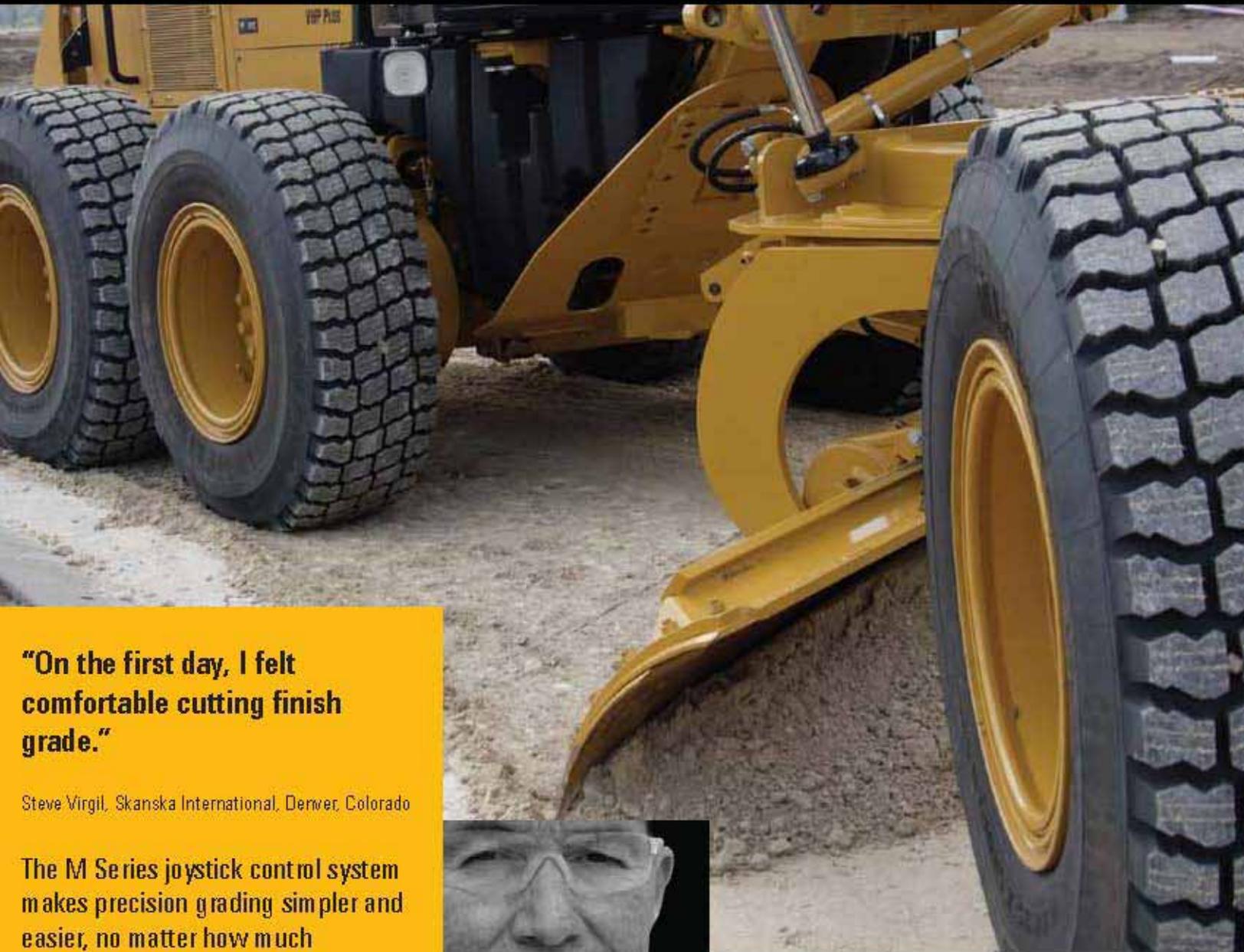
- ⇒ **County Board Workshop**
- ⇒ **Legal Line: Equalization Appeal Decided On Jurisdictional Issues**
- ⇒ **NACO County Board Of Equalization Workshop**
- ⇒ **2010 County Levies, Valuations And Tax Rates**
- ⇒ **Attorney General Holder Calls For Improvements To Juvenile Justice System**



2011 County Board Workshop Held In Kearney



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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 Martin
 Lisa@nacone.org

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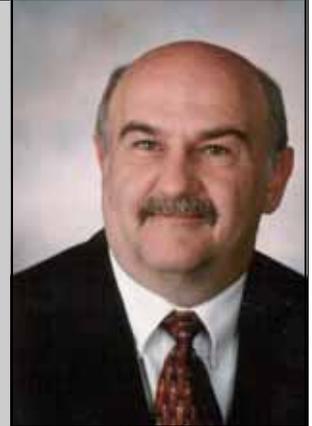
Lee Klein, Madison County

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Executive Director's Comments

Plan To Attend NACO's Counties' Legislative Day



Larry Dix
Executive Director

"I know it will be an educational day and a rewarding experience."

