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LB 1085 Report to the Nebraska Unicameral for Dodge, Douglas, Sarpy, Saunders and Washington Counties: Multi-County Shared Services Project

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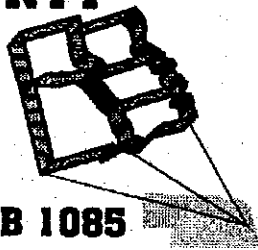
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MULTI-COUNTY

SHARED

SERVICES:



A Response to LB 1085

Dodge • Douglas • Sarpy • Saunders • Washington

LB 1085 REPORT TO THE NEBRASKA UNICAMERAL

FOR

**DODGE, DOUGLAS, SARPY, SAUNDERS AND
WASHINGTON COUNTIES**

Multi-County Shared Services Project

December 1997



BOARD OF COMMISSIONERS

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Dean C. Sykes, Chief Administrative Officer

December 22, 1997

Mr. Patrick J. O'Donnell
Clerk of the Legislature
P.O. Box 94604
Lincoln, NE 68509-4604

Dear Mr. O'Donnell:

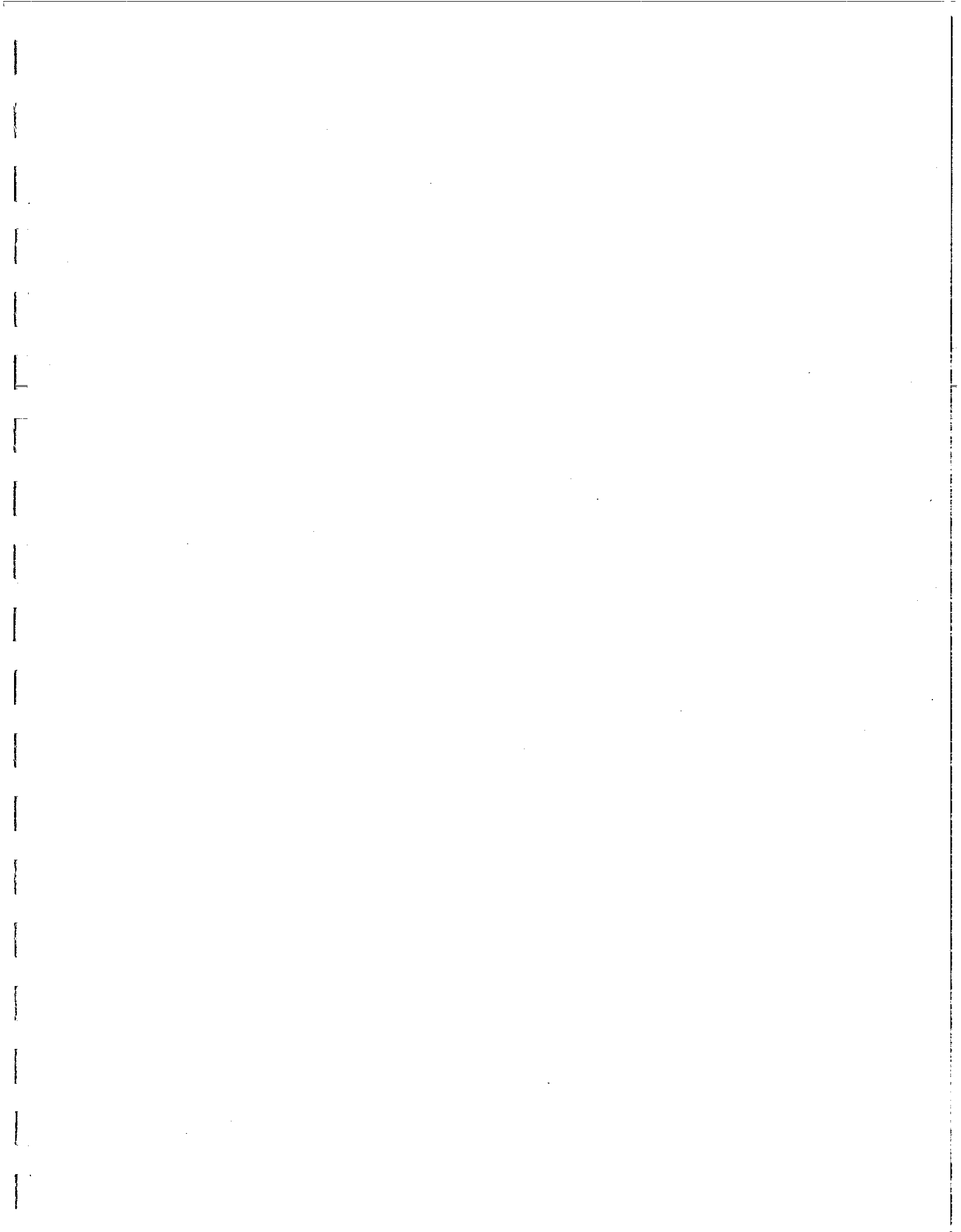
Enclosed is the report from Dodge, Douglas, Sarpy, Saunders and Washington Counties concluding the year long effort to examine the question of whether property taxes might be reduced through consolidation of counties, offices or services with another county as required in LB 1085.

A steering committee consisting of two Commissioners/Supervisors from each county directed this examination with the assistance of Russell L. Smith, a professor of the UNO Department of Public Administration.

In addition to analyzing county office consolidation costs and savings, the steering committee chose to broaden the analysis to include a review of opportunities for sharing among elected officials and other general services provided by county governments.

The steering committee scheduled meetings with elected officials and department heads in February 1997. Priority work areas were determined and committees were formed at an April 11, 1997, kick off meeting held at the AKSARBEN Clubhouse, Omaha, Nebraska.

The working committees met through the summer and in August the steering committee reconvened for the next 4 ½ months to review reports, vote on recommendations and to schedule and preside over public hearings in each of the five counties.



Mr. Patrick J. O'Donnell
Clerk of the Legislature
Page 2

The report includes a summation of the recommendations and public comments.

The steering committee profited from this lengthy process, although it became apparent from public comment and feedback from other local officials that any cost savings realized would have a minimal impact on the individual taxpayer because of the small portion of the county's levy compared to the total property tax levy. Nevertheless, each of the five county boards will determine in early 1998 the implementation of the recommendations.

Please forward this report to the appropriate party. This Multi County Shared Services Committee looks forward to hearing from the individuals reviewing the LB 1085 reports as to any future direction or initiatives regarding county consolidation of offices or services.

Sincerely,

Bud Iossi
Dodge County Supervisor

Tim Gay
Sarpy County Commissioner

Paul Marsh
Dodge County Supervisor

Karen Johnson
Saunders County Supervisor

Clare Duda
Douglas County Commissioner

Doris Karloff
Saunders County Supervisor

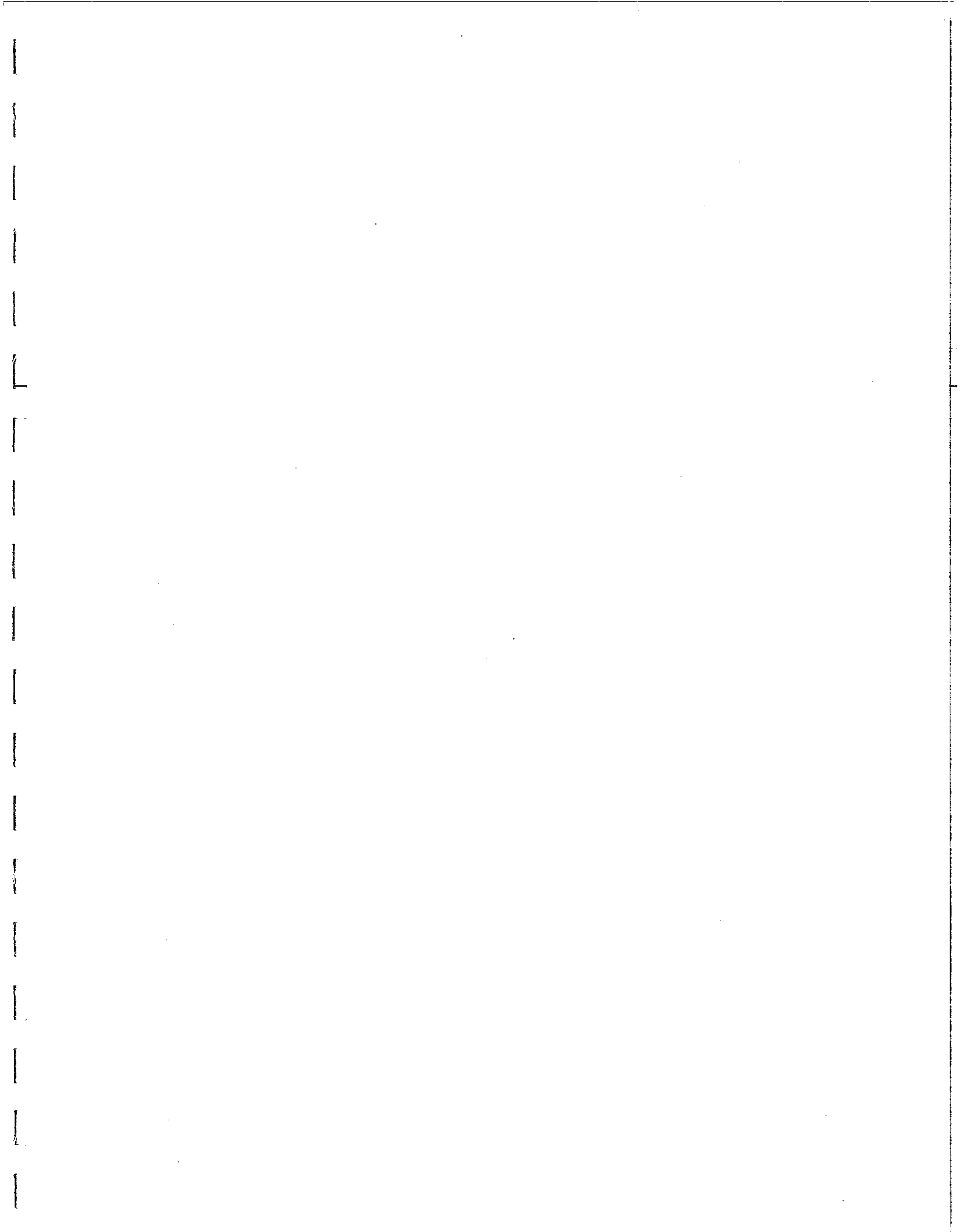
Carole Woods Harris
Douglas County Commissioner

Tom Cady
Washington County Supervisor

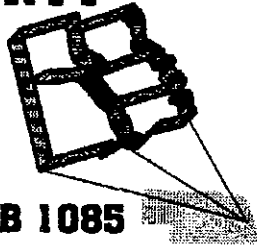
Bart Bonn
Sarpy County Commissioner

Harris Vogt
Washington County Supervisor

/ckm
Enclosure



**MULTI-COUNTY
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SERVICES:
A Response to LB 1085**



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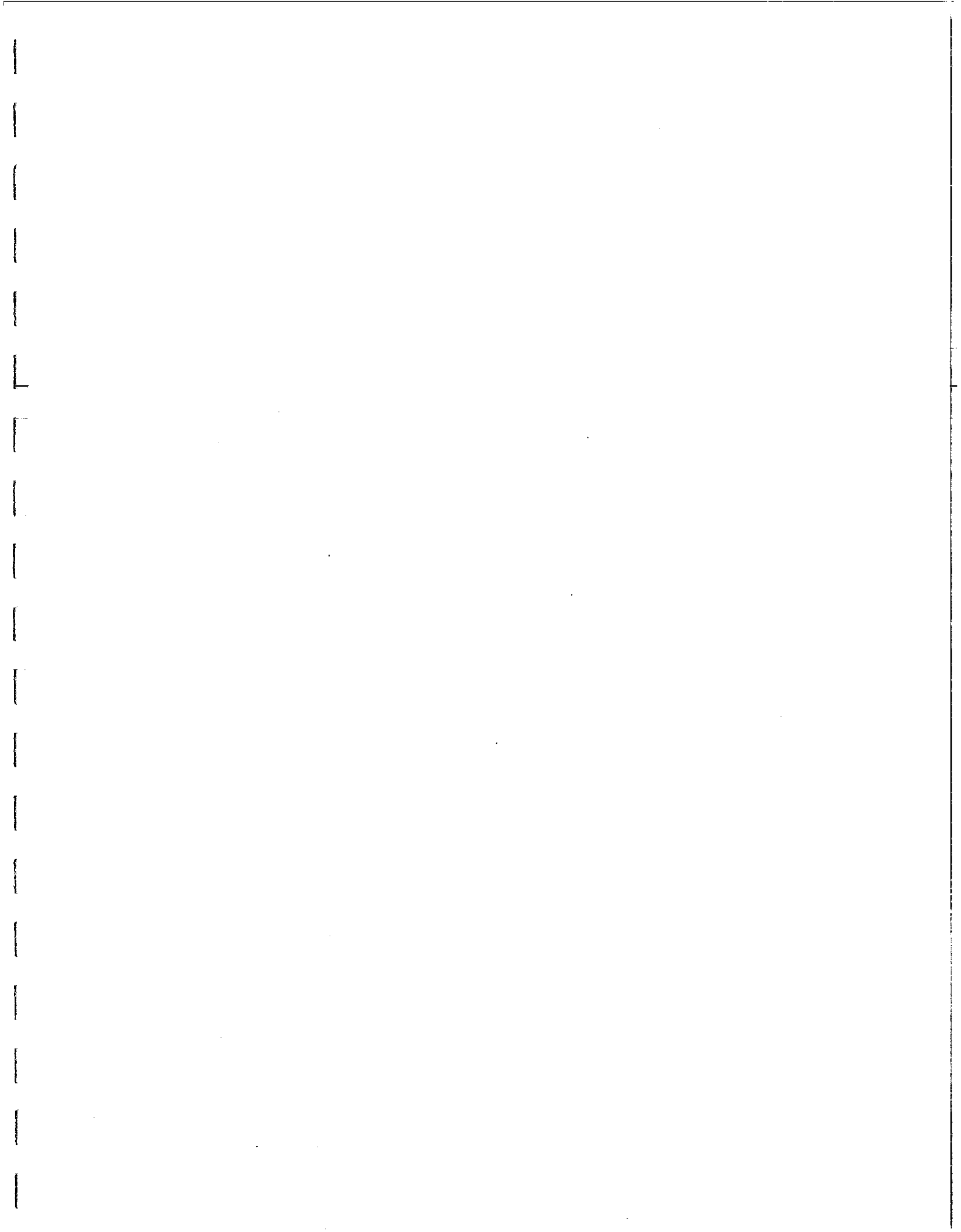
LB 1085 REPORT TO THE NEBRASKA UNICAMERAL

FOR

**DODGE, DOUGLAS, SARPY, SAUNDERS AND
WASHINGTON COUNTIES**

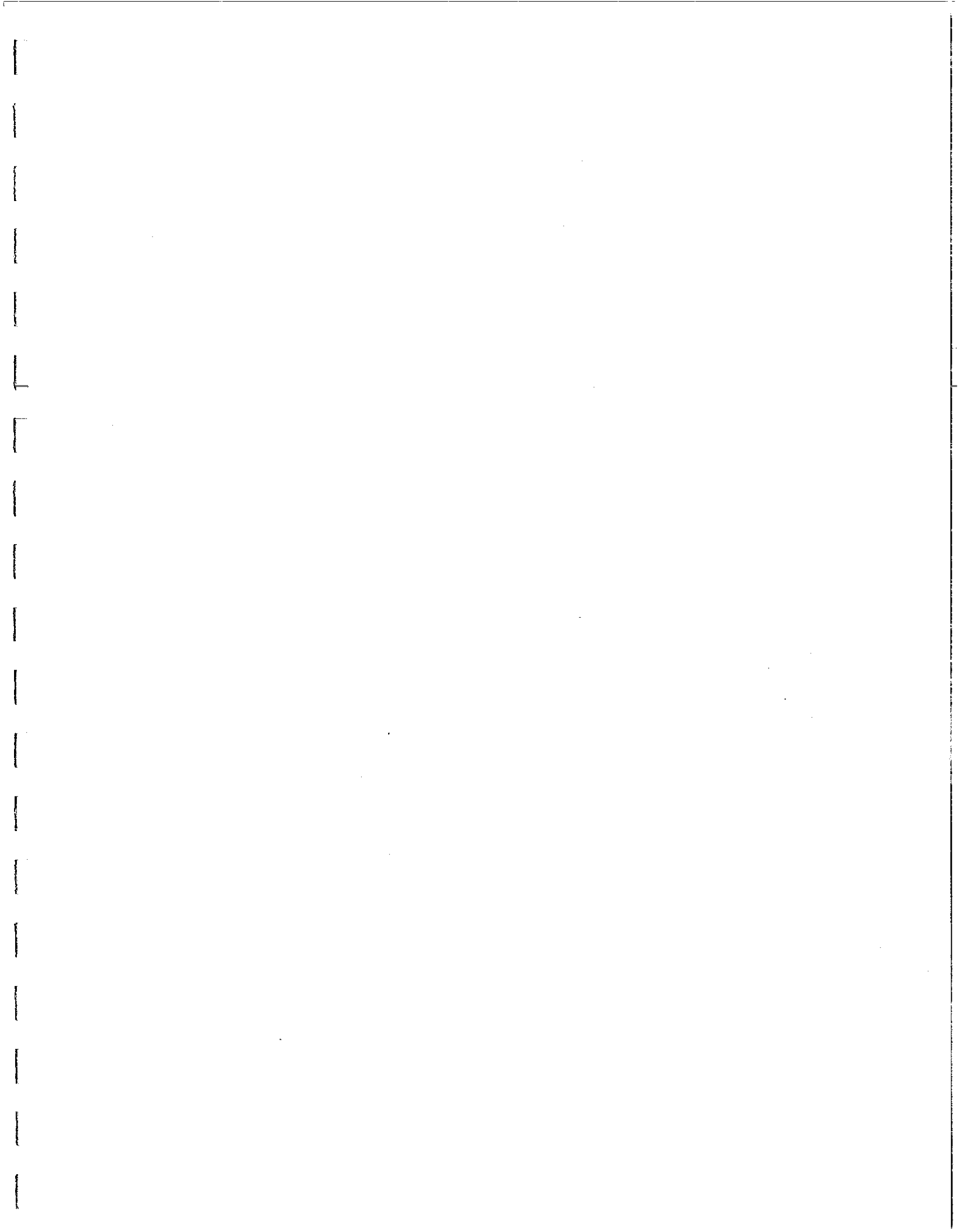
Multi-County Shared Services Project

December 1997



Report Contents

Background on the Multi-County Shared Services Project As A Response to LB 1085	1
Discussion of County Government and County-State Government Relationships	2
County Government Costs and Services	2
County-State Government Relationships	2
Objectives and Activities of Each Study Track	3
Track 1--Study of Consolidation	3
Track 2--Identification of Potential Collaborations, Resource Sharing, and Improvements in Operations Among Elected Officials	4
Track 3--County Study Team Review of Opportunities For Consolidation and Collaboration	4
Findings and Recommendations for Consolidating and Sharing of Services	5
Track 1 Findings	5
Duties of the Register of Deeds	5
Current Register of Deeds Staffing, Revenues And Expenditures	5
Consolidation Findings	6
"Metropolitan" Five County Consolidation	6
Two County "Urban" Consolidation	6
Three County "Rural" Consolidation	6
Track 1 Recommendations	7
Vision Statement	7
Recommendations	7
Track 2 Recommendations	8
Treasurer	8
Assessor	8
Register of Deeds	9
Track 3 Recommendations	9
Corrections	9
Emergency Management	9
Extension Services	9
Veteran's Services	10
Weed Control	10
Results of the Public Hearings	10
Attachments	12



List of Attachments

Attachment 1--Budget and Expenditure Information for Each County

Attachment 2--Track 1 Report: Potential Costs and Savings from Consolidating Register of Deeds Offices

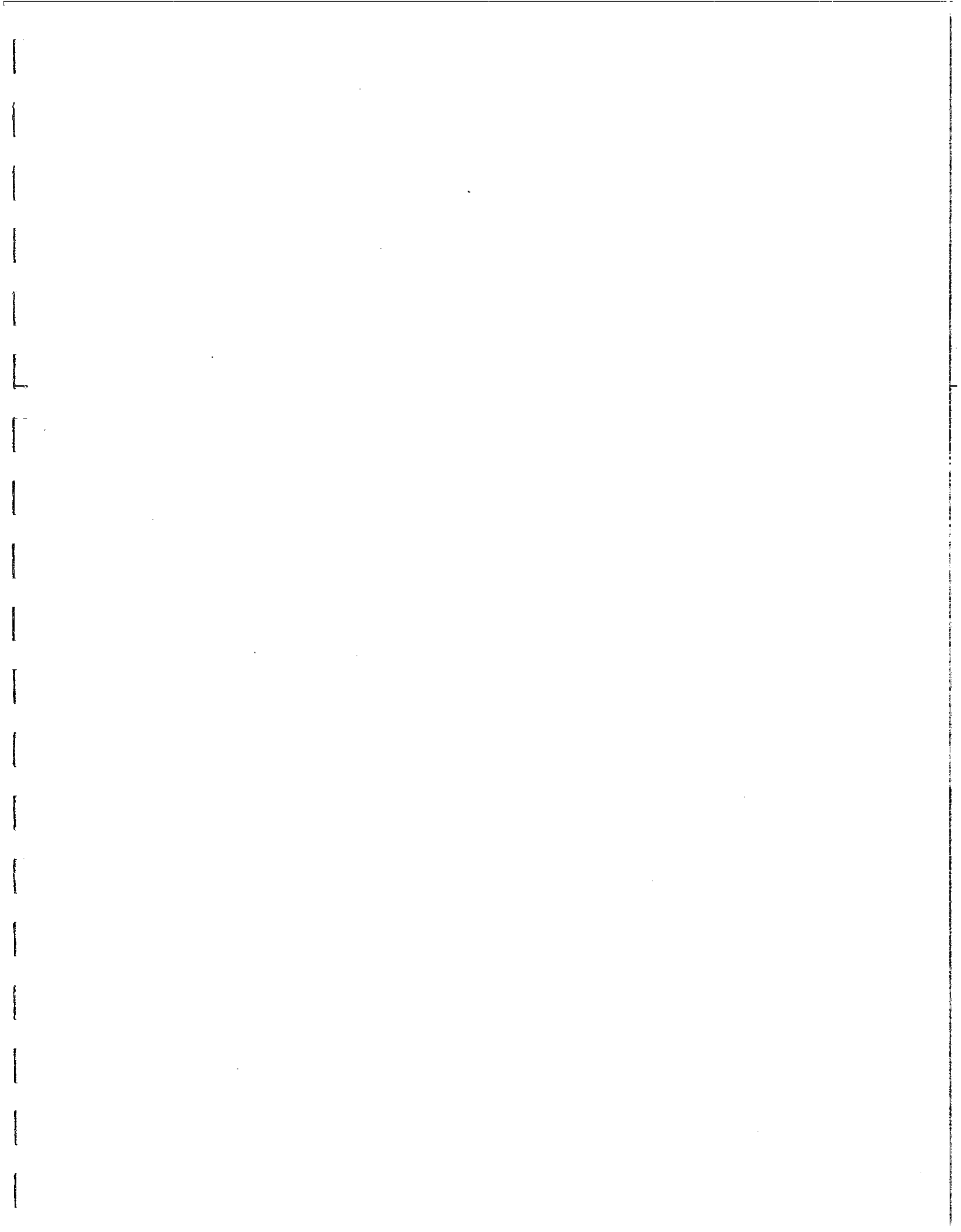
Attachment 3--Track 2 Report: Identification of Potential Collaborations, Resource Sharing, and Improvements in Operations Among Elected Officials

Attachment 4--Schedule of Public Hearings

Attachment 5--Format for Public Hearings

Attachment 6--Draft Recommendations Discussed at Public Hearings

Attachment 7--Public Hearing Summaries



LB 1085 REPORT TO THE NEBRASKA UNICAMERAL

Background on the Multi-County Shared Services Project As A Response to LB 1085

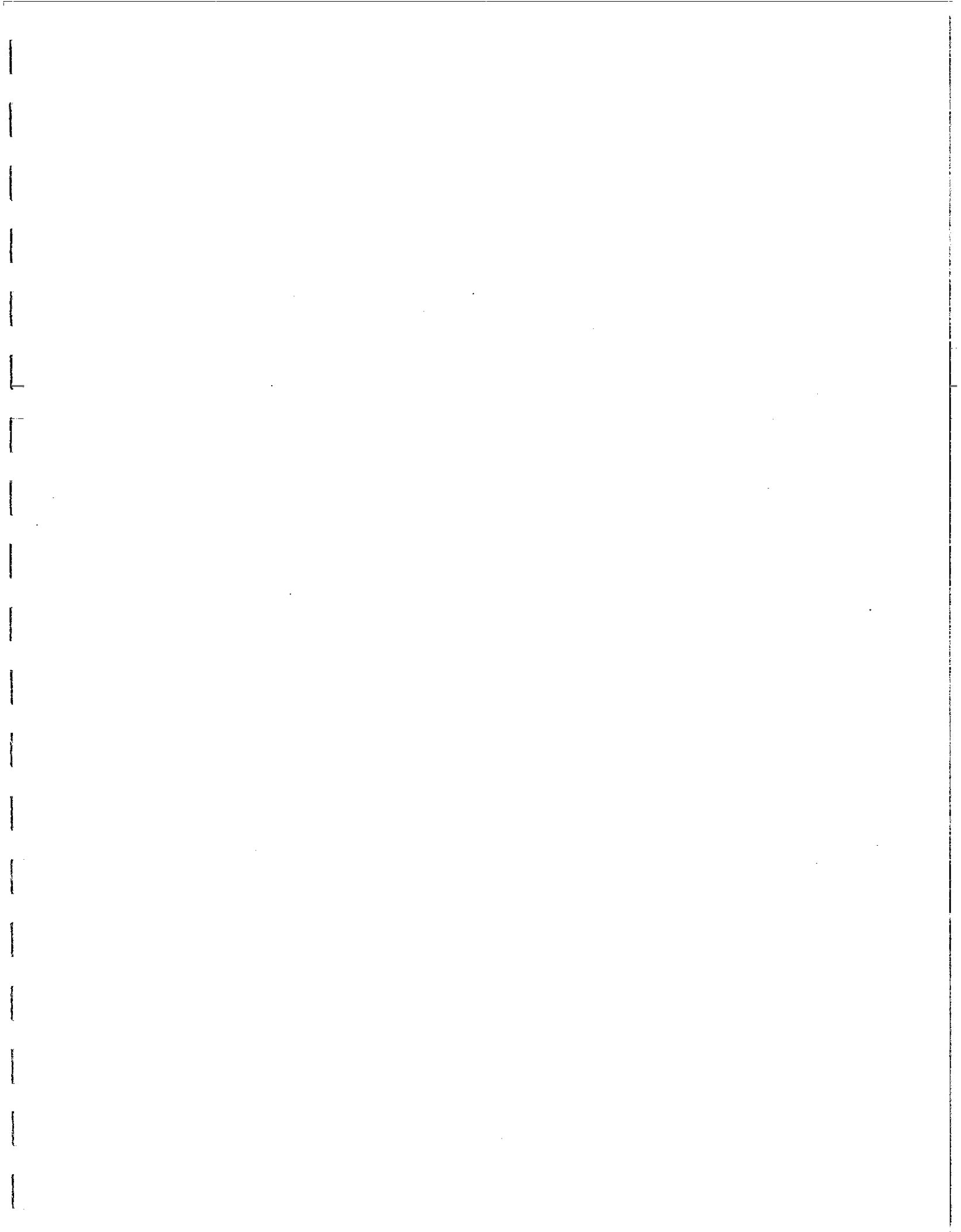
The 1996 session of the Nebraska Unicameral enacted several bills focusing on the organization and cost of local governments. One bill--LB 1085--provided new, more specific language and procedures governing county consolidation and service cooperation. Coupled with the new language and procedures was a requirement that each county complete by January, 1998 a study of whether property taxes might be reduced through the consolidation of offices, services and/or county governments.

On November 18, 1996 the Douglas and Sarpy County Boards announced an agreement to work together to address the requirements of LB 1085. An invitation was extended to surrounding counties, with Dodge, Saunders and Washington Counties joining the effort. During the January-March, 1997 period, meetings were held with the commissioners and supervisors of the five participating counties, other elected officials, and department heads.

The **Multi-County Shared Services Project** was shaped by these meetings. Several goals were established by the project's Steering Committee in response to the planning meetings. The minimum requirement set by LB 1085 was to examine whether property tax savings might be achieved through the consolidation of county offices, services and governments. While this was seen as an important goal, the Steering Committee felt that other possible strategies for improving services and possibly lowering the cost of county government were equally important and more feasible. As a result, the cooperating counties agreed that the project would also examine:

- services to eliminate;
- services counties can share;
- services the state might be persuaded to perform;
- services that might be privatized; and
- services that should remain as they are.

To address these goals, the project was designed to proceed along three "tracks." *Track 1* focused on an analysis of the costs and savings which might be realized through the consolidation of certain elected offices in each county. *Track 2* focused on identifying and prioritizing potential collaborative actions which might be undertaken by the County Boards working with each county's elected officials. *Track 3* focused on opportunities for consolidation, collaboration and sharing of resources in the delivery of services in: corrections, emergency management, extension services, veteran's services, and weed control. These services generally are the direct responsibility of the elected county commissioners and supervisors.



The UNO Center for Public Affairs Research facilitated the work of the project. Separate reports summarize the work conducted under each of the project's tracks. This report presents the major findings and recommendations developed by the Multi-County Shared Services project Steering Committee.

Discussion of County Government and County-State Government Relationships

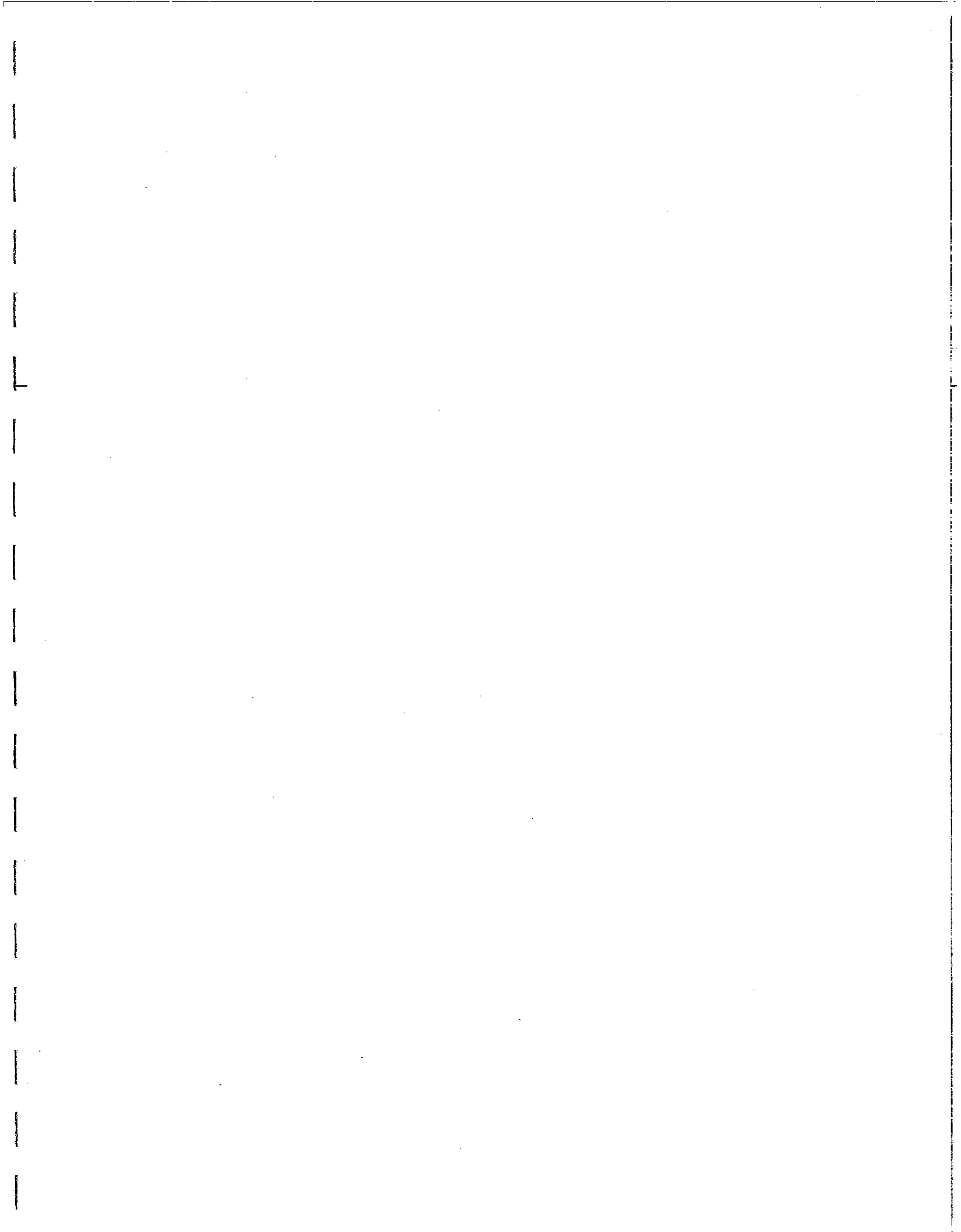
County Government Costs and Services

One of the early questions asked by the county elected officials participating in this study process was why county government had been singled out by the Nebraska Unicameral for studies of consolidation. County officials feel they operate their units of government and services at the lowest possible cost. Furthermore, county officials feel they must constantly watch costs, services, and performance since their units are grassroots units close to the people who pay for the services. At the same time, county officials recognize that all governmental units must constantly examine and make efforts to improve services, while holding costs to a minimum.

One of the exhibits prepared for the public hearings in each of the five participating counties dealt with property taxes. The exhibit consisted of a pie chart and supporting data detailing county government's share of the local property tax in each county (see Attachment 1 for the budget pies and supporting information). The county government share of the local property tax levy in the five counties ranged from a low of 10 percent to a high of 15 percent. *To achieve as much as a 5 percent reduction in a homeowner's property tax bill would require that county government expenses be cut by 50 percent! With roads/streets and law enforcement/corrections consuming about one-half of most county government budgets, achieving meaningful property tax reduction on the backs of county government is an impossible task. In fact, the public hearings demonstrate that the public does not want property tax reduction if it means massive cuts in county government. Other sources of tax relief must be examined.*

County-State Government Relationships

Another question raised throughout the study process was why the Nebraska Unicameral regularly increases the number of mandates and requirements placed on county government. The net result is that counties and their elected and appointed officials have less and less freedom and discretion to tailor services and activities to meet the needs of county residents. With the devolution of responsibilities to lower and lower levels of government, perhaps it is time to recast the relationship of counties and state government. A dialogue on the role and functions of counties in the next millenium is needed. It is time to allow counties to move beyond the state's conception of them as mere administrative units for the state.



Objectives and Activities of Each Study Track

Track 1--Study of Consolidation

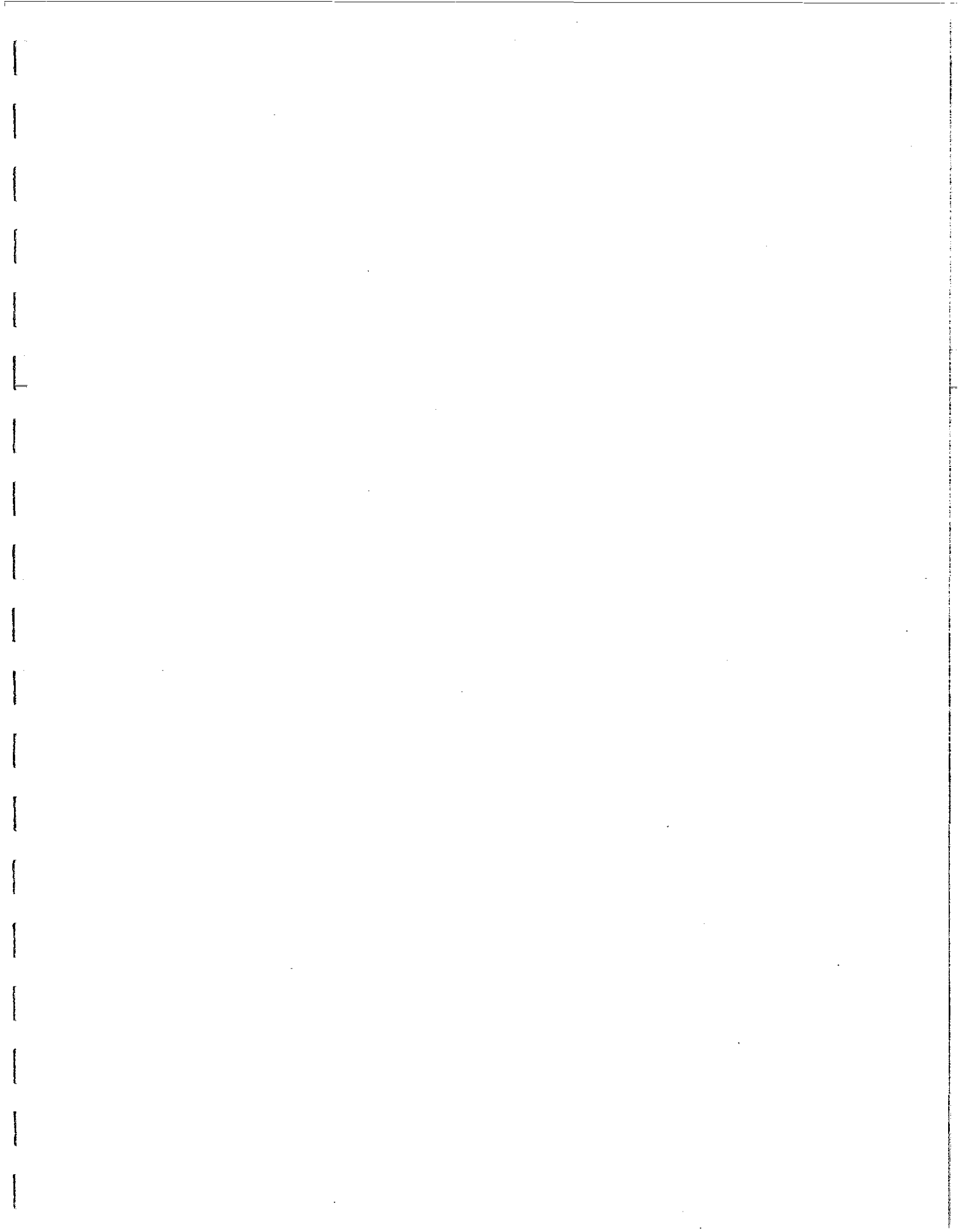
The objective of Track 1 was to provide background information and conduct an analysis of the costs and savings that might be realized from consolidating the five counties' independently elected offices. Three consolidation "scenarios" were examined: a five county "metropolitan" merger of each office; an "urban" county merger (Douglas County and Sarpy County); and a "rural" county merger (Dodge County, Saunders County and Washington County). For each scenario, estimates of costs after merger were compared to current costs. Net savings or costs expressed as county property tax levies and as a percentage of the county property tax bill for a homeowner were also estimated.

