

Nebraska Municipal Clerks Newsletter

SEPTEMBER 2021

MESSAGE FROM THE PRESIDENT

*Linda Jensen, MMC, City Clerk/Treasurer, City of Central City
NMCA President*

There has been some discussion on the tobacco licenses. The following is the state statute: 28-1426. Licenses for sale of tobacco; fees inure to school fund.

All money collected as license fees under the provisions of sections 28-1420 to 28-1429, shall be paid over by the clerk or finance director receiving it to the treasurer of the school fund for the particular city, town, village or county, as the case may be.

Source

- Laws 1919, c. 180, § 7, p. 403;
- C.S.1922, § 9855;
- C.S.1929, § 28-1029;
- R.S.1943, § 28-1028;
- Laws 1961, c. 128, § 3, p. 380;
- R.R.S.1943, § 28-1028, (1975).

There also has been some discussion on sales tax for the water billing. I received permission to publish Nancy Bryan's (Stromsburg) email:

Here is a link to the bill as passed.

<https://nebraskalegislature.gov/FloorDocs/107/PDF/Slip/LB26.pdf>

"As there are probably new clerks who haven't worked with legislative issues in the past, the underlined language is what is new/changed. If there is something struck through, that is language that is being removed.



On page 2, lines 16-18, it states: "Sales and use taxes shall not be imposed on the gross receipts from the sale, lease, or rental of and the storage, use, or other consumption in this state of residential water service." Nowhere in the bill does it say it only applies to low income individuals; I'm not sure where this information is coming from. Feel free to give me a call, if needed on this. The change LB 26 makes is for all residential water services.

When you make the change depends upon when you date bills. Stromsburg reads meters the end of the month and dates them the last day of the month. Therefore, the bills we send out the end of September will still bill the sales tax on residential water services. If these bills were dated Oct. 1 instead, then this would be the billing cycle when the change is made. The applicable sales tax rate is based on the date of your bills (what date you use to post to your general ledger or you may call it an invoice date) not the billing cycle the bill covers. If you read meters in the middle of the month and date

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MESSAGE FROM THE PRESIDENT

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them on, for example, the 15, then you will make the change with your Oct. 15 bills because the change took effect Oct. 1. The time the service is for and when bills are due has no bearing on whether or not the tax is charged. It is determined by the invoice date.

I have put a call into the League to see if they have ever gotten any clarification from the state of what they consider residential water. *(Editor's note: The League contacted the Department of Revenue in June about this issue. The department has indicated in writing that guidance will be issued on this matter no later than Sept. 1.)*

For example, we have an apartment building that is billed at the commercial rate. Does LB 26 apply to this as well? At this point, I don't think we know the answer to this question. Once I find out, I will let everyone know.

Hopefully, this clears up a lot of the confusion about when the change takes effect for your community. If you have further questions, please feel free to reach out to me."

Nancy Bryan, MMC
City Clerk/Treasurer
City of Stromsburg
cityofstromsburg@windstream.net

Attached to the newsletter is a memo and membership dues statement. We have moved the deadline for dues to be paid to Dec. 1. This allows time for the list to be reviewed before the scholarships are decided. Reminder: you must have your dues paid in full before you can receive a scholarship for the Clerks School and Academy.

Also attached is the application for scholarships and the attestation forms. These forms, along with a narrative, are due by Dec. 1, also.

I hope that city treasurers are getting their continued education hours that the state is requiring. There is another opportunity to gain those hours at the League of Nebraska Municipalities Annual Conference Sept. 22- 24 at the Cornhusker Marriott hotel. Watch for details.

The Nebraska Municipal Clerks Institute and Academy is scheduled March 13-19, 2022. Mark your calendars and save the date.

Reminder: these conferences qualify for points to go toward earning your CMC (Certified Municipal Clerk) or your MMC (Master of Municipal Clerk) status.

Note: I have changed my email to linda@cc-ne.com.

Attached is a puzzle that I thought you might enjoy.

September has arrived. Hopefully, many of you will be able to get out into the sunshine and enjoy the rest of the summer.