As we approach the month of March, I sense a change is coming. It shows in the attitude of many folks as they look forward to the end of another Nebraska winter and the opportunity to get out and enjoy the spring. One such opportunity for each of you is the chance to visit the Nebraska legislature in action.

On April 7th, NACO is sponsoring a Counties' Legislative Day in Lincoln. You will have an opportunity to learn and see the legislative process first hand. You will be able to visit with your state Senator and you

will get an update on the 102nd Legislative session. Veteran Senators will be asked to visit with us and give their view of how this session compares to others and how legislation affecting counties is progressing.

NACO will have a morning session to bring you up to speed on what bills are making their way through the legislative process. There will also be a luncheon with all Senators invited.

If you have not been able to attend one of our biennial legislative days in the past, please mark your

calendar and join NACO on April 7, 2011. I know it will be an educational day and a rewarding experience. I look forward to seeing each of you in Lincoln for a glorious spring day in our state capitol.

Newly Elected County Board Members Attend County Board Workshop



Sixty-seven newly elected county commissioners and county supervisors attended the 2011 County Board Workshop sponsored by NACO on February 9-11 in Kearney at the Holiday Inn Hotel and Convention Center. A special orientation session was given by NACO Executive Director, Larry Dix and NACO President, Steve Erdman. Newly elected board members commented that the session was very beneficial and they appreciated the opportunity to have their questions answered in an informal atmosphere.

In addition to the special orientation, over thirteen hours of continuing education was provided for county board members. Speakers from the State Auditor's Office, NACO, Accountability and Disclosure, Department of Roads, State Treasurer's Office, and Nebraska Department of Correctional Services were among those speakers that addressed board members and answered questions regarding their areas of expertise.

A welcome reception was hosted by Buffalo County on Wednesday evening and a banquet was held on Thursday evening with entertainment following the banquet.

Registration numbers totaled 236 with 82 of Nebraska's 93 counties being represented.



Register Today For NACO's Counties' Legislative Day

NACO's Counties' Legislative Day will be held on April 7, 2011. Go to NACO's website at www.nacone.org now to register. There is no cost for this event but you will need to register by April 4 so that appropriate plans can be made to accommodate all attendees.

In addition to providing county officials with an opportunity to visit the Legislature and their senators, NACO has planned several other activities that will be of interest. NACO has requested each state agency that county officials work with be open to them for visitation and tours. The NACO and MIPS Inc. offices will be open for tours during the day. County officials will also be able to tour the Governor's Mansion in the afternoon.

Upon arriving for the event, county officials should proceed to the NACO office at 625 South 14th Street, Suite 200 to check in, pick up their name tags and enjoy morning refreshments before walking to the State Capitol, Warner Memorial Legislative Chamber for a welcome and remarks from Committee Chairpersons. Registration time at NACO is 8:30 to 9:00 a.m. A luncheon is planned at the Marriott Cornhusker Hotel. County officials will need to show their name tags to gain admittance to the luncheon. At right is a tentative agenda for Counties' Legislative Day. Make plans to attend today.

Counties' Legislative Day Tentative Agenda

Morning

- 8:30 a.m. Registration at NACO Office
- 9:15 a.m. Welcome and Opening Remarks By NACO Executive Director
- 9:45 a.m. Speaker and Committee Chair Comments

Following Speakers Observe Legislature

Afternoon

- 12:00 p.m. Luncheon at Marriott Cornhusker Hotel
- 1:00 p.m. Observe Legislature, Visit State Agencies and Senators' Offices
- 2:00 p.m. Observe Legislature, Tour Governor's Mansion, State Capitol and MIPS Inc. Offices

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NACO's Biennial County Board Of Equalization Workshop To Be Held May 26 In Kearney

NACO's biennial County Board of Equalization Seminar for county commissioners and supervisors will be held in Kearney at the Holiday Inn Hotel and Convention Center on May 26, 2011. In addition to commissioners and supervisors, assessors, attorneys and clerks are invited to attend.