Original plans for Track 1 included the following offices in the study: Assessor, Clerk, Register of Deeds, Sheriff, Surveyor/Engineer, and Treasurer. Subsequent to the project's "kick-off" meeting and orientation for all county elected officials, department heads and staff in April, 1997 the Sheriff, Surveyor/Engineer and Treasurer offices were dropped from Track 1.

Discussions with the sheriffs indicated that a good deal of study had already taken place. In the case of the surveyor/ engineer position, it became apparent that the participating counties had diverse approaches to the handling of roads, engineering and surveyor duties. For example, Douglas County has an elected Engineer who has responsibilities for all road and street activities in the county. Washington County, on the other hand, has an appointed road superintendent and an elected surveyor. Finally, additional examination of LB 1085 indicated that the Nebraska Unicameral did not intend to include the county treasurer's office in the required consolidation study. This resulted in trimming back the initial list of seven offices preferred for inclusion in the track to four.

To compile data for Track 1, UNO mailed a set of data sheets on July 30, 1997 to the Assessor, Clerk and Register of Deeds in each county. Completed data sheets were requested by August 18, 1997. On August 20, 1997 UNO asked Steering Committee members to call offices not yet returning their data sheets. Altogether, seven sets of data sheets (out of 15; 3 offices x 5 counties) were received. Just one office--Register of Deeds--had returns from all five counties. As a result, the Track 1 consolidation study and recommendations focus on this one office.

The draft consolidation report was discussed during several meetings of the Steering Committee. The discussions included the participation of the Dodge County Register of Deeds, and consideration of written and/or telephone comments from the Washington County Clerk/Register of Deeds and the Saunders County Register of Deeds.



Track 2—Identification of Potential Collaborations, Resource Sharing, and Improvements in Operations Among Elected Officials

The focus of Track 2 was on the identification of opportunities for collaboration, resource sharing and improvements in county elected offices. To compile information, brainstorming sessions were planned by the Steering Committee. The sessions were to be facilitated by staff of the University of Nebraska at Omaha, Center for Public Affairs Research. Separate sessions would be held for County Assessors, Clerks, Registers of Deeds, and Treasurers. The purpose of the meetings would be to share ideas and suggestions for collaboration and resource sharing among the respective offices.

Letters were sent to the elected officials June 26, 1997. The letter provided background on the purpose and date/time for the brainstorming meetings. In addition, the letter asked the officials to give thought to the goal of exploring ways to stretch budgetary dollars and/or improve services through cooperative efforts. To make the meetings productive, it was suggested that each official prepare 3-5 ideas in advance. Ideas for collaboration could range from "very theoretical," to "realistic," to "already proven." Time was scheduled for follow-up discussion to clarify and develop information about obstacles and factors facilitating the realization of the ideas.

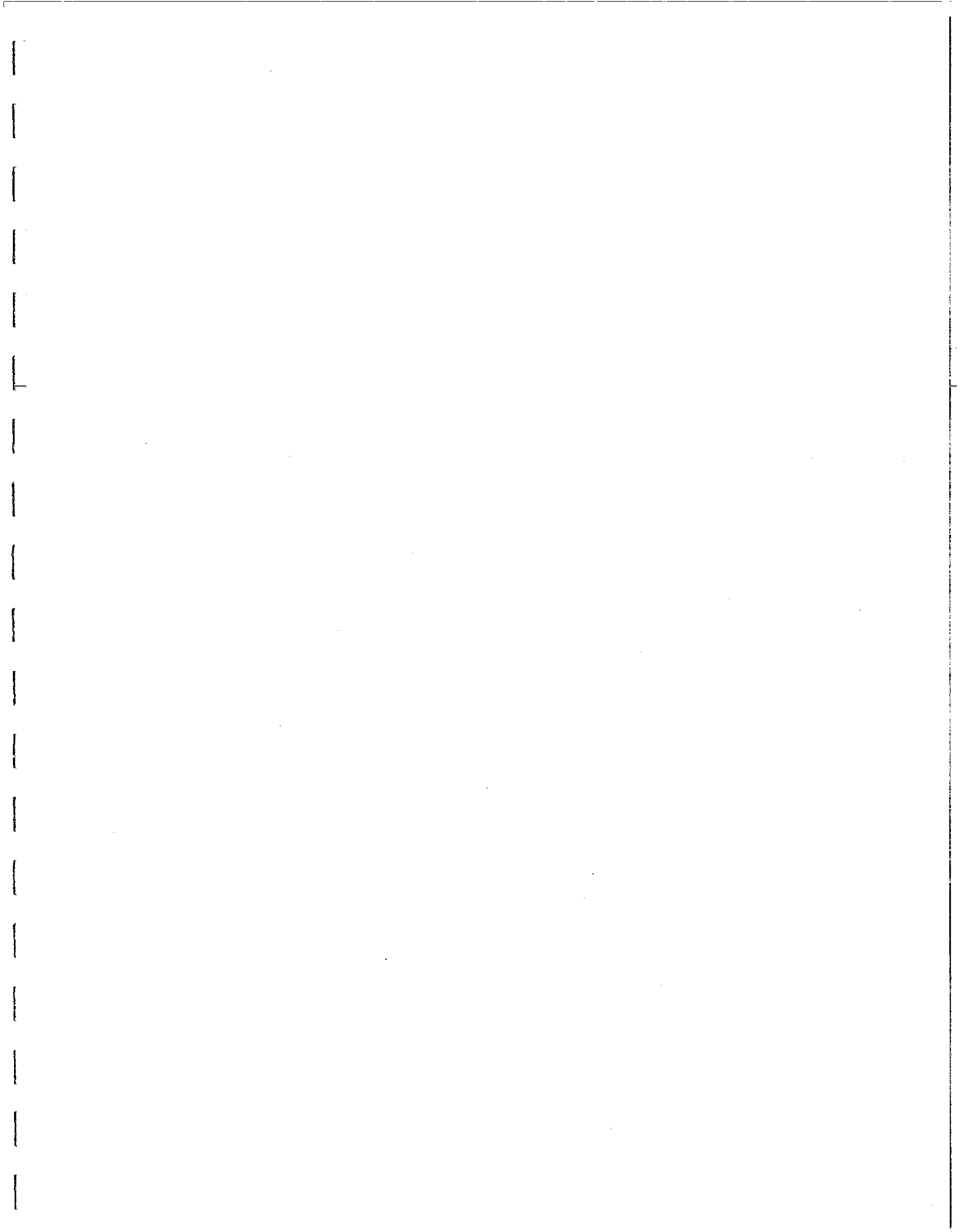
Meetings for the different offices were scheduled on July 17 and 24, 1997 and confirmation of attendance was requested to be made through the Center for Public Affairs Research at UNO. Subsequent telephone follow-up revealed only two positive confirmations by July 15 for assessors and treasurers.

As a result, telephone interviews were scheduled and conducted as an alternative method of collecting ideas and suggestions; in several instances officeholders preferred to submit thoughts in writing. Ideas from the officials were summarized in a draft report and faxed back to the respondents for their review, any additions and comments. The final step in Track 2 included Steering Committee review and prioritization of the elected officials' ideas and suggestions.

Track 3—County Study Team Review of Opportunities for Consolidation and Collaboration

Track 3 focused on identifying opportunities for collaboration and consolidation in the delivery of services that generally are the direct responsibility of the elected county Commissioners and Supervisors. The services included:

- Corrections;
- Emergency Management;
- Extension Services;
- Veteran's Services; and
- Weed Control.



In each area, a study team was developed. The study teams were made up of 10 people (2 from each of the 5 counties) and were chaired by a member of the project Steering Committee. Members were drawn from the county boards, department heads, and staff working in the service areas.

Each study team was asked to compile and review appropriate information on the current demand for services, organizational and staffing approaches used by the counties, service mix, and total costs/expenditures. After considering the current environment, structure and cost of service delivery, the study teams were to identify opportunities for consolidation, collaboration and alternative approaches to delivering services.

Work proceeded over the summer months. By late September, 1997 the study teams had completed their work and forwarded recommendations to the Steering Committee. As with Tracks 1 and 2, the Steering Committee reviewed, discussed and prioritized the recommendations for each service area.

Findings and Recommendations For Consolidation and Sharing of Services

Track 1 Findings

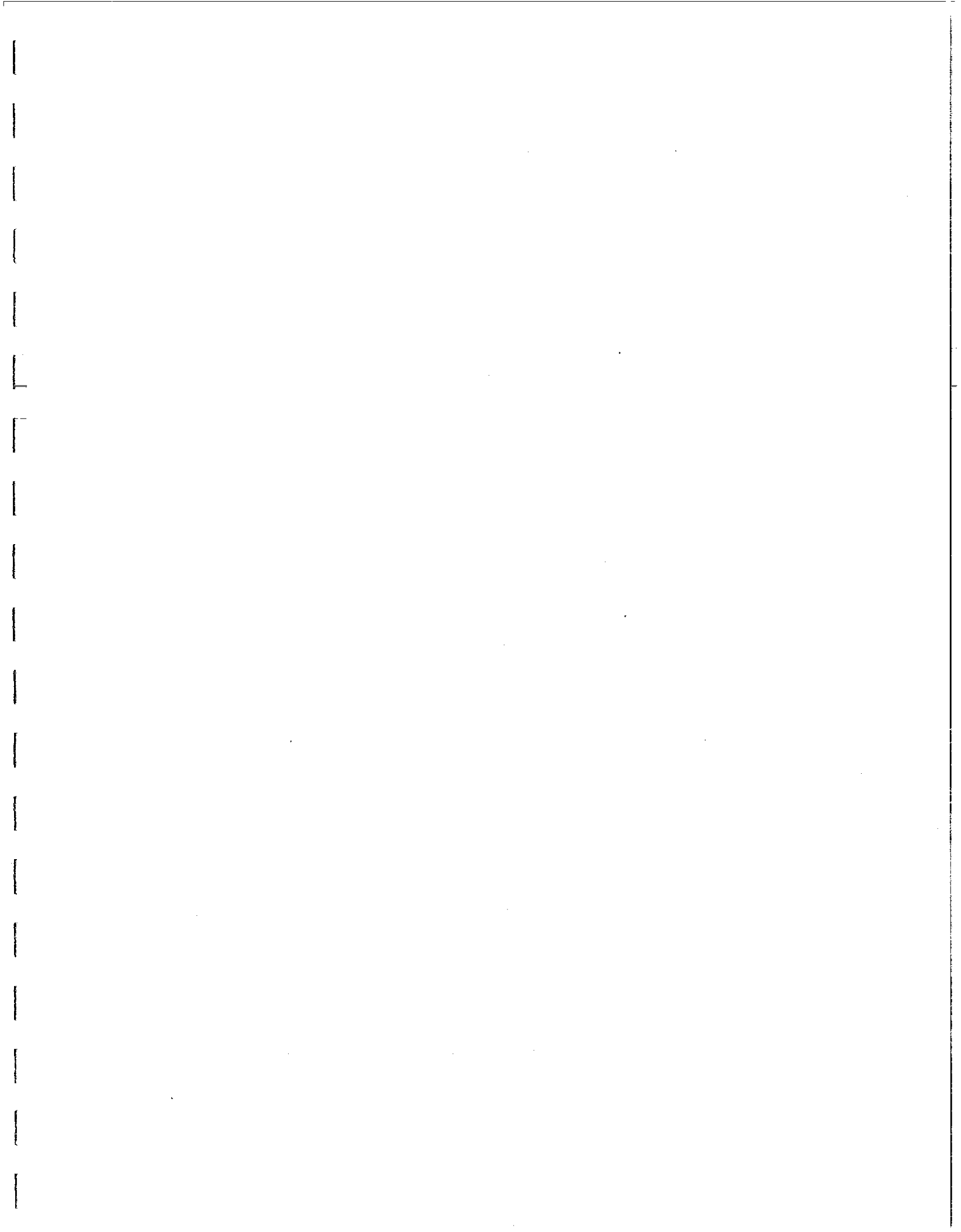
The complete consolidation study conducted for Track 1 is contained in Attachment 2. An overview of the findings follows.

Duties of the Register of Deeds

- ❑ The Register of Deeds is responsible for recording documents and maintaining information regarding the legal status of real property in each county.
- ❑ A number of instruments have been designated under Nebraska State law for filing with the Register of Deeds office. Among the instruments are: liens; plats and subdivisions; annexation agreements; condemnation orders; tax deeds; orders, resolutions and ordinances creating special taxing and improvement districts; and deeds and conveyances.
- ❑ No significant variations in duties exist across the five participating counties.

Current Register of Deeds Staffing, Revenues and Expenditures

- ❑ More populous service areas (counties) are able to take advantage of economies of scale. The largest county, Douglas County, operates with one-half the employees per 10,000 population that Washington County (the smallest) operates with.
- ❑ Per capita personnel expenditures are generally a function of population size, with the smaller counties tending to have higher per capita personnel expenditures.



- ❑ Per capita revenues and total expenditures are less related to population size and appear to reflect other factors such as office staffing levels and personnel structure (which are a function, in part, of transaction levels).
- ❑ The number of Register of Deeds employees per 10,000 population ranges from a low of .53 in Douglas County to a high of 1.12 in Washington County.
- ❑ Per capita total expenditures range from a low of \$1.99 in Douglas County to a high of \$3.47 in Saunders County.
- ❑ Per capita personnel expenditures range from a low of \$1.73 in Douglas County to a high of \$3.11 in Saunders County.
- ❑ Per capita net revenues (total revenues less expenditures and remittance to state) ranged from a high of \$2.77 in Sarpy County to a low of \$0.60 in Saunders County.

Consolidation Findings

"Metropolitan" Five County Consolidation

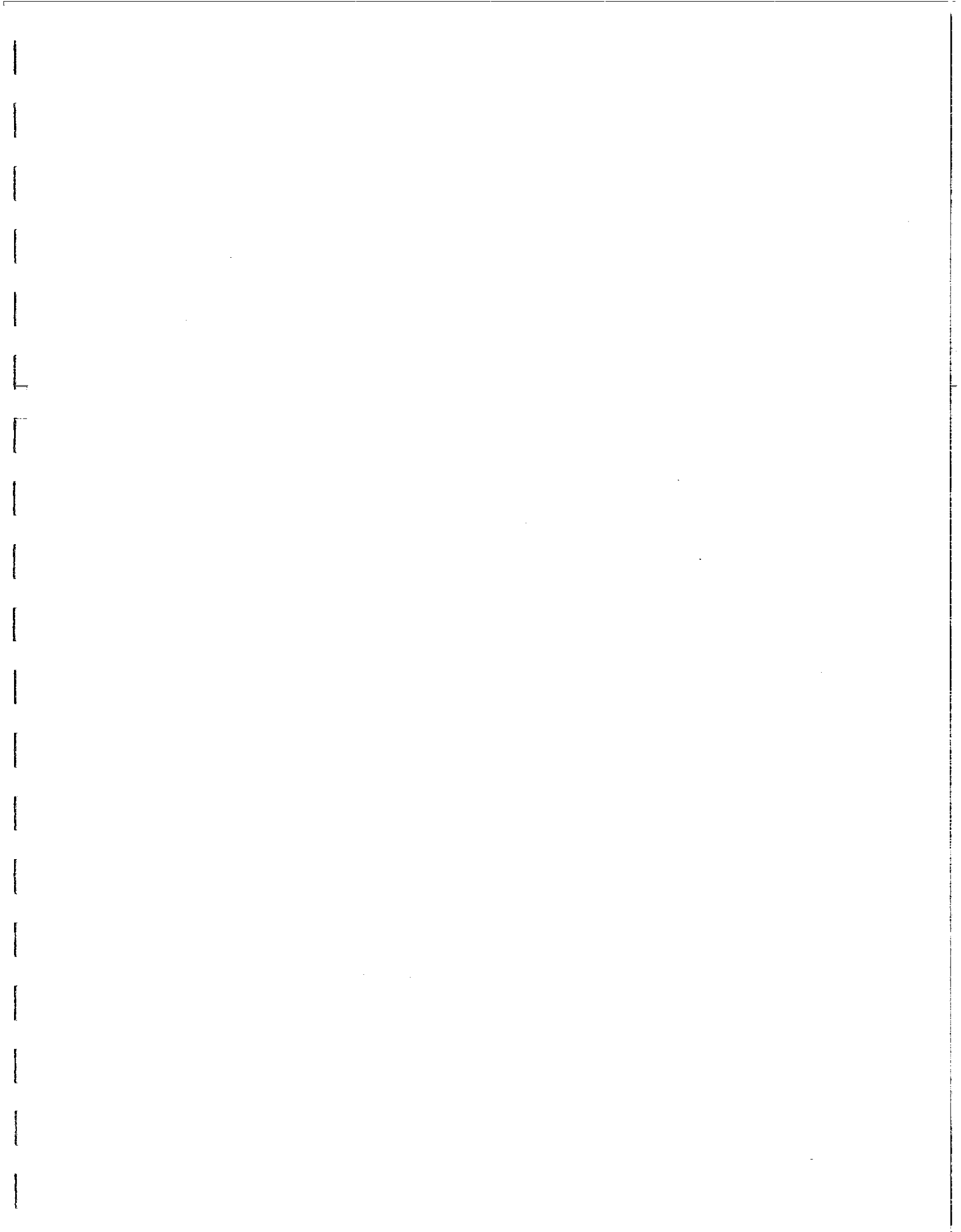
- ❑ Total expenditure for the Register of Deeds office function would decline \$315,100, a total of 23.4 percent from the current level of \$1,342,697.
- ❑ The property tax required to support the Register of Deeds office functions would decline from the current five county average of \$6.29 for a house assessed at \$100,000 to \$4.81.
- ❑ The 23.5 percent reduction in the property tax required to support the Register of Deeds office provides a 0.46 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

Two County (Douglas and Sarpy County) "Urban" Consolidation

- ❑ Total expenditure for the Register of Deeds office function would decline \$179,471, a total of 15.8 percent from the current level of \$1,138,808.
- ❑ The property tax required to support the Register of Deeds office functions would decline from the current two county average of \$6.18 for a house assessed at \$100,000 to \$5.20.
- ❑ The 15.9 percent reduction in the property tax required to support the Register of Deeds office provides a 0.29 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

Three County (Dodge, Saunders and Washington County) "Rural" Consolidation

- ❑ Total expenditure for the Register of Deeds office function would decline \$46,577, a total of 22.8 percent from the current level of \$203,889.



- ❑ The property tax required to support the Register of Deeds office functions would decline from the current three county average of \$6.99 for a house assessed at \$100,000 to \$5.39.
- ❑ The 22.9 percent reduction in the property tax required to support the Register of Deeds office provides a 0.51 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

Track 1 Recommendations

Vision Statement

While discussing the study findings, their implications, and other issues pertaining to consolidation, the Steering Committee developed a vision statement to guide their work and that of future follow-up activities by the five counties. The Steering Committee's vision is that:

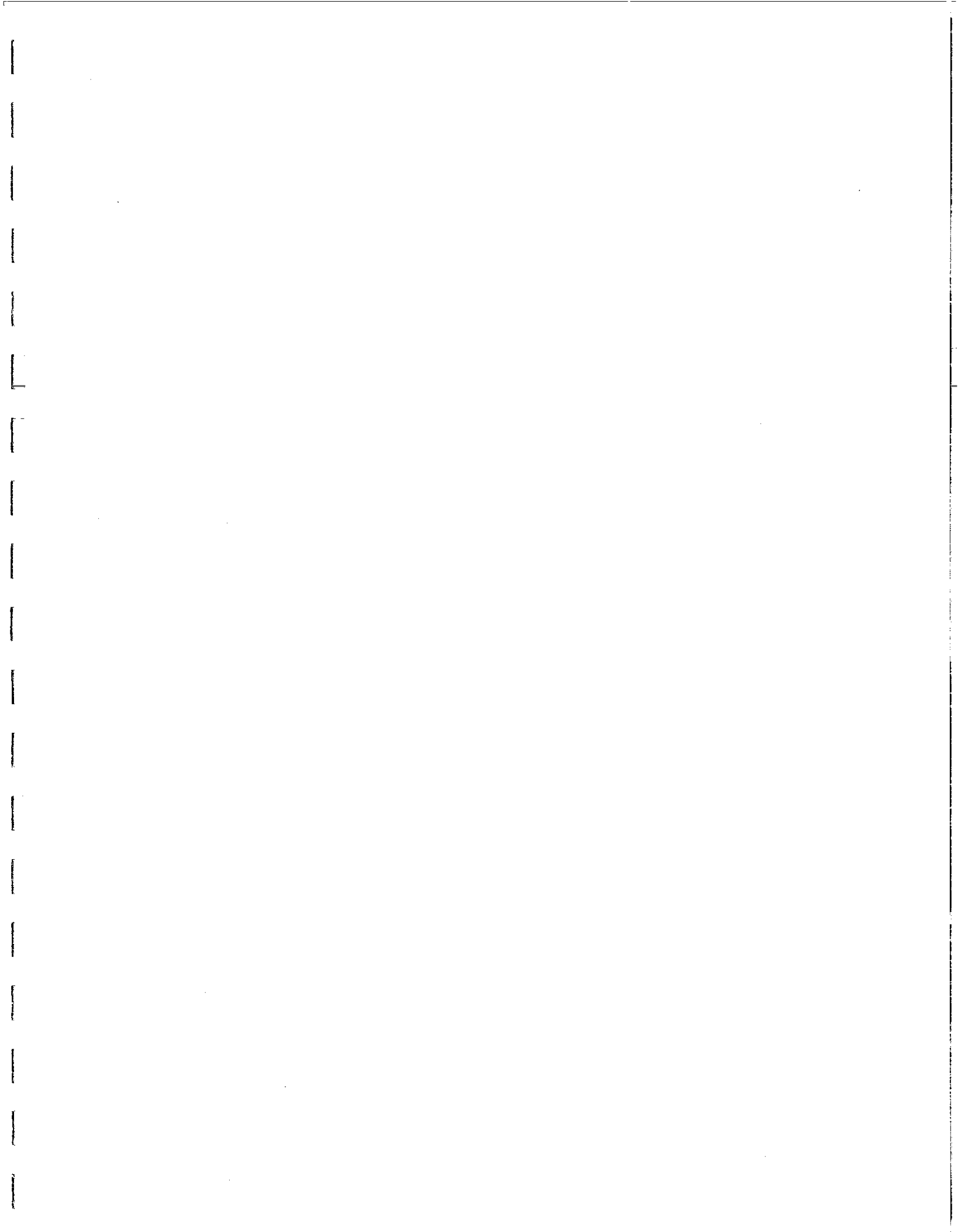
Our counties will be well-managed, responsive to citizens, and provide efficient and effective services. Tax payers desire lower cost government. Technology is making it possible to accomplish many activities in new ways and at lower cost. Yet, our counties are organized on the basis of practices and technology available in the 19th century. Our goal is to act consistent with these newer forces by advocating structural changes that facilitate achieving our vision.

Recommendations

Considerable discussion centered around the equity of only examining and fashioning recommendations for the Register of Deeds office. The Register of Deeds office was the only office for which information was provided by all five counties. Steering Committee members felt it was unfair that an office which was forthcoming with information be made the center of attention in the discussion of potential property tax savings from office consolidation. At the same time, it was agreed that consolidation is an issue that requires starting with some office since the issues are so large. Furthermore, the Steering Committee recognized that the Track 1 study is only a starting point in a process that requires: (1) long-term discussion; (2) involvement of all parties; and (3) additional, more detailed research and information gathering.

Four recommendations were made as a result of the Track 1 consolidation study and discussion process:

1. That representatives of the Douglas and Sarpy County boards work with the Registers of Deeds from the two counties to consider consolidating into a single Register of Deeds office.
2. That representatives of the Dodge, Saunders and Washington County boards work with the Registers of Deeds from the three counties to consider consolidating into a single Register of Deeds office.



3. That each county board request their Assessor and Clerk office to work with the other counties to conduct consolidation studies similar to that completed for the Register of Deeds office.
4. That the five counties meet several times during 1998 to examine and work toward structural change.

Track 2 Recommendations

As indicated earlier, Track 2 relied on the efforts of county elected office holders (Assessor, Clerk, Register of Deeds and Treasurer) to identify opportunities for collaboration, sharing of resources and improvements in office operations and services. The recommendations for each office are divided into three categories:

- county actions (actions which can be undertaken by the counties on their own initiative);
- privatization actions (actions which would reduce county reliance on their own employees for service delivery); and
- state actions (actions which require legislative change by state government).

Since no Clerks submitted ideas for collaborating or sharing resources, no recommendations are provided for this office. The complete report developed for Track 2 is provided in Attachment 3.

Treasurer

State Actions

1. Allow driver's licensing exams and issuing of licenses to be done from any county.
2. Change renewal period for driver's licenses from current 4 to 5 years or longer.
3. Extend life span of plates from current 3 to 5 years.
4. Discontinue county-specific plates and allow renewal at any county office or via automation.
5. Shift issuing driver's licenses to the state.

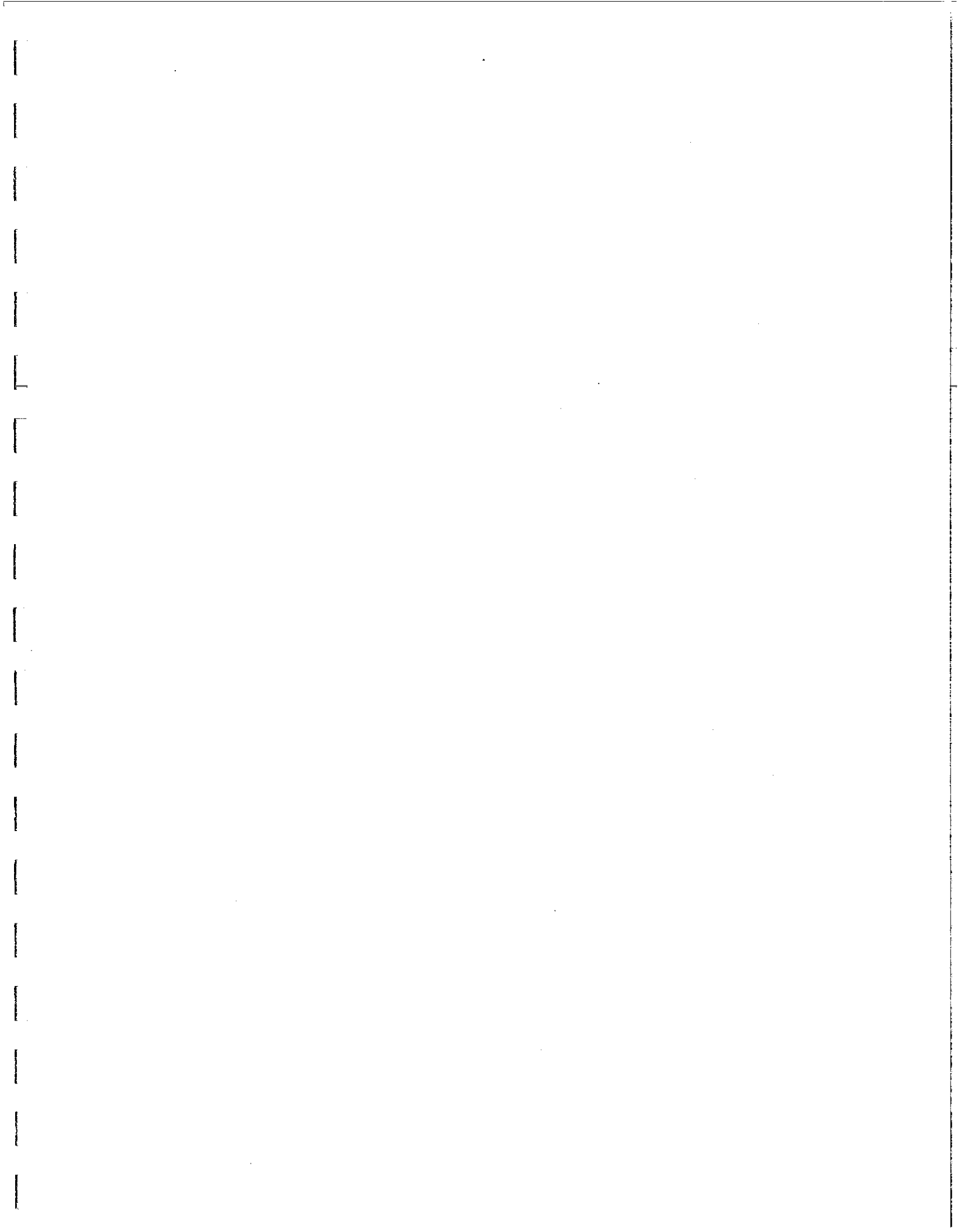
Assessor Offices

County Actions

1. Share county appraisal staff and expertise.

Privatization Actions

1. Develop multi-county contracts for private appraisal services.
2. Contract county appraisal services.



Register of Deeds

County Actions

1. Share staff with expertise in information management.

Privatization Actions

1. Allow direct access/purchase of records by users.

State Actions

1. Seek change in statutes that currently do not permit counties with more than 100,000 population to charge for public records.

Track 3 Recommendations

Recommendations were developed by study teams working in five areas: corrections, emergency management, extension services, veteran's services, and weed control.

Corrections

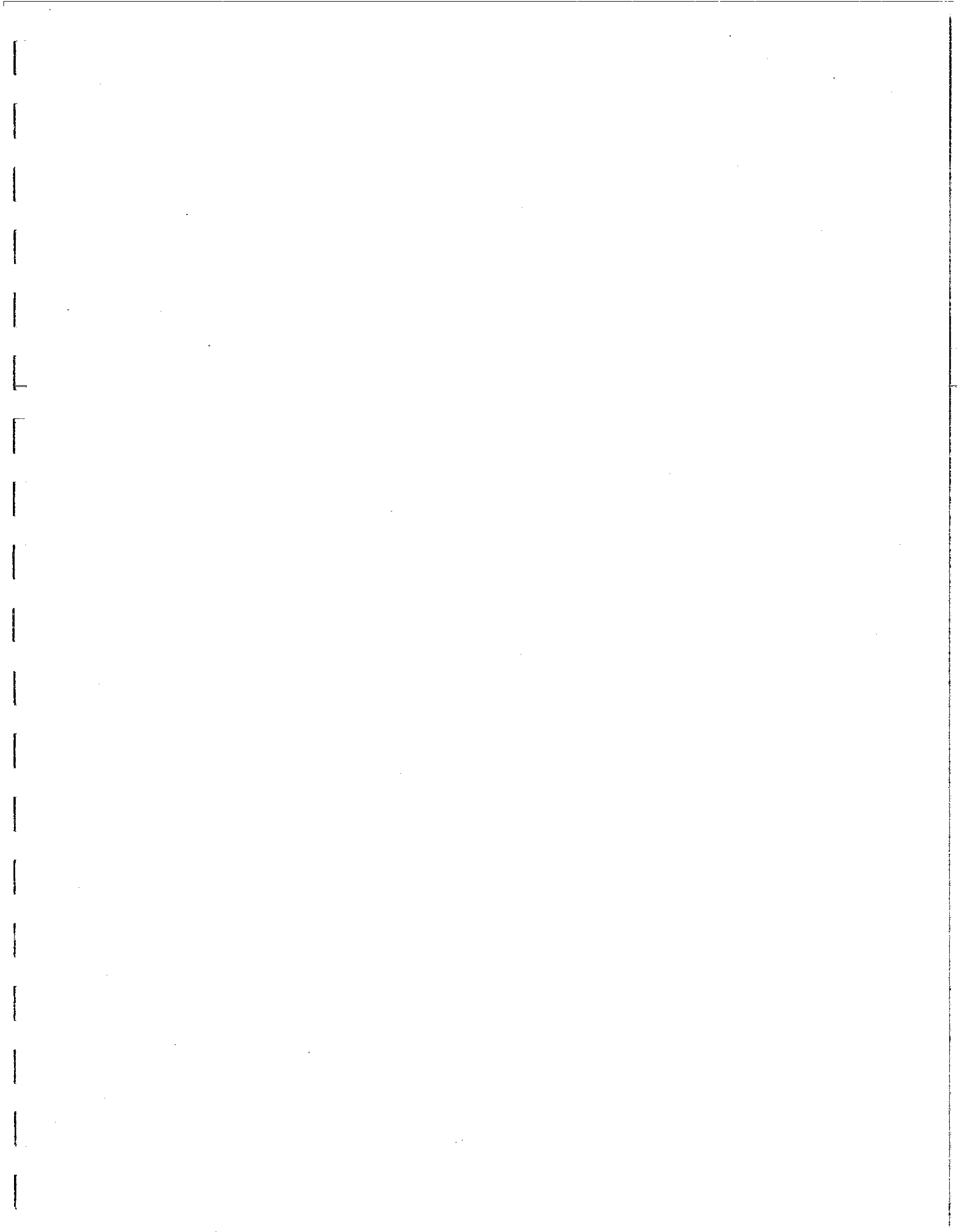
1. Establish interlocal agreements to share transportation of adult and juvenile offenders to youth treatment and rehabilitation centers and state prisons.
2. Establish an annual or semi-annual training program for county corrections employees.
3. Develop a joint legislative plan to address issues such as jail overcrowding and inmate medical co-payments.

Emergency Management

1. Identify emergency management issues which might be accomplished at a regional level. Consideration should be given to planning, certain coordination activities, and other issues requiring specialized expertise which may be better supported by organizational forms facilitating pooling of resources and/or spreading costs across larger populations.

Extension Services

1. Establish a single Extension Program Unit to serve Douglas and Sarpy County. Continue local advisory boards to provide local program direction and guidance.
2. Develop and implement uniform user fees in each county for Extension educational and training programs, facilities, satellite use, homeowner visits, specimen diagnosis, and consultations.



Veteran's Services

1. Recommend that the State of Nebraska assume responsibility for veteran's services functions currently handled by counties.

Weed Control

1. Reorganize weed control in the five counties. This can be accomplished through consolidation, by developing interlocal agreements, or by contracting for services.