Linda Jensen, MMC
NMCA President
City Clerk/Treasurer
City of Central City
1702 31st St.
Central City, NE 68826
308-946-3806
linda@cc-ne.com



NEBRASKA MUNICIPAL CLERKS' ASSOCIATION
League of Nebraska Municipalities



MEMO

DATE: August 1, 2021

TO: All Municipal Clerks and Deputy Clerks

FROM: Erin Saathoff, CMC, NMCA Secretary/Treasurer

The Nebraska Municipal Clerks' Association (NMCA) Membership Dues for October 1, 2021 to September 30, 2022 are now due. As a reminder to all Clerks, you must be a member of the NMCA to be eligible for scholarships. **The NMCA Directors and Officers ask that all dues be submitted by December 1st.**

Please submit your completed Membership Dues Statement, along with a check made out to:

NEBRASKA MUNICIPAL CLERKS' ASSOCIATION

to the following mailing address:

**NEBRASKA MUNICIPAL CLERKS' ASSOCIATION
LEAGUE OF NEBRASKA MUNICIPALITIES
1335 L STREET
LINCOLN, NE 68508**

The NMCA does not send out membership cards, unless so indicated on the Membership Dues Statement that you need a membership card.

If you have any questions, please contact me at the City of Beatrice, 402.228.5228 or esaathoff@beatrice.ne.gov

Thank you!

Erin Saathoff, CMC
NMCA Secretary/Treasurer



NEBRASKA MUNICIPAL CLERKS' ASSOCIATION
League of Nebraska Municipalities



MEMBERSHIP DUES STATEMENT
2021-2022

NAME: _____

TITLE: _____

ADDRESS: _____

MUNICIPALITY: _____

PHONE NUMBER: _____

E-MAIL ADDRESS: _____

<u>POPULATION OF MUNICIPALITY:</u>	Under 300	\$20.00	_____
	301-800	\$25.00	_____
	801-5,000	\$35.00	_____
	Over 5,000	\$45.00	_____

Years of Service as Municipal Clerk: _____

Are you a Certified Municipal Clerk (CMC)? Yes _____ No _____

Are you a Master Municipal Clerk (MMC)? Yes _____ No _____

Are you an International Institute of Municipal Clerks (IIMC) Member? Yes _____ No _____

Membership Card Requested? Yes _____ No _____

MONTH and DAY of your birthday (to be listed in the Clerks' Newsletter): _____

Please keep a copy for your records, if needed.

MAKE CHECKS PAYABLE TO:
NEBRASKA MUNICIPAL CLERKS' ASSOCIATION

PLEASE MAIL THIS COMPLETED FORM, ALONG WITH PAYMENT, BY DECEMBER 1ST TO:

NEBRASKA MUNICIPAL CLERKS' ASSOCIATION
LEAGUE OF NEBRASKA MUNICIPALITIES
1335 L STREET
LINCOLN, NE 68508

United States Citizenship Attestation Form

For the purpose of complying with Neb. Rev. Stat. §§ 4-108 through 4-114, I attest as follows:

☐ I am a citizen of the United States.

— OR —

☐ I am a qualified alien under the federal Immigration and Nationality Act, my immigration status and alien number are as follows: _____,
and I agree to provide a copy of my USCIS documentation upon request.

I hereby attest that my response and the information provided on this form and any related application for public benefits are true, complete, and accurate and I understand that this information may be used to verify my lawful presence in the United States.

PRINT NAME

(first, middle, last)

SIGNATURE

DATE

Nebraska Municipal Clerks Association

2022 Scholarship Information

The Nebraska Municipal Clerks' Association (NMCA) Scholarship is available to "All Nebraska Municipal Clerks and/or Deputy Clerk's attending Institute/Academy training, who are members of the Nebraska Municipal Clerks' Association."

The 2022 NMCA Scholarship Application is now available. Applications are also available online at <http://clerkinstitute.unomaha.edu/>

Please remember to complete the application in its entirety, including the following information:

- Email address.
- Name of Area Clerks' Association
- Number of times and amounts your Municipality has received a NMCA Scholarship in the past five years.
- A short narrative (**WHICH IS MANDATORY**) and must be included with the application. The narrative must state the reason(s) for your need and/or your municipality's need for financial assistance and must be specific.
- All lines must be filled in on the Scholarship application.
- Incomplete applications will not be considered for Scholarships.
- Must be a current member of the NMCA. All membership dues are payable in October of each year and the dues are for the Clerk, not the City and needs to be paid every year. The dues invoice is in the Nebraska Municipal Clerk's Newsletter and is online at the website listed above.
- All applications must include a complete copy of the United States Citizenship Attesting form. **THIS FORM IS MANDATORY** in order to be considered for a Scholarship and is included with the Scholarship form.