The seminar will provide an overall review of the county board of equalization's responsibilities in the equalization process.

Cost to attend the one day seminar is \$60.00 for registrations received on or before May 13, 2011 and \$70.00 if received after May 13, 2011. This fee includes a lunch, two refreshment breaks and all handout material.

The seminar will begin at 8:30 a.m. and will conclude at 4:00 p.m. on May 26. Please

visit NACO's website at www.nacone.org to register on line for this seminar. Once registered, send check made payable to Nebraska Association of County Officials to NACO, 625 South 14th Street, Suite 200, Lincoln, NE 68508. If you do not have access to on line registration, please contact the NACO Office at (402) 434-5660 to register. A block of rooms has been reserved at the Holiday Inn Hotel and Convention Center at the rate of \$76.95 double/single. The phone number is (308) 237-5971

Be sure to indicate that you will be attending NACO's County Board of Equalization Seminar in order to receive this rate. A tentative agenda for the seminar is shown at right.

County Board of Equalization Seminar Tentative Agenda 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 Board of Equalization process.
- 8:30 a.m. *Commissioners, Supervisors, County Clerks*
- 9:15 a.m. *County Assessors*
- 9:45 a.m. Break
- 10:15 a.m. *A County Attorney* will discuss issues pertinent to commercial property valuation
- 10:30 a.m. Planned Luncheon
- 11:30 a.m. *A Deputy County Attorney* will discuss issues pertinent to the equalization and valuation of agricultural land
- 1:00 p.m. *Property Tax Administrator* will discuss current legislative and legal issues and the role of the Department of Revenue, Property Assessment Division in the equalization process.
- 2:00 p.m. Break
- 2:45 p.m. *A Tax Equalization and Review Commissioner* will address statewide equalization issues, the counties' role in this process and an overview of the TERC appeal and equalization hearings.
- 3:15 p.m.

Representatives will be available to respond to questions from seminar attendees.

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2010 County Levies, Valuations & Tax Rates