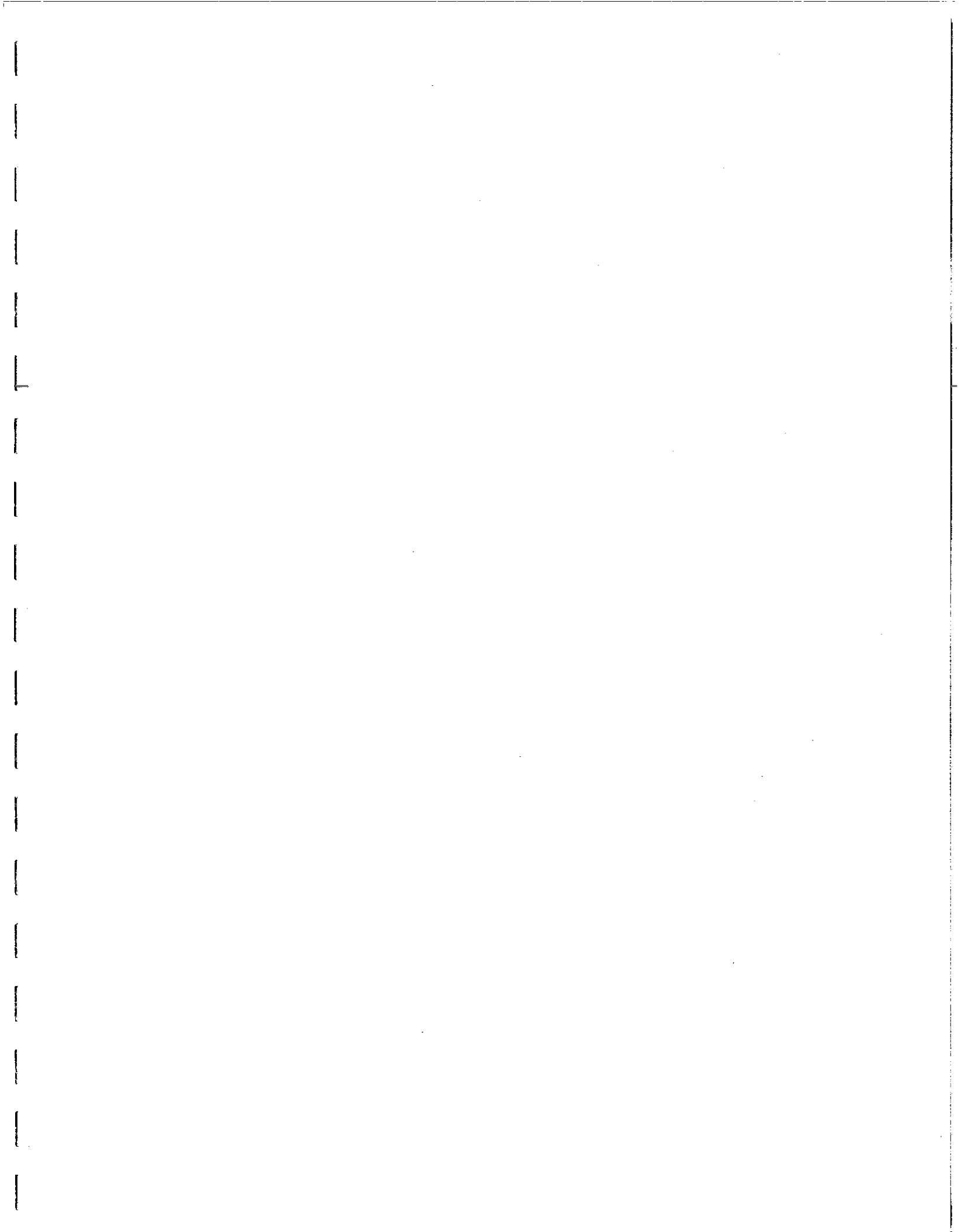
Results of Public Hearings

As required by LB 1085, public hearings were held in each of the five counties participating in the Multi-County Shared Services Project (see Attachment 4 for dates, times and locations of the hearings). Each hearing lasted approximately 1 1/2 hours and opened with brief introductions of Steering Committee participants and recognition of other elected officials attending the hearing. Dr. Russell Smith then provided a brief introduction to the purpose of the hearing, LB 1085 and each county's services and share of the current property tax burden (Attachment 5 contains the format used for the hearings). Next, Dr. Smith reviewed the three study tracks and their draft recommendations (Attachment 6 presents copies of the overheads used for the presentation). The hearing concluded with public reaction and comment to the study process and recommendations (summaries of each public hearing are provided in Attachment 7).

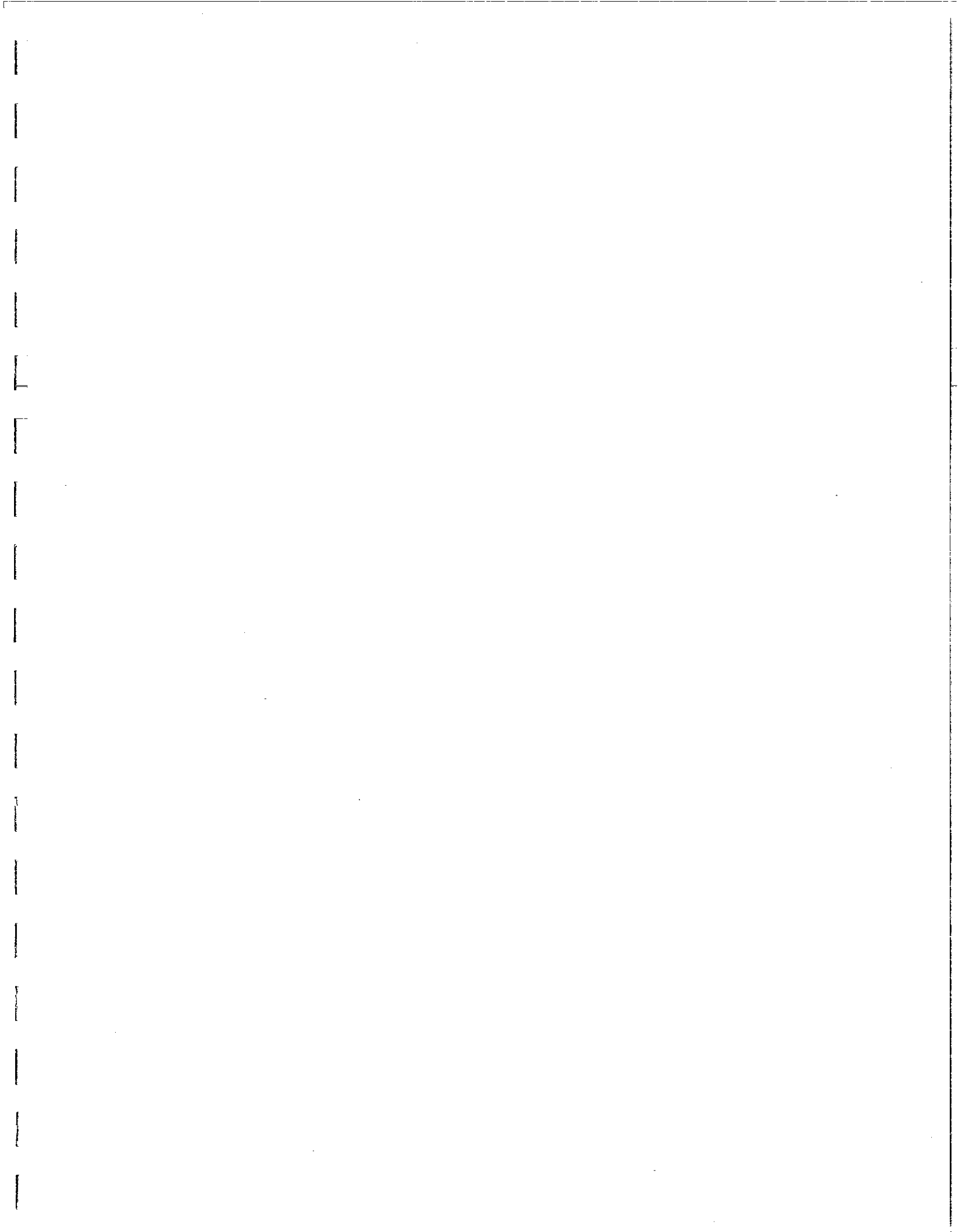
A final meeting of the Steering Committee was held after the public hearings were completed. During this meeting, members reviewed the hearing summaries and discussed other comments received from the public, elected officials and county employees. In addition to a general discussion of the hearings, the Steering Committee identified several major themes which emerged through the public hearing process.

Major public hearing themes identified by the Steering Committee included the following:

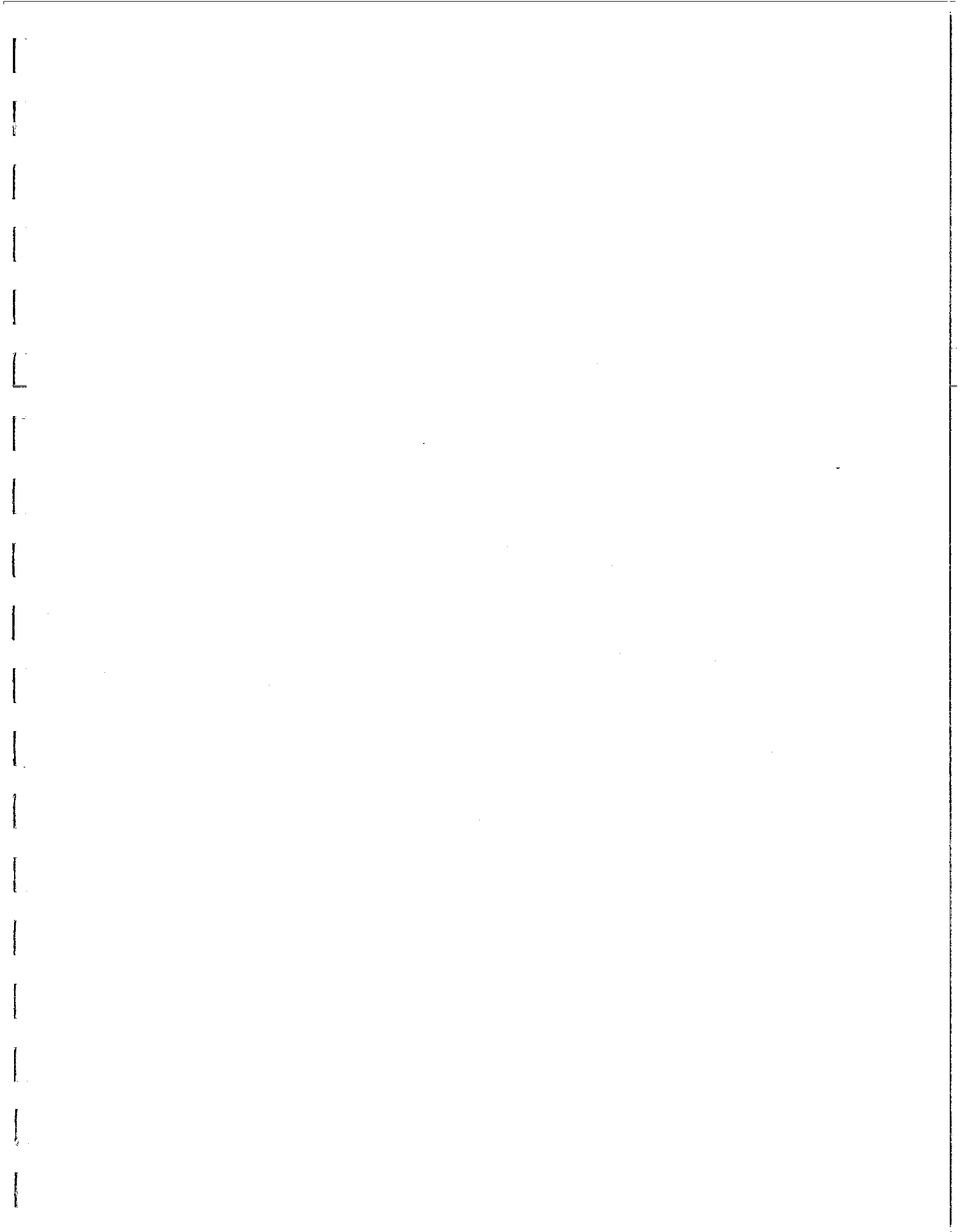
- ❑ Residents of the counties generally like the current structure, operation and expenditures of county government.
- ❑ Residents are not sure the small budgetary savings--and the resulting small changes in property tax bills--are worth the possible loss of services and access to services.
- ❑ Citizens generally perceive county government as efficient and responsive.



- ❑ Residents want local control.
- ❑ People want their local elected officials to have more flexibility and autonomy to determine how best to do things.
- ❑ To achieve a significant reduction in property tax payments for individual homeowners, county government budgets would have to be cut by 50 percent or more. Even at this level, the average property tax burden in the five participating counties would only be about 5-6 percent.

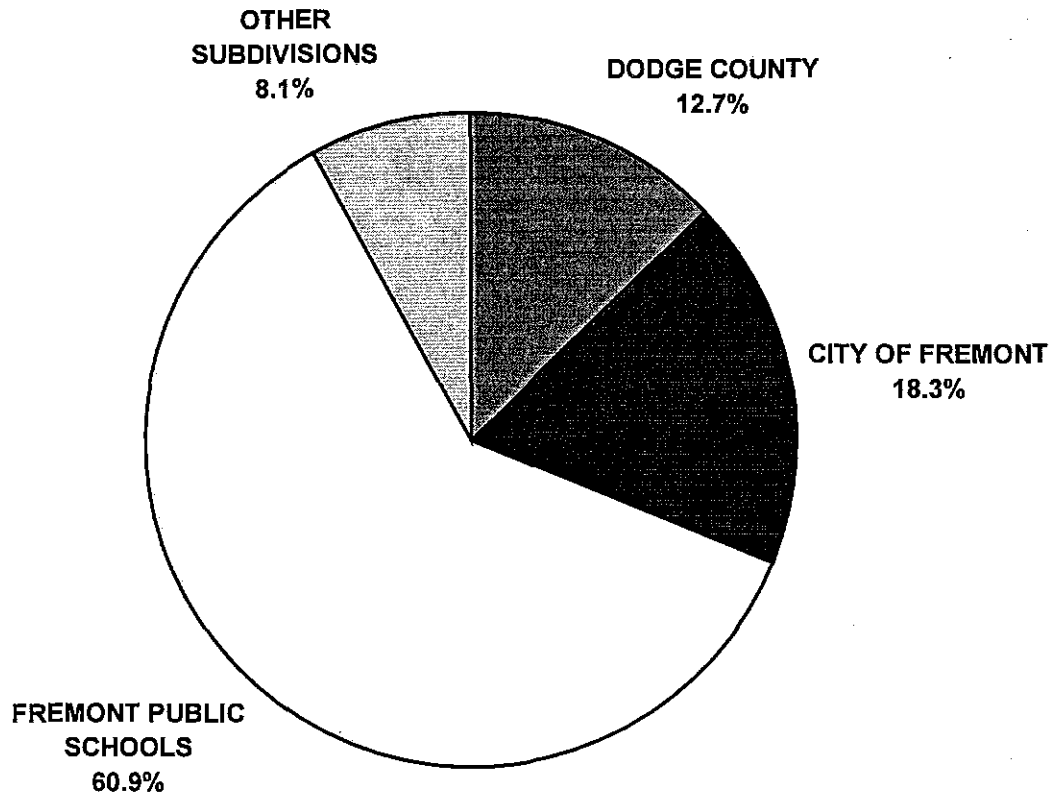


Attachment 1--Budget and Expenditure Information for Each County



TAX LEVY INFORMATION

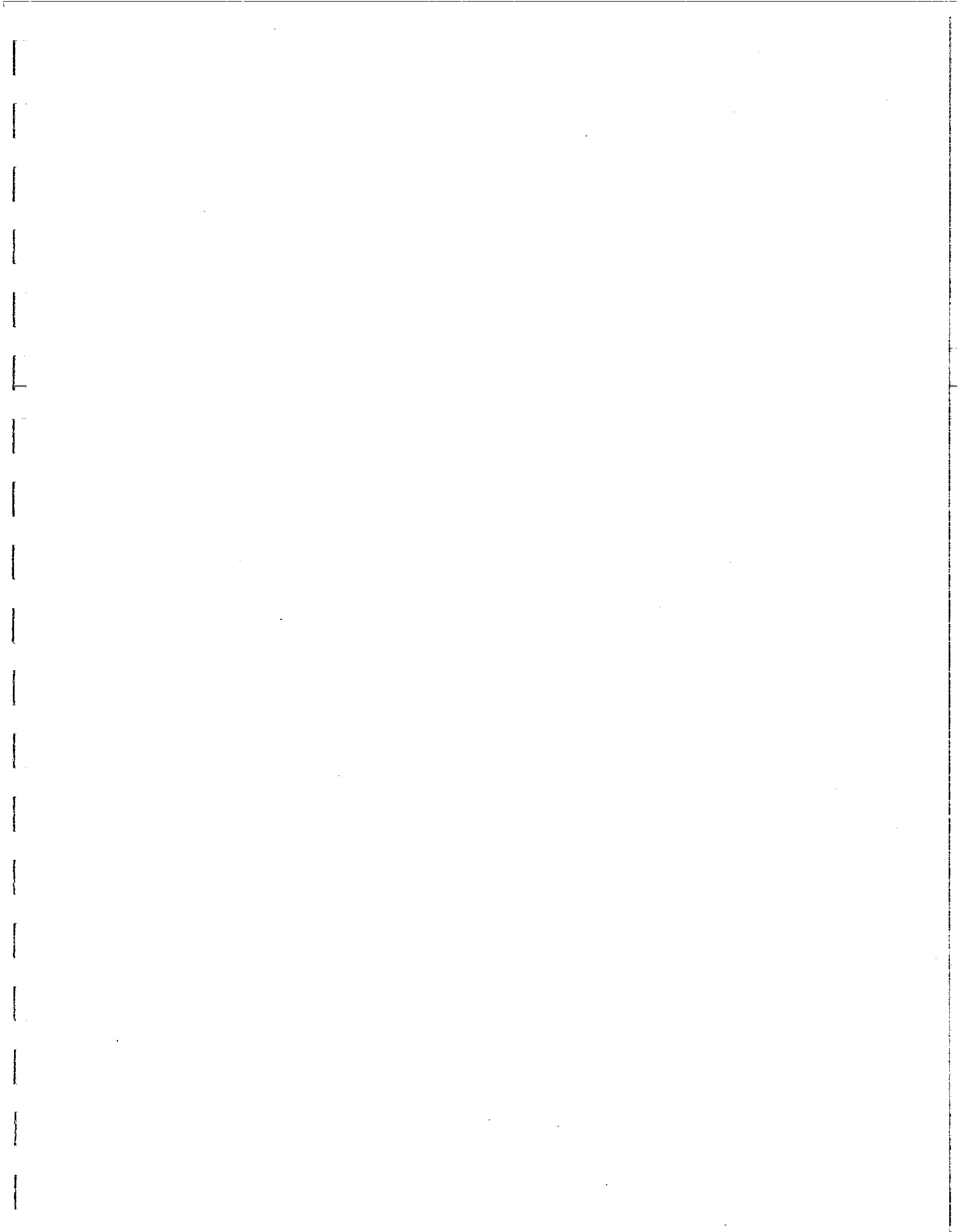
Dodge County 1997 / 1998
 Total Tax Levy = 1.91693
 (City of Fremont Resident)



LEVY	SUBDIVISION	% OF LEVY
0.24292	DODGE COUNTY	12.7
0.35101	CITY OF FREMONT	18.3
1.16690	FREMONT PUBLIC SCHOOLS	60.9
0.15610	OTHER SUBDIVISIONS	8.1

OTHER SUBDIVISIONS

Lower Platte North Natural Resources District	0.03953
Metropolitan Community College	0.07703
Dodge County Agricultural Society	0.00653
Educational Service Unit #3	0.03301

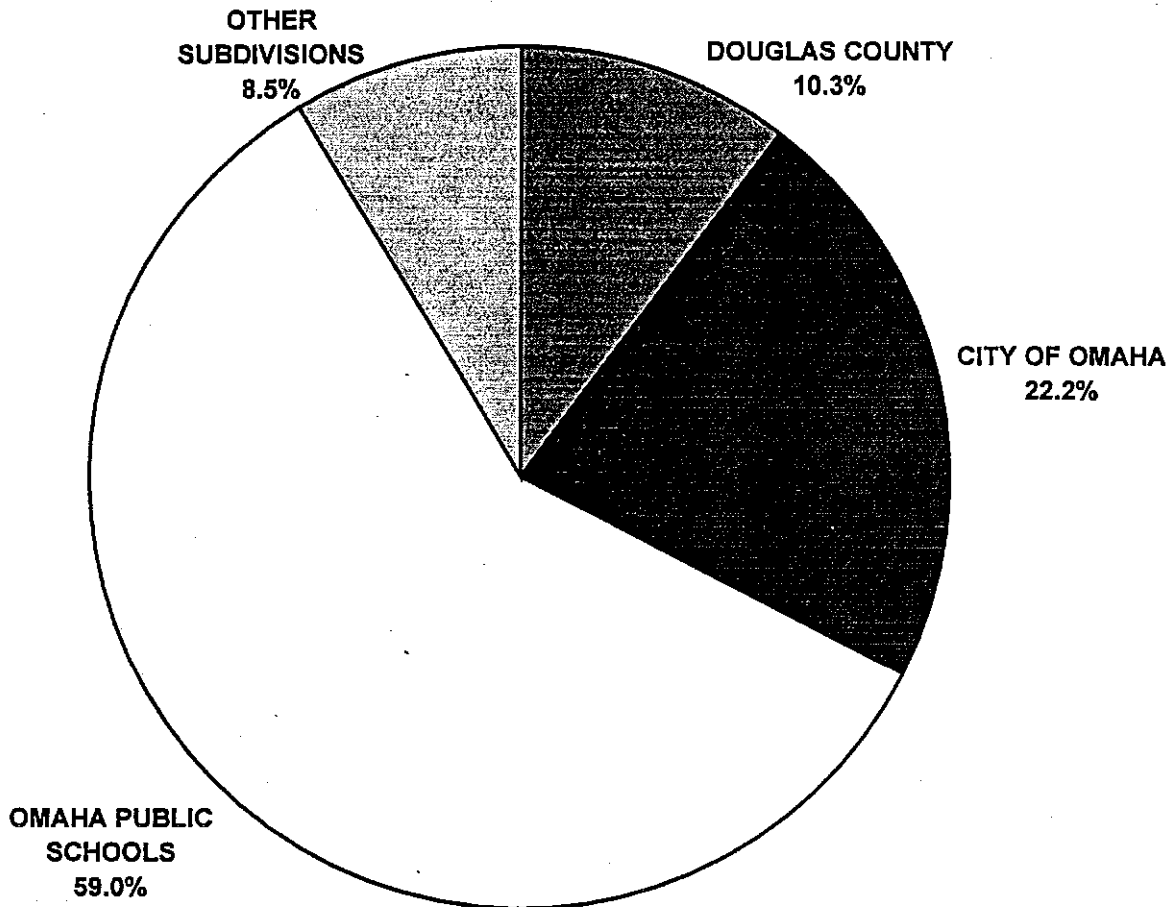


TAX LEVY INFORMATION

Douglas County 1996 / 1997

Total Tax Levy = 2.58730

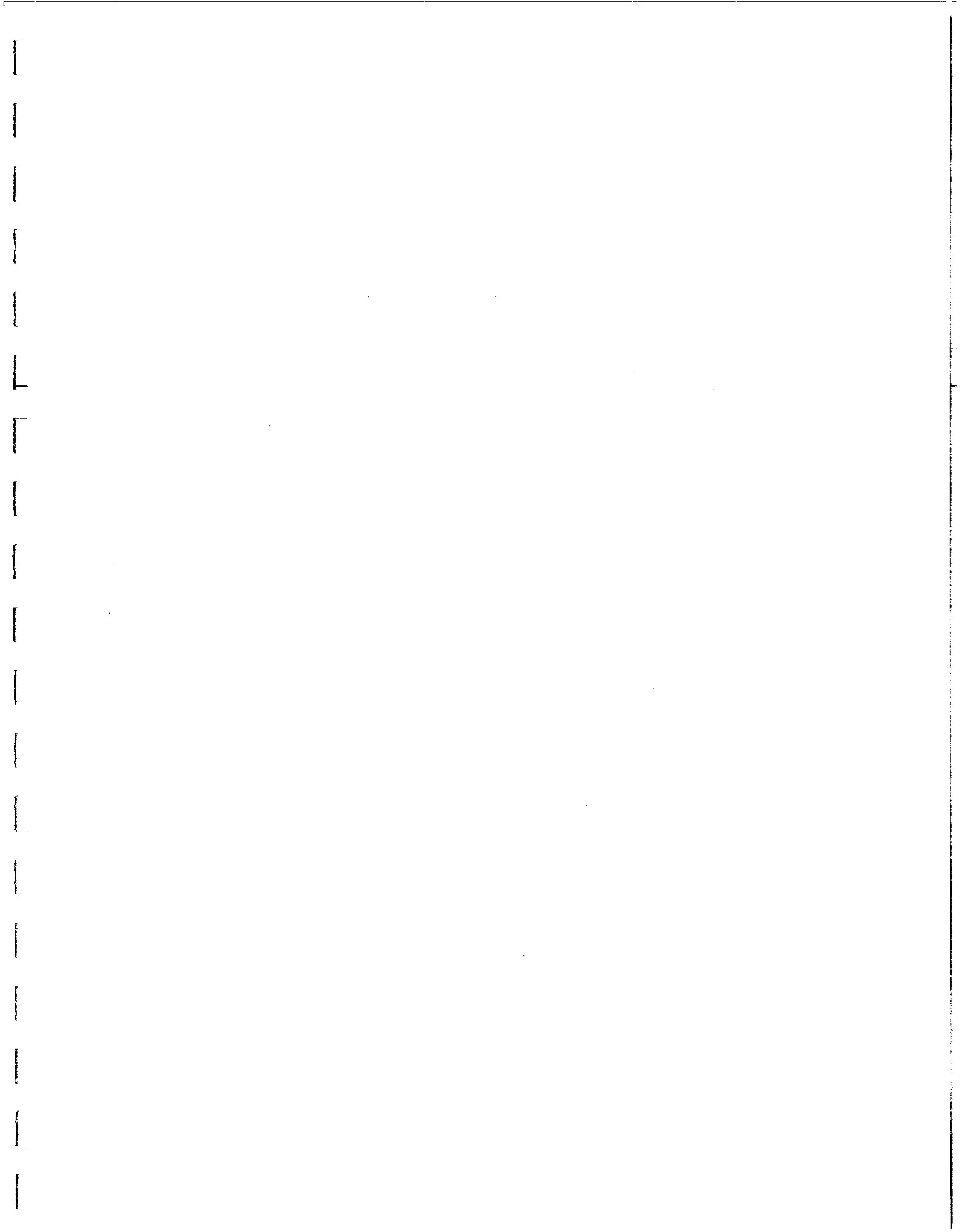
(City of Omaha Resident)



LEVY	SUBDIVISION	% OF LEVY
0.26697	DOUGLAS COUNTY	10.32
0.57341	CITY OF OMAHA	22.16
1.52575	OMAHA PUBLIC SCHOOLS	58.97
0.22117	OTHER SUBDIVISIONS	8.55

OTHER SUBDIVISIONS

Public Building Commission	0.01307
Papio Natural Resources District	0.03251
Metro Community College	0.07750
Educational Service Unit	0.03344
MUD - Hydrant	0.00987
Metro Area Transit (MAT)	0.05478

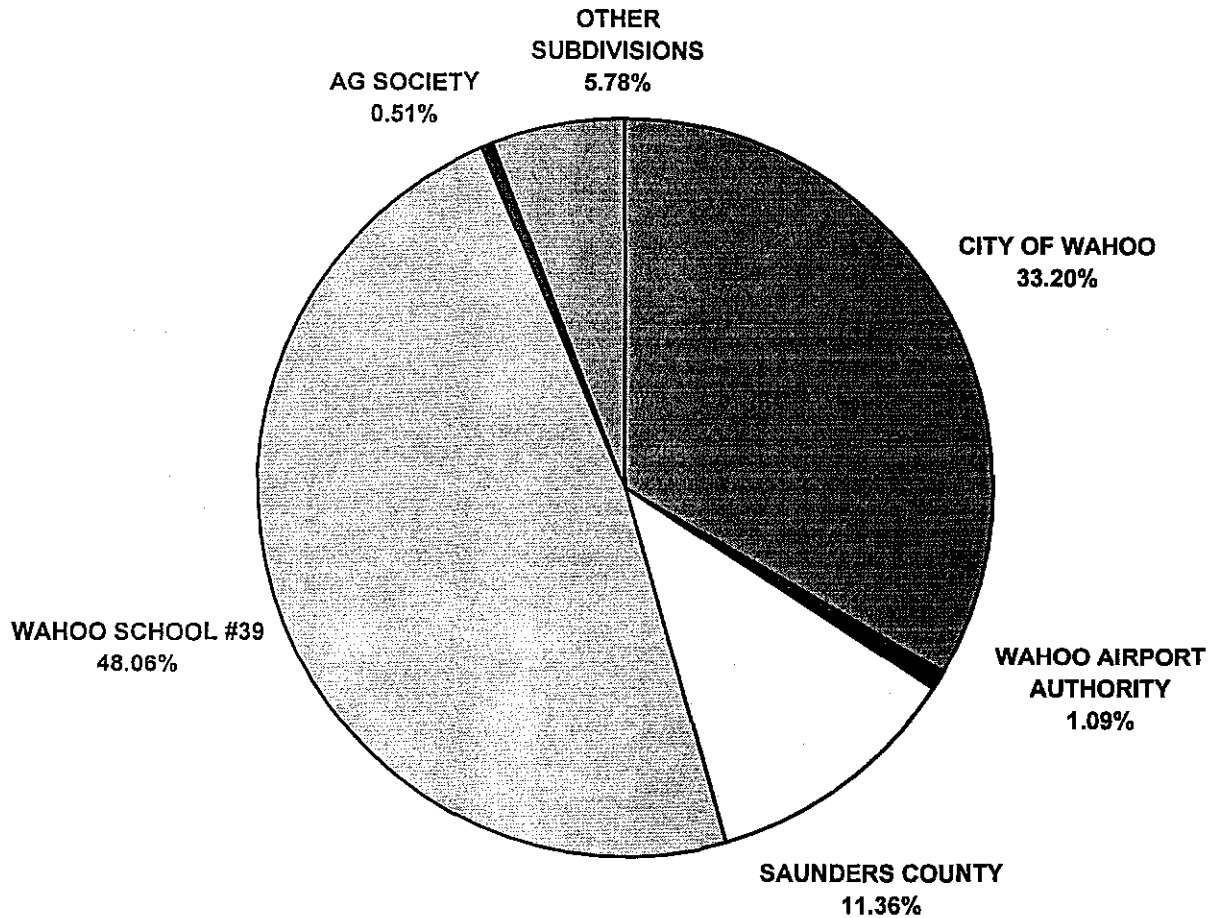


TAX LEVY INFORMATION

Saunders County 1996 / 1997

Total Tax Levy = 2.80426

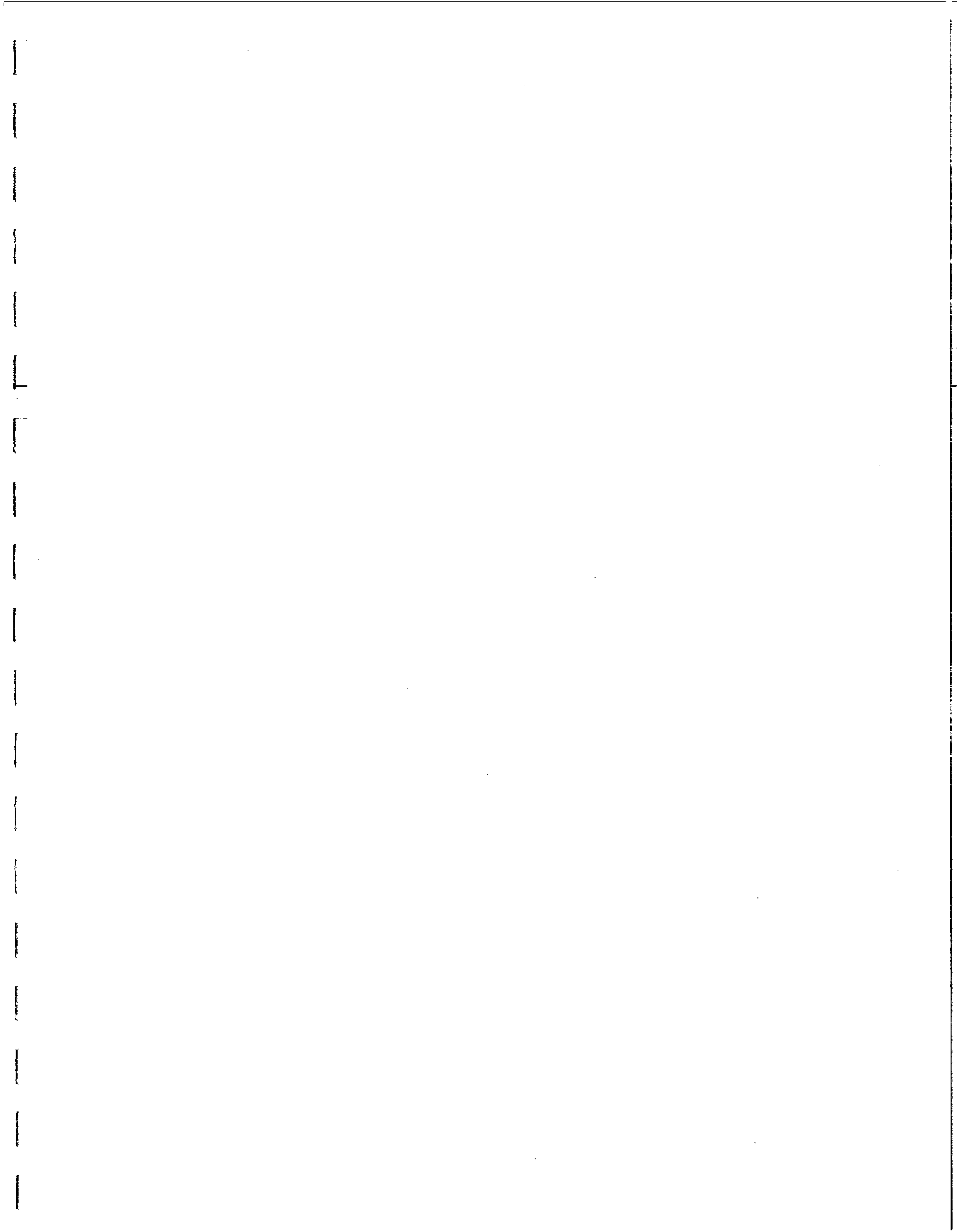
(City of Wahoo)



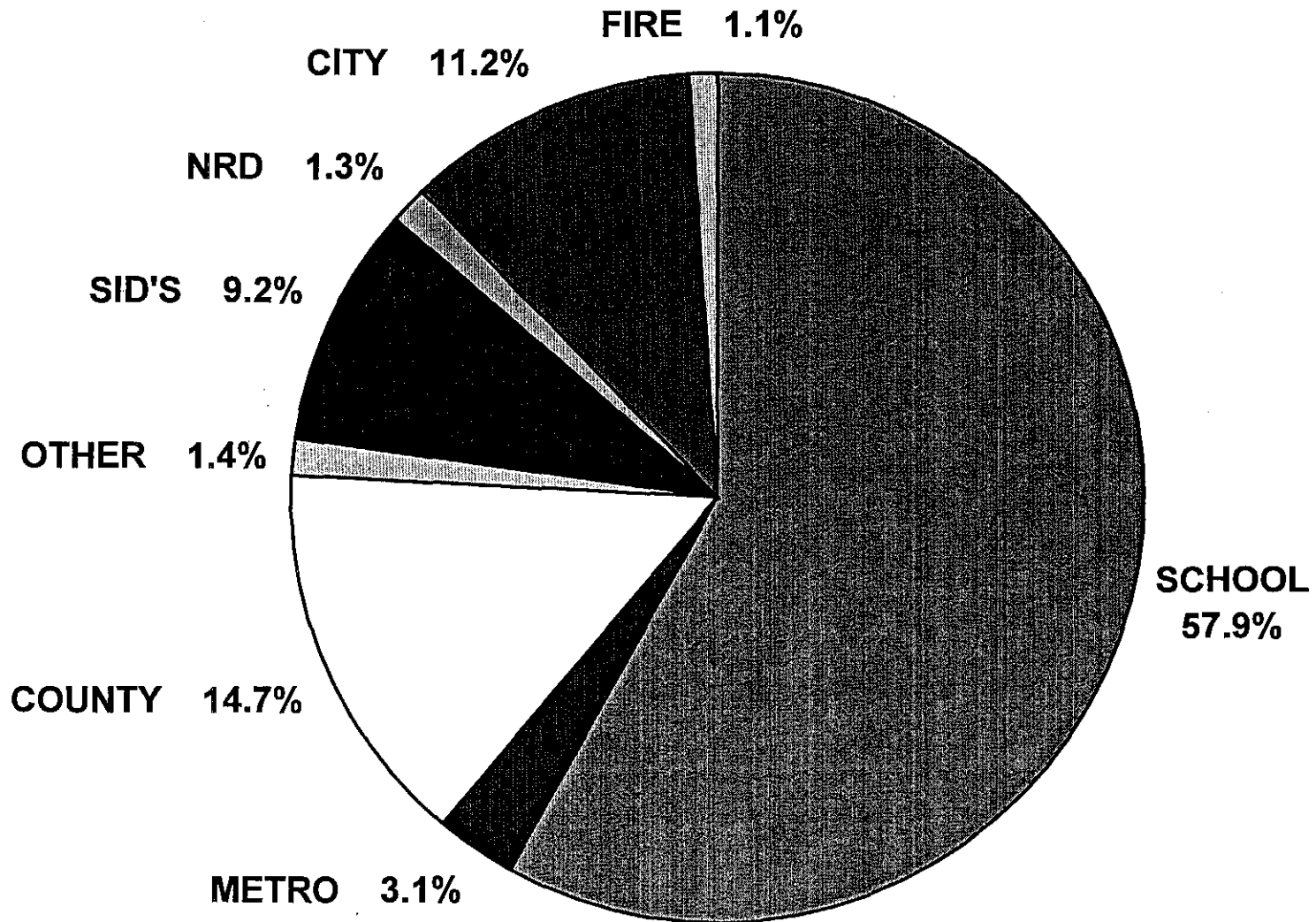
LEVY	SUBDIVISION	% OF LEVY
0.93090	CITY OF WAHOO	33.20
0.03053	WAHOO AIRPORT AUTHORITY	1.09
0.31853	SAUNDERS COUNTY	11.36
1.34775	WAHOO SCHOOL #39	48.06
0.01429	AG SOCIETY	0.51
0.16226	OTHER SUBDIVISIONS	5.78