Application deadline is December 1, 2021 and awards will be made before the end of January 2022.

Wendy McKain
NMCA Frist Vice President
Village Trenton

NMCA Institue/Academy March 13 - 18, 2022

Nebraska Municipal Clerks Association

2022 Scholarship Application

The 2022 NMCA Scholarship Application is now available. Applications are also available online at <http://clerkinstitute.unomaha.edu/>

Name: _____ Title: _____

Address: _____ Municipality: _____

Zip: _____ Office Phone: _____ Cell Phone: _____

Email: _____

Name of Area Clerks' Association: _____

Last Census Population: _____ How long have you been a Clerk: _____

This is my _____ First _____ Second _____ Third year of attendance at Nebraska Clerks' Institute.

I _____ did _____ did not receive a scholarship to attend the first year.

I _____ did _____ did not receive a scholarship to attend the second year.

This is my _____ year attending Academy.

Number of times your Municipality received a NMCA Scholarship in the past five year's _____.

Please note how much scholarship aid your Municipality received for the Clerks' Institute or Academy in the past five (5) years from the NMCA: \$_____

A short narrative IS MANDATORY and must be included with your application. The narrative must state the reason(s) for your need and/or your Municipality's need for financial assistance from the NMCA Scholarship fund. (PLEASE BE SPECIFIC)

NMCA yearly dues MUST be paid and current to qualify for a scholarship.

Incomplete forms WILL NOT be considered for scholarships.

All scholarship forms MUST include the Citizenship Attestation form.

Please return this form and the citizenship Attestation form completed by December 1, 2021

Village of Trenton

Attn: Wendy L. McKain, DBA, MBA, MMC

NMCA Scholarship Application

PO Box 68

Trenton, NE 69044

Wendy.vtrenton@gmail.com

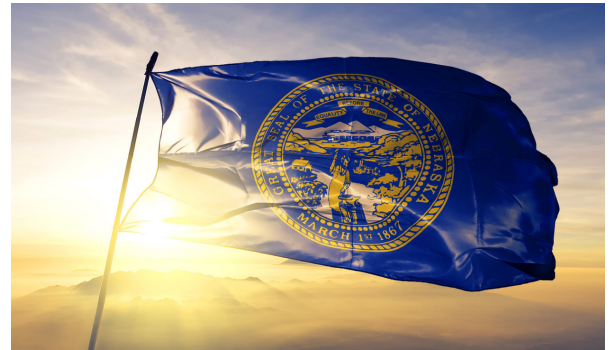
NMCA Institute/Academy March 13 - 18, 2022

Nebraska Blue Book: State Motto, State Flag

The Nebraska Constitution provides for a state seal that is to be kept by the secretary of state and used by him or her officially as directed by law. Legislation creating the original state seal was passed in 1867.

The seal's design depicts a steamboat ascending the Missouri River on the right. The Rocky Mountains are on the left. In the background, a train of cars is heading toward the Rocky Mountains. The mechanic arts are represented by a smith with hammer and anvil. Agriculture is represented by a settler's cabin and sheaves of wheat. In the top of the circle is the state motto: "Equality Before the Law." The circle is surrounded with the words, "Great Seal of the State of Nebraska, March 1st, 1867."

Nebraska's state flag was designated by legislative action in 1925. It consists of a reproduction of the state seal, charged on the center in gold and silver on a field of national blue. State law says no part of the state flag is to be used as a business advertisement or trademark and insulting the flag is forbidden. State law also requires the flag to be



© iStock.com

displayed under or to the left of the U.S. flag on or near the State Capitol, the governor's mansion, all courthouses, city or village halls, schoolhouses and other public administrative buildings.

The original flag is displayed in the Office of the Secretary of State in the Capitol. A historical scrapbook about the flag, compiled by Mrs. B.C. Miller of Crete, is on microfilm at the Nebraska State Historical Society.