COUNTY NAME	2010 Total Value	2010 County Taxes Levied	2010 County Total Rate	COUNTY NAME	2010 Total Value	2010 County Taxes Levied	2010 County Total Rate
ADAMS	2,236,730,810	7,334,464.00	0.327910	JOHNSON	459,912,990	2,054,269.61	0.446665
ANTELOPE	1,162,155,447	3,631,339.58	0.312466	KEARNEY	911,485,661	3,079,098.47	0.337811
ARTHUR	135,110,907	405,358.16	0.300019	KEITH	973,105,129	3,070,823.93	0.315570
BANNER	167,990,676	687,583.50	0.409293	KEYA PAHA	245,812,674	878,949.89	0.357569
BLAINE	162,728,665	515,972.44	0.317075	KIMBALL	537,051,582	2,445,786.63	0.455410
BOONE	1,037,271,278	3,209,504.04	0.309418	KNOX	950,972,105	3,011,342.77	0.316661
BOX BUTTE	850,966,521	3,460,878.13	0.406700	LANCASTER	18,793,289,211	52,421,812.99	0.278939
BOYD	260,126,338	961,515.58	0.369634	LINCOLN	3,116,113,497	10,438,046.38	0.334970
BROWN	415,320,145	1,888,122.36	0.454619	LOGAN	171,793,030	571,659.19	0.332761
BUFFALO	3,230,685,773	13,378,489.05	0.414107	LOUP	129,560,000	582,372.20	0.449500
BURT	1,003,021,557	3,458,408.75	0.344799	MADISON	2,510,893,163	10,017,858.81	0.398976
BUTLER	1,210,850,485	2,910,853.88	0.240398	MCPHERSON	169,345,501	555,162.64	0.327828
CASS	2,414,698,496	10,356,034.83	0.428875	MERRICK	920,338,590	2,782,238.74	0.302306
CEDAR	1,217,786,465	3,477,631.25	0.285570	MORRILL	647,093,270	2,874,673.40	0.444244
CHASE	630,559,834	2,151,861.79	0.341262	NANCE	511,150,656	1,874,843.82	0.366789
CHERRY	1,124,429,864	4,369,437.95	0.388591	NEMAHA	674,239,985	2,538,219.71	0.376457
CHEYENNE	950,754,337	4,706,245.49	0.495001	NUCKOLLS	637,199,919	2,098,177.69	0.329281
CLAY	1,079,979,975	3,311,089.56	0.306588	OTOE	1,414,821,903	4,767,733.50	0.336985
COLFAX	1,015,683,931	3,672,611.15	0.361590	PAWNEE	388,783,167	1,812,192.34	0.466119
CUMING	1,352,176,695	2,417,354.17	0.178775	PERKINS	630,162,914	2,850,724.20	0.452379
CUSTER	1,578,836,107	4,704,029.42	0.297943	PHELPS	1,153,270,772	3,150,851.38	0.273210
DAKOTA	1,189,975,508	5,302,836.39	0.445626	PIERCE	1,012,022,984	3,045,915.06	0.300973
DAWES	702,402,250	2,501,907.68	0.356193	PLATTE	3,556,501,878	7,992,811.75	0.224738
DAWSON	1,804,522,711	7,342,206.43	0.406878	POLK	862,382,052	2,339,399.17	0.271272
DEUEL	217,234,767	1,118,179.30	0.514727	RED WILLOW	714,999,254	2,788,496.63	0.390000
DIXON	671,666,424	2,741,225.07	0.408123	RICHARDSON	775,829,650	3,342,194.71	0.430790
DODGE	2,803,712,283	6,718,392.33	0.239625	ROCK	325,973,182	1,623,035.30	0.497905
DOUGLAS	36,041,424,160	95,362,016.00	0.264590	SALINE	1,235,103,379	4,646,612.22	0.376213
DUNDY	394,628,106	1,432,046.50	0.362885	SARPY	11,077,286,277	33,220,717.92	0.299900
FILLMORE	1,068,882,294	3,395,400.51	0.317659	SAUNDERS	2,071,203,462	7,130,638.51	0.344370
FRANKLIN	449,492,389	1,894,400.68	0.421446	SCOTTS BLUFF	2,168,034,442	9,188,345.32	0.423810
FRONTIER	413,226,097	1,784,048.90	0.431737	SEWARD	1,706,365,907	5,919,074.68	0.346882
FURNAS	473,167,449	1,745,808.22	0.368962	SHERIDAN	632,061,763	2,749,457.97	0.434991
GAGE	1,930,818,287	7,915,919.31	0.409978	SHERMAN	429,374,369	1,782,177.52	0.415064
GARDEN	417,290,081	2,010,766.25	0.481863	SIOUX	365,966,834	750,099.96	0.204964
GARFIELD	226,745,668	1,048,425.36	0.462380	STANTON	690,161,712	2,524,824.24	0.365831
GOSPER	406,588,399	1,765,163.31	0.434140	THAYER	914,054,818	2,651,151.88	0.290043
GRANT	170,943,636	662,314.52	0.387445	THOMAS	188,529,895	536,228.24	0.284426
GREELEY	396,052,589	1,386,182.57	0.350000	THURSTON	483,083,942	1,980,645.63	0.410000
HALL	3,743,778,254	16,134,063.99	0.430957	VALLEY	508,404,565	2,033,618.67	0.400000
HAMILTON	1,394,205,765	3,782,480.14	0.271300	WASHINGTON	2,143,507,109	7,858,718.38	0.366629
HARLAN	432,498,149	1,372,236.48	0.317282	WAYNE	1,011,932,084	3,617,960.43	0.357530
HAYES	242,099,490	1,091,118.31	0.450690	WEBSTER	497,153,105	2,384,604.13	0.479652
HITCHCOCK	397,953,660	1,585,494.68	0.398412	WHEELER	256,161,110	881,493.80	0.344117
HOLT	1,631,618,747	5,323,529.30	0.326273	YORK	1,763,598,787	4,589,355.04	0.260227
HOOKER	166,545,207	702,643.75	0.421894				
HOWARD	660,240,262	2,044,737.89	0.309696	State Total			
JEFFERSON	983,483,004	3,837,757.56	0.390221	"County Rate"	82,669,059,942	263,010,086.51	

Legal Line: Equalization Appeal Decided On Jurisdictional 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 Beth Ferrell
NACO Assistant Legal
Counsel**

A lack of jurisdiction due to 1997 legislative amendments prevented the Nebraska Supreme Court from deciding a county's appeal of a Tax Equalization and Review Commission (TERC) decision. In *Cargill Meat Solutions v. Colfax Cty. Bd. Of Equal.*, 281 Neb. 93, ___ N.W.2d ___ (2011), a 2000 appraisal of a facility used to slaughter cattle and pack meat was updated annually through 2008, but the updates did not include depreciation of improvements from year to year. Cargill protested to the county board of equalization and later to the Tax Equalization and Review Commission. The TERC vacated and reversed the county's valuation and the county filed an appeal in the Court of Appeals. The case was moved to the Supreme Court's docket to regulate the caseload of the lower court.

