

November 8, 2024



The Ninety-Three

Operation Green Light for Veterans

THOMAS COUNTY



SHERMAN COUNTY



MERRICK COUNTY



GOSPER COUNTY



CASS COUNTY



KEITH COUNTY



CLAY COUNTY



NACO WEST



FILLMORE COUNTY



This week, counties across Nebraska joined Operation Green Light for Veterans, a national initiative led by the National Association of Counties (NACo) and the National Association of County Veteran Service Officers (NACVSO), to honor and support our veterans. From November 4 to November 11, county courthouses and buildings across the state were lit up in green as a tribute to the dedication and sacrifices of our veterans.

We're proud of the participation from counties statewide and invite you to see the highlights! Visit our [Facebook page](#) to view photos and learn more about how Nebraska's counties honored veterans this week.

For national highlights and more information on Operation Green Light, you can also visit the [NACo highlights page](#). Thank you to all who participated and helped show our veterans they are seen, appreciated, and supported.

Reorganization Meetings to Occur in January and New Officials to be Sworn In 2025

After elections, questions arise of swearing in dates and related issues. This article is intended to provide an overview of some of those issues.

Term of Office and January Organizational Meetings

"Unless otherwise provided by the Nebraska Constitution or by law the terms of all elected officers begin on the first Thursday after the first Tuesday in January next succeeding their election." See [Art. XVII, §5](#). In 2025, that day will be January 9.

In supervisor counties, the regular meetings of the county board are to be held in January. At its regular meeting of each year, the board must organize by choosing one of its number as chairman, who shall preside at all meetings of the board during the year; in case of his absence at any meeting, the members present must choose one of their number as temporary chairperson. Sections [23-272](#), [23-274](#). Similarly, [§23-156](#) provides the board of county commissioners at its regular meeting in January of each year must elect a chairperson of the board to serve for the ensuing year, and such chairperson shall sign all warrants on the treasurer for money to be paid out of the county treasury. If the meeting occurs prior to January 9 the board would be comprised of the "old" board members. If the meeting occurs on January 9 or after, the board includes the newly elected board members.

Oath of Office

Provisions for the oath of office are addressed in Neb. Rev. Stat. [§§11-101](#) et seq. The oath of office in [§11-101](#) must be subscribed by county officers and filed in the office of the county clerk. The oath includes language related to what an individual swears to do and not do as an officeholder. Section [11-105\(1\)](#) contains additional pertinent language and it provides in part: "Official bonds, with the oath endorsed thereon, shall be filed in the proper office within the following time: ... (a) Of all officers elected at any general election, **not later than ten days before the first Thursday after the first Tuesday in January** next succeeding the election; (b) of all appointed officers, within thirty days

after their appointment ..." In other words, the official bonds with the oaths endorsed thereon must be filed in the county clerk's office **not later than December 30, 2024**, for individuals elected at the November 2024 general election.

The ten-day provisions were added by LB 534 (1976) in conjunction with provisions in §11-115 that address what is to occur if any individual elected or appointed to office fails to have his official bond executed and approved by law. Section 11-115 allows for an individual to properly file an official bond after showing sufficient cause for why the bond was not properly filed and why the office should not be declared vacant. The ten days provisions were added to statute for the purpose of providing notice to those elected officials required to provide a bond prior to taking office. The Governor requested that this legislation be introduced, because of an event that had occurred in a county when a county board member thought he had filed a bond but he had not. The office was deemed vacant due to the failure of filing the bond. The legislation was intended to be corrective.

In Lieu of Individual Bonds

In addition to the above statutes, there are statutory provisions that provide: "In any county, **in lieu of the individual bonds** required to be furnished by county officers, a schedule, position, or blanket bond or undertaking may be given by county officers, or a single corporate surety fidelity, schedule, position, or blanket bond or undertaking covering all the officers, including officers required by law to furnish an individual bond or undertaking, may be furnished. The county may pay the premium for the bond. The bond shall be, at a minimum, an aggregate of the amounts fixed by law or by the person or board authorized by law to fix the amounts, and with such terms and conditions as may be required by sections 11-101 to 11-130[.]" See §11-119(22). In other words, the swearing in date would not necessarily be required to occur for county officials ten days prior to January 9, 2025, because not all insurance providers require the filing of an oath in conjunction with insurance coverage that is allowed in lieu of an individual bond pursuant to §11-119(22).

Provisions Added by LB 311 (2013)

The filing of the bond with the oath endorsed thereon does not authorize a person to take any official action prior to the beginning of his or her term of office pursuant to [Article XVII, §5](#), of the Constitution of Nebraska. Section 11-105(2). Furthermore, in counties which provide a bond for county officers pursuant to subdivision (22) of §11-119, such county officers are not required to comply with the timing requirements of subsection (1) of this section with regard to their official bond but shall file their oaths of office in the proper offices prior to the beginning of their terms of office. Section 11-105(3).

Lastly, a provision was added to statutes so that §11-115 pertaining to officials who neglect to file their bonds does not apply to county officers covered pursuant to §11-119(22).