Source: 2020-21 Nebraska Blue Book

OCTOBER BIRTHDAYS

Kristine Beard.....	Bassett.....	10/2
Crystal Petzoldt.....	Juniata.....	10/2
Dorothy Thiel.....	Trumbull.....	10/3
Lucinda Morrow.....	Wahoo.....	10/4
Michelle Evert.....	Richland.....	10/5
Barb Straub.....	Hemingford.....	10/6
Lisa Schroedl.....	Ainsworth.....	10/10
Lindsay Nelson.....	Creighton.....	10/10
Jolene Dalton.....	Manley.....	10/15
Vicki Owings.....	Stella.....	10/16
Miranda Ward.....	Fairfield.....	10/17
Rachel Carl.....	La Vista.....	10/17
Laura Bequette.....	Valley.....	10/19
Ruth Radke.....	Lewellen.....	10/19
Denise Peterson.....	Ponca.....	10/20
Bonnie Doremus.....	Shelton.....	10/20
Ronda York.....	Creighton.....	10/21
Mary Kempf.....	West Point.....	10/22



Susan Cook.....	Snyder.....	10/23
Barbara Janda.....	Lawrence.....	10/23
Meagan Pruitt.....	Waterloo.....	10/24
Stephanie DeGroot...	Lorton.....	10/25
Wendy Clabaugh.....	Elm Creek.....	10/27
Allison Ferguson.....	Hyannis.....	10/28
Jana Tietjen.....	Hebron.....	10/30
Tara Hedrik.....	Stratton.....	10/30

Municipal Legal Calendar

(All statute citations to Revised Statutes of Nebraska)

OCTOBER 2021

CITIES OF THE FIRST CLASS

Within 10 days following meeting or before next meeting (whichever is sooner)	Clerk to have minutes available for public inspection. (84-1413)
Within 15 days of Passage	Clerk publishes ordinances passed. (16-405)
Within 30 days of Council meeting	Clerk publishes official proceedings of meeting including claims. (19-1102)
First Day	Fiscal year begins. (16-701)
After start of fiscal year	Treasurer makes annual report to Mayor and Council. (16-720)
Oct. 9	A vote to exceed levy limits must be approved by this date (77-3444)
Oct. 13	Final Property Tax Request Certified and forwarded to County Clerk. (77-1601.02)
Oct. 31	1 and 6 year plan certification forms filed with the Board of Public Roads Classifications and Standards (39-2115 to 39-2121)
Within 20 days after end of month	Treasurer files monthly financial report. (16-318)
Within 60 days after close of fiscal year	Treasurer publishes Statement of Receipts and Disbursements. /Semi-annual financial statement published. (16-318) (16-722) (19-1101)
* *	Clerk must prepare agenda prior to next Council meeting. (84-1411)
Within six months after close of fiscal year	Audit of city's accounts completed. (19-2903)

CITIES OF THE SECOND CLASS

Within 10 days following meeting or before next meeting (whichever is sooner)	Clerk to have minutes available for public inspections. (84-1413)
Within 15 days of Passage	Clerk publishes ordinances passed. (17-613)
Within 30 days of Council meeting	Clerk publishes official proceedings of meeting including claims. (19-1102)
First Day	Fiscal year begins. (17-701)
Oct. 9	A vote to exceed levy limits must be approved by this date (77-3444)
Oct. 13	Final Property Tax Request Certified and forwarded to County Clerk. (77-1601.02)
Within 20 days after end of month	Treasurer files monthly financial report. (17-606)
Within 60 days after close of Fiscal Year	Treasurer publishes Statement of Receipts and Disbursements. (17-606) (19-1101)
* *	Clerk must prepare agenda prior to next Council meeting. (84-1411)
Within six months after close of fiscal year	Audit of city's accounts completed. (19-2903)