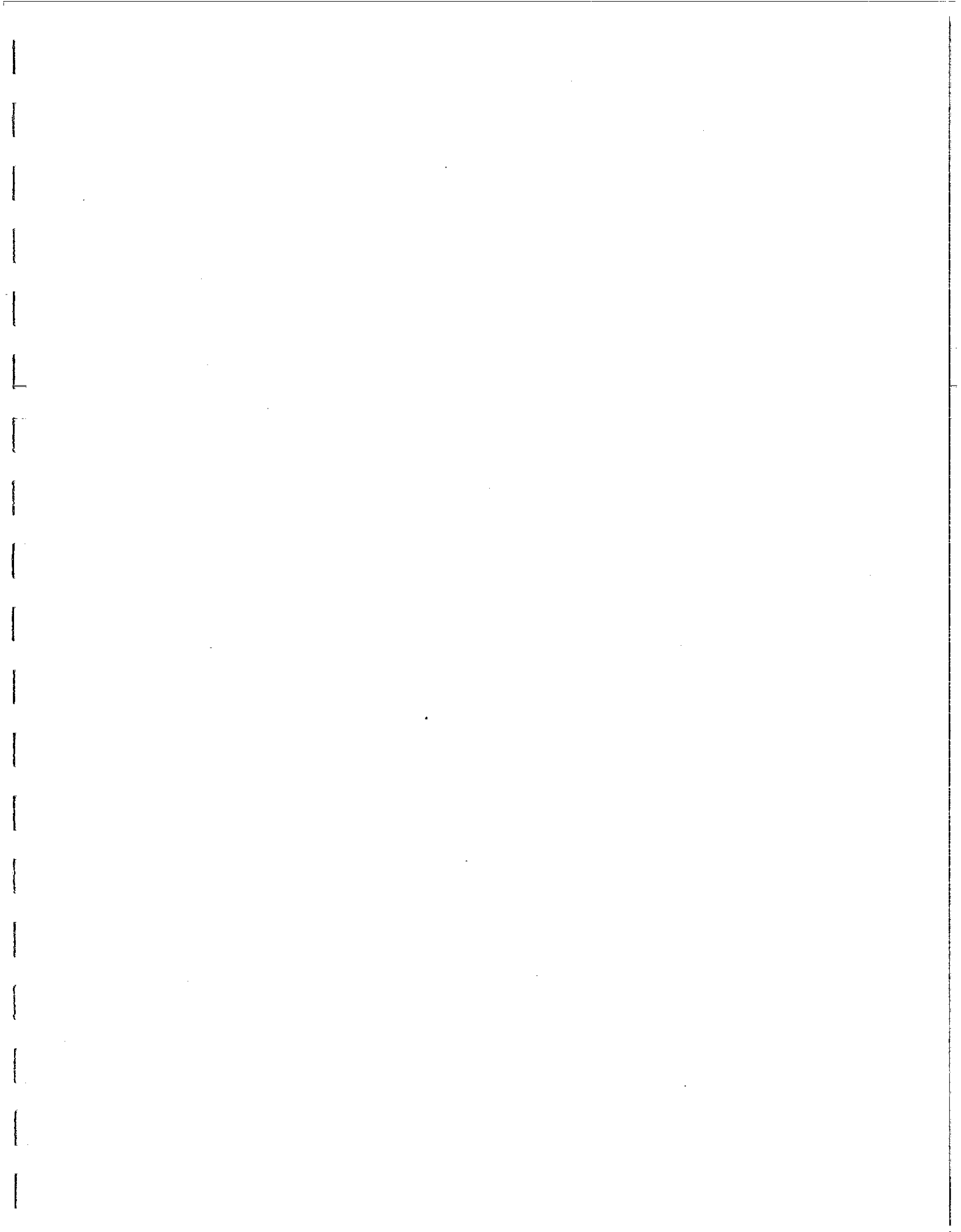
OTHER SUBDIVISIONS

0.03655	Educational Service Unit
0.08400	Technical College
0.04171	Lower Platte North NRD



SARPY COUNTY, NEBRASKA 1996 TAXES LEVIED



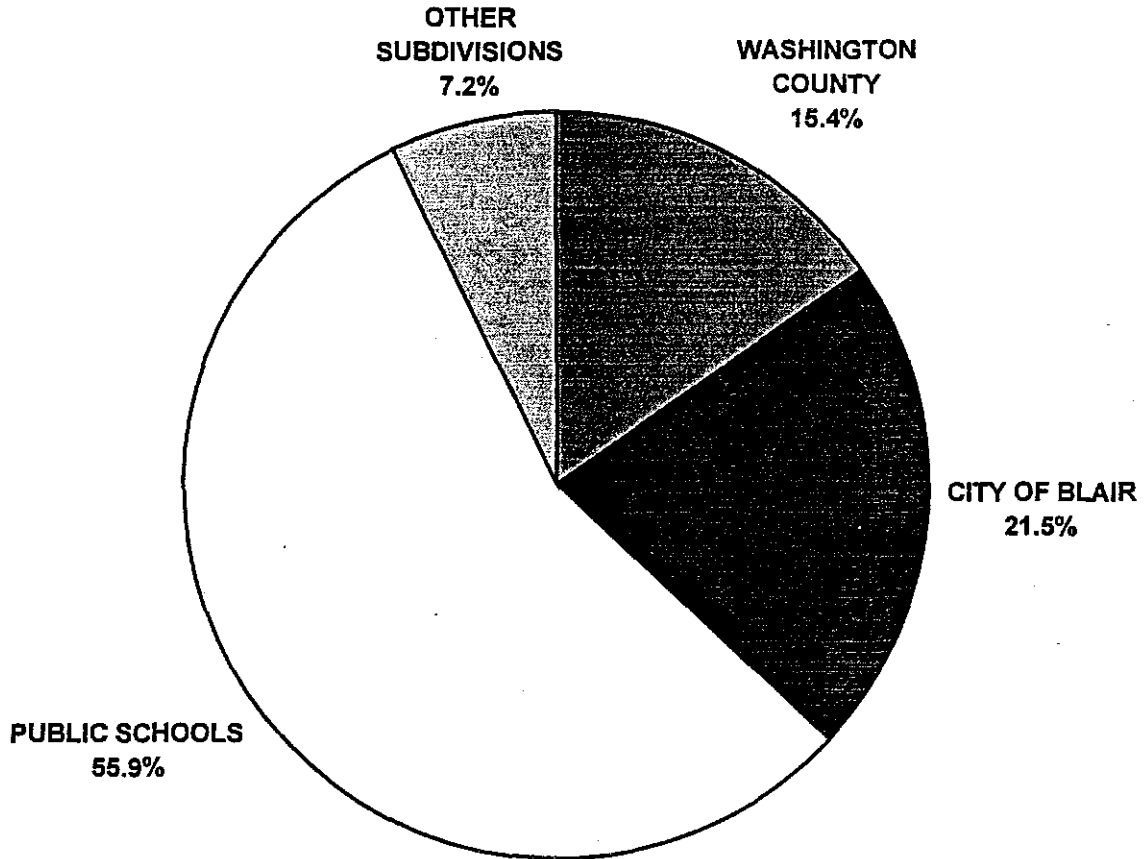


TAX LEVY INFORMATION

Washington County 1996 / 1997

Total Tax Levy = 2.199038

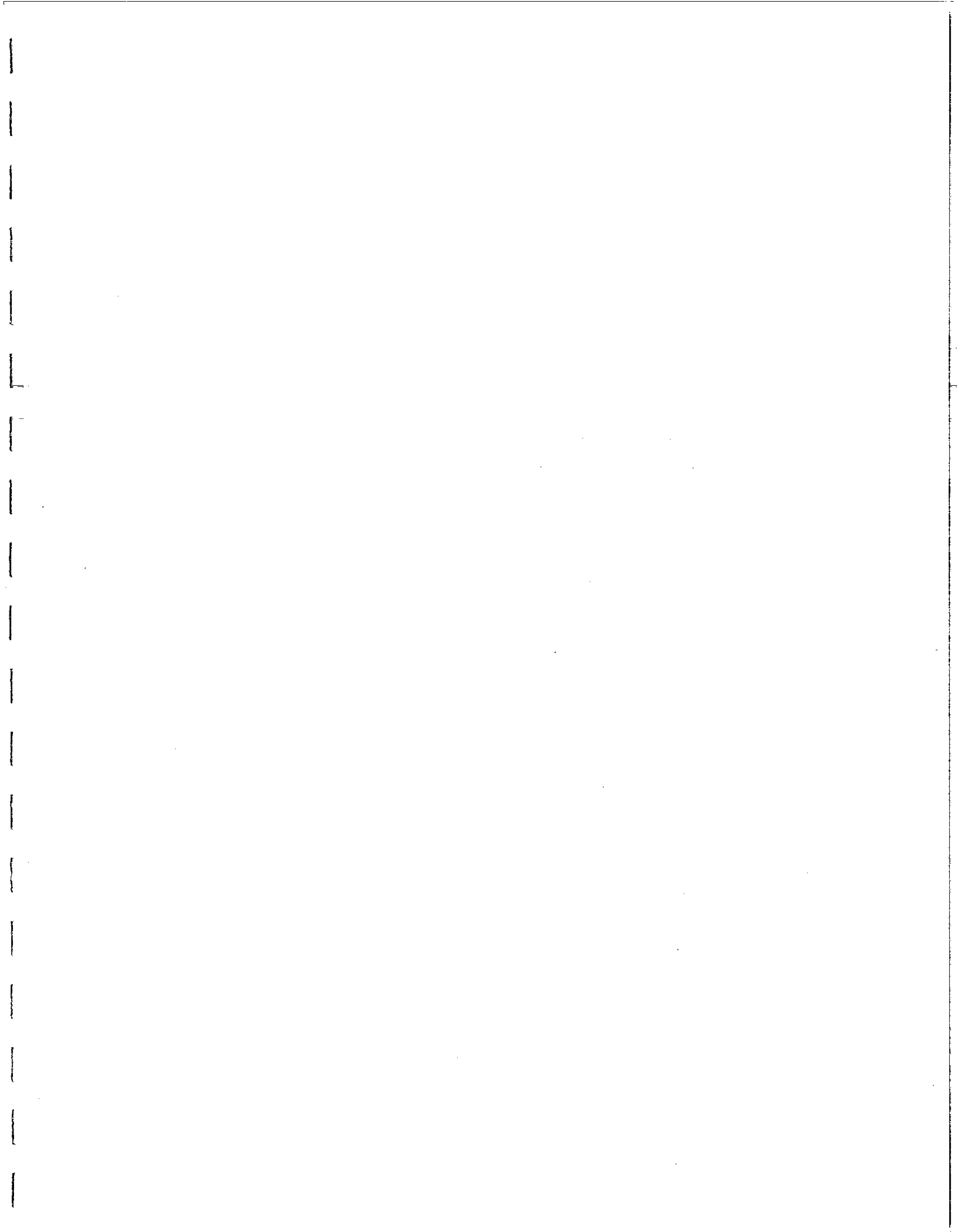
(City of Blair Resident)



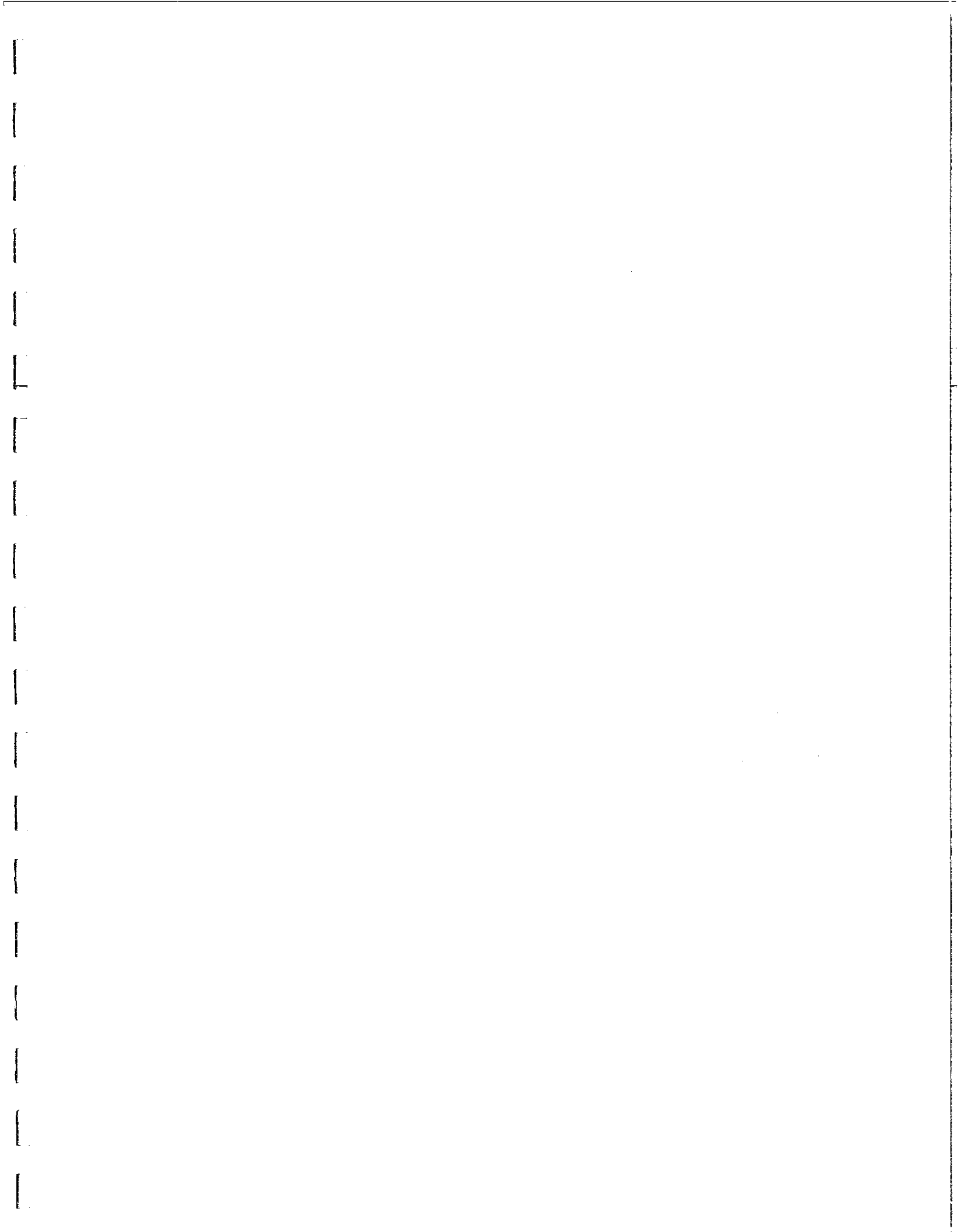
LEVY	SUBDIVISION	% OF LEVY
0.338770	WASHINGTON COUNTY	15.4
0.472387	CITY OF BLAIR	21.5
1.229700	PUBLIC SCHOOLS	55.9
0.158181	OTHER SUBDIVISIONS	7.2

OTHER SUBDIVISIONS

Natural Resources District	0.032510
Metro Community College	0.077500
Educational Service Unit	0.029310
Airport Authority	0.010480
Agricultural Society	0.005381
Historical Society	0.003000



**Attachment 2--Track 1 Report: Potential Costs and Savings from Consolidating
Register of Deeds Offices**

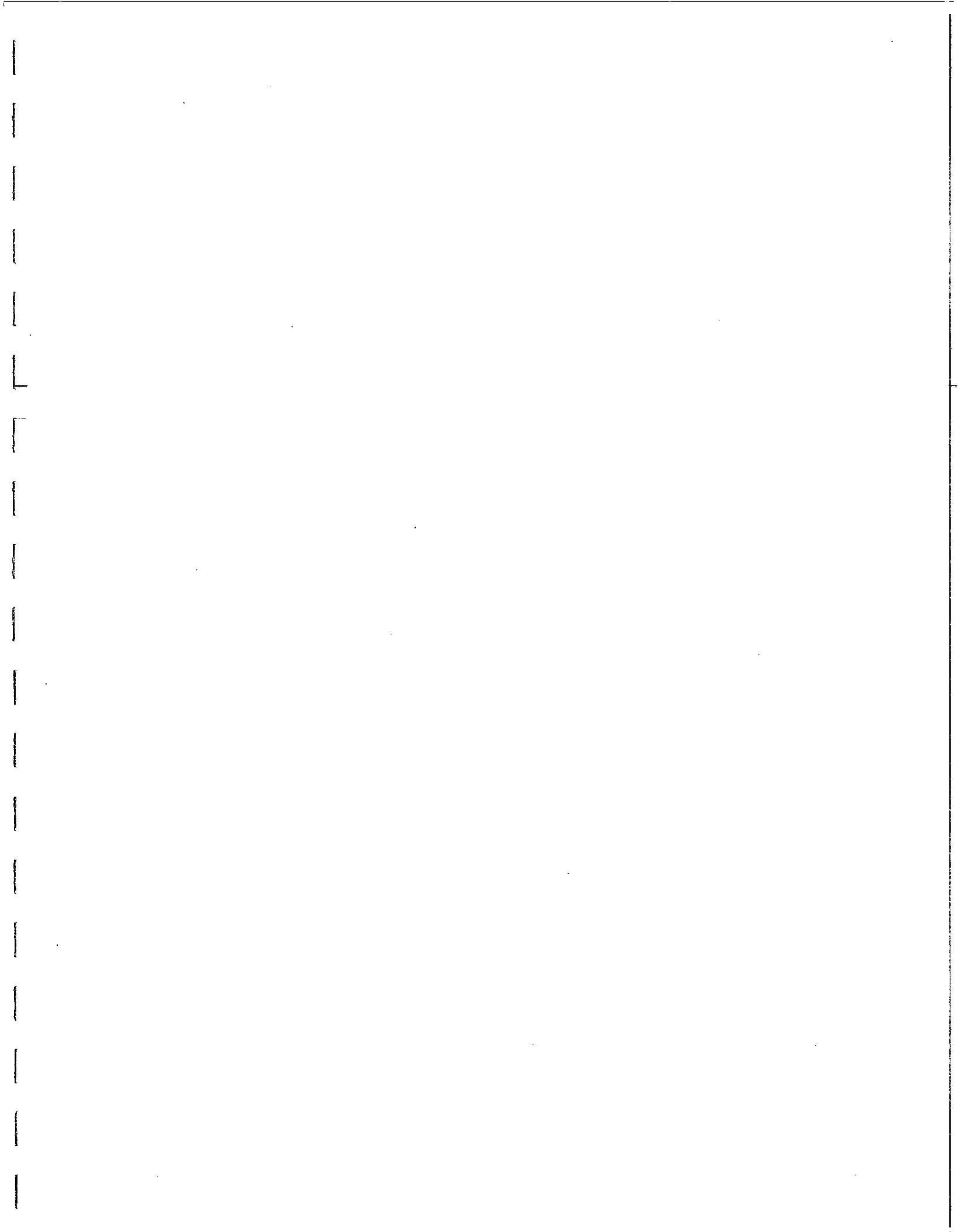


Track 1 Report

**POTENTIAL COSTS AND SAVINGS FROM
CONSOLIDATING
REGISTER OF DEEDS OFFICES**

*Multi-County Shared Services Project
Dodge~Douglas~Sarpy~Saunders~Washington*

**Prepared by
Center for Public Affairs Research
College of Public Affairs and Community Service
University of Nebraska at Omaha**

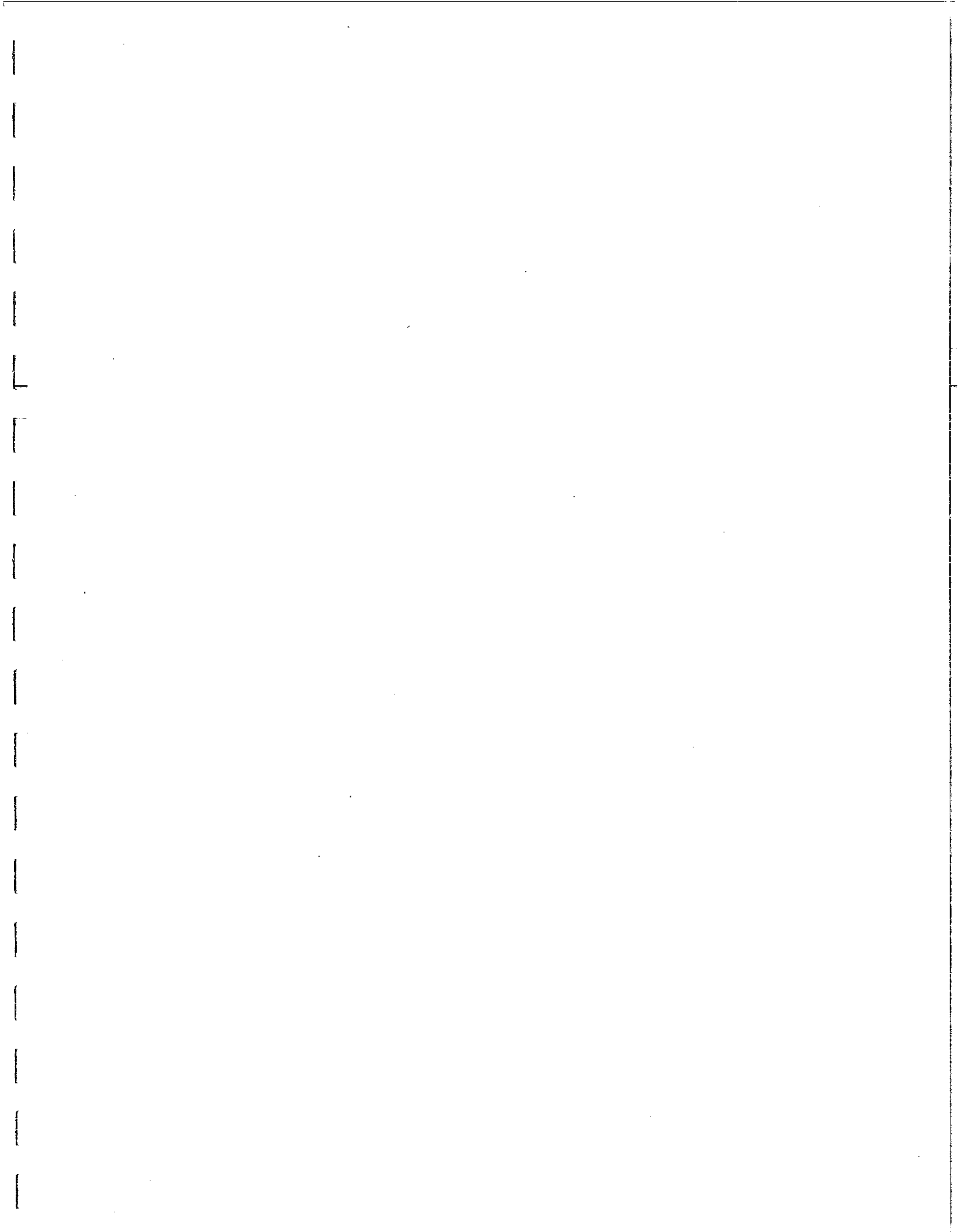


Track 1 Report

**Potential Costs and Savings from Consolidating
Register of Deeds Offices**

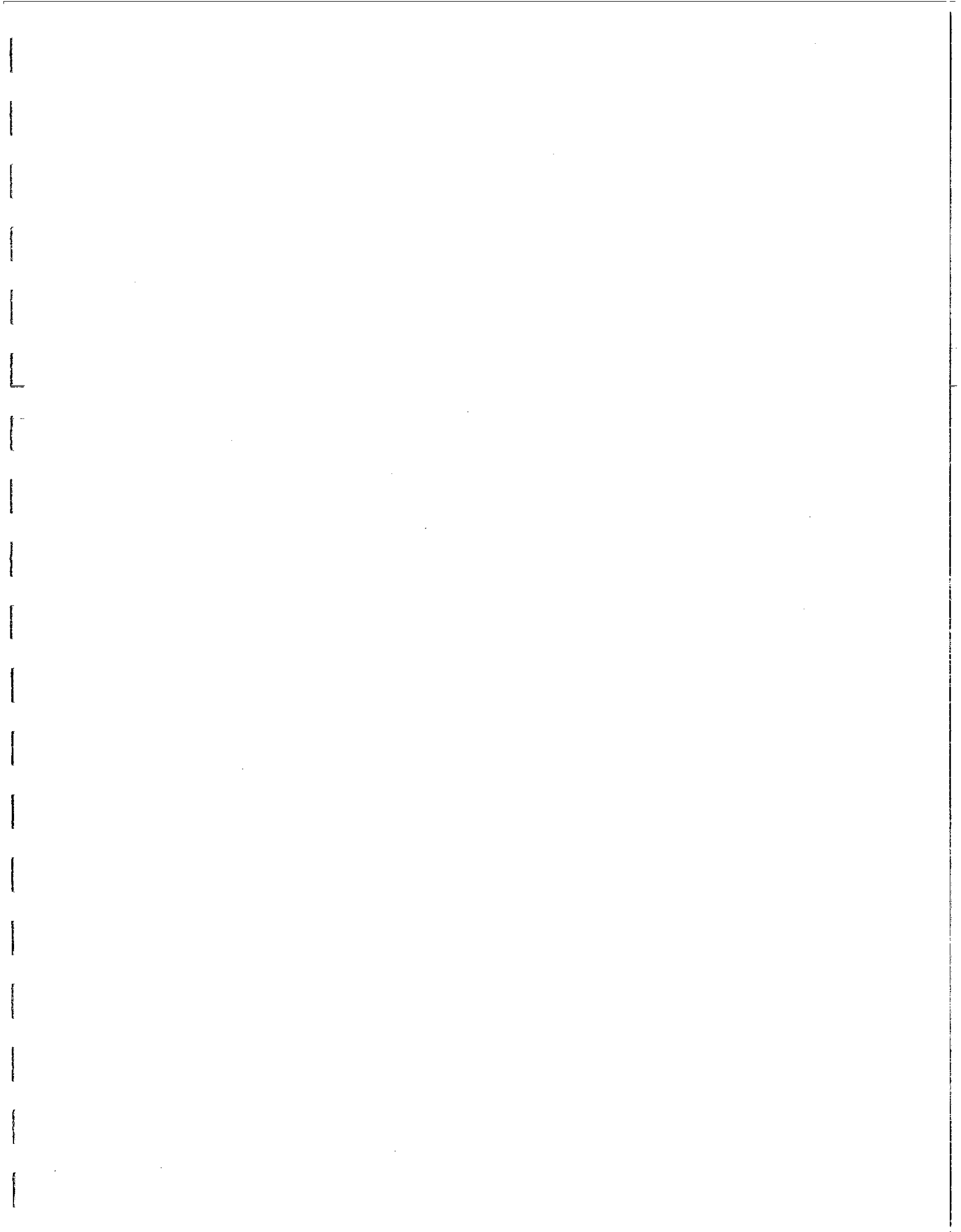
**Prepared by
Center for Public Affairs Research
College of Public Affairs and Community Service
University of Nebraska at Omaha**

October 1997



CONTENTS

Preface	i
Executive Summary	iii
Objectives of Track 1	1
<i>Offices Included in the Analysis</i>	1
<i>Contents of the Report</i>	2
Report Findings	2
<i>Primary Duties of the Register of Deeds Office</i>	2
<i>Variations in Duties Across the Participating Counties</i>	3
<i>Current Register of Deeds Staffing, Revenues, and Expenditures</i>	3
<i>Data Sources</i>	3
<i>Staffing</i>	4
<i>Revenues</i>	5
<i>Expenditures</i>	7
<i>Net Revenues</i>	7
<i>Summary</i>	7
<i>Consolidating Register of Deeds Offices</i>	8
<i>Five County "Metropolitan" Consolidation Scenario</i>	9
1. <i>Assumptions of the Metropolitan Scenario</i>	9
2. <i>Metropolitan Consolidation Scenario Results</i>	9
3. <i>Effect of Metropolitan Consolidation on Property Taxes</i>	11
<i>Two County "Urban" Consolidation</i>	12
1. <i>Assumptions of the Urban Scenario</i>	12
2. <i>Urban Consolidation Scenario Results</i>	12
3. <i>Effect of Urban Consolidation on Property Taxes</i>	15
<i>Three County "Rural" Consolidation</i>	16
1. <i>Assumptions of the Rural Scenario</i>	16
2. <i>Rural Consolidation Scenario Results</i>	16
3. <i>Effect of Rural Consolidation on Property Taxes</i>	18
Comparison of the Three Consolidation Scenarios	19
Notes	20



PREFACE

This report examines the potential for achieving property tax savings by consolidating the Register of Deeds offices in Dodge, Douglas, Sarpy, Saunders and Washington Counties. Several considerations should be kept in mind as this information is reviewed.

First, this report is intended to serve as a vehicle for discussion. By focusing on the Register of Deeds office, we do not mean to imply that this office is less efficient or effective than other county offices. Instead, our focus on the Register of Deeds office is a matter of convenience. Other county offices could have been examined.

Second, the Register of Deeds office generates revenues for county government. During the baseline year for this study (1996), this office contributed almost \$1.4 million in excess of costs for the five counties. As a result, any effort to consolidate this office must consider the impact of changes on the ability to provide services and maintain revenues at current levels. The bottom line is that while the Register of Deeds office does carry a cost to the property tax payer, the office generates revenues which help operate other functions of county government.

Third, while this study estimates that the current costs of providing Register of Deeds services in the five counties could be reduced by approximately \$315,100 from current levels, no effort is made to show how the expenses, revenues and staffing might be allocated across the five counties. While such estimates are not complicated to develop, they do require that decisions be made about which of several criteria might be used (e.g., population, Register of Deeds transactions). These decisions can best be made after discussion of the general costs and savings that might accrue from consolidation of this office.

Fourth, the estimates developed in this report assume that the Register of Deeds functions are carried out using current levels of technology found in the five counties. In reality, practices range from a heavy reliance on computerization and other technology (e.g., use of scanners) in several counties to traditional paper and ledger book in several others. If consolidation of these offices moves forward in future years, it is highly likely that expenditures would need to be made to enhance the technology base of several of the counties. While this might reduce the projected savings in the short run, it may well increase savings in the long run by further reducing the personnel expenditures required to provide this service.

A final consideration which readers need to keep in mind is that current Nebraska laws governing the Register of Deeds offices does not place them each on the same footing. For example, only counties over 100,000 population may charge for remote access to Register of Deeds documents. This requirement keeps smaller counties from upgrading their technology, particularly using the Internet as a medium for accessing county records. These and other legislative requirements will need to be examined and fine tuned to facilitate county innovation in the structure of this and other offices.

EXECUTIVE SUMMARY

This study of the potential costs and savings from consolidating county Register of Deeds offices was undertaken to fulfill the requirements of LB1085. Passed in 1996, LB1085 provided new, more specific language and procedures governing county consolidation and service cooperation. Coupled with the new language and procedures was a requirement that each county complete by January, 1998 a study of whether property taxes might be reduced through the consolidation of offices, services and/or county governments.

Duties of the Register of Deeds

- The Register of Deeds is responsible for recording documents and maintaining information regarding the legal status of real property in each county.
- A number of instruments have been designated under Nebraska State law for filing with the Register of Deeds office. Among the instruments are: liens; plats and subdivisions; annexation agreements; condemnation orders; tax deeds; orders, resolutions and ordinances creating special taxing and improvement districts; and deeds and conveyances.
- No significant variations in duties exist across the five participating counties.

Current Register of Deeds Staffing, Revenues and Expenditures

- More populous service areas (counties) are able to take advantage of economies of scale. The largest county, Douglas County, operates with one-half the employees per 10,000 population that Washington County (the smallest) operates with.
- Per capita personnel expenditures are generally a function of population size, with the smaller counties tending to have higher per capita personnel expenditures.
- Per capita revenues and total expenditures are less related to population size and appear to reflect other factors such as office staffing levels and personnel structure.
- The number of Register of Deeds employees per 10,000 population ranges from a low of .53 in Douglas County to a high of 1.12 in Washington County.
- Per capita total expenditures range from a low of \$1.99 in Douglas County to a high of \$3.47 in Saunders County.
- Per capita personnel expenditures range from a low of \$1.73 in Douglas County to a high of \$3.11 in Saunders County.
- Per capita net revenues (total revenues less expenditures and remittance to state) ranged from a high of \$2.77 in Sarpy County to a low of \$0.60 in Saunders County.

Consolidation Findings

Two County (Douglas and Sarpy County) "Urban" Consolidation

- Total expenditure for the Register of Deeds office function would decline \$179,471, a total of 15.8 percent from the current level of \$1,138,808.
- The property tax required to support the Register of Deeds office functions would decline from the current two county average of \$6.18 for a house assessed at \$100,000 to \$5.20.
- The 15.9 percent reduction in the property tax required to support the Register of Deeds office provides a 0.29 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

Three County (Dodge, Saunders and Washington County) "Rural" Consolidation

- Total expenditure for the Register of Deeds office function would decline \$46,577, a total of 22.8 percent from the current level of \$203,889.
- The property tax required to support the Register of Deeds office functions would decline from the current three county average of \$6.99 for a house assessed at \$100,000 to \$5.39.
- The 22.9 percent reduction in the property tax required to support the Register of Deeds office provides a 0.51 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

"Metropolitan" Five County Consolidation

- Total expenditure for the Register of Deeds office function would decline \$315,100, a total of 23.4 percent from the current level of \$1,342,697.
- The property tax required to support the Register of Deeds office functions would decline from the current five county average of \$6.29 for a house assessed at \$100,000 to \$4.81.
- The 23.5 percent reduction in the property tax required to support the Register of Deeds office provides a 0.46 percent reduction in the county property tax bill for the owner of a home valued at \$100,000.

Potential Costs and Savings from Consolidating Register of Deeds Offices

Objectives of Track 1

The objective of Track 1 is to provide background information and conduct an analysis of the costs and savings that might be realized from consolidating the five counties' independently elected offices. Three consolidation "scenarios" are examined: a "metropolitan" merger involving Dodge, Douglas, Sarpy, Saunders and Washington County; an "urban" county merger (Douglas County and Sarpy County); and a "rural" county merger (Dodge County, Saunders County and Washington County). For each scenario, estimates of costs and any net revenues for the office after merger are compared to current costs and net revenues. Net savings (or costs) expressed as county property taxes levies, and as a percentage of the county property tax bill for a homeowner are also estimated.

Offices Included In The Analysis

Original plans for Track 1 included the following offices: Assessor, Clerk, Register of Deeds, Sheriff, Surveyor/Engineer, and Treasurer. Subsequent to the project's "kick-off" orientation in April, 1997 the Sheriff, Surveyor/Engineer and Treasurer offices were dropped from Track 1.

Discussions with the sheriffs indicated that a good deal of study had already taken place. In the case of the surveyor/ engineer position, it became apparent that the participating counties had diverse approaches to the handling of roads, engineering and surveyor duties. For example, Douglas County has an elected Engineer who has responsibilities for all road and street activities in the county. Washington County, on the other hand, had an appointed road superintendent and an elected surveyor. Finally, additional examination of LB 1085 indicated that the Nebraska Unicameral probably did not intend to include the county treasurer's office in the required consolidation study. This resulted in trimming back the initial list of seven offices preferred for inclusion in Track 1 to four offices.

To compile data for Track 1, UNO mailed a set of data sheets on July 30, 1997 to the Assessor, Clerk and Register of Deeds in each county. Completed data sheets were requested by August 18th. On August 20th, UNO asked Steering Committee members to call offices not yet returning their data sheets. Altogether, seven sets of data sheets (out of 15; 3 offices x 5 counties) were received. Just one office--Register of Deeds--had returns from all five counties. As a result, this report focuses on this one office.

Contents of the Report

This report estimates costs and savings which might be realized from consolidating the Register of Deeds office and expresses them as property tax changes. First, the functions of the office are profiled. Second, the current structure and budgets of the five Register of Deeds offices are summarized. Next, three consolidation scenarios are presented. Each contains cost and savings estimates, as well as changes in the property taxes paid by homeowners profiled.

Report Findings

Primary Duties of the Register of Deeds Office

The Register of Deeds is responsible for recording documents and maintaining information regarding the legal status of real property in each county. The principle duties of the Register of Deeds are enumerated under Nebraska Revised Statutes 23-1501 through 23-1527 (Reissue 1991). In preparing for its LB 1085 analysis, Lancaster County summarized the main duties of the office:¹

1. Have the custody of and safely keep and preserve all books, records, maps, and papers kept or deposited in his or her office;
2. Record or cause to be recorded all deeds, mortgages, instruments, handwritings presented for recording;
3. Record all plats and subdivisions only after they have been approved by the appropriate governing body;
4. Proofread all records presented for filing;
5. Endorse upon every instrument properly filed the minute, hour, day, month and year when it was filed and then enter the instrument in the proper book. After the instrument has been recorded, the book and page or computer system reference shall be endorsed thereon;
6. Pay to County Treasurer by the 15th day of each month all fees collected the previous month;
7. Collect the tax levied against grantors for the filing of deeds (document stamp tax) and make recommendations to the State Tax Commissioner regarding claims from taxpayers for reimbursement of the tax on account of mistakes or clerical errors; and
8. Assist the Assessor in the examination of Register of Deeds records and provide the Assessor with other information in his or her possession that will assist the assessment of property.