Conclusion

So, what does all of this mean? If an elected official fails to timely file official bonds with the oath by the appropriate time, the county clerk is required to immediately issue an order to such person to show cause why that person has failed to properly file such

bond and why his office should not be declared vacant. If such person properly files the official bond before the date for taking office for elected officials, such filing shall be deemed in compliance. Failure to file the bond before the date for taking office for elected officials, and the lack of sufficient cause being shown within that time, result in the individual's office being ipso facto vacant and such vacancy must be immediately filled by election or appointment.

Conversely, if an elected official uses the provisions of [§11-119\(22\)](#) as is likely the case in a majority of counties, January 9, 2025, is the applicable date for an official being sworn in. Despite which process is used, newly elected officials take office on January 9, 2025, based on the Nebraska Constitution and the 2025 calendar.

Regardless of the option used by a county and county officials, it is recommended that this issue be discussed with the county attorney, the county's bond provider and/or the county's insurance provider.

Should Officials Ending Their Term Be Paid Pro Rata Salaries? Answer: No (Reprinted and Updated article)

In a related issue, the question "Are outgoing elected county officials entitled to any pro rata salary for the two days in January that they continue to serve in office?" is addressed below.

This is a question the NACO office has been asked several times in past years 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 board members and county officials which may be the case in 2025. Various new county board members and county officials will take the oath of office in January. This question arises because [Art. XVII, §5](#) of the Nebraska Constitution establishes that the terms of all elected officers shall, rather than January 1, begin on the first Thursday after the first Tuesday in January immediately following their election. In 2025, that date will fall on January 9, so the terms of the outgoing county officials will continue through January 9. 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 January 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, using a format recommended by NACO, establish salaries for the various offices on a calendar year basis, which for the current term covers calendar years 2021, 2022, 2023, 2024. So long as the person(s) in a county office received his or her full salary for calendar years 2021, 2022 and 2023 as called for under the salary resolution for their office, and their December 2024 paycheck represents the balance remaining on the amount that was owed under the same resolution for calendar year 2024, then that official will receive the full salary he or she is entitled to for the 48 months of the term of office. Payment of anything more or less than that is not only

contrary to the salary resolution, but it would also violate [art. III, §19](#) of the Constitution. This constitutional provision generally 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.

Editor's Note: *Legal articles periodically appear in the Ninety-Three Newsletter. This article has been prepared by Elaine Menzel of the NACO legal staff. It 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 personal counsel.*

Download this Article

National Association of County Officials (NACo) Ex Officio Director Nominations

The NACO Board of Directors is seeking nominations for the NACo Ex Officio Director. This position is the Nebraska Representative of the National Association of County Officials (NACo) Board of Directors and would be responsible for attending NACo Board of Directors meetings, participate in national conferences as well as provide the NACO Board of Directors quarterly reports.

If you are interested in learning more about the NACo Representative for Nebraska please reach out to Candace Meredith at candace.meredith@nebraskacounties.org

Inheritance Tax and Unfunded Mandates Interim Studies Scheduled

On November 22, the Legislature's Revenue Committee will hear testimony about revenue to replace inheritance taxes and unfunded mandates imposed on counties. [LR314](#), introduced by Senator Rob Clements, will examine potential adjustments to county revenue sources and elimination of unnecessary county expenses to compensate for a phaseout of inheritance taxes by 2029. [LR435](#), by Senator Jane Raybould, will also assess the loss of funding to counties and identify potential state funding sources for counties if inheritance taxes are eliminated.

The hearing will begin at 1:30 p.m. (Central) in Room 1524 of the State Capitol and will be livestreamed on [Nebraska Public Media](#). In-person testimony is limited to invited speakers. Written comments can be submitted through each resolution's link on the Legislature's website.

Upcoming hearings will focus on other health and human services, education, retirement, and transportation issues. A full list of hearing dates can be found [here](#).

Interim study resolutions are introduced during the regular legislative session to study issues following the adjournment of the legislative session. Ideas generated from the studies are often introduced as legislation in the following session.

2024 NACO ANNUAL CONFERENCE

DECEMBER 18-20 | YOUNES CONFERENCE CENTER NORTH, KEARNEY

PRE-REGISTRATION CLOSES 11/22

Register at www.nebraskacounties.org
Registration Deadline: November 22, 2024



JOIN US IN DECEMBER



Pre-Registration Closes November 22nd

Conference registration is now until November 22nd. The cost is \$160.00 per attendee and \$100.00 per guest. A spouse is considered a guest.

The registration deadline is November 22, 2024 at 11:59 pm CST.

All cancellations after November 22, 2024 are subject to a \$50.00 administrative fee.

Registration

NACO Annual Conference Webpage

Annual Conference Agenda

Full Agenda Available

Wednesday, December 18th

- Registration Opens at 7:00 A.M.
- Exhibit Hall Opens at 7:00 A.M.
- Affiliate Group Sessions may start as early as 8:00 A.M. and end as late as 4:00 P.M.
- Sponsored Dinner and Hospitality Suites will be at Younes South in the evening.
- Shuttle will be available for pick up and drop off at hotels on and around the Younes campus from 8:00 A.M. to 11:30 P.M.