VILLAGES

Within 10 days following meeting or before next meeting (whichever is sooner)	Clerk to have minutes available for public inspections. (84-1413)
Within 15 days of Passage	Clerk publishes ordinances passed. (17-613)
Within 30 days of Board of Trustees' meeting	Clerk publishes official proceedings of meeting including claims. (19-1102)
First day	Fiscal year commences. (17-701)
Oct. 9	A vote to exceed levy limits by election or by townhall meeting must be approved by this date (77-3444)
Oct. 13	Final Property Tax Request Certified and forwarded to County Clerk. (77-1601.02)
Oct. 31	1 and 6 year plan certification forms filed with the Board of Public Roads Classifications and Standards (39-2115 to 39-2121)
Within 20 days after end of month	Treasurer files monthly financial report. (17-606)
Within 60 days after close of Fiscal Year	Treasurer publishes Statement of Receipts and Disbursements. (17-606) (19-1101)
* *	Clerk must prepare agenda prior to next Board meeting. (84-1411)
Within six months after close of fiscal year	Audit of Village's accounts completed unless audit requirement waived by State Auditor. (19-2903) (84-304)

ALL MUNICIPALITIES

On or before November 1	Each municipality which offers a defined benefit plan pursuant to section 401 (a) of the Internal Revenue Code which was open to new members on January 1, 2004, shall submit written notification to the Nebraska Retirement Systems Committee of the Legislature that it offers such a plan. (13-2402)
October 15	Each municipality that offers such a defined benefit retirement plan shall file with the committee a copy of the most recent annual actuarial valuation of the retirement plan. The valuation report shall be filed electronically. (13-2402)
October 15	Each municipality that offers such a defined benefit retirement plan shall file a report with the committee if either of the following conditions exists as of the latest annual actuarial valuation of the retirement plan: (i) The contributions do not equal the actuarial requirement for funding; or (ii) the funded ratio is less than eighty percent. (13-2402)
October 15	Each municipality which offers such a defined benefit plan shall conduct an experience study at least once every four years to review the actuarial assumptions used to determine funding needs for its defined benefit plan. Each such political subdivision shall electronically file a copy of the most recent actuarial experience study with the committee by October 15, 2016, and shall electronically file a copy of each study completed pursuant to this subsection by the next October 15 after completion of the study (13-2402)
By October 31	Project and Expenditure Report submitted to Treasury on ARPA funds.



1	2	3		4					5	6	7
8								9			
10					11			12			
13					14	15	16		17		
				18							
19	20	21							22	23	
24						25					
			26		27						
28	29	30		31					32	33	34
35			36			37	38				
39									40		
41						42					

ACROSS

- 1 Registered Citizens
- 5 Water barrier

DOWN

- 1 Police safety equipment
- 2 _____ of office

- 8 Body part
- 9 To grease a city vehicle
- 10 Acts performed to gain public attention
- 12 Compressed package of hay
- 13 Small common function word
- 14 _____ Hanks
- 17 Allow
- 18 Painting on a city building
- 19 The public must leave for a _____ session
- 22 Clear alcoholic spirit
- 24 Tree used for making furniture
- 25 Tiresome council meetings are _____
- 26 Material used for a hard copy of the minutes
- 28 Nebraska Investigation Agency
- 31 Not the truth
- 32 General Obligation (bonds)
- 35 Street barricade
- 37 Citizens of your town
- 39 Article on the agenda
- 40 I will have pie _____ mode, please!
- 41 A binding practice for a community
- 42 In the middle of

- 3 Opposite of false
- 4 Groove in a road
- 5 City trucks have _____ axles
- 6 Competent city clerk
- 7 Published gathering
- 9 Legislative Bill
- 11 Upright in the framing of the wall
- 15 Either _____
- 16 Elected head of a town
- 18 All Clerk's deserve a gold _____
- 19 Local governing body
- 20 City in California
- 21 Alright
- 22 Government Issued (abbreviated)
- 23 Not out
- 25 Sound from a car horn
- 27 Ratio of the circumference of a circle
- 29 An extremely insignificant amount
- 30 Fresh for an additional time
- 32 "Happy" to be a clerk
- 33 Lubricants
- 34 Go away!
- 36 Thirteenth letter of the alphabet
- 38 Utility Line Marking (abbreviated)

ANSWER

V	O	T	E	R	S				D	A	M
E	A	R		U					L	U	B
S	T	U	N	T	S				B	A	L
T	H	E				T	O	M		L	E
						M	U	R	A	L	
C	L	O	S	E	D		Y			G	I
O	A	K		D			B	O	R	I	N
U			P	A	P	E	R				
N	I	A		L	I	E				G	O
C	O	N	E				P	U	B	L	I
I	T	E	M				L			A	L
L	A	W					A	M	I	D	S