Before reaching a decision on the legal issues, the Court determined that it did not have jurisdiction. Because Cargill is a private corporation, the statute governing service of a summons on the state or a

political subdivision in appeals from the TERC was not applicable. Instead, the court applied a two-step rule for perfecting appeals taken from district court. Because the county's appeal was not properly perfected under this process, the Court concluded that it was without jurisdiction.



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Attorney General Holder Calls For Improvements to Juvenile Justice System

In remarks to the National Association of Counties Legislative Conference on March 7, 2011, Attorney General Eric Holder discussed his vision for the future of the juvenile justice system. Holder emphasized the Department's priority on improving the effectiveness of the country's juvenile justice system, calling for an approach that combines evidence-based research and comprehensive community partnerships.

He remarked, "I believe that the best—and most targeted—solutions won't be imposed from on high. And they won't be born of a single county-level effort. They will be shared solutions, created together—after rigorous scientific evaluation and innovative resource leveraging." Following is Attorney General Holder's full speech.

Thank you, Judge [Glen] Whitley, for your kind words – and for your tireless efforts to improve government efficiency, to promote community safety and public health solutions, and to strengthen the important work of this association.

It is a pleasure to be with you – and with so many distinguished leaders and dedicated partners. And it's a privilege to join Admiral Mullen, and former Congressman Scarborough, in welcoming you to Washington.

Without question, we meet at a difficult – and defining – moment. Although you represent the diversity of our nation's counties and communities, each of you faces similar challenges: revenue shortfalls and budget cuts, understaffed justice systems and overcrowded jails and prisons, ongoing public safety difficulties and unprecedented national security threats. No matter where you serve, each of you has seen – and experienced – the same struggles.

Despite this – and despite the many obstacles before us – I believe that this is a time of extraordinary opportunity – the opportunity to be more creative and innovative; to transform systems in need of reform; to harness 21st-century technologies; to incorporate research and science into our decision-making processes; to break down long-standing barriers to communication and cost-sharing; to forge and strengthen partnerships across, and beyond, government; and, even as we're called on to do more with less, to do better for the most vulnerable citizens we serve.

That's what this conference is all about. And that's what the National Association of Counties stands for.

It is also what the Department of Justice stands for – and has worked toward – over the past two years. In addition to advancing our most critical priority – protecting the safety of our people and the security of our nation – I am proud of the progress that we have made in restoring integrity and transparency at every level of our work; in safeguarding civil rights; in protecting our environment; in bringing our fight against financial and health care fraud – as well as violent crime – to new levels; and in maintaining our commitment to support the work of our state and local partners.

(Continued on page 12)

NACO Sustaining And Associate Members

Associate Members *(Continued from page 10)*

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Contact: Tim Farmer, President

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P.O. Box 302
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Phone: 402-678-2411
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Contact: Ronald Stock, CEO

Titan Machinery

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Phone: 402-733-3900
Supplies, Parts, Service, Sales & Rental Support
Contact: Dave McCarthy, Complex Manager

University of Nebraska Lincoln Extension

211 Agriculture Hall
Lincoln, NE 68583
Phone: 402-472-2966
Educational Institution
Contact: Elbert Dickey, Dean & Director

US Bank

1700 Farnam
Omaha, NE 68102
Phone: 402-536-5101
Financial Institution
Contact: Aaron Gilson, VP, Government & Non-Profits

Attorney General Holder Calls For Improvements to Juvenile Justice System *(Continued from page 11)*

This afternoon, I'd like to discuss two specific Justice Department priorities that, I know, are top concerns for many of you: how we can improve the effectiveness of our juvenile justice system, and how we're going to ensure that every American can access the legal services they need and deserve.