Thursday, December 19th

- Registration Opens at 7:00 A.M.
- Breakfast Buffet at 7:30 A.M.
- Exhibit Hall Opens at 7:00 A.M.
- Opening Session starts at 8:00 A.M.
- Breakout Sessions #1 - 11:00 A.M. - 12:00 P.M.
 - DOT Revenue Flow Charts
 - Unite Us: Connect Health and Social Care
 - County Process for Mobile Homes and Where Can We Go From Here
 - HR Best Practices
 - Nebraska Branding Committee
- All Conference Lunch with Nebraska State Senators (Pending Availability)
- Breakout Session #2 - 1:30 - 2:30 P.M.
 - County Strategies for Fostering Community Engagement: Online and On the Ground
 - Opioid Settlement Panel Discussion
 - Data Drive Alternative Energy
 - Connecting Counties: Broadband Expansion for Rural Nebraska
 - County Improvement Plans
- NACO Business Meeting following breakout sessions (New this year! Moved from Friday)
- Door Prizes before Business Meeting 2:45 p.m.
- Sponsored Dinner and Hospitality Suites will be at Younes Center South in the evening.
- Shuttle will be available for pick up and drop off at hotels on and around the Younes campus from 8:00 A.M. to 11:30 P.M.

Friday, December 20th

- Breakfast & NACO Legislative Forum (New this year!) from 7:00-9:00 AM

Annual Conference Hotel Reservations

Rooming lists with guest names and stay dates were due to hotels on the Younes campus on October 11. Any unclaimed rooms after October 11th were placed back into the general NACO block for other attendees/counties to reserve.

If you have questions about hotel reservations, please call 308-237-8813 or email youneshotels@gmail.com

2025 Byrne JAG TASK FORCE [JAG] Notice of Funding Opportunity

The **Nebraska Commission on Law Enforcement and Criminal Justice** is pleased to announce the availability of the **SFY 2025 Byrne JAG TASK FORCE [JAG]**. The Funding Opportunity outlines general guidelines, eligibility, funding requirements, and application instructions. You are encouraged to distribute and post the announcement. Please read the solicitation thoroughly to ensure all requirements are met in the application. The attached documents are also located at the following website: <https://ncc.nebraska.gov/grant-apps>

2025 Byrne JAG TASK FORCE: \$150,000

All applicants applying for the **2025 Byrne JAG TASK FORCE [JAG]** shall submit an application using the below link through Amplifund.

<https://ne.amplifund.com/Public/Opportunities/Details/14cd4f44-ec64-42ef-b88d-19e97ad030b8>

Applications are accepted electronically by completing the application and submitting all required documents to AmpliFund's online application system (see applicable announcement for more information and instructions; announcements are attached and accessible in AmpliFund; announcements will be on the NCC website by the end of the next business day)

For assistance or questions regarding the SFY 2025 Byrne JAG Task Force please contact Chris Carlile, Director of Justice Programs at (402) 417-3673 or christine.carlile@nebraska.gov

For assistance with AmpliFund, reach out to Nebraska AmpliFund Support at (844) 735-0239 or support@ne-amplifund.zendesk.com. Applicants may also access resources and chat with AmpliFund Support staff through the AmpliFund Customer Support Portal at <https://ne-amplifund.zendesk.com>.

Applications are due by **5pm CST on Friday, December 6, 2024**.

Nebraska Association of Emergency Management (NAEM) Award Nominations

The Nebraska Association of Emergency Management is taking nominations to recognize

outstanding contributions in emergency management.

Please note the nomination deadline has been changed to **January 3, 2025**.

Please use the following links to access the specific nomination forms or visit the NAEM Website [Award Nominations](#).

[Emergency Manager of the Year](#)

[New Emergency Manager of the Year](#)

[Deputy Director or Administrative Assistant of the Year](#)

[Emergency Management Support Nomination](#)

[Lifetime Achievement Award Nomination](#)

Cyber Security Key Points November: Social Engineering

**CYBER SECURITY
KEYPOINTS
November**

*From the County
Network Security
Cooperative*



Pretexting:

False Identity Tactics

Hackers may impersonate co-workers or authority figures, creating a fake scenario (pretext) to request sensitive data. Verify any such requests via another communication channel before acting on them.



Spear Phishing

Unlike general phishing, spear phishing uses personal information to craft highly targeted attacks. Hackers may know details about your role or recent activities – always verify unexpected messages, even if they seem familiar.



Social Media Reconnaissance

Social engineers gather information from social media profiles to craft attacks. Publicly shared information about your job, hobbies, or friends can be used to manipulate you. Be mindful of what you post online.

Vishing:

Voice-Based Phishing

Hackers may use phone calls (vishing) to trick you into revealing sensitive info, pretending to be your bank or county's IT department. Hang up and call the official number to verify the request.

The County Network Security Cooperative is a collaboration of partners including:



- AND -



Disclaimer: This document reflects current guidance and is subject to change due to the evolving cyber security environment.

[Download the Flyer](#)

THANK YOU TO OUR 2024 NACO BUSINESS MEMBERS

ELITE



PREMIUM



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