A number of instruments have been designated under Nebraska State law for filing with the Register of Deeds office. Filing documents and instruments with the register of Deeds allows official notice regarding any legal actions which might affect the status of real property. Among the instruments filed with the Register of Deeds are the following:

- Liens (e.g., weed control expenses, construction liens)
- Plats and subdivisions
- Cemetery lot conveyances
- Orders, resolutions, and ordinances of governing bodies creating special taxing or improvement districts
- Annexation agreements
- Condemnation orders
- Documents to be filed pursuant to the rules of civil procedure (e.g., satisfactions of judgements, probate orders, appointment of agents)
- Leases involving minerals, oil and gas
- State highway vacation proceedings
- Tax deeds
- Deeds and conveyances

In recording documents and other information, the Register of Deeds may keep paper or computerized records. If a computerized system is not maintained, the Register of Deeds must keep separate books for each of the following: deeds and conveyances; mortgages; construction liens; miscellaneous records; federal liens; and fees.

Variations In Duties Across The Participating Counties

Each Register of Deeds was asked to review the summary developed by Lancaster County and indicate whether their office's duties differed. *Responses indicate no significant variations from the baseline summary provided above* (see Attachment 3 for detail information on duties).

Exceptions and/or additions noted by the five Register of Deeds included the following:

- maintenance of both paper and computerized indexing systems;
- provision of research assistance over the phone;
- assistance with genealogy research;
- copying of records for the public; and
- provision of support services for other county offices (e.g., FAX machine).

Current Register of Deeds Staffing, Revenues, and Expenditures

Data Sources. As indicated earlier, forms were sent to each Register of Deeds for completion. Each office was asked to supply information for FY 1996. Because the Douglas County Register of Deeds was unable to complete the forms, the Douglas County Board's budget officer handled that work. In addition to personnel, revenue and expenditure data supplied by the Register of Deeds offices, this report uses population, assessed value, and levy information gathered from census and other county sources. The population and assessed value data are for 1995; tax levies used for comparison are for 1996.

While the data used in this report were supplied by each office and are understood to represent actual revenues or expenditures, in some cases estimates have been used. For example, employee benefits (FICA, retirement, health, vacation, holidays, and life insurance) are paid out of each county's general fund. Several counties supplied cost allocation reports developed by David M. Griffith and Associates. These detail full benefit costs attributable to the Register of Deeds office. In other cases, costs for several benefit items were reported, with no supporting evidence such as the cost allocation report. One county provided no benefit information. When only partial or no benefit information was reported, benefits were computed at 22 percent of salary and wages for reported positions in that office.

It must also be noted that this study does not include the following types of costs:

- Central data processing
- Building use charges
- Insurance
- Equipment use charges
- Buildings and grounds
- Services supplied by other offices
- Miscellaneous charges and fees

Because such costs usually are not paid by any of the individual offices of county government, they are not included. At the same time, it is important for officials to remember that these costs are a part of the total expense of county government and should be considered as more detailed planning continues. In Washington County, these costs total approximately \$60,000 for the Register of Deeds portion of the Clerk's office. In Douglas County these total \$337,738 (\$200,309 for central data processing) for the baseline year used in this report. If consolidation were accompanied by reductions in these expenditure categories, additional property tax savings could be expected in addition to those identified in this report.

Staffing. Table 1 summarizes the staffing, revenue and expenditure information for the Register of Deeds office in each of the counties. Total staffing ranges from a low of 2 in Saunders and Washington County to a high of 23 in Douglas County. Figure 1 standardizes this information by reporting the number of Register of Deeds employees per 10,000 population. As can be seen, levels range from a low of 0.5 in Douglas County to a high of 1.12 in Washington County.

Table 1

Register of Deeds Staffing, Revenues and Expenditures

	County				
	Dodge	Douglas	Sarpy	Saunders	Washington
Staffing					
Register of Deeds	1	1	1	1	0*
Deputy	1	1	1	1	1
Support Staff	1	21	6 ⁺	0	1
Total Personnel	3	23	8	2	2
Revenues					
Recording Fees	\$74,755	\$1,208,019	\$354,072	\$56,663	\$67,124
Doc. Stamps	\$106,678	\$2,160,452	\$696,158	\$72,104	\$82,885
Other Fees	\$7,150	\$0	\$32,473	\$377.00	\$1,164
Total Revenues	\$188,583	\$3,368,471	\$1,082,703	\$129,144	\$151,173
Remitted to State	\$72,749	\$1,495,542	\$498,469	\$51,768	\$59,196
To County Treasury	\$115,834	\$1,872,929	\$584,234	\$77,376	\$91,977
Expenditures					
Personnel	\$73,224	\$751,300	\$235,585	\$59,157	\$51,868
Other	\$7,150	\$113,350	\$38,573	\$6,864	\$5,626
Total Expenditures	\$80,374	\$864,650	\$274,158	\$66,021	\$57,494
Net Revenues for County	\$35,460	\$1,008,279	\$310,076	\$11,355	\$34,483

*The Washington County Clerk's office handles the Register of Deeds functions.

⁺Staff count does not include a part-time line.

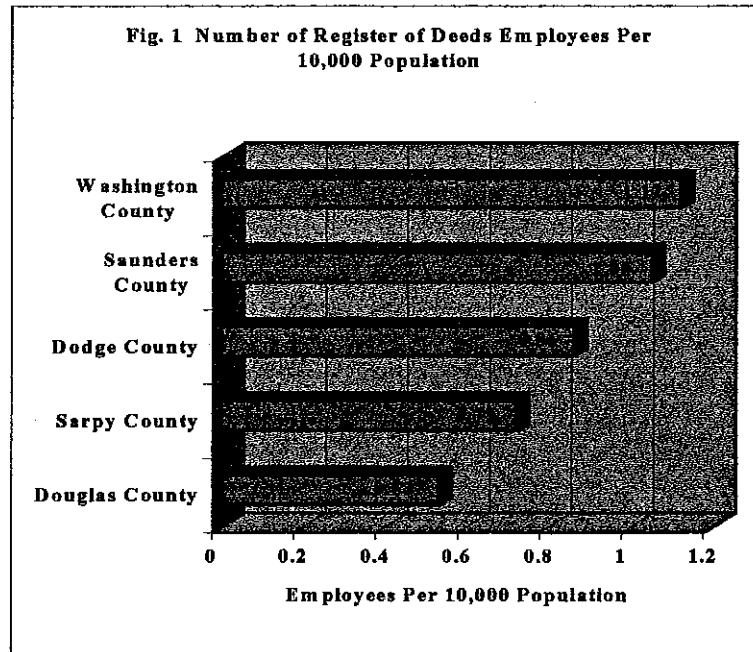
As already mentioned, Douglas County operates the largest Register of Deeds office among the five participating counties. The classification of the 23 employees found in the Douglas County Register of Deeds office, as well as those of the other counties is provided in Table 2.

Revenues. Table 1 also displays revenue information for the five counties. As can be seen, each Register of Deeds office derives the preponderance of its revenues from recording and documentary stamp fees. All revenues produced by the recording activities of each Register of Deeds office are retained by the county. A portion of the documentary stamp fees, on the other hand, are remitted to Nebraska State government. Currently, just over 71 percent of these revenues are remitted to the state. The revenue rank order of the counties generally follows that found for staffing.

Table 2

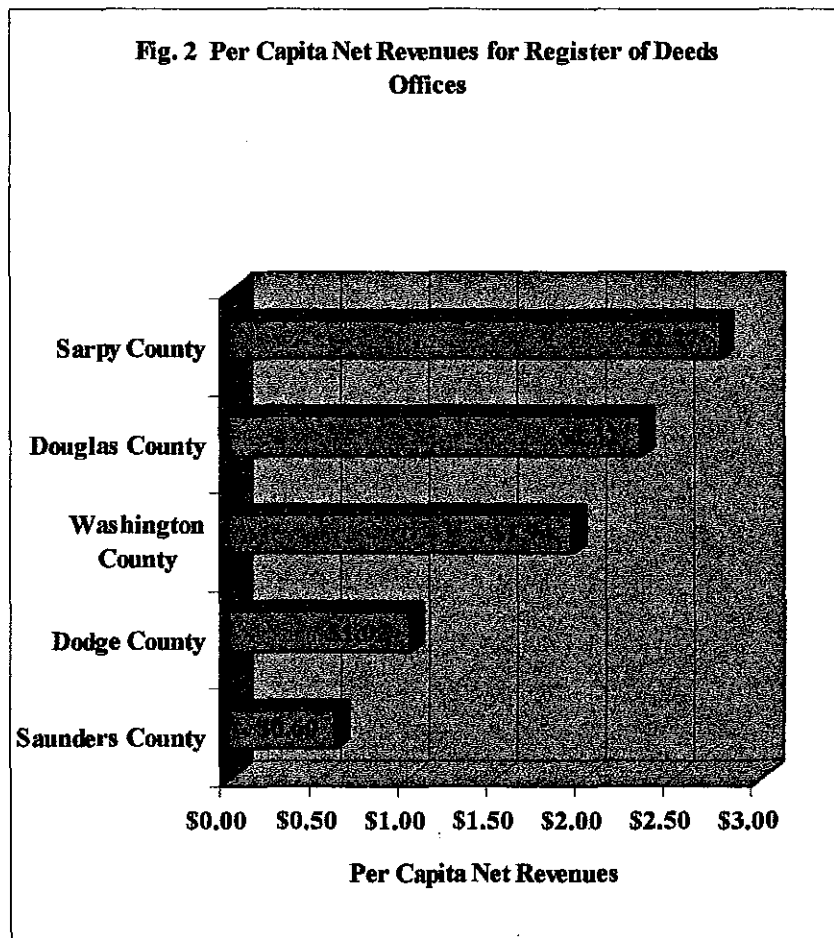
Staffing Pattern for Register of Deeds Offices

Position	County				
	Dodge	Douglas	Sarpy	Saunders	Washington
Register of Deeds	1	1	1	1	
Chief Deputy/Deputy	1	1	1	1	1
Asst. Chief Deputy		2			
Admin. Assistant		2			
Office Manager		1			
Cashier		3			
Clerk	1	7			1
Accounting Clerk		2			
Clerk Typist		1			
VDT/Computer Operator		1			
Recorder		2	6		
Total	3	23	8	2	2



Expenditures. The largest expense category for the offices is for personnel. This includes salaries/wages and benefits (see Table 1). In fact, personnel comprised 86 to 91 percent of each county's total expenditures for the office.

Net Revenues. The net revenue derived from the Register of Deeds offices in each county is summarized in the last row in Table 1. The high is just over \$1 million for Douglas County and the low is \$11,355 for Saunders County. To standardize this information, per capita net revenue figures for the five Register of Deeds offices are reported in Figure 2. As can be seen, Sarpy County's Register of Deeds office generates the highest net revenue per capita (\$2.77). Next are Douglas County (\$2.32) and Washington County (\$1.94); Dodge County (\$1.02) and Saunders County (\$0.60) generate much lower levels of net revenue for their county government.



Summary. Discussions of consolidation typically center around the greater efficiencies which can be attained by creating larger (population) jurisdictions. A relevant question, then, is whether the staffing, revenue and expenditure data point to greater efficiencies on the part of Register of Deeds offices in the larger counties? Table 3 brings together the indicators that have been discussed thus far and can be used to shed light on this question.

Table 3

Population Size and Comparative Indicators for Register of Deeds Office

	County				
	Dodge	Douglas	Sarpy	Saunders	Washington
Population	34,722	434,147	111,806	19,010	17,755
Employees/10,000 Pop.	0.86	0.53	0.72	1.05	1.12
P.C. Total Expenditures	\$2.31	\$1.99	\$2.45	\$3.47	\$2.44
P.C. Personnel Expend.	\$2.11	\$1.73	\$2.11	\$3.11	\$2.92
P.C. Net Revenues	\$1.02	\$2.32	\$2.77	\$0.60	\$1.94

First, we can see that when it comes to the staffing indicator--employees per 10,000 population--more populous counties are able to take advantage of economies of scale. Thus, the largest county--Douglas County--operates with one-half the employees per 10,000 that Washington County (the smallest) operates with. Second, population size is related to total expenditures per capita, but less strongly. If a linear relationship existed between population and total expenditures, Douglas County would have the lowest expenditure per capita and Washington County would have the highest. But, as can be seen in Table 2, Washington County performs better than would be expected on this indicator and Sarpy County performs somewhat worse. Third, per capita personnel expenditures are generally related to population size, with the smaller counties tending to have higher per capita personnel expenditures. The exception to this generalization is Sarpy County. Finally, per capita net revenues--the funds deposited in each county's treasury and in excess of expenditures for each office--increase with size. Here again, however, the relationship is not perfect, with Sarpy performing better than Douglas County, and Washington County performing better than both Dodge County and Saunders County.

Overall, larger counties appear to be able to carry out the Register of Deeds functions at a lower cost and higher net revenue per capita than smaller counties. As with most relationships, however, the relationship between size and economic performance is not perfect. This certainly appears to be the case with Washington County which performs the Register of Deeds functions more efficiently than would be predicted from its population size. This is likely a function of the joint Clerk-Register of Deeds office.²

Consolidating Register of Deeds Offices

To identify potential costs and savings and their effect on property taxes in each of the counties, three consolidation scenarios are examined: a five county "metropolitan" consolidation; an "urban" consolidation involving Douglas County and Sarpy County; and a "rural" consolidation involving Dodge County, Saunders County and Washington County. This section presents the findings for each scenario.

Several assumptions are common to all three scenarios:

- There will be no major change in current levels of service demands.
- Register of Deeds offices will be maintained in current or equivalent offices in each county. As a result, there will be no facility savings or cost increases.
- Travel will be kept to a minimum, with FAX and e-mail/internet used as much as possible for communication and information sharing between satellite and central offices.
- No transition costs are included; these require more detailed planning for implementation.

Five County "Metropolitan" Consolidation. This section presents the results of the metropolitan consolidation portion of the study.

1. Assumptions of the Metropolitan Scenario. The metropolitan consolidation scenario assumes the following:

- The current staffing pattern of Douglas County is utilized as a framework, with minor adjustments as noted in the analysis
- Adjustments in personnel costs will be made at the current salary paid to the Douglas County Register of Deeds and associated staff. Recorders for each county are paid at Sarpy County rates.

2. Metropolitan Consolidation Scenario Results. Table 4 contains summary staffing, revenue and expenditure information. Since the consolidated office area contains a larger population, it was assumed that there would be a proportionate reduction in staffing due to additional economies of scale. It was thus necessary to develop a measure of the number of Register of Deeds employees per 10,000 population for the consolidated area.

New staffing figures were developed as follows. First, the difference between Sarpy County and Douglas County in the number of Register of Deeds employees per 10,000 population was computed (0.19). Second, the difference in population between Sarpy County and Douglas County was computed (322,341). Third, the difference in population between Douglas County and the total for all five counties was computed (183,293). Fourth, the ratio of the population differences was computed (0.56). Finally, this was multiplied with the difference in employees per 10,000 to yield a rate of 0.10. This figure was subtracted from the current Douglas County rate of 0.53. The resulting rate of 0.43 Register of Deeds employees per 10,000 population was used to determine the number of employees for the consolidated metropolitan Register of Deeds office.

As can be seen, approximately 27 employees would be required. This is a reduction of 11 from current levels for all five counties. Table 5 portrays how these might be allocated across the five counties under this scenario. The table also compares the consolidation staffing plan with current staffing assignments.

Table 4

**Register of Deeds Staffing, Revenues and Expenditures:
Five County Metropolitan Scenario**

Staffing	Number
Register of Deeds	1
Deputy	2
Support Staff	24
Total Personnel	27
Revenues	
Recording Fees	\$1,760,633.00
Doc. Stamps	\$3,118,277.00
Other Fees	\$41,164.00
Total Revenues	\$4,920,074
Remitted to State	\$2,177,724
To County Treasury	\$2,742,350
Expenditures	
Personnel	\$862,898
Other	\$164,699
Total Expenditures	\$1,027,597
Net Revenues for Five Counties	\$1,714,753

Based on the assumptions outlined above, revenues are estimated to be the same as current levels for the five counties. Total expenses are estimated to be \$1,027,597. Included within this total are \$862,898 for personnel (salary/wages and benefits @ 22%) and other expenses of \$164,699 (the same as current levels for the five counties). Net revenues would be \$1,714,754. This is an increase of \$315,100 in net revenues for the five county area when compared to net revenues for the current structure (see Table 1) and would be available for reducing the property tax.

What can we say about the "performance" of the consolidated office? Table 6 contains summary information for the comparative indicators presented earlier (see Table 2). As can be seen:

- The number of employees per 10,000 population declines 30.6 percent from an average of .62 to .43;
- Per capita total expenditures are reduced 32.5 percent from an average of \$2.46 to \$1.66;

- Per capita personnel expenditures are reduced 41.4 percent from an average of \$2.39 to \$1.40; and
- Per capita net revenues increase 55.3 percent from an average of \$1.79 to \$2.78.

Table 5

Staffing Pattern for Register of Deeds :
Metropolitan Consolidation Scenario

	Now	Future
Register of Deeds	4	1
Chief Deputy/Deputy	5	1
Asst. Chief Deputy	2	2
Admin. Assistant	2	2
Office Manager	1	1
Cashier	3	3
Clerk	9	5
Accounting Clerk	2	2
Clerk Typist	1	1
VDT/Computer Operator	1	1
Recorder	8	7
Total	38	27

Table 6

Population Size and Comparative Indicators for Register of Deeds
Office: Metropolitan Consolidation Scenario

	Pre-Consolidation 5 County Average	Metropolitan Consolidation
Employees/10,000 Pop.	.62	0.43
P.C. Total Expenditures	\$2.46	\$1.66
P.C. Personnel Expend.	\$2.39	\$1.40
P.C. Net Revenues	\$1.79	\$2.78

3. ***Effect of Metropolitan Consolidation on Property Taxes.*** Under the current structure, the average property tax required to support the Register of Deeds offices for the five counties is \$6.29 for a home with an assessed value of \$100,000. Under the metropolitan consolidation scenario, the average property tax required to support the Register of Deeds offices for the five counties would be \$4.81 on the same home.

Table 7 summarizes several items: (1) the average county levy for the five counties (expressed as a percentage of the total assessed); (2) the five county average property tax bill for a house valued at \$100,000; (3) the average property tax savings from consolidating the Register of Deeds office; and (4) the average percent change this would produce in the county's share of property tax bill on a house assessed at \$100,000. As can be seen in the last column of the table, consolidating the Register of Deeds office would result in approximately a one-half of one percent (-0.46%) reduction in the county property tax on a home valued at \$100,000 for property tax purposes. Overall, property tax payments to fund Register of Deeds offices in the five county area would decline approximately \$315,100.

Table 7

Summary of Property Tax Changes from Consolidating
Register of Deeds Offices: Metropolitan Scenario

	1996 County Levy	County Tax on \$100k House	Consolidation Tax Savings*	Percent Reduction In Taxes
Five County Average	0.3244	\$324.36	\$1.48	0.46%

*Reduction in property tax due to consolidation of office

Two County "Urban" Consolidation. This section presents the results of the urban county consolidation portion of the study.

1. Assumptions of the Urban County Scenario. The consolidation scenario assumes the following:

- The current staffing pattern of Douglas County is utilized as a framework, with minor adjustments as noted in the analysis
- Adjustments in personnel costs will be made at the current salary paid to the Douglas County Register of Deeds and associated staff. Recorders for each county are paid at Sarpy County rates.

2. Urban Consolidation Scenario Results. Table 8 contains summary staffing, revenue and expenditure information. Since the consolidated office area contains a larger population, it was assumed that there would be a proportionate reduction in staffing due to additional economies of scale. It was thus necessary to develop a measure of the number of Register of Deeds employees per 10,000 population for the consolidated area.

Table 8

Register of Deeds Staffing, Revenues and Expenditures:
Urban Consolidation Scenario

Staffing	Number
Register of Deeds	1
Chief/Asst. Deputy	3
Support Staff	21
Total Personnel	25
Revenues	
Recording Fees	\$1,562,091
Doc. Stamps	\$2,856,610
Other Fees	\$32,473
Total Revenues	\$4,451,174
Remitted to State	\$1,994,011
To County Treasury	\$2,457,163
Expenditures	
Personnel	\$807,414
Other	\$151,923
Total Expenditures	\$959,337
Net Revenues for Two Counties	\$1,497,826

New Staffing figures were developed using the same approach outlined earlier with the metropolitan scenario. First, the difference between Sarpy County and Douglas County in the number of Register of Deeds employees per 10,000 population was computed (0.19). Second, the difference in population between Sarpy County and Douglas County was computed (322,341). Third, the difference in population between Douglas County and the total for both counties was computed (111,806). Fourth, the ratio of the population differences was computed (0.346). Finally, this was multiplied with the difference in employees per 10,000 to yield a rate of 0.07. This figure was subtracted from the current Douglas County rate of 0.53. The resulting rate of 0.46 Register of Deeds employees per 10,000 population was used to determine the number of employees for the consolidated urban county Register of Deeds office.

As can be seen, approximately 25 employees would be required. This is a reduction of 6 from current levels for the two county's Register of Deeds offices. Table 9 portrays how the 25 employees might be allocated across the two counties under this scenario. The table also compares the consolidation staffing plan with current staffing assignments.

Three County "Rural" Consolidation. This section presents the results of the rural county consolidation portion of the study.

1. Assumptions of the Rural County Scenario. The consolidation scenario assumes the following:

- Staffing will consist of a Register of Deeds, a deputy, a clerk and recorders.
- Adjustments in personnel costs will be made at the current salary paid to the Dodge County Register of Deeds and at average salaries for the three counties for other positions.

2. Rural Consolidation Scenario Results. Table 12 contains summary staffing, revenue and expenditure information. Since the consolidated office area contains a larger population, it was once again assumed there would be a proportionate reduction in staffing due to economies of scale. It was thus necessary to develop a measure of the number of Register of Deeds employees per 10,000 population for the consolidated area.

Table 12

Register of Deeds Staffing, Revenues and Expenditures:
Rural Consolidation Scenario

Staffing	Number
Register of Deeds	1
Deputy	1
Support Staff	3
Total Personnel	5
Revenues	
Recording Fees	\$198,542
Doc. Stamps	\$261,667
Other Fees	\$8,691
Total Revenues	\$468,900
Remitted to State	\$183,713
To County Treasury	\$285,187
Expenditures	
Personnel	\$137,672
Other	\$19,640
Total Expenditures	\$157,312
Net Revenues for Three Counties	\$127,875

New Staffing figures were developed using the same approach outlined earlier for the metropolitan and urban scenarios. Since Dodge County is the largest of the rural counties and has the lowest number of personnel per 10,000 population, their staffing ratio was used as the base for adjustment. First, the difference between Dodge County and Sarpy County (the next largest county of the five included in the study) in the number of Register of Deeds employees per 10,000 population was computed (0.14). Second, the difference in population between Dodge County and Sarpy County was computed (77,804). Third, the difference in population between Dodge County and the total for all three counties was computed (36,765). Fourth, the ratio of the population differences was computed (0.47). Finally, this was multiplied with the difference in employees per 10,000 to yield a rate of 0.07. This figure was subtracted from the current Dodge County rate of 0.86. The resulting rate of 0.79 Register of Deeds employees per 10,000 population was used to determine the number of employees for the consolidated urban county Register of Deeds office.

As can be seen, approximately 5 employees would be required. This is a reduction of 2 from current levels for the three county's Register of Deeds offices. Table 13 portrays how the 5 employees might be allocated across the three counties under this scenario. As shown, there would be a Register of Deeds, a Deputy, one clerk and two recorders. The table also compares the consolidation staffing plan with current staffing assignments.

Table 13

Staffing Pattern for Register of Deeds:
Rural Consolidation Scenario

	Now	Future
Register of Deeds	2	1
Chief Deputy/Deputy	3	1
Asst. Chief Deputy		
Admin. Assistant		
Office Manager		
Cashier		
Clerk	2	1
Accounting Clerk		
Clerk Typist		
VDT/Computer Operator		
Recorder		2
Total	7	5

Based on the assumptions outlined above, revenues are estimated to be the same as current levels for the three counties (\$468,900). Total expenses are estimated to be \$157,312. Included within this total are \$137,672 for personnel (salary/wages and benefits @ 22%) and other expenses of \$19,640 (also at current levels for the three counties). After remitting approximately \$183,713 to the State of Nebraska and deducting expenses of \$157,312, roughly \$127,875 would be available to the three counties for deposit. This amount represents an increase of \$46,577 when compared to current net revenues for the three counties. This amount (\$46,577) is assumed to be available for property tax relief.

Table 14 contains summary information for the comparative indicators presented earlier for the current configuration and the rural scenario (see Tables 3, 6 and 10). As can be seen:

- The number of employees per 10,000 population declines 18.6 percent from an average of .97 for the three counties to .79;
- Per capita total expenditures are reduced 17.9 percent from an average of \$2.68 to \$2.20;
- Per capita personnel expenditures are reduced 25.2 percent from an average of \$2.58 to \$1.93; and
- Per capita net revenues increase 57.0 percent from \$1.14 to \$1.79.

Table 14

Population Size and Comparative Indicators for Register of Deeds Office: Rural Consolidation Scenario

	Pre-Consolidation For 3 Counties	Rural Consolidation
Employees/10,000 Pop.	.97	0.79
P.C. Total Expenditures	\$2.68	\$2.20
P.C. Personnel Expend.	\$2.58	\$1.93
P.C. Net Revenues	\$1.14	\$1.79

3. ***Effect of Rural Consolidation on Property Taxes.*** Under the current structure, the average property tax required to support the Register of Deeds offices for the five counties is \$6.99 for a home with an assessed value of \$100,000. Under the rural consolidation scenario, the average property tax required to support the Register of Deeds offices for the three counties would be \$5.39 on the same home valued at \$100,000.

Table 15 summarizes the property tax changes presented earlier for the metropolitan and urban consolidation scenarios (see Tables 7 and 11). The last column expresses the reduction in the property tax for the three county rural area as a percentage of current county taxes. As can be seen, consolidating the Register of Deeds offices into a single unit would result in approximately a 0.51 percent reduction in the average county property tax on a home valued at \$100,000 for property tax purposes. Overall, property tax payments to fund Register of Deeds offices in the three county area would decline approximately \$46,577.

Table 15

Summary of Property Tax Changes from Consolidating
Register of Deeds Offices: Rural Scenario

	1996 County Levy	County Tax on \$100k House	Consolidation Tax Savings*	Percent Reduction In Taxes
Three County Average	.3148	\$314.80	\$1.60	0.51%

Comparison of the Three Consolidation Scenarios

This section of the report compares the three scenarios to one another and with the current structure. Table 16 presents each county's total expenditures, net revenues (revenues less state remittance and total expenditures), and property tax required to fund the Register of Deeds office under its current structure. As can be seen, the current property tax burden ranges from a low of \$5.65 in Douglas County to a high of \$8.73 in Sarpy County.

Table 16

Total Expenditures, Net Revenues and Required Property Tax
for Current Register of Deeds Structure

	County					Total
	Dodge	Douglas	Sarpy	Saunders	Washington	
Current						
Total Expend.	\$80,374	\$864,650	\$274,158	\$66,021	\$57,494	\$1,342,697
Net Revenues	\$35,460	\$1,008,279	\$310,076	\$11,355	\$34,483	\$1,399,653
Required Tax	\$6.12	\$5.65	\$8.73	\$7.87	\$7.51	\$6.29

As has been shown in previous sections, when the reduction of property taxes and cost of county government are considered, it is clear that each of the scenarios is able to provide spending reductions. This, in turn, can provide property tax relief. More detailed information on each county's share of expenses and revenues under the consolidation scenarios--and their ultimate property tax relief--can't be developed without more specific allocation criteria.

Finally, it is important to ask which scenario provides the greatest property tax relief? Table 17 summarizes the average property tax requirement to support the Register of Deeds office for each scenario, as well as the percentage reduction in the average county average property tax for the counties included in the scenario. As can be seen, the metropolitan consolidation scenario has the lowest property tax requirement. Yet, if one looks at the column summarizing the reduction in taxes, Douglas and Sarpy County will be better off under the metropolitan consolidation scenario, while Dodge, Saunders and Washington Counties will be better off under the rural scenario.

Table 17

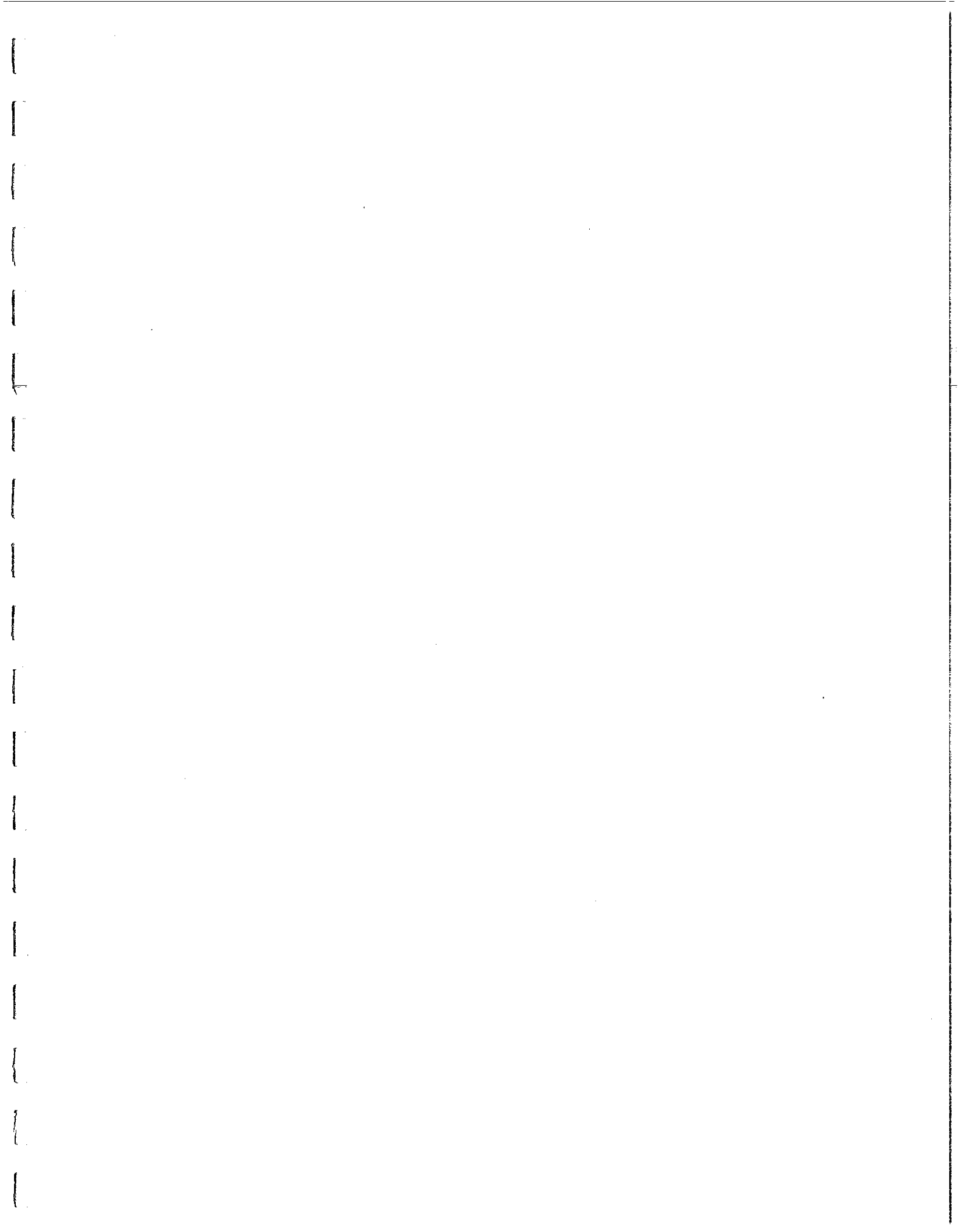
Property Tax Requirements for Each Scenario

Scenario	Avg. Property Tax Required	Pct. Reduction in Taxes
Metropolitan	\$4.81	0.46%
Urban	\$5.20	0.29%
Rural	\$5.39	0.51%

¹ "Lancaster County Consolidation Committee Statutory Duties of Elected Officials," Lancaster County, no date.

² In a telephone conversation the Washington County Clerk indicated that the joint Clerk-Register of Deeds office is working at its maximum. Her goal is to encourage the establishment of a separate Register of Deeds office.

Attachment 3--Track 2 Report: Identification of Potential Collaborations, Resource Sharing, and Improvements in Operations Among Elected Officials



**TRACK 2 -- IDENTIFICATION OF POTENTIAL COLLABORATIONS,
RESOURCE SHARING, AND IMPROVEMENTS IN OPERATIONS
AMONG ELECTED COUNTY OFFICES**

August 1, 1997

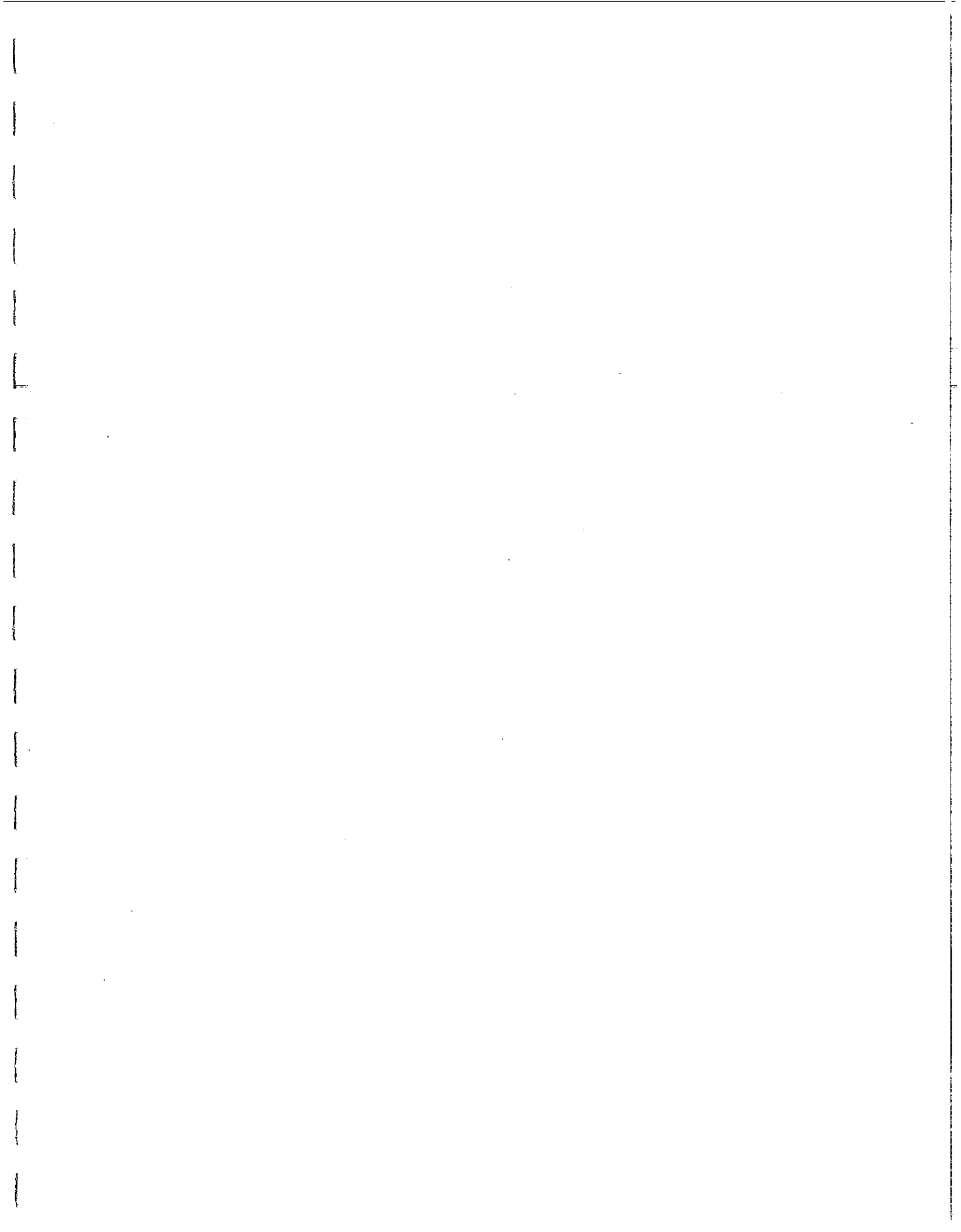


Table of Contents

I. Overview	2
II. Executive Summary--County Treasurers	3
III. County Treasurers--Ideas for Collaboration/Resource Sharing	4
IV. Executive Summary--County Assessors	24
V. County Assessors--Ideas for Collaboration/Resource Sharing	25
VI. Executive Summary--County Clerks	30
VII. County Clerks--Ideas for Collaboration/Resource Sharing	30
VIII. Executive Summary--County Registers	31
IX. County Registers--Ideas for Collaboration/Resource Sharing	32
Appendix	

**Multi-County Shared Services:
A Response to LB 1085**

I. Overview

As part of the task mandated by LB 1085, brainstorming sessions were planned by the steering committee of the five-county region, to be facilitated by the staff of the University of Nebraska at Omaha, for county assessors, clerks, registers of deeds, and treasurers. The purpose of the meetings was to share ideas and suggestions for collaboration and resource sharing among their respective offices.