I share these concerns, as does Assistant Attorney General Laurie Robinson – who leads our Office of Justice Programs and who I'm glad is here with us today. Many of you have worked closely with Laurie over the years. So, it should come as no surprise that she consistently reminds me of one of the most important lessons I learned as a federal prosecutor, as a judge, as a United States Attorney, as Deputy Attorney General, as Attorney General – and, above all, as a father of three children: that the work of protecting, assisting, and empowering our young people could not be more urgent.

Like Laurie, and like many of you, throughout my career, I have seen the long-term consequences of a system that – all too often – does not work. Now, this is not my opinion. This is a fact. The evidence on our nation's juvenile justice system is in – and it demonstrates that change is needed. The current system does not spend resources as wisely as it should. And it does not improve as many lives as it could.

It's time for us to ask some important questions. Why is it that, although African-American youth make up 16 percent of the overall youth population, they make up more than half of the juvenile population arrested for committing a violent crime? Why is it that abused and neglected children are 11 times more likely than their non-abused and non-neglected peers to be arrested for criminal behavior? And why is that so many of those who enter our juvenile justice system either can't afford – or do not know to ask for – access to legal guidance? Some even plead guilty to criminal offenses without the advice of a lawyer.

What we do know is that, even though many of those who are incarcerated enter the juvenile justice system for non-violent offenses, they often emerge violent – or, at the very least – traumatized. A scientific review of nine "Scared Straight" programs around the country showed that children ordered into these programs are nearly 30 percent more likely – yes, more likely – to offend than youths who are not. In another study, 12 percent of the adjudicated youth in state-operated and large locally or privately operated juvenile facilities reported experiencing at least one incident of sexual victimization while incarcerated. And a recent Utah Youth Suicide Study reported that young victims of suicide had nearly a seven in ten chance of an association with the juvenile justice system, calling us to question whether the current system is improving lives – or devastating them.

Meanwhile, let's consider what happens after our young people move out of the system. Each year, 100,000 young people exit formal custody. And some of them have nowhere to go. Too many of these young people return to unstable homes – or end up in shelters, on the streets, or in other potentially dangerous, or violent, situations. And many are not welcomed back to their community school and struggle to find educational opportunities. Within a year of reentry, one study found that only 30 percent of previously incarcerated youth are involved in either school or work. The unfortunate fact is that many end up in our jails and prisons.

And all of this is – as they say – just the tip of the iceberg. But we must keep in mind that the problem before us cannot be measured solely by these troubling statistics. Behind these numbers are real people, with real problems, and – unless they find the help and support they need – with extraordinary potential that may never be unlocked or fulfilled.

When I think about the enormity of the challenges we face – and the gravity of our responsibilities to the young people we serve and who, one day, will determine the strength and success of this country – I am reminded of the words that my most famous predecessor – and my personal hero – Attorney General Robert Kennedy spoke nearly half a century ago. "Justice, dignity, equality," he said. "These are words which are often used loosely, with little appreciation of their meaning – [but] I think that their meaning can be distilled into one goal: that every child in this country live as we would want our own children to live."

Robert Kennedy believed that the link between justice and children could never be broken without compromising our founding ideals – and our most sacred principles. He was right.

This is a moral issue. How we treat our children answers the question of who we are as a nation. And in these lean times, it's also important to recognize that better serving our young people makes good economic sense by keeping them out of over-stressed and under-funded corrections facilities and saving precious law enforcement resources.

Put simply, it's time to broaden our approach to juvenile justice – and to ensure that sound research and respected analysis are a part of our decision-making process. We know that we must transition from a prosecution-and-punishment model to a prevention-and-intervention paradigm. We also must adopt a comprehensive plan of action – one that engages law-enforcement partners, medical professionals, social services providers, lawyers, parents, teachers, coaches, mentors, and community leaders.

Not only will updating our approach – and

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Attorney General Holder Calls For Improvements to Juvenile Justice System *(Continued from page 12)*

building on current efforts to be smart, not just tough, on crime – help generate the positive outcomes we seek for our young people, these reforms also will save money.

Now, I can't pretend that achieving the results we hope to see – and that our young people deserve – will be quick or easy work. It won't be. We will not solve all of these issues in the next six years. But let me assure you today: the Justice Department – and, specifically, the Office of Justice Programs and its Office of Juvenile Justice and Delinquency Prevention – is committed to keeping up our efforts to address these issues boldly, creatively, and collaboratively; to get us to the place where we must be.

As you know, last year, we built on the success of our Safe Start Program and launched a landmark Defending Childhood Initiative – the federal government's most comprehensive effort ever to address and overcome the crisis of childhood exposure to violence. And I'm pleased that, in his recent budget proposal, President Obama has signaled his support for continuing our efforts by pledging \$25 million to this initiative.

And there are promising programs in jurisdictions across the country, such as the Civil Citations program in Miami-Dade County. Instead of arresting kids who commit minor misdemeanors and exposing them to the juvenile justice system, law enforcement agencies refer them to targeted interventions aimed at reducing delinquent behavior and providing positive social outlets. Recidivism has been reduced to 3 percent for youth who participate in this program, and juvenile arrests have dropped by 30 percent.

Not only have we learned which aspects of our juvenile justice system must be protected and strengthened, we also know what areas must be urgently addressed. And we've seen that far too many juveniles – as well as adults – who encounter our criminal justice system struggle to access legal services.

The Office of Juvenile Justice and Delinquency Prevention's Survey of Youth in Residential Placement shows that only one half of young people in detention facilities have a lawyer. In far too many jurisdictions, youth are encouraged – whether explicitly or implicitly – to waive their right to counsel. And even when they do not, court-appointed lawyers often enter the picture too late.

As a 2009 report by the National Juvenile Defender Center describes it, "Many juvenile courts still operate in a... mode in which the defense attorney is irrelevant, real lawyering cannot occur, and the fair administration of justice is impeded."

For low-income adults, the situation isn't any better. Across the country, too many public defender officers are underfunded and understaffed. And yet the fundamental integrity of our criminal justice system – and our country's

faith in it – depends on the effective representation of both sides.

In what must now become a nationwide effort to bring systemic, not incremental, reform to our justice system, I am proud to count each of you as partners. So many of you – both as individuals and as an association – have called attention to our country's indigent-defense crisis. You've worked to ensure that the unique needs of rural communities are part of the national conversation. And you have been champions of bringing innovative and creative solutions to this problem.

In this work, I'm grateful for your contributions. And I want you to know that the Department's new Access to Justice Initiative will continue to serve as your partner. Last year, we established this office in an effort to ensure that quality legal representation is available, affordable, and accessible to all Americans. The Access to Justice team has hit the ground running with an ambitious agenda – and they stand ready to work with you until you no longer face that impossible choice between funding critical health and human services or upholding core Constitutional rights.

So does our Office of Justice Programs. On indigent defense, as well as juvenile justice reform, Laurie and her team will continue working to implement much-needed solutions – from the Indigent Defense Hiring Project and work with the National Juvenile Defender Center to a National Fellowship Program for law school graduates to become public defenders for three years.

But I believe that the best – and most targeted – solutions won't be imposed from on high. And they won't be born of a single county-level effort. They will be shared solutions, created together – after rigorous scientific evaluation and innovative resource leveraging. They will be collectively implemented. They will address – not just consequences of crime, but also the underlying causes. And they will – ultimately – replace broken social patterns with healthy ones, and dysfunctional systems and practices with effective, and proven, solutions.

As we move forward toward this end, I look forward to working with each of you. Although we have different responsibilities, and bring a variety of perspectives to our public service work – we are all Americans. We are all stewards of our democracy. We are all examples, and advocates, for our young people. And we are all responsible for ensuring that – even in these challenging times – those three American values that Attorney General Kennedy saw as paramount half a century ago are preserved, and passed on to future generations: justice, dignity, and equality.

Thank you.

March Legal Calendar

1	Assessor	On or before this date, following any construction thereof or any change in the improvements made on or before January 1, the owner of the improvements must file with the county assessor an assessment application on a form prescribed by the Tax Commissioner. 77-1374
1	Assessor	By this date, improvements on leased land list must be filed with the county assessor and the assessor must send notification of government subdivisions of intent to tax property not used for a government purpose and not paying an in lieu of tax. 77-1376, 77-202.12
1	Board, Highway Superintendent	By this date, a county highway annual program must be adopted. 39-1503 Annual plan or program for specific road or street improvements for the current year must be submitted with the Board of Public Roads Classifications and Standards following a public hearing and approval. The board must review each such annual plan within sixty days after it has been filed to determine whether it is consistent with the county's or municipality's current six-year plan. 39-2119
1	Treasurer, Attorney	Camper permit annual renewals become delinquent on this date. 60-1805
1	Treasurer	Registration deadline for expired motorboat certificates. 37-1226
1	Emergency Managers	Local emergency planning committee must review and update emergency plan as needed each year. 81-15,217
5	Clerk	Report to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614
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
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 th 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)