Letters were sent to the elected officials June 26 (see Appendix) asking them to give some thought to the goal of exploring ways to stretch budgetary dollars and/or improve services through cooperative efforts. To make the meetings productive, it was suggested that each official prepare 3-5 ideas in advance. Ideas for collaboration could range from "very theoretical" to "realistic" to "already proven" and time was scheduled for more discussion about obstacles and factors facilitating their realization.

Meetings for the different offices were scheduled on July 17 and 24 and confirmation of attendance was requested to be made through the Center for Public Affairs Research at UNO. Subsequent telephone follow-up revealed only two positive confirmations by July 15 for both assessors and treasurers, and only one confirmation for clerks and two for registers by July 22.

As a result, telephone interviews were scheduled and conducted as an alternative method of collecting ideas and suggestions; in several instances officeholders preferred to submit thoughts in writing. Ideas from the officials were summarized in a draft report and faxed back to the respondents for their review and any additions or comments.

II. Executive Summary--County Treasurers

The majority of ideas for collaboration and resource sharing cited by the responding treasurers, where a large measure of consensus seems to exist, were in relation to the following areas:

- 1) Motor Vehicle Operating Permits
- 2) Motor Vehicle License Plates/Tax Collection and Registration Renewals
- 3) Feasibility/Impact Studies of State Legislation Prior to Enactment
- 4) County and Elected-Office Mergers

These areas were identified by the treasurers as most meriting further exploration, development and detailed discussion among the elected officeholders, the steering committee, the county boards, and at the state level. Summaries of the main ideas, as presented by the treasurers in each county, follow in the next section of the report.

III. County Treasurers--Ideas for Collaboration/Resource Sharing

Dodge County--Ms. June Mattson

Motor Vehicle Operating Permits

Collaboration and cooperation among counties should be explored to improve services with regard to obtaining motor vehicle operating permits. Currently, citizens can take examinations in any county, such as where they work, but then need to purchase the license and have their photograph taken in the counties where they reside.

In Dodge County, examiners are available only on Tuesdays, Thursdays, and Fridays which creates great inconvenience and wasted time for the public. A regional site with one-stop shopping" for licenses would provide better service and conserve resources for the people of Dodge, Cumming, Saunders, Colfax, and Washington counties.

(Note: Similar ideas were expressed by Mr. Rich James, Sarpy County and Mr. James Fauver, Saunders County and are summarized here also). Mr. James suggested that renewal times for licenses be extended to 5 years from the current 4 years. Extending the time frame would reduce his office's workload in this area by 20% during that 4-year period, meaning that the same number of employees could handle the increase in population and demand for licensing services. Currently, Sarpy County is experiencing an annual growth rate of about 2%, resulting in 600-700 additional permits per year which must be processed.

It was also noted by Mr. James that if a driver moves to another county and loses his/her license, he must return to his former county of residence to get a duplicate before procuring a new one. This process is unnecessary and wasteful for both the county and the taxpayer as the

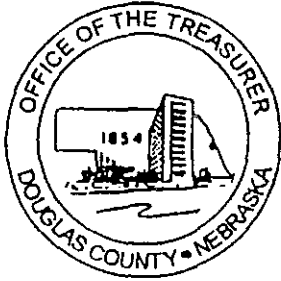
information of record is available to all counties in the computerized records maintained by the Nebraska Department of Motor Vehicles.

Furthermore, Mr. James indicated that a law change is needed to improve the efficiency of the licensing process. Currently a driver must first stop at the state office of the Nebraska Department of Motor Vehicles then go to the county treasurer's office to have the photograph taken and pay for the license. This system results in greater overall staff needs and wasted time and resources. Mr. James felt the state could assume all responsibilities for driver licensing more efficiently than the current system tied to the counties, or that at a minimum, all counties should be better integrated with the state system.

It was also suggested that more licenses should be renewed by mail, perhaps only requiring a new photograph and eye test every other time. Also that a grace period of 30-60 days be allowed for a non-test renewal. Currently if a person is only one day late, he/she must take unnecessary and time-consuming tests.

Douglas County--Ms. Julie Haney

Written comments concerning license plates, driver licensing and the need for the state legislature to get input and suggestions prior to enacting legislation which impacts the counties are as follows: [see inserted letter]



Douglas County Treasurer

Julie M. Haney
Douglas County Treasurer
1819 Farnam Street Suite H-03
Omaha, NE 68183
444-7082
FAX: 444-6453

July 15, 1997

MR RUSSELL SMITH DIRECTOR
CENTER FOR PUBLIC AFFAIRS COMMITTEE
PETER KIEWIT CONFERENCE CENTER
OMAHA NE 68182-0059

Dear Russ,

I apologize for not returning a reply to you sooner. I'm a little overwhelmed at the moment with trying to get two computer systems up and running simultaneously. We are under a strict time frame and my time is spent in one meeting after another.

I first want you to know that I never "write anything off" and if time allowed, I would be more than happy to participate in your discussion process. However, I feel that sitting in a discussion with my counterparts has a far less importance to the process of accountability and efficiency for government than what should be done to help the lowering of taxes and all that goes with it.

The Legislature itself needs to start looking at the bigger picture of how the State itself could start improving efficiency and cutting out waste which in turn would then help the counties improve their cost efficiencies.

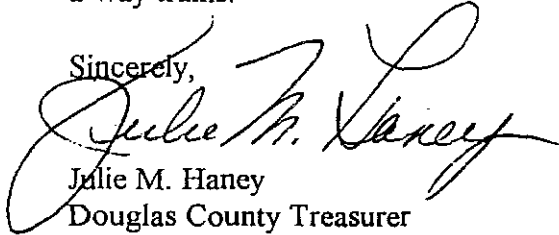
1. Treasurer's have for the past few years tried to get the State to go to a 5 year license plate. No other state around prints plates for only three years at a time. Legislators have resisted this idea saying that several prisoners then would have no work and that they wouldn't be learning a skill for when they got out. Who prints plates in the outside world or even uses that type of equipment. The cost of re-design every year and the thousands of plates that are printed would be a huge cost savings to the taxpayers (who also feel this is a waste of money.) Their second argument is that they would lose revenue by people getting away with a longer period of time that they wouldn't register their vehicles. The treasurer's countered that with making stiffer penalties for the violators.
2. The biggest complaint to treasurer's comes from the Driver's Licensing portion that the State is over. Not enough examiners cause long lines and hours of waiting. Treasurer's get blamed when we only take the pictures and issue the license. We have repeatedly asked that the State "beef up" their hiring in this area ... but service to the public is the farthest thing from the State's mind.
3. Every year more regulations in Motor Vehicles are voted on by the Legislature with no thought of the cost that is passed to the counties nor the manpower it takes to get adhere to the new regs. To be efficient and cost saving, legislators should be contacting those being affected to get their input and suggestions. Millions of dollars

in this State are being lost to sloppy legislation that has no teeth and adds to the bureaucracy that currently exists.

These are just a few of the situations that currently exist there are many more, but your eyes couldn't take that much strain. My point is that there is so much more to be done at the State level that could cure some of the waste in government that currently exists than at the county level.

I am sorry that I won't be able to attend your meeting. Besides having an over abundance of work here at the office, I am also in the process of moving and both are colliding like two run-a-way trains.

Sincerely,

A handwritten signature in cursive script, appearing to read "Julie M. Haney". The signature is written in black ink and is positioned above the printed name and title.

Julie M. Haney

Douglas County Treasurer

Sarpy County--Mr. Rich James

Motor Vehicle License Plates

Many cost savings and efficiencies could be realized by changing many of the practices regarding license plates. Moving from a 3-year to a 5-year plate (or even better to a permanent plate which would remain with the vehicle throughout it's lifetime) would result in great savings for the counties and taxpayers of the state. The current practice means that many plates are thrown away at the end of the 3-year period by the county offices as it is impossible to know precisely how many will be required.

The current system of using county-specific plates is also tremendously wasteful and costly compared to an alpha-numeric system. Concerns of law enforcement to be able to identify non-local drivers could be met using stickers similar to those used for renewals, although personalized plates in Nebraska already do not identify the county nor do plate systems in some other states.

Moving to a non-county specific system could potentially allow owners to renew plates at any county office and taxes collected could be forwarded to the county of residence. It would also mean that plates would not have to be changed everytime an owner moves to a different county. Such a system could also pave the way for the development and use of automated registration renewal machines, similar to ATM devices used by banks for financial transactions.

It would also make sense to promote more renewals by mail and to charge individuals the personalized plate or other handling fee if they request a specific plate number year after year. This practice/service is more costly to provide than that for the owner who accepts a random plate assignment.

Personal Property/Vehicle Tax Collection and Registration Renewals

In addition to the above changes, service provision would improve and personnel cost-savings would result from having plate renewals spread out more evenly throughout the year. Currently, registrations are due in whatever month the vehicle is purchased; as most are purchased during May-August, this is a peak time when additional employees are required to handle renewals.

An optional approach would distribute renewals more equally throughout the year by allowing them during the owner's birth month or in an alphabetized system based on the last name corresponding to a renewal in a particular month, thereby dividing the workload more evenly over 12 months.

County and Elected-Office Mergers

The merging of certain counties, their governments and certain offices is inevitable if we really want to save taxpayer dollars. Some counties are actually serving smaller populations than they were 10 or 20 years ago, which means per capita costs for smaller counties are much greater.

One study reveals that annual per capita costs for the treasurers in some rural counties are as high at \$45 compared with our costs of \$5 per capita in Sarpy County. Merging will allow for economies of scale and the non-duplication of personnel costs, infrastructure, etc.

Mergers are not appropriate for every county situation, but the 93 counties we have seems excessive and not the most efficient way of doing the public's business.

Saunders County--Mr. James Fauver

Written comments concerning the state legislature conducting impact and feasibility studies prior to enactment, meeting once every three years and limiting the number of bills that can be introduced; license plates and drivers' licenses; and an example of the necessity of the legislature to "clean-up old statutes" (in particular 23-1601, subsection (4), vs. 77-159 [relating to a Supreme Court case and its impact on treasurers' offices]) are as follows: [see inserted letters and attached documents]

July 9, 1997

Mr. Russell Smith
Director
Center for Public Affairs Research
Peter Kiewit Conference Center
Omaha, Nebraska 68182-0059

Dear Mr. Smith,

I am in receipt of your letter, dated July 8, 1997.

Whether or not the County Treasurers are involved in the process does really matter to me, as I am concerned about the big picture in Nebraska.

I am "not writing your meeting off, and I am not refusing to participate."

It was my intention to try to be at the July 17th meeting. However, with my office bookkeeper being off for a number of weeks due to a workplace related injury and subsequent surgical procedures, and the Deputy having scheduled vacation time-off next week, it is now virtually impossible for me to be away from the office anytime next week. I am very sorry, but office procedures must be conducted and I feel it is my absolute obligation to be here during business hours, as the situation now dictates.

If I may interject a few written comments, for your consideration, I would entertain the following:

- (1) That the Nebraska Legislature take more time to study legislative proposals, before they ever consider a vote by the full body, i.e. 1997's LB271. It is my understanding that an interim study will now be held in order to study the impact and feasibility of LB271. Isn't this like "putting the horse before the cart?"
- (2) That the Nebraska Legislature meet once every three years, limit the amount of bills each can introduce, and to also limit the amount of bills for passage by the entire legislative body. Wouldn't this save us all a lot of tax dollars each year? More tax dollars and time unwasted!

PAGE 2

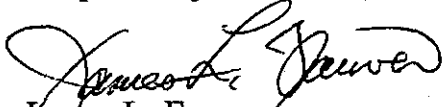
(3) That the Department of Motor Vehicles be required to hire additional driver license examiners. The current system, with nearly 75 examiners for the entire State of Nebraska is absolutely a dis-service to the public we all serve.

(4) That the Legislature require license plates to be issued (new) once every five years. The 1976 Centennial Plates were used approximately eight years. Wouldn't it be logical to try to save taxpayers' money by issuing license plates for longer periods of time?

(5) It is my opinion, after seeing many forms of government at work in our State of Nebraska, that the County form of government is probably the most efficient one around. Counties value property, levy taxes, collect taxes, and distribute tax collections to all governmental subdivisions who depend on those tax dollars in order to function properly. Why then, do we keep hearing things out of Lincoln, and elsewhere, that county government is inefficient? This is simply not true.

I want to thank you for your time and consideration of my personal views. I am once again very sorry that I will not be able to attend the July 17th meeting.

Respectfully submitted,



James L. Fauver
Saunders County Treasurer

P. O. Box 337
Wahoo, Nebraska 68066-0337

July 18, 1997

Mr. R. K. Piper
Community Services Coordinator
University of Nebraska--Omaha

TELE: (402) 472-0754

FAX: (402) 472-6758

Dear Mr. Piper,

Please find with this fax transmission a copy of the letter containing the five items I consider to be of importance in the study dealing with "brainstorming amongst county officials," which I had sent to Mr. Russell Smith on July 9, 1997.

Along with the five points, that I have suggested for consideration, I would like you to include another item, which you and I visited about on the telephone just recently. In the fax I just received from your office yesterday, it appears you have eluded to this additional item, i. e. "cleaning up old statues" (by the Legislature).

One in particular is 23-1601, subsection (4), vs. 77-1759. The City of Elkhorn recently won a Supreme Court Case, against the Douglas County Treasurer, due to these two conflicting statues. The question was in regard to the distribution of funds by the County Treasurer. I am enclosing a copy of the decision for your review. Please note that the Supreme Court essentially says "it is really a problem to be resolved by the Legislature, and not the court." The way 77-1759 reads they ruled in favor of the City of Elkhorn.

Does anyone, with the exception of County Treasurers, understand the impact of distributing collections to governmental subdivisions on a weekly basis? In our county it would mean closing out the books (on all political subdivisions) at the close of business on Friday, completing the distribution process and payment checks sent out before the opening of business on Monday morning. This would have a detrimental (fiscal) impact on our taxpayers, as we would most likely have to retain at least two new employees to complete the distribution process over the weekend. Or, we could pay a lot of overtime to our present office staff, if they would choose to work over the weekends.

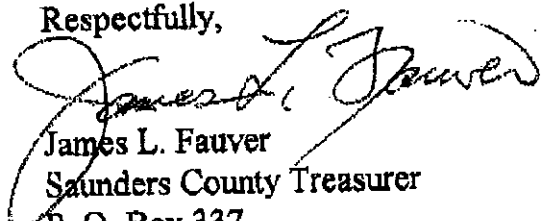
Let's have the Legislature not only recind 77-1759, which was apparently designed for someother purpose in the beginning of time, but have them do a study to eliminate any problems like this that could surface in the future. Especially for those officials who must administer the statues.

And to think some Legislators are critical of a county system that tries to conduct business in the most efficient manner possible. Where do most county fiscal problems begin? The wise forty nine!! They need to think before they act.

REFER TO ITEM #2.

I thank you for your time and consideration.

Respectfully,



James L. Fauver
Saunders County Treasurer
P. O. Box 337
Wahoo, Nebraska 68066-0337

§ 23-1601 COUNTY GOVERNMENT AND OFFICERS

- 23-1613. County office examiners; appointment; salaries.
- 23-1613.01. Repealed. Laws 1959, c. 266, § 1.
- 23-1614. County office examiners; expenses.
- 23-1615. Repealed. Laws 1967, c. 36, § 10.
- 23-1616. Cashier's bonds; amount.

23-1601. County treasurer; general duties. (1) It shall be the duty of the county treasurer to receive all money belonging to the county, from whatsoever source derived, and all other money which is by law directed to be paid to him or her. All money received by him or her for the use of the county shall be paid out by him or her only on the warrants issued by the county board according to law, except where special provision for the payment thereof is or shall be otherwise made by law.

(2) The county treasurer shall prepare and file the required annual inventory statement of county personal property in his or her custody or possession, as provided in sections 23-346 to 23-350.

(3) The county treasurer shall at the direction of the city or village invest the bond fund money collected for each city or village located within each county. Such bond fund money shall be invested by the county treasurer and any investment income shall accrue to the bond fund. The county treasurer shall notify the city or village when the bonds have been retired.

(4) On or before the fifteenth day of each month, the county treasurer (a) shall pay to each city or village located within such county the amount of all funds collected or received for such city or village the previous calendar month, including bond fund money when requested by any city of the first class under section 16-731, and (b) on forms provided by the Auditor of Public Accounts shall include with payment, a statement indicating the source of all such funds received or collected, and an accounting of any expense incurred in the collection of ad valorem taxes, except that the Auditor of Public Accounts shall, upon request of a county, approve the use and reproduction of a county's general ledger or other existing forms if such ledger or other forms clearly indicate the sources of all funds received or collected and an accounting of any expenses incurred in the collection of ad valorem taxes.

Source: Laws 1878, § 91, p. 379; R.S.1913, § 5637; C.S.1922, § 4964; C.S.1929, § 26-1301; Laws 1939, c. 28, § 14, p. 153; C.S.Supp.,1941, § 26-1301; R.S.1943, § 23-1601; Laws 1978, LB 847, § 1; Laws 1983, LB 391, § 1.

23-1601.01. Residency requirement. A county treasurer elected after November 1986 need not be a resident of the county when he or she files for election as county treasurer, but a county treasurer shall reside in the county in which he or she holds office.

Source: Laws 1986, LB 812, § 5.

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COLLECTION OF TAXES

§ 77-1761

County board of equalization is sole judge as to when necessity for examination of accounts of treasurer exists. *Kennedy County v. Tuttle*, 16 Neb. 34, 19 N.W. 637.

Board of equalization has authority under this section to employ competent person to examine accounts of treasurer. *Laws v. Harlan County*, 12 Neb. 637; 12 N.W. 114.

77-1750. Collection of taxes; settlement of county treasurer; adjustment with county clerk; order by county board. In all cases when the adjustment is made with the county clerk, the county board shall, at the first session thereafter, examine such settlement and if found correct shall enter an order to that effect. If any omission or error is found, the board shall cause the same to be corrected and a correct statement of the facts in the case forwarded to the Property Tax Administrator and other proper authority or person who shall correct and adjust the treasurer's accounts accordingly.

Source: Laws 1903, c. 73, § 175, p. 453; R.S.1913, § 6503; C.S.1922, § 6031; C.S.1929, § 77-1936; R.S.1943, § 77-1750; Laws 1995, LB 490, § 170.

77-1751 to 77-1758. Repealed. Laws 1995, LB 490, § 195.

77-1759. Collection of taxes; report to and payment of taxes and special assessment to municipal corporations; when required. The county treasurer shall report and pay over the amount of tax and special assessments due to towns, districts, cities, villages, corporations and persons, collected by him, when demanded by the proper authorities or persons.

Source: Laws 1903, c. 73, § 183, p. 456; R.S.1913, § 6511; C.S.1922, § 6039; C.S.1929, § 77-1944.

It is the duty of county treasurer to collect taxes and pay over to school district. *City Nat. Bank v. School Dist.*, 121 Neb. 213, 236 N.W. 616.

Mandamus will lie to compel county treasurer to pay to city treasurer city taxes collected by him. *State v. Roderick*, 23 Neb. 505, 37 N.W. 77.

77-1760. Collection of taxes; failure to report and pay taxes collected by county treasurer; suit on bond. If any county treasurer fails to make reports and payments required by section 77-1759 for five days after demand made the proper authority or person may bring suit upon his or her bond.

Source: Laws 1903, c. 73, § 184, p. 456; R.S.1913, § 6512; C.S.1922, § 6040; C.S.1929, § 77-1945; R.S.1943, § 77-1760; Laws 1995, LB 490, § 171.

Florated county officials are required to give individual official bonds. Blanket bond is not sufficient. *Foote v. County of Adams*, 163 Neb. 406, 80 N.W.2d 179.

to suit for refund of school taxes. *City Nat. Bank v. School Dist.*, 121 Neb. 213, 236 N.W. 616.

Notice to county treasurer is not demand on district treasurer required as condition precedent

State taxes in hands of county treasurer, if lost without fault of county, are property of state, and county is not liable to state. *Laurel County v. State*, 74 Neb. 211, 104 N.W. 182, 107 N.W. 348.

77-1761. Collection of taxes; failure to report and pay taxes collected by county treasurer; removal from office. If any county treasurer fails to account for and settle as required in section 77-1760, his office may be

Key

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Phone #		Phone #			
Fax #	443-5010	Fax #			

OPINION OF THE SUPREME COURT OF NEBRASKA

Case Title

State of Nebraska ex rel. the City of
Elkhorn, Nebraska, Appellant,
v.
Julie M. Haney, Douglas County Treasurer, Appellee.

Case Caption

State ex rel. City of Elkhorn v. Haney

Filed July 3, 1997. No. S-95-1112.

Appeal from the District Court for Douglas County: Richard J. Spethman, Judge. Reversed and remanded with directions.

Malcolm D. Young and Jeff C. Miller, of Young & White, for appellant.

James S. Jansen, Douglas County Attorney, and John E. Huber for appellee.

STATE EX REL. CITY OF ELKHORN V. HANEY

NO. S-95-1112 - filed July 3, 1997.

1. Mandamus: Proof. In a mandamus action, the relator has the burden of proof and must show clearly and conclusively that it is entitled to the particular thing the relator asks and that the respondent is legally obligated to act.

2. Statutes: Appeal and Error. Statutory interpretation is a matter of law in connection with which an appellate court has an obligation to reach an independent, correct conclusion irrespective of the determination made by the court below.

3. Mandamus. To warrant the issuance of a peremptory writ of mandamus to compel the performance of a duty by a public official, (1) the duty must be imposed by law, (2) the duty must still exist at the time the writ is applied for, and (3) the duty must be clear. Mandamus lies only to enforce performance of a mandatory ministerial act or duty and is not available to control judicial discretion.

4. Statutes: Appeal and Error. In the absence of anything to the contrary, statutory language is to be given its plain and ordinary meaning; an appellate court will not resort to interpretation to ascertain the meaning of statutory words which are plain, direct, and unambiguous.

5. Statutes. Inquiry into the legislative history requires that legislation be open for construction. A statute is open for construction when the language used requires interpretation or may reasonably be considered ambiguous.

6. ____. In the absence of clear legislative intent, a construction of a statute will not be adopted which has the effect of nullifying or repealing another statute.

7. ____. It is not within the province of a court to read a meaning into a statute that is not there, or to read anything direct and plain out of a statute.

8. ____. Statutes relating to the same subject matter will be construed so as to maintain a sensible and consistent scheme and so that effect is given to every provision.

9. Taxation: Public Officers and Employees. The plain language of Neb. Rev. Stat. § 77-1759 (Reissue 1986) authorizes a taxing authority to make demand for payment of its tax revenues which have been collected by the county treasurer.

WHITE, G.J., CAPOALE, WRIGHT, CONNOLLY, GERRARD, STEPHAN, and MCCORMACK, JJ.

STEPHAN, J.

This is an action by the City of Elkhorn, Nebraska, for a writ of mandamus compelling Julie M. Haney, the duly elected treasurer of Douglas County, Nebraska (Treasurer), to comply with Elkhorn's demand for weekly remittance of taxes and assessments levied by Elkhorn and collected by the Treasurer. The district court for Douglas County denied Elkhorn's request for a writ of mandamus, and Elkhorn appealed. Because we find that the Treasurer has not complied with a clear legal duty imposed by Neb. Rev. Stat. § 77-1759 (Reissue 1995), we reverse, and remand to the district court with instructions to issue a peremptory writ of mandamus.

FACTS

Elkhorn is a city of the second class, located in Douglas County. As part of her official duties, the Treasurer collects taxes and assessments levied by Elkhorn and other taxing authorities in Douglas County. These collections are maintained in separate accounts, with all receipts entered in a "cash book."

On or about February 20, 1995, the mayor of Elkhorn sent a letter to the Treasurer, in which he stated:

Pursuant to Neb. Rev. Stat. [§ 77-1759], please report and pay over all taxes and assessments due to the City of Elkhorn collected by you on the Monday of each week.

In the event the amount collected and held by you does not equal One Thousand Dollars (\$1,000.00) on a Monday, this request and demand may be postponed until the next Monday or until the amount equals One Thousand Dollars (\$1,000.00).

Section 77-1759 provides: "The county treasurer shall report and pay over the amount of tax and special assessments due to towns, districts, cities, villages, corporations and persons, collected by him, when demanded by the proper authorities or persons."

On February 24, 1995, the Treasurer sent a letter to Elkhorn refusing its demand. In her letter, the Treasurer stated that § 77-1759 "must be read in a broader context beginning with 77-1751 et seq. which pertains to the collection of 'state property taxes' which, as you know, no longer exists [sic] and, therefore does not apply to the distribution of local property taxes." The Treasurer further stated that the "distribution of local property taxes and my duties to distribute the same are found in 23-1601(4) of the Nebraska Revised Statutes." Neb. Rev. Stat. § 23-1601(4) (Reissue 1991) provides in pertinent part: "On or before the fifteenth day of each month, the county treasurer (a) shall pay to each city or village located within such county the amount of all funds collected or received for such city or village the previous calendar month . . ." The Treasurer concluded that she had fully complied with this statutory requirement and would do so in the future.

Elkhorn commenced this action in the district court for Douglas County on April 14, 1995. In the operative amended petition filed June 20, Elkhorn alleged its demand for weekly payment of tax collections and the Treasurer's refusal to comply with that demand. Elkhorn prayed for a peremptory writ of mandamus requiring the Treasurer to comply with Elkhorn's demand pursuant to § 77-1759. In her answer, the Treasurer asserted the same defenses set forth in her February 24 letter, summarized above.

On July 27, 1995, Elkhorn filed a motion with accompanying affidavit requesting that the district court issue a peremptory writ of mandamus compelling the Treasurer to pay to Elkhorn the funds collected by the Treasurer on behalf of Elkhorn. A hearing was held on July 31, during which the district court received in evidence the legislative history of 1976 Neb. Laws, L.B. 847, pursuant to the Treasurer's offer. On August 8, Elkhorn filed a second motion, requesting that the district court issue a peremptory writ or an alternative writ with an order to the Treasurer to show cause as to why the writ should not be issued. At a second hearing on August 8, the parties stipulated to the material facts which are summarized above.

On September 21, 1995, the district court issued an order denying Elkhorn's request for a peremptory writ of mandamus or for an alternative writ of mandamus. In its analysis, the district court agreed with the Treasurer's contention that her duty to remit taxes and assessments to cities of the second class was determined solely by § 23-1601(4), which required such payments on a monthly basis, and that she had no duty to make more frequent payments "on demand." The district court, therefore, denied the requested writ of mandamus.

Elkhorn perfected a timely appeal to the Nebraska Court of Appeals. Pursuant to our authority to regulate the dockets of the Court of Appeals and this court, we transferred the appeal to our docket.

ASSIGNMENTS OF ERROR

Elkhorn contends that the district court erred in 1) denying the issuance of a writ of mandamus compelling the Treasurer to pay over the amount of taxes and special assessments due Elkhorn in compliance with its demand and (2) dismissing the amended petition for writ of mandamus.

SCOPE OF REVIEW

In a mandamus action, the relator has the burden of proof and must show clearly and conclusively that it is entitled to the particular thing the relator seeks and that the respondent is legally obligated to act. *State ex rel. Wal-Mart v. Kortum*, 251 Neb. 805, 559 N.W.2d 496 (1997); *State ex rel. First Tier Bank v. Mullen*, 248 Neb. 384, 534 N.W.2d 575 (1995); *State ex rel. Scherer v. Madison Cty. Commr.*, 247 Neb. 384, 527 N.W.2d 615 (1995).

Statutory interpretation is a matter of law in connection with which an appellate court has an obligation to reach an independent, correct conclusion irrespective of the determination made by the court below. *Moore v. Eggers Consulting Co.*, ante p. 396, 562 N.W.2d 534 (1997); *Loup City Pub. Sch. v. Nebraska Dept. of Rev.*, ante p. 387, 562 N.W.2d 551 (1997); *Metropolitan Utilities Dist. v. Balka*, ante p. 172, 560 N.W.2d 795 (1997).

ANALYSIS

To warrant the issuance of a peremptory writ of mandamus to compel the performance of a duty by a public official, (1) the duty must be imposed by law, (2) the duty must still exist at the time the writ is applied for, and (3) the duty must be clear. Mandamus lies only to enforce performance of a mandatory ministerial act or duty and is not available to control judicial discretion. *Kortum*, supra; *Mullen*, supra; *State ex rel. Creighton Univ. v. Hickman*, 245 Neb. 247, 512 N.W.2d 374 (1994).

The only issue before us is whether the Treasurer has a clear legal duty under § 77-1759 to remit tax collections to Elkhorn pursuant to its demand. Resolution of this issue requires application of well-established standards of statutory construction. In the absence of anything to the contrary, statutory language is to be given its plain and ordinary meaning; an appellate court will not resort to interpretation to ascertain the meaning of statutory words which are plain, direct, and unambiguous. *In re Estate of Muchmore*, ante p. 119, 560 N.W.2d 477 (1997); *FSB Credit Servs. v. Rich*, 251 Neb. 474, 556 N.W.2d 295 (1997); *Memorial Hosp. of Dodge Cty. v. Porter*, 251 Neb. 327, 557 N.W.2d 21 (1996). Inquiry into the legislative history requires that legislation be open for construction. A statute is open for construction when the language used requires interpretation or may reasonably be considered ambiguous. *Omaha Pub. Power Dist. v. Nebraska Dept. of Revenue*, 248 Neb. 516, 537 N.W.2d 312 (1995); *State v. Melcher*, 240 Neb. 592, 483 N.W.2d 540 (1992). We find the language of § 77-1759 to be plain, direct, and unambiguous and therefore determine that it is not open for construction.

The Treasurer contends that § 77-1759 applies to the distribution of state property taxes and that because state property taxes are no longer collected in the State of Nebraska, § 77-1759 does not apply. We disagree. It is true that Neb. Rev. Stat. §§ 77-1751 through 77-1758 (Reissue 1990) dealt with the collection of state property taxes by county treasurers and the remittance of those taxes to the state treasury, and it is also true that these statutes were repealed by 1995 Neb. Laws, L.B. 490, § 195, operative January 1, 1996. However, there are two fatal flaws in the Treasurer's argument regarding the effect of this repeal. First, the plain language of § 77-1759 makes no reference to state property taxes, but deals instead with an entirely different subject matter: "tax[es] and special assessments due to towns, districts, cities, villages, corporations and persons" which are collected by the county treasurer. Second, § 77-1759 was not repealed. Thus, the repeal of §§ 77-1751 through 77-1758 has no relevance to the issue presented in this case.

The Treasurer insists that she is not governed by § 77-1759, but by § 23-1601(4). Therefore, her principal contention, adopted by the district court, is that she fully satisfied her legal duty under § 23-1601(4) by remitting taxes to Elkhorn on a monthly basis, as provided in

§ 23-1601(4). The Treasurer argues that when § 23-1601(4) was enacted in its current form in 1978, the Legislature also repealed Neb. Rev. Stat. § 17-705 (Reissue 1977), which provided:

The treasurer of the county shall pay over on demand to the treasurer of any city of the second class or village all money received by him arising from taxes levied belonging to such city or village, together with all money collected as a tax on dogs from residents of such corporation, for the use of the general fund therein. It shall be the duty of the county treasurer in making such remittance to specify what part thereof is derived from allocation of gas tax and what part from other sources.

The Treasurer contends that the repeal of § 17-705 and the implementation of § 23-1601(4) reflect an intent that county treasurers be required to remit taxes collected for cities of the second class on a monthly basis instead of "on demand." Further, the Treasurer argues that the repeal of § 17-705 removed the authority of a city of the second class to demand more frequent payments pursuant to § 77-1759. In contrast, Elkhorn argues that the repeal of § 17-705 eliminated a redundancy with § 77-1759 and that § 23-1601(4) merely establishes the *minimum* frequency with which treasurers must remit tax collections to cities of the second class if no demand for more frequent remittance is made pursuant to § 77-1759. We agree that the repeal of § 17-705 did not remove the authority of a city of the second class to demand payment under § 77-1759. The plain language of § 77-1759 provides that the county treasurer shall pay over the amount of tax collected when demanded by the proper authorities or persons. Clearly, the mayor of Elkhorn, who made the demand on the Treasurer in this case, was the proper authority to make said demand.

It is unnecessary for us to attempt to determine *why* the Legislature did not repeal § 77-1759 when it enacted § 23-1601(4); it is sufficient to note that it did not. The question then becomes, are §§ 77-1759 and 23-1601(4) in diametric conflict with each other, so that the application of one statute nullifies the other? In the absence of clear legislative intent, a construction of a statute will not be adopted which has the effect of nullifying or repealing another statute. See *Georgetowne Ltd. Part. v. Geotechnical Servs.*, 230 Neb. 22, 430 N.W.2d 34 (1988). We conclude that §§ 23-1601(4) and 77-1759 can be read so as to give effect to the plain language of each. Section 23-1601(4) requires county treasurers to remit tax collections to cities of the second class once a month regardless of whether the cities have demanded remittance. Section 77-1759 gives a city the option of demanding remittance more frequently than once a month if it wishes to do so.

The Treasurer's contention that her duty to remit tax collections to cities of the second class is derived exclusively from § 23-1601(4) would essentially require us to disregard § 77-1759. This we cannot do. It is not within the province of a court to read a meaning into a statute that is not there, or to read anything direct and plain out of a statute. *Village of Winside v. Jackson*, 250 Neb. 851, 553 N.W.2d 476 (1995); *Nebraska Life & Health Ins. Guar. Assn. v. Dobias*, 247 Neb. 900, 531 N.W.2d 217 (1995); *Dillard Dept. Stores v. Pollinsky*, 247 Neb. 821, 530 N.W.2d 637 (1995).

Statutes relating to the same subject matter will be construed so as to maintain a sensible and consistent scheme and so that effect is given to every provision. See, *In re Interest of Powers*, 242 Neb. 19, 493 N.W.2d 166 (1992); *Bass v. County of Saline*, 171 Neb. 538, 108 N.W.2d 860 (1960). Giving effect to every provision in the relevant statutes, we find that the plain language of § 77-1759 authorizes a taxing authority to make demand for payment of its tax revenues which have been collected by the county treasurer.

In *State v. Roderick*, 23 Neb. 505, 37 N.W. 77 (1896), this court held that under statutory language similar to § 77-1759, a county treasurer had a legal duty to remit taxes due a city on demand and that compliance with this duty could be enforced by a writ of mandamus. There is no basis on the record before us to depart from this precedent. In the absence of ambiguity, courts must give effect to statutes as they are written. If the Treasurer feels aggrieved by this outcome, her remedy is in the Legislature. See *Bemis v. Board of Equalization of Douglas County*, 197 Neb. 175, 247 N.W.2d 447 (1976).

We, therefore, reverse the judgment of the district court for Douglas County and remand the cause with directions to issue a peremptory writ of mandamus requiring the Treasurer to pay tax collections which she holds for Elkhorn on a weekly basis, in compliance with Elkhorn's demand made on February 20, 1995, pursuant to the Treasurer's legal duty under § 77-1759.

REVERSED AND REMANDED WITH DIRECTIONS.

Washington County--Ms. Kay Irwin

Written comments concerning license plates, changing statutes relating to the collection and distribution of taxes and drivers' licenses are as follows: [see inserted letter]

WASHINGTON COUNTY TREASURER

P.O. BOX 348 BLAIR, NEBRASKA 68008
PHONE (402)426-6888
FAX (402)426-6880

KAY ERWIN
COUNTY TREASURER

JANICE MILLER
DEPUTY COUNTY TREASURER

JULY 16, 1997

R. K. PIPER
COMMUNITY SERVICES COORDINATOR
CENTER FOR PUBLIC AFFAIRS RESEARCH
PETER KIEWIT CONFERENCE CENTER
OMAHA NE 68182-0059

DEAR MR. PIPER:

I FOUND IT EXTREMELY DIFFICULT TO LIST ANY SERVICES THAT COULD BE COORDINATED WITH OTHER COUNTIES.

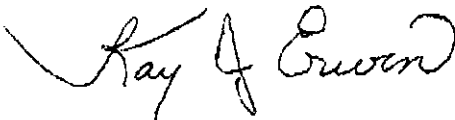
AS YOU KNOW MOTOR VEHICLES LICENSING MUST BE ISSUED THRU THE COUNTY OF RESIDENCE. OUR CURRENT SYSTEM DESIGNATES THE COUNTY NUMBER. OUR ASSOCIATION HAS SUGGESTED CHANGING THE SYSTEM TO 3LETTERS & 3 NUMBERS. AS WELL AS ISSUING ONE PLATE ONLY. OUR LEGISLATURE WILL NOT SUPPORT US ON THIS ISSUE. EXTENDING THE LICENSE ISSUANCE PERIOD TO 5 YEARS FROM 3 YEARS WOULD HELP THE EXPENSE. THIS SEEMS TO BE AREA THAT THE STATE COULD CUT COSTS.