April Legal Calendar

1	Assessor	The state, governmental subdivision, or lessee of public property may protest the determination of the county assessor that the property is not used for a public purpose to the county board of equalization. 77-202.12
1	Assessor	Applications for mobile home exemptions for disabled or blind honorably discharged veterans to be filed by this date. 77-202.24, 77-202.25
1	Assessor	Mail a notice on or before April 1 to claimants who are the owners of a homestead which has been granted an exemption under sections 77-3507 to 77-3509, except subdivision (1)(b)(i) of section 77-3508, in the preceding year unless the claimant has already filed the certification for the current year or the county assessor has reason to believe there has been a change of circumstances so that the claimant no longer qualifies. 77-3513, 77-3514
1	Treasurer	In counties having a population of 100,000 or more, the first half of all general real property taxes becomes delinquent. 77-204
1	General	Elected county officials must file a statement of financial interests with the Accountability and Disclosure Commission. 49-1493
First Monday	Treasurer, Clerk	After the sale of real property, the treasurer must file a duly certified return with the county clerk. 77-1813
5	Clerk	Return to the Department of Health and Human Services a statement of all marriages recorded during the preceding month. If no marriages were performed in the county during the preceding month, a card furnished by the department indicating such information shall be submitted by this date. 71-614
5	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 Tuesday	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 Tuesday	Clerk of the District Court, County Board	Quarterly remittance to state treasurer of money other than witness fees, fines, penalties, forfeitures and license fees in the possession of the clerk of the district court which remain after three years. 24-345 Witness fees which remain for six months are reported to the county board, and after an additional six months are paid over to the county treasurer for credit to the common school fund. 33-140, 33-140.02
15	Clerk/Register of Deeds, Treasurer	Not later than the 15 th 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
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
Third Monday	Treasurer	Report to State Treasurer and Tax Commissioner a statement showing money collected on behalf of school districts. 79-1034
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)
During Month	County Board	County board shall make quarterly visit to county jail of its county once during each of its sessions. 47-109

May Legal Calendar

1	Treasurer	In counties having a population of 100,000 or less, the first half of all general real property taxes becomes delinquent. 77-204
1	Weed Board	Publish general notices for control of noxious weeds in one or more newspapers of general circulation throughout the weed authority's jurisdiction on or before this date. 2-955
1	Assessor	Last day to file tangible personal property tax returns. 77-1229
1	County Board of Equalization	Board must issue its decision on public purpose protests by this date. 77-202.12
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
15	County Board Chairperson, Clerk, Assessor	On or before this date, the Tax Equalization and Review Commission is to send the assessor, clerk, and county board an order specifying the percentage increase or decrease and the class or subclass of property affected. 77-5028

(Continued on page 16)

May Legal Calendar

(Continued from page 15)

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
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)
During Month	Assessor	Property Tax Administrator shall hold an examination. 77-421

Calendar Of Events

March 17, 2011	Central District Meeting	Grand Island, Quality Inn
March 18, 2011	Northeast District Meeting	Norfolk, Lifelong Learning Center
March 29-30	NWCA Spring Training	Hastings, Central Community College
April 7, 2011	NACO's Legislative Day	Lincoln, State Capitol
April 8-10, 2011	NAEM Conference	Kearney, Ramada Inn
April 13, 2011	West Central District Meeting	North Platte, Sandhills Convention Center
April 14, 2011	Panhandle District Meeting	To Be Announced
May 1-7, 2011	National County Government Week	
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 7-9, 2011	Clerks Of District Court Workshop	Gering, Civic Center
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

County Board Handbooks Available Now

The 2010 NACO County Board Handbook is now available. To order the handbook you may go to NACO's website at <http://www.nacone.org/> and print the order form, complete it and mail it to the NACO office along with your check made payable to NACO. The cost for the complete version is \$80.00 plus \$14.50 shipping and handling. Binders are included in the cost. The complete version of the County Board Handbook includes 2010 legislation. 2010 supplements are available for \$20.00 plus \$4.95 for shipping and handling. If you do not have access to NACO's website, you may contact the NACO office for an order form.

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



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



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P.O. BOX 94661
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