COLLECTION OF TAXES AND DISTRIBUTION ARE A LARGE SERVICE CONDUCTED BY OUR OFFICE. FUNDS ARE COLLECTED FROM MANY DIFFERENT AREAS AND DISTRIBUTED TO EACH ENTITY. MANY CHANGES WOULD HAVE TO BE MADE IN OUR STATUE TO ENABLE COMBINING COUNTY SERVICES.

ONE AREA THAT CAN AND IS TO EVENTUALLY BE IS THE ISSUANCE OF A DRIVERS LICENSE. PROJECTED COMPLETION FOR THIS IS IN 1999 OR 2000 THRU DEPARTMENT OF MOTOR VEHICLE. AT THAT TIME AN INDIVIDUAL WOULD BE ABLE TO APPLY AND RECEIVE A LICENSE IN ANY EXAMINERS STATION IN NEBRASKA.

I'M SORRY I AM UNABLE TO MAKE ANY CONSTRUCTIVE SUGGESTIONS. MY UNDERSTANDING OF THE ORIGINAL BILL THE TREASURER'S OFFICE WAS NOT RECOMMENDED FOR COMBINING SERVICES DUE TO THE COMPLEXITY OF THEIR WORK.

SINCERELY YOURS,



KAY J. ERWIN

TO: R.K. Piper	FROM: Melanie Hayes	DATE: 7/18/97
FAX #: 472-6758	FAX #:	PAGES INCLUDING THIS PAGE: 1

IV. Executive Summary--County Assessors

The majority of ideas for collaboration and resource sharing cited by the responding assessors, where a large measure of consensus seems to exist, were in relation to the following areas:

- 1) Standardize assessor software
- 2) Share appraiser services
- 3) Consolidate school districts
- 4) Re-organize elected office functions

These areas were identified by the assessors as most meriting further exploration, development and detailed discussion among the elected officeholders, the steering committee, the county boards, and at the state level. Summaries of the main ideas, as presented by the assessors in each county, follow in the next section of the report.

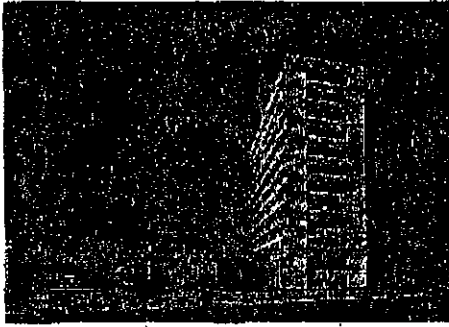
V. County Assessors--Ideas for Collaboration/Resource Sharing

Dodge County--Ms. Kathy Reeves (Acting Assessor)

Did not respond

Douglas County--Mr. Frank Bemis

Written comments concerning standardizing assessor software, sharing appraisers, re-organizing elected office functions and consolidating school districts are as follows: [see inserted letter]



**FRANK W. BEMIS
DOUGLAS COUNTY ASSESSOR**

Omaha-Douglas Civic Center, 18th & Farnam Streets
Omaha, Nebraska 68183-0004
(402) 444-7060
FAX (402) 444-3973

July 21, 1997

MEMORANDUM

TO: R. K. Piper, Community Services Coordinator
Department of Criminal Justice
University of Nebraska at Omaha

FROM: Frank W. Bemis
Frank W. Bemis, Douglas County Assessor

SUBJECT: Draft Report LB 1085

I am in receipt of your draft response to LB 1085. I am in favor of all four areas being taken into serious consideration, as listed in the draft under IV. Executive Summary--County Assessors. In particular, consolidating school districts would not only save taxpayers an enormous amount of money, but would be a lot easier on Clerks, Treasurers and Assessors as they could streamline their efforts.

If there is anything further you would like me to comment on, please feel free to contact me at (402)444-7074.

FWB/js

Sarpy County--Mr. Lowell Iske

Standardize Assessor Software

The area where collaboration among counties would yield the greatest benefit would be in the standardization of computer software used by assessors. The state should select one or two vendors as suppliers of computer software and all the counties should use the same basic programs and practices.

This would mean training efforts could be standardized and shared and counties could consult each other and the state when problems or difficulties are encountered.

(These sentiments were strongly seconded by Ms. Sidney Penke, Washington County, who noted that Idaho has had excellent results where each county is required to use the same software).

Consolidate School Districts

Many problems could be eliminated and savings would result by consolidating many school districts into larger ones. Sarpy county has 6 high school districts with different levies and policies which unnecessarily complicate the assessment process and the assessor's duties.

Taxpayers would also see savings as the number of individual superintendents, boards, and support staff are reduced. Certain districts also cross over into other counties and this creates problems and costly complications.

Re-organize Office Functions

In many cases the functions of one office may be better and more logically handled by another office or level of government. In Sarpy and Douglas counties for example, motor vehicle assessments were transferred to the treasurers' offices to improve processing efficiency.

While "turf issues" may exist based on traditional modes of operating, these should not stand in the way of improved service provision and efficiency. Rather, we should be creative and unrestricted in how we "re-invent government" where it is appropriate.

Saunders County--Ms. Betty Patzloff

Share Appraiser Services

Counties would greatly benefit by being able to share the services of appraisers. For example, establish a network where the appraiser in one county could consult with the specialized appraiser of another county to draw on their expertise with regards to a particular type of property. That is, to see what other appraisers had on comparable commercial, residential, industrial, or agricultural properties, for example, or to actually use the appraiser from another county to make certain appraisals.

Ms. Patzloff felt that Saunders county would benefit by being able to draw on the appraisal expertise that exists elsewhere, as in Douglas county for example. She felt this would result in better service provision in her office and more efficient use of resources during peak periods of activity when their appraisal staff is over-extended.

(Mr. Lowell Iske, Sarpy County, agreed, noting that moving to private contractors, to some extent or totally, may be the way to go and that doing assessments in alternating years

would save taxpayer dollars and allow assessors to more readily share appraisers).

Washington County--Ms. Sidney Penke

See comments on standardized software--Sarpy County

VI. Executive Summary--County Clerks

No ideas and suggestions had been received at the time this report was written.

VII. County Clerks--Ideas for Collaboration/Resource Sharing

Douglas County--Mr. Thomas Cavanaugh

Did not respond.

Dodge County--Mr. Fred Mytty

Ideas and suggestions forthcoming.

Sarpy County--Ms. Debra Houghtaling

Unable to confirm attendance; possible conflict. No response to telephone and fax requests for input.

Saunders County--Ms. Patti Lindgren

Unable to attend. No response to telephone and fax requests for input.

Washington County--Ms. Charlotte Peterson

Unable to attend. No response to telephone and fax requests for input.

VIII. Executive Summary--County Registers of Deeds

The majority of ideas for collaboration and resource sharing cited by the responding registers of deeds, were in relation to the following areas:

- 1) Meetings to improve communications and understanding with county boards, share technology and service provision methods
- 2) Share computer programmers and other specialists
- 3) Standardize forms and zoning ordinances
- 4) Consolidate tax lien function at state level

These areas were identified by the registers as most meriting further exploration, development and detailed discussion among the elected officeholders, the steering committee, the county boards, and at the state level. Summaries of the main ideas, as presented by the registers in each county, follow in the next section of the report.

IX. County Registers of Deeds--Ideas for Collaboration/Resource Sharing

Dodge County--Ms. Carol Givens

Share Computer Programmers for Internet Access/Change Technology Statutes

While there have been many improvements in efficiency and service provision in her office within the past several years, owing to the use of new technology, even more progress can be made. Knowledgeable programmers are needed to systematize the coding of documents when filed, to facilitate the use of internet technology for remote access by users. Each user (title companies, lenders, attorney's, etc.) would be given a password to access public information directly, thus improving service while reducing the need for personnel to handle as many requests.

The use of electronic document scanning and other technology has already reduced the operating budget by 30% by not having to microfilm or make individual paper copies of the recordings. Having clients fax requests to the office and then sending a fax response, rather than taking telephone requests and making photocopies for clients has reduced the burden on staff and resulted in savings. Additional savings could be made by allowing back-up copies to be stored in CD-ROM or disk format with the state, rather than in paper copy or microfilm as is now required by statute. Currently the statutes require that she unnecessarily print an alphabetical back-up report that no one really uses or looks at.

Consolidate Tax Lien Function at the State Level

Ms. Givens recommends that the state assume the function of recording tax liens in a centralized location. Currently the state sends state and federal lien notifications to several

counties where an individual is thought to own property, these are recorded and forwarded to the clerk who types them in the state computer. It would be more efficient to have the state type them in directly using a centralized state lien software program and leave the registers and clerks out of this particular loop.

Intracounty Equipment Sharing/Floating Office Manager and Specialists

Currently each department and elected office purchases and maintains its own copiers and printers for example. It is possible to wire many of them so they can be shared, which would result in cost savings.

Counties, offices and departments should also be able to share the expertise of "floating" but institutionalized, permanent, full-time programmers, accountants, office managers, and public relations/media specialists. At present the offices and jurisdictions are totally independent by statute, so there may need to be changes in the laws to allow such cooperation and sharing.

Douglas County--Mr. Richard Takechi

Standardization of Forms and Zoning Rules

Mr. Takechi agreed that there are advantages in and greater opportunities coming for the public to access records directly, although there are obstacles to improving the process. The registering process is different between counties and deeds offices are very unique. Forms and formats used need to be standardized to facilitate more automation and this should be coordinated and interfaced with the state. Many people misunderstand the office and think that it is entirely automated already, but it is not.

Counties and townships have their own zoning rules and ordinances and standardization must occur in this area and with respect to legal descriptions, before more coordination, cooperation, and streamlining can occur. Counties have also historically handled their recordings in different ways which presents additional difficulties due to the uniqueness of the process and procedures in each county. The farther one has to trace a property back into time, the more unique and difficult the process; tracing back into history has been more constant for treasurer records, for example, than for registers of deeds. Thus retrieval is still a problem and obstacle with respect to greater automation, especially in cases which require considerable direct interfacing between staff and the public; this is necessary more often than people expect.

Standardization of forms and procedures will be difficult to accomplish however, as witnessed by the wide variety of forms that are used in different states and counties across the country. Forms come in a great variety of sizes, information and scanning formats, bar code patterns, etc. Efforts at standardization should first be made at the state level, in a cooperative effort with all counties, if improvements are to be made in this area.

Sarpy County--Mr. Lloyd Dowding

Improve Communications Between County Boards and Elected Offices/Support Meetings to Encourage Technology Sharing

Mr. Dowding suggested that greater understanding should replace the oftentimes adversarial relationship that seems to exist between county boards and elected offices. He indicated that 10 years ago there was an effort to develop a standardized software for use among all counties, but that many boards would not support the effort or share the costs. Thus, each

register has been on his/her own trying to find a way to accomplish their duties most efficiently, as generally laid out by the state in four pages of statutes. Some boards have been willing to fund the latest in technology and training, others have not, and this has resulted in as many different practices and procedures existing as there are counties.

Mr. Dowding felt that standardization and coordination of efforts would have resulted in reductions in equipment and training costs at that time. As most have already purchased and developed their own automated systems and technology at this point however, he is not sure there exists an overriding need for standardized systems at this point; as counties do not have to access the records of other counties.

Mr. Dowding would like to see better communication and understanding between the boards and the registers. This could best be facilitated by institutionalizing meetings for supervisors to learn more about exactly what registers' offices do and how they do it. Boards should also officially encourage and financially support very inexpensive meetings which could be held for registers to share ideas about operations, procedures and service provision improvements, new technologies coming down the road, and statutory obstacles to progress.

One such existing obstacle is a state statute which holds that only counties with populations over 100,000 can charge to access public records. As a result, smaller counties have not been able to afford to purchase, operate or maintain available remote accessing technologies and therefore such services are not available there.

Saunders County--Mr. Don Clark

Technology Sharing

Mr. Clark gave examples of the many technology changes (scanning, CD-ROM, fax responses, etc.) that have occurred within the past ten years that he believes already make his office very efficient. He and a programmer wrote the software themselves for \$4,000 and purchased a hardware system for \$5,500, with which he is very satisfied. The software has also subsequently been obtained by Washington county, which is an example of the type of cooperation and communication which is taking place.

Mr. Clark feels that in the not too distant future, people will be able to access information directly in his county and that this may be an opportunity for more such cooperative efforts and technology sharing. He also echoed Mr. Dowding's sentiments that 10 years ago agreement could not be reached among the county boards with regard to procuring and developing standardized programs, so each county pursued its own path. At this point he could see no real reason for standardization as he never needs to access another county's records, although requirements for remote accessing might result in some similarities that would be shared by all systems.

Mr. Clark also felt that consolidation of register's offices may only make sense in western counties, for example, where there may be only one or two recordings per month. However, in these areas the distances people would have to drive to a regional site would then also become a consideration.

Washington County--Ms. Charlotte Peterson

Unable to attend meeting. Did not respond to telephone and fax requests for input.

Appendix

Mr. Frank Bemis
County Assessor, Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183

Mr. Thomas Cavanaugh
County Clerk, Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183

Mr. Richard Takechi
County Register of Deeds, Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183

Ms. Julie Haney
County Treasurer, Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183

Ms. Betty Johnson
County Assessor, Dodge County
435 North Park
Fremont, NE 68025

Mr. Fred Mytty
County Clerk, Dodge County
435 North Park
Fremont, NE 68025

Ms. Carol Givens
County Register of Deeds, Dodge County
435 North Park
Fremont, NE 68025

Ms. June Mattson
County Treasurer, Dodge County
P.O. Box 999
Fremont, NE 68025

Mr. Lowell Iske
County Assessor, Sarpy County
1210 Golden Gate Drive
Papillion, NE 68046

Ms. Debra Houghtaling
County Clerk, Sarpy County
1210 Golden Gate Drive
Papillion, NE 68046

Mr. Lloyd Dowding
County Register of Deeds, Sarpy County
1210 Golden Gate Drive
Papillion, NE 68046

Mr. Rich James
County Treasurer, Sarpy County
1210 Golden Gate Drive
Papillion, NE 68046

Ms. Betty Patzloff
County Assessor, Saunders County
5th & Chestnut
Wahoo, NE 68066

Ms. Patti Lindgren
County Clerk, Saunders County
P.O. Box 61
Wahoo, NE 68066

Mr. Don Clark
County Register of Deeds, Saunders County
P.O. Box 184
Wahoo, NE 68066

Mr. James Fauver
County Treasurer, Saunders County
P.O. Box 337
Wahoo, NE 68066

Ms. Sidney Penke
County Assessor, Washington County
1555 Colfax Street
Blair, NE 680082094

Ms. Charlotte Petersen
County Register of Deeds, Washington County
P.O. Box 466
Blair, NE 68008

Ms. Kay Erwin
County Treasurer, Washington County
P.O. Box 348
Blair, NE 68008

Ms. Charlotte Petersen
County Clerk, Washington County
P.O. Box 466
Blair, NE 68008

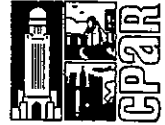


University of
Nebraska at
Omaha

Center for Public Affairs Research
Peter Kiewit Conference Center
Omaha, Nebraska 68182-0059
(402) 595-2311

June 26, 1997

Mr. Frank Bemis
County Assessor
Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183



Dear Mr. Bemis:

As part of the task mandated by LB 1085 (see June 16, 1997, letter and background materials from Dr. Russell Smith), brainstorming sessions have been planned by the steering committee for county assessors, clerks, registers of deeds, and treasurers, to share ideas and suggestions for collaboration and resource sharing among the five counties in the region. The meeting schedule is below. All meetings will be held at the Elkhorn Public Library, 100 Reading Road, Elkhorn. A map is enclosed for your convenience.

Office	Date	Time
County Assessors	July 17	10:00 a.m.
County Treasurers	July 17	2:00 p.m.
County Clerks	July 24	10:00 a.m.
County Registers of Deeds	July 24	2:00 p.m.

Please give some thought to the goal of exploring ways to stretch budgetary dollars and/or improve services through cooperation with offices in other counties. For example, some have suggested that corrections officers in the five counties share prisoner transportation duties to save man hours, fuel and equipment costs.

To provide a structure for thought and discussion on this topic, we will be using a process of identifying and categorizing ideas at this meeting, and then determining priorities for follow-up. To make the meeting productive, I recommend your preparing 3 to 5 ideas in advance for discussion.

At this point, we are still in the idea-development stage, so thoughts can be anywhere on a spectrum from "very theoretical" to "realistic" to "already proven" ways to collaborate. Once the ideas have been outlined, time will be provided for more discussion about obstacles and factors facilitating their realization.

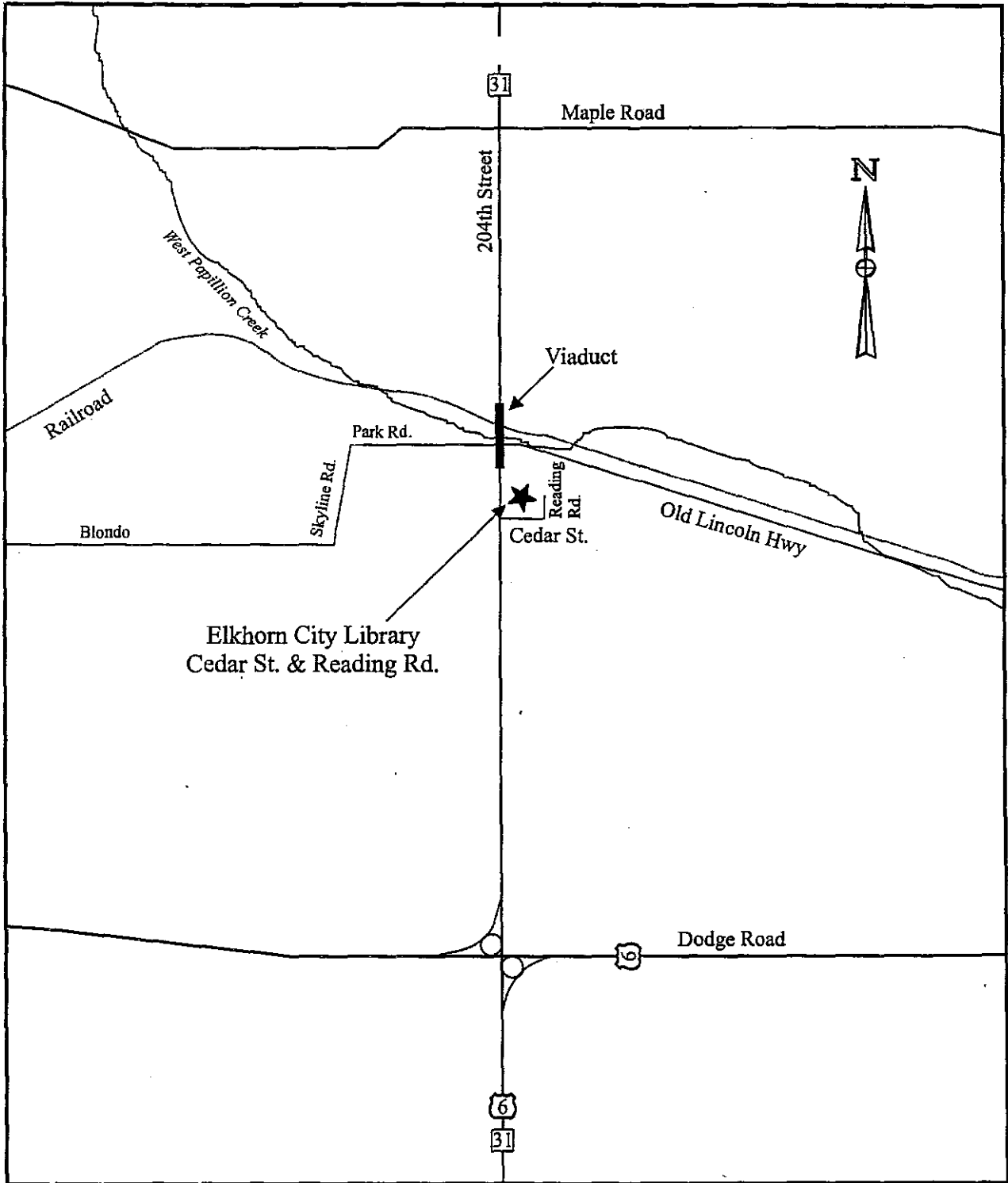
Please confirm your attendance with Melanie Hayes or Joyce Carson at the Center for Public Affairs Research, (402) 595-2311, and do not hesitate to contact me, Dr. Russell Smith or members of the steering committee if you have questions.

Sincerely,

R.K. Piper, Community Services Coordinator

RK:mah/enclosure

**Elkhorn City Library
Bess Johnson Public Library
Cedar Street and Reading Road
Elkhorn, Nebraska
289-4367**





July 8, 1997

Ms. Julie Haney
County Treasurer
Douglas County
Civic Center, 1819 Farnam
Omaha, NE 68183

COPY

Dear Ms. Haney:

About ten days ago you received a letter from my office about your participation in the Multi-County Shared Services Project. While the County Treasurer's office will not be included in the consolidation portion of this project, I am hoping you will be interested in joining with your counterpart Treasurers to discuss opportunities for collaborating and sharing resources in providing services.

I understand that your office has an extensive set of services and state required activities. I also understand that while each of the counties is somewhat different you do provide a number of common services. As a result, I want to encourage you to sit down with one another and with our group facilitator, Mr. R.K. Piper, to discuss ways that you might share resources and collaborate.

Please do not write off this meeting and refuse to participate.

By working together and within the overall project you will make it possible for the project's Steering Committee and the five participating County Boards to better understand the areas in which they might help you achieve your office's goals for collaboration and resource sharing. You will also be: (1) helping develop information on shared services opportunities that can be taken to the public via public hearings later this fall; and (2) helping identify state legislative changes that might be required to facilitate cooperation between county treasurers to share resources and collaborate.

The brainstorming meeting for County Treasurers is scheduled for 2:00 p.m., July 17, at the Elkhorn Public Library.

Don't hesitate to call me at 554-3188 if you have questions.

Sincerely

Russell Smith
Director

cc: Steering Committee members and staff; R.K. Piper



University of
Nebraska at
Omaha

Criminal Justice
Annex 37
Omaha, Nebraska 68182-0149
(402) 554-2610

1100 Neihardt
Lincoln, Nebraska 68588-0630
(402) 472-3677

July 18, 1997

TO: County Treasurers
FROM: R.K. Piper, Community Services Coordinator
RE: Draft Report LB 1085

A handwritten signature in black ink, enclosed in a hand-drawn oval. The signature appears to be 'R.K. Piper'.

Dear Treasurer,

Enclosed is a draft copy of the Track 2 summarized comments received from the elected officials in the five-county region regarding potentials for collaboration and resource sharing.

A final version of this report will be presented to the steering committee August 1, 1997.

Please review this draft and fax any additions, comments or revisions to me by July 21, 1997 at (402) 472-6758 or call me at (402) 472-0754. Thank you for your help and participation.



University of
Nebraska at
Omaha

Criminal Justice
Annex 37
Omaha, Nebraska 68182-0149
(402) 554-2610

1100 Neihardt
Lincoln, Nebraska 68588-0630
(402) 472-3677

July 25, 1997

TO: County Clerks
FROM: R.K. Piper, Community Services Coordinator
RE: Draft Report LB 1085

A handwritten signature in black ink, circled in blue, located to the right of the 'FROM' line.

Dear County Clerk,

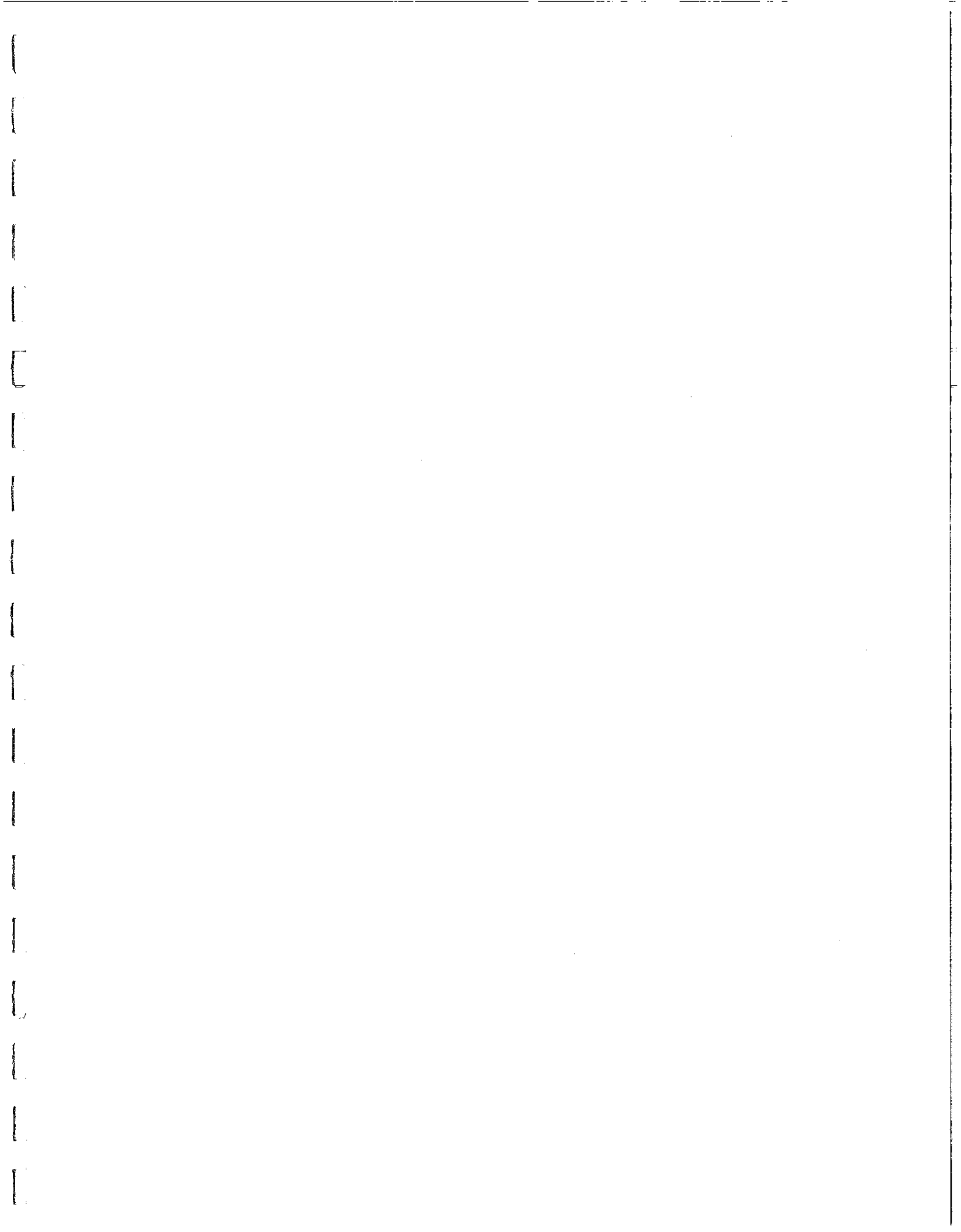
Enclosed is a draft copy of the Track 2 overview, executive summaries and an example of the summarized comments received from elected officials in the five-county region regarding potentials for collaboration and resource sharing.

Thus far, we have received an excellent response from the treasurers, assessors, and registers; but so far have no ideas or suggestions from county clerks (see overview and June 26 letter for background).

Please review this draft and fax any ideas, suggestions or comments to me (in Lincoln) by July 29, 1997 at (402) 472-6758 or call me at (402) 472-0754. Thank you for your help and participation.

A final version of this report will be presented to the steering committee August 1, 1997.

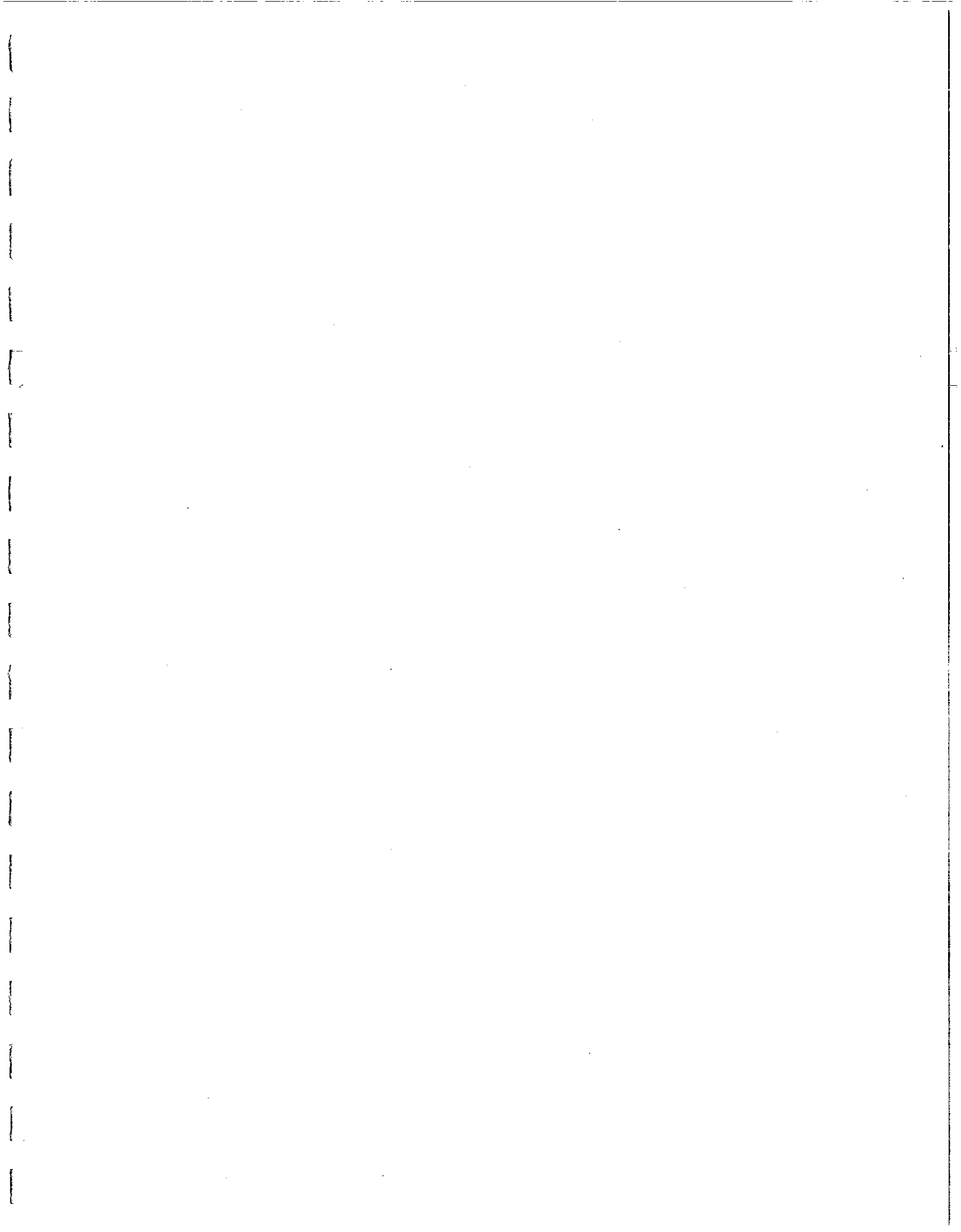
Attachment 4--Schedule of Public Hearings



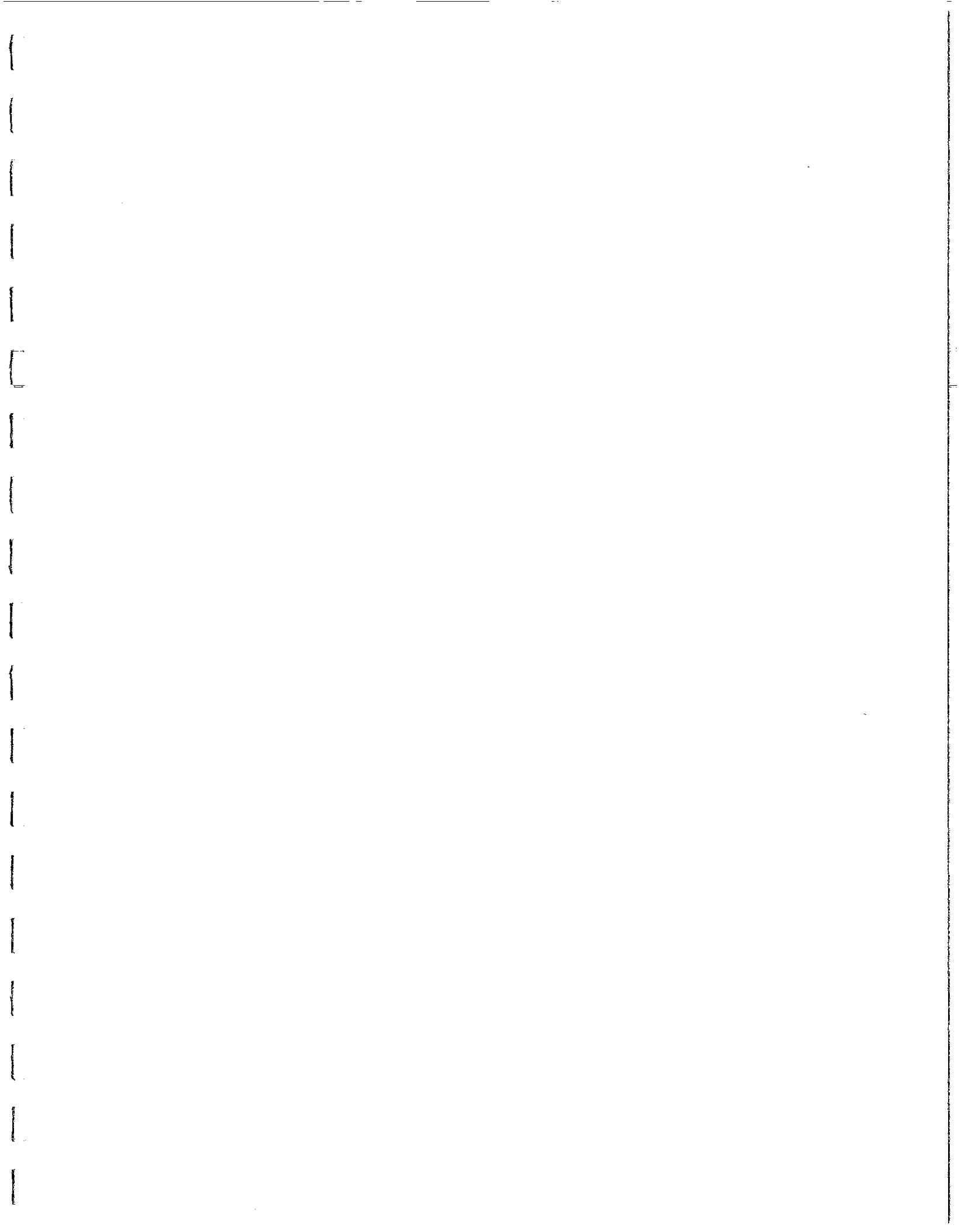
SCHEDULE OF PUBLIC HEARINGS

MULTI-COUNTY SHARED SERVICES PROJECT

<u>DATE</u>	<u>LOCATION</u>	<u>TIME</u>
11-12-97	Dodge County Courthouse	7:00 p.m.
11-17-97	Douglas County Leg. Chamber	7:00 p.m.
11-18-97	Saunders County Courthouse	10:30 a.m.
11-18-97	Sarpy County Courthouse	4:00 p.m.
11-25-97	Washington County Courthouse	2:00 p.m.



Attachment 5--Format for Public Hearings



FORMAT FOR PUBLIC HEARINGS MULTI-COUNTY SHARED SERVICES PROJECT

Introduction to Hearing [8-10 min.] *[We will announce that questions for clarification should come at the end of each section of the hearing. Public comments will constitute the last section of the hearing.]*

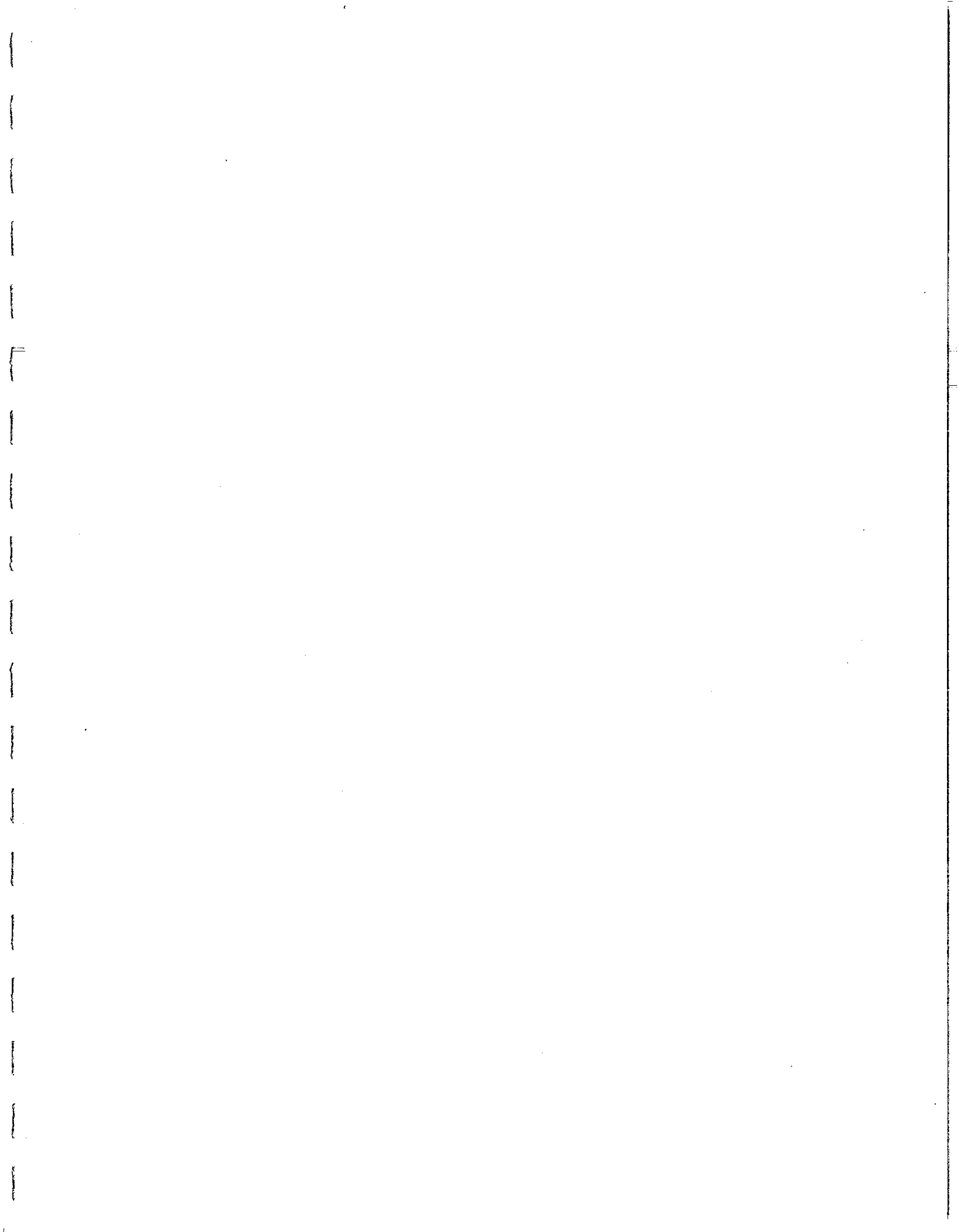
- Purpose of hearing
 - Report on what has been done to look at how county services are delivered
 - Get feedback and suggestions from public for future directions
- Introduce people involved in the process and hearing; recognize state senators and other local elected officials *[This will be done by steering committee members from each county.]*
- Background on the project
 - LB1085
 - What we did to respond to the legislation
- Profile of county government services and expenditures *[This will utilize the budget and expenditure pies each county has provided Kathy Kelley. This information will be available in hand-out version, as well as in poster-size.]*
 - Services
 - Expenditures
 - County taxes as percent of total tax bill for county taxpayers

Track 1--Summary of Consolidation Recommendations/Findings [10-15 min.] *[Russ Smith will do this]*

- Summarize Register of Deeds Findings
- Summarize track 1 recommendations
- Discuss follow-up actions

Tack 2--Summary of Cooperation and Sharing Recommendations/Findings [10 min.] *[Russ will do this]*

- Review process and what was done to develop this information
- Summarize officials' ideas and suggestions for improving services
- Recommended priorities for elected official follow-up

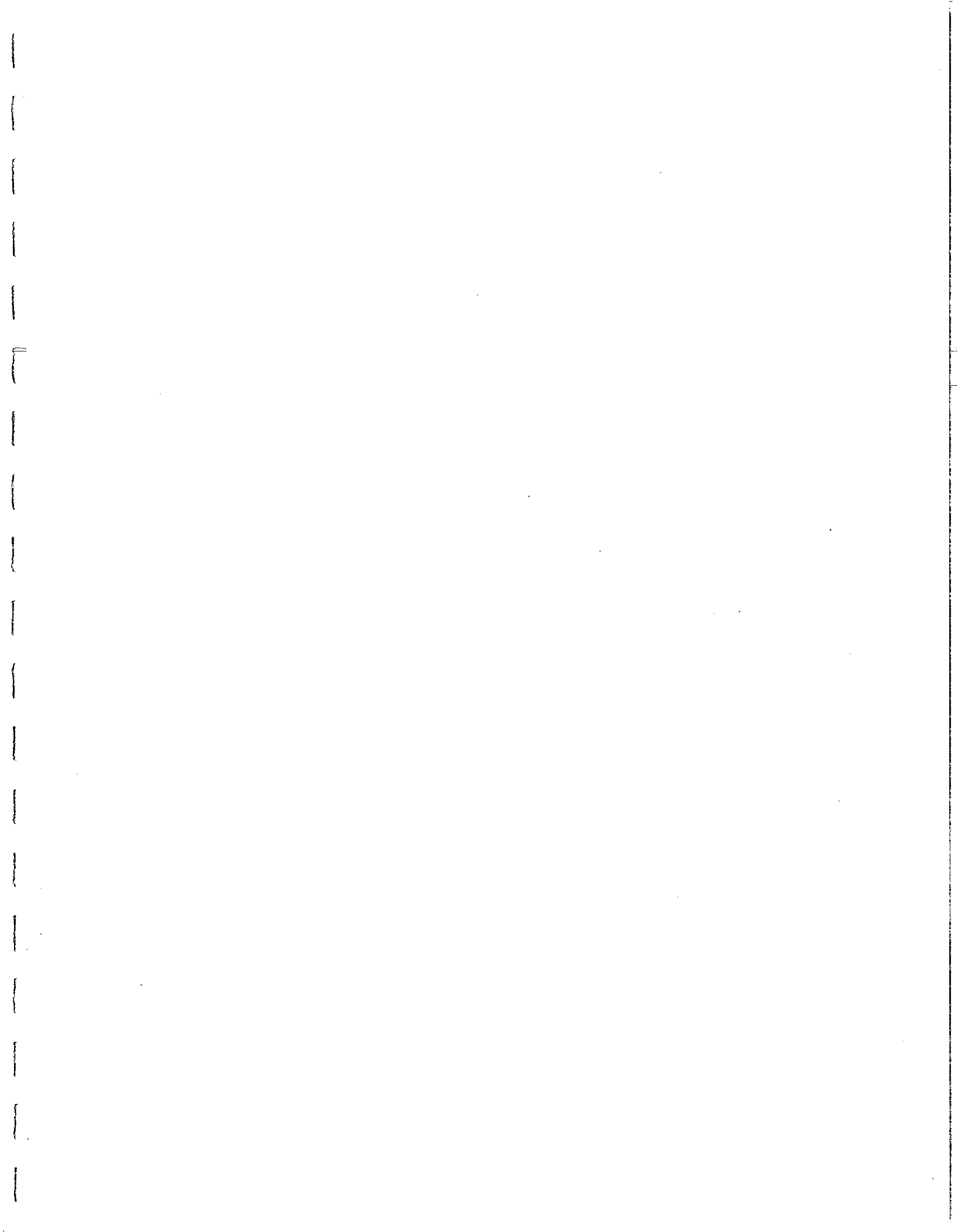


Track 3--Summary of Study Team Recommendations/Findings [15min.]

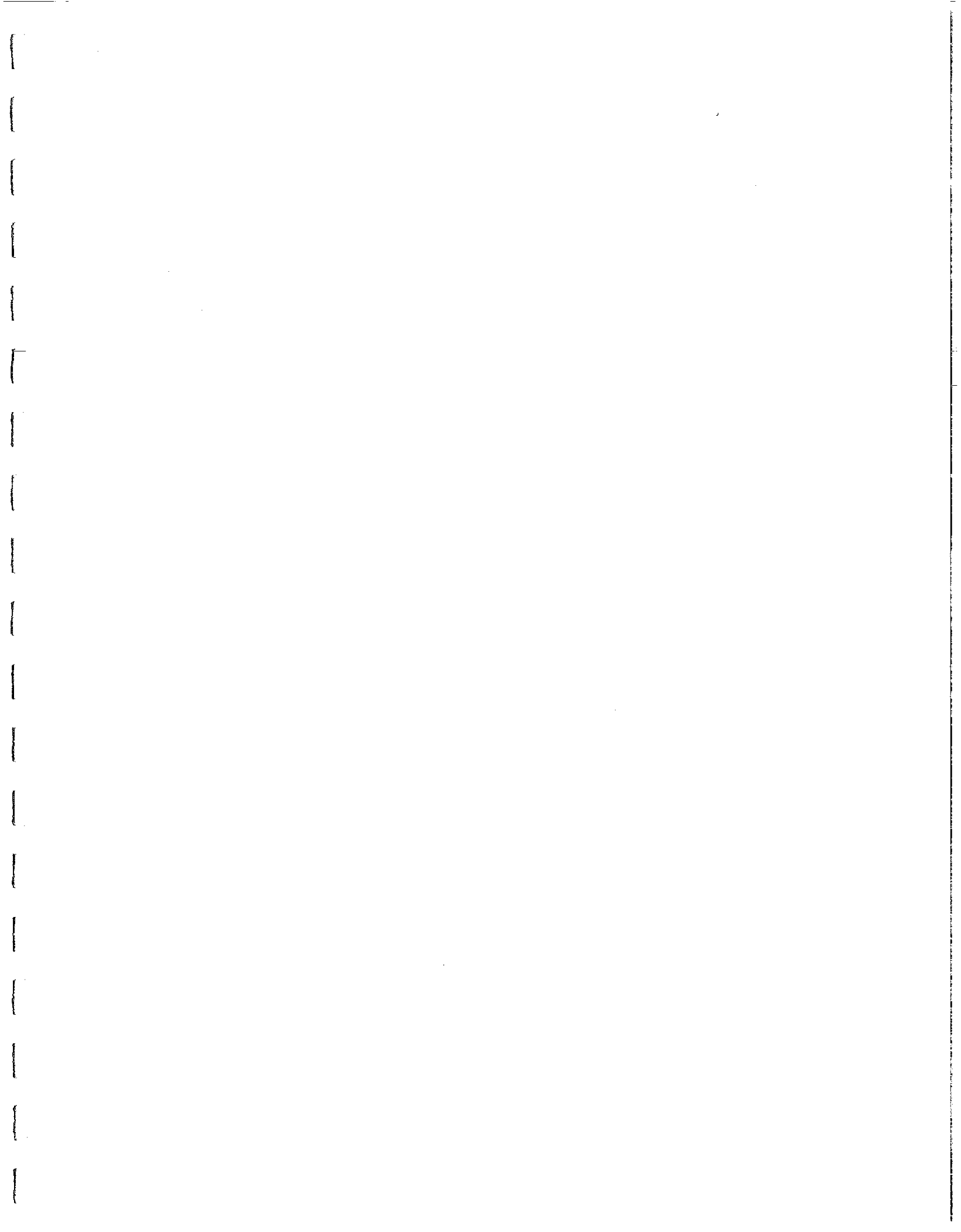
[Russ will do this]

- Summarize study team recommendations
- Discuss follow-up actions

Public Comments on the Findings and Recommendations of the Multi-County Shared Services Project [30 min.] *[Russ will facilitate and provide answers, but steering committee members should be prepared to be a part of this, as well.]*



Attachment 6--Draft Recommendations Discussed at Public Hearings



MULTI-COUNTY SHARED SERVICES PROJECT: REPORT TO DODGE COUNTY

A Partnership Involving Dodge,
Douglas, Sarpy, Saunders and
Washington Counties

Purpose of the Public Hearing

- Report on what has been done to look at how county services are delivered
- Receive feedback and suggestions from the public on project recommendations

Why The Project Was Developed

- Passage of LB1085 in 1996
 - required counties study consolidation opportunities
- The five counties wanted to look at opportunities for sharing services and resources

How The Work Was Done

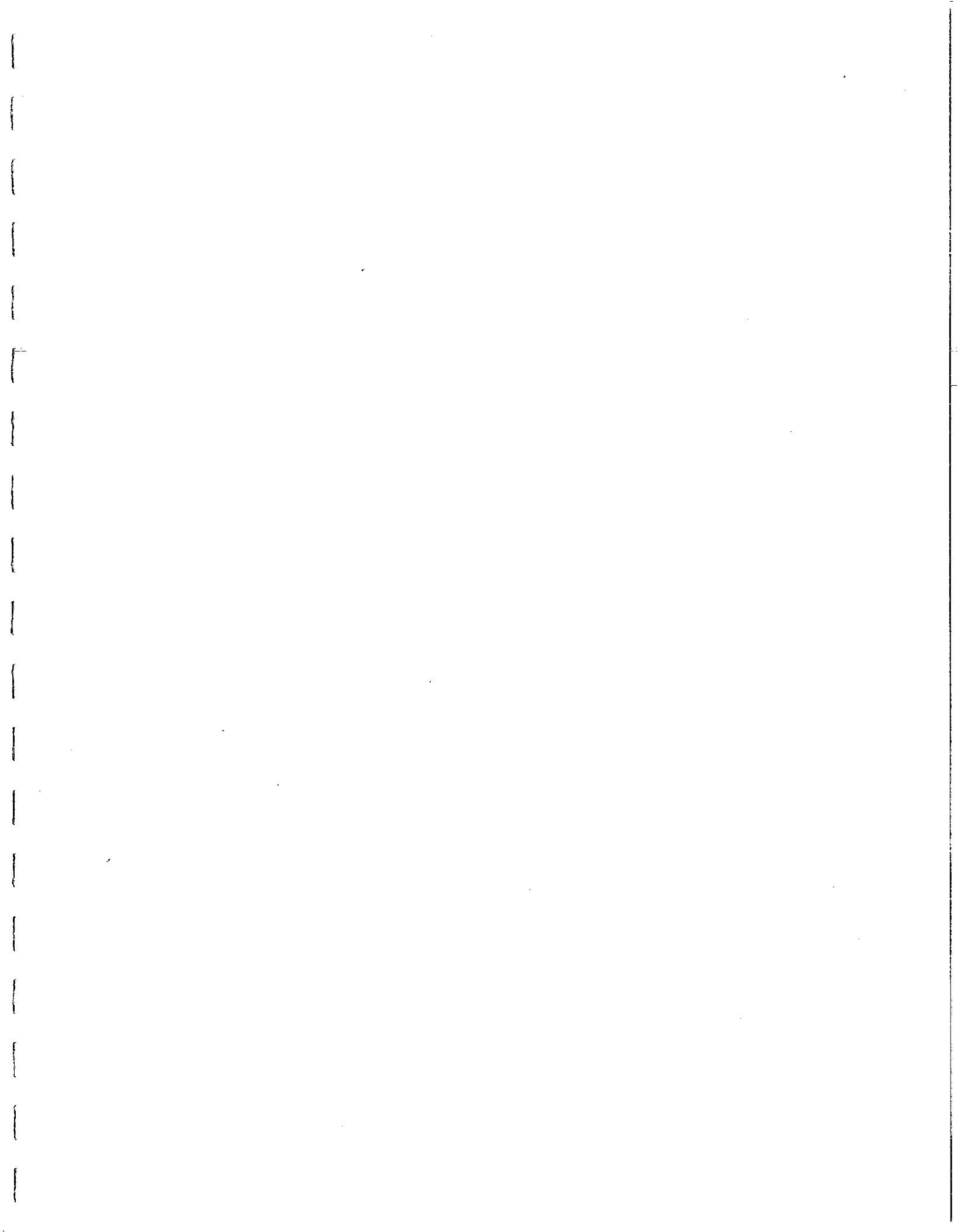
- County board members met in February 1997 and established a Steering Committee to guide the study process
- Three study “tracks” were developed

Three Study Tracks

- *Track 1*--Study of potential property tax savings from elected office consolidation
- *Track 2*-- Elected officials' ideas for sharing services and cooperating in service delivery
- *Track 3*--Study teams focusing on opportunities for reconfiguring county services

Profile of Dodge County Government

- County government services
- Spending for services
- Taxes to pay for county services



Track 1 Findings and Recommendations

Track 1 Vision Statement

Our counties will be well-managed, responsive to citizens, and provide efficient and effective services. Tax payers desire lower cost government. Technology is making it possible to accomplish many activities in new ways and at lower cost. Yet, our counties are organized on the basis of practices and technology available in the 19th century. Our goal is to act consistently with these newer forces by advocating structural changes that facilitate achieving our vision.

Track 1 Recommendations

1. Douglas and Sarpy County work to develop an implementation plan for consolidating their offices into a single Register of Deeds office.
2. Dodge, Saunders and Washington Counties work to develop an implementation plan for consolidating their offices into a single Register of Deeds office.

Track 1 Recommendations (cont.)

3. Each county board request their Assessor and Clerk office to work with the other counties to conduct consolidation studies similar to that completed for the Register of Deeds office.
4. Five counties continue to meet during 1998 to examine and work toward structural change.

Track 2 Recommendations

Assessor Offices

County Actions

1. Share county appraisal staff and expertise
2. Develop multi-county contracts for private appraisal services

Privatization Actions

1. Contract appraisal services

Track 2 Recommendations (cont.)

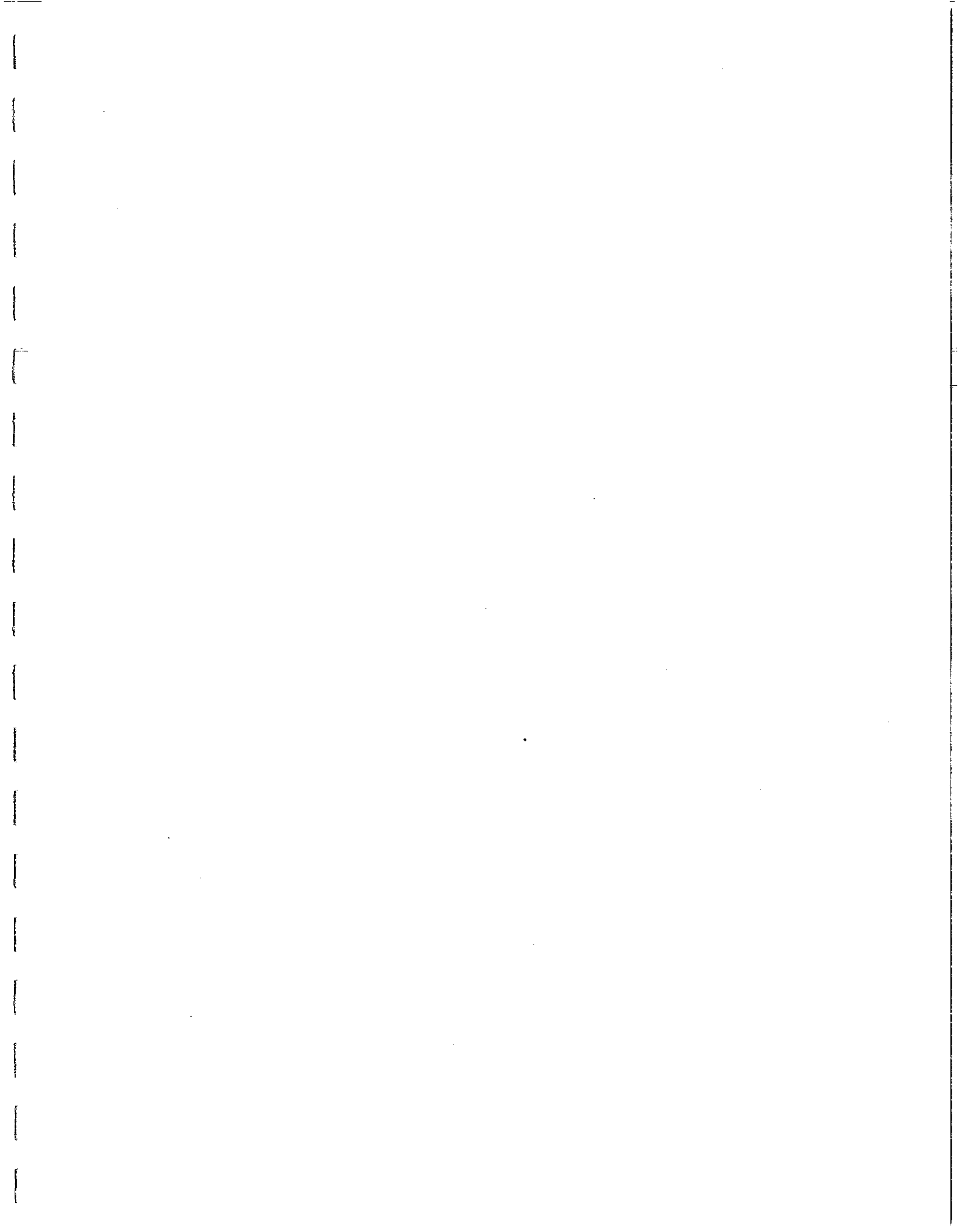
Register of Deeds

County Actions

1. Work to standardize zoning rules, ordinances, and recording approaches
2. Share staff with expertise in information management

Privatization Actions

1. Allow direct access/purchase of records by users



Track 2 Recommendations (cont.)

Register of Deeds

State Actions

1. Seek change in statutes that currently do not permit counties with <100,000 population to charge for public records

Track 2 Recommendations (cont.)

Treasurer

State Actions

1. Allow driver's licensing exams and issuing of licenses to be done from any county
2. Allow development of "one stop" driver's licensing centers
3. Change renewal period for driver's licenses from current 4 to 5 years or longer

Track 2 Recommendations (cont.)

Treasurer

State Actions (cont.)

4. Shift issuing driver's licenses to the state
5. Extend life span of plates from current 3 to 5 years
6. Discontinue county-specific plates and allow renewal at any county office or via automation
7. Require that legislation be preceded by more thorough examination and study of fiscal impacts, followed by discussion with counties

Track 3 Recommendations

Study Team Areas:

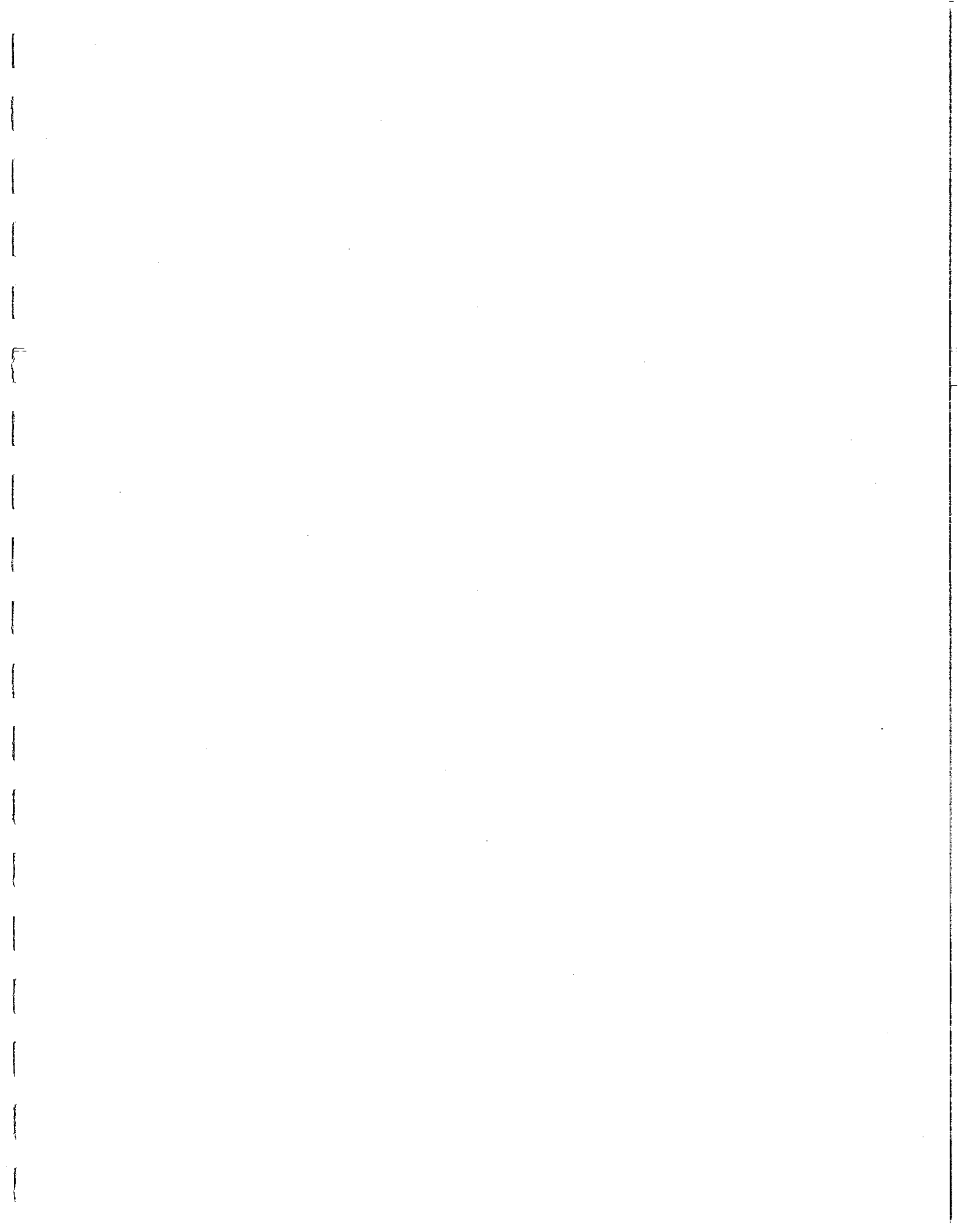
- Corrections
- Emergency Management
- Extension Services
- Veteran's Services
- Weed Control

Track 3 Recommendations-- Corrections

1. Establish interlocal agreement to share transportation of inmates to state prisons and other correctional centers.
2. Establish an annual or semi-annual training program for county corrections employees.
3. Develop a joint legislative plan to encourage legislation to address issues such as jail overcrowding and inmate medical co-payments

Track 3 Recommendations-- Emergency Management

1. Recommend that each county consider restructuring or consolidating emergency management, preferably at a regional level. While emergency management is a local issue, planning, coordination, communication and issues requiring specialized expertise can best be accomplished at a regional level.



Track 3 Recommendations-- Extension Services

1. Establish a single Extension Program Unit to serve Douglas and Sarpy County. Continue local advisory boards to provide local program direction and guidance
2. Develop and implement user fees in each county for Extension educational and training programs, facilities, satellite use, homeowner visits, specimen diagnosis, and consultations

Track 3 Recommendations-- Extension Services (cont.)

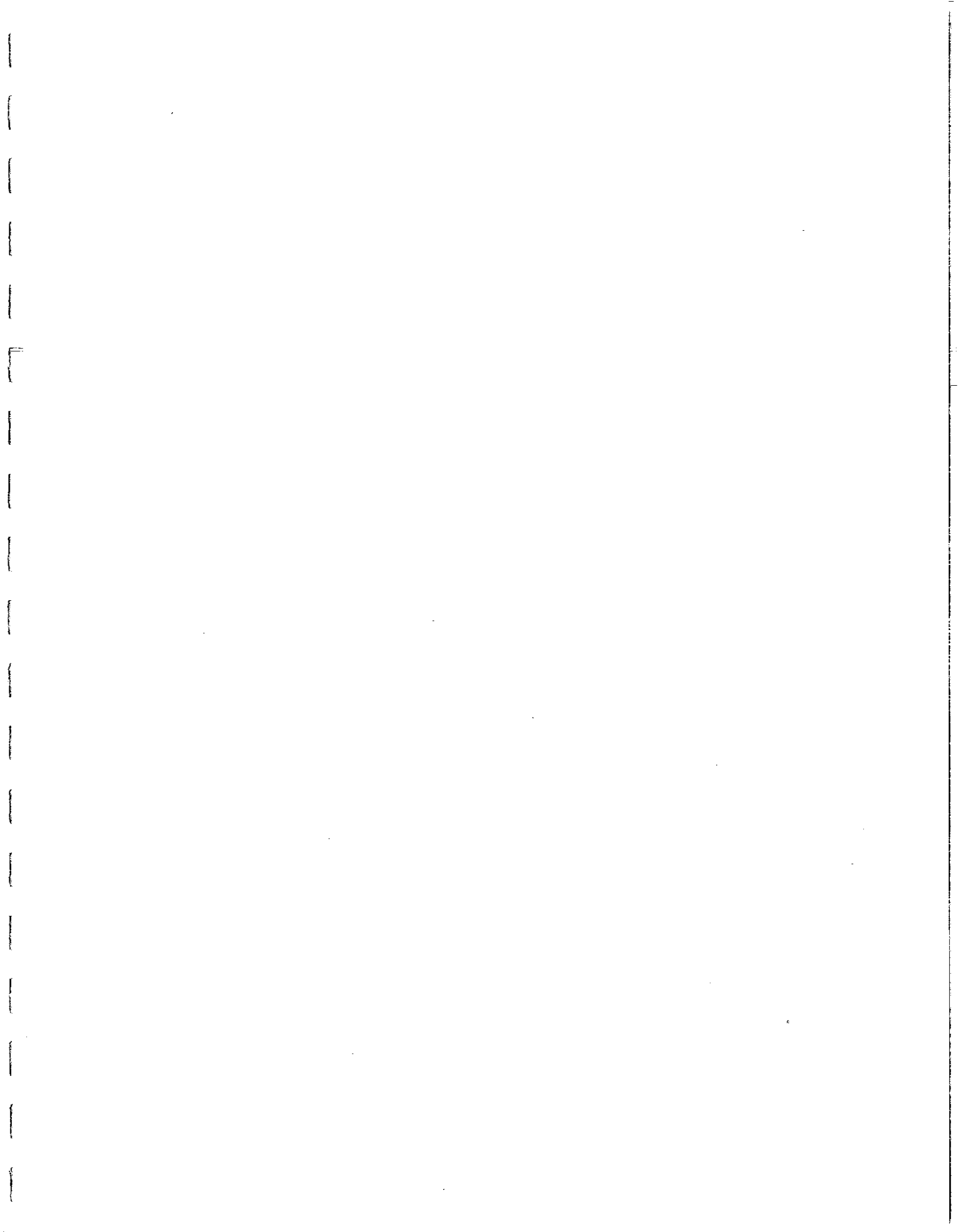
3. Recommend that each county's fair board work with Extension Service staff to explore the concept of regional county fairs (multi-county fair, single fair site serving multiple county's fairs, or both). Consider impact of each strategy on county levies, fair participation, and volunteer workload.

Track 3 Recommendations-- Veteran's Services

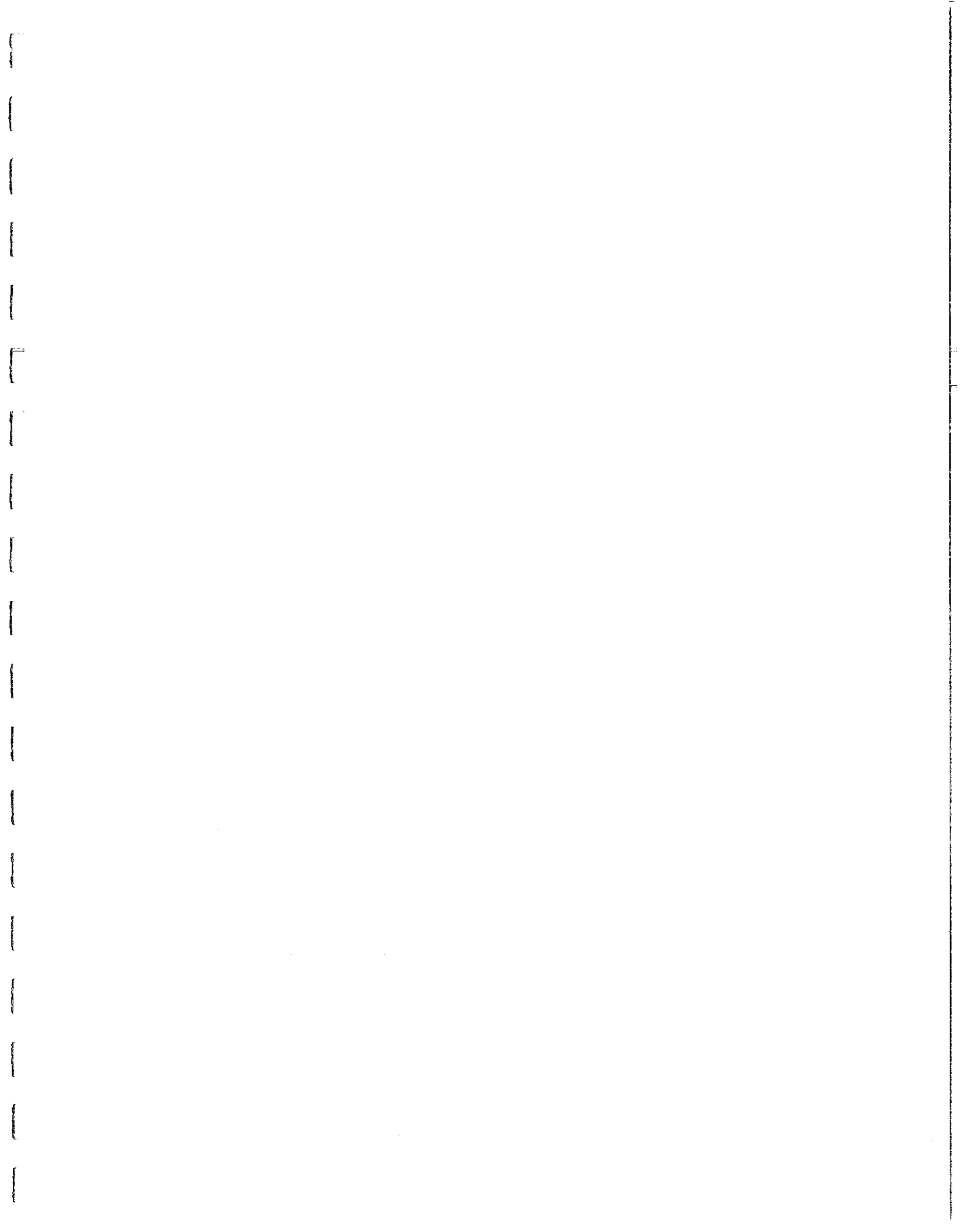
1. Recommend that the State of Nebraska assume responsibility for veteran's services functions currently handled by counties. Every effort should be made to develop regional service centers (e.g., with US Veteran's Administration, area agencies on aging) and/or use existing state service offices through the new Dept. of Health and Human Services.

Track 3 Recommendations-- Weed Control

1. Reorganize weed control in the five counties. This can be accomplished through consolidation, by developing interlocal agreements, or by contracting for services. Efforts should focus on the following combinations of counties: Douglas and Sarpy and Dodge, Saunders and Washington.



Attachment 7--Public Hearing Summaries



Dodge County Public Hearing

Dodge County Courthouse

November 12, 1997

7:00 p.m.

Attendance: 31

Notables: Senator Ramon Janssen
Councilmember Bob Warner, City of Fremont
Carol Givens, Register of Deeds
Fremont Tribune Reporter
Seven Dodge County Supervisors
Dodge County Clerk
Veterans Service Officer

Introduction: Bud lossi

Presentation: Russell Smith

Questions & Comments:

- Are we going to have to travel far away to conduct county business?
- Are you going to cut the Sheriff's budget?
- If you are keeping an office in each county, what are you consolidating/
 - What are the wages in each county?
 - Will you have to pay higher wages?
 - How can you possibly save money?
- Is this a project being undertaken statewide?
- Hope it doesn't stop here (this study) we don't need any more than 20 counties in Nebraska.
- We are only nit-picking at a bigger problem. With technology and the communication systems of today, 93 counties are unnecessary. County boundaries are obsolete in today's age.
- On Veterans Services, if state takes over will they pay for it?
- People who use Veterans Services, such as widows, need transportation. They need personal attention.
- In regard to track two -- England issues plates in 28 year cycles. Have an annual renewal instead. Produces cost savings.
- Would there be a common levy to run each office if the counties consolidated?
- Who would do the appointing of the offices? What if you didn't like the appointment?

- Will other counties be short-changed personnel if you follow the Douglas County model of one-half person per 10,000? You're going to be needing more people with workload of Register of Deeds increasing in Dodge County.
- Reminder to Steering Committee → 1.6M Nebraskans, 18,000 state employees outside of higher education. Too much bureaucracy. South Carolina started cutting costs on local level.
- In planning for the future, Register of Deeds must be aware of all initiatives. Technology is changing so fast. Compared software programs with other counties. Shared ideas with Saunders & Washington. This study has opened up new ideas and sharing. (Carol Givens, Register of Deeds)
- Why did you choose Register of Deeds? Least repetitive visits of public go to Register of Deeds. People go to Clerks Office more often than Register of Deeds.
- If you take away county designation on license plates, will it be harder for law enforcement?
- LB 1085 - Had to come sooner or later. County can make a dramatic cut, so can city, but what about the schools? That's where you have to start to see reduction in property tax. (Fremont City Council member)
- They think nothing of spending money on prisons, if they spent more on schools there wouldn't be so many in prison.
- You'll have to spend a lot of money to get the public to go for this - need public relations campaign.
- I want to make an important point. The public likes to have the personal touch, working with people one-on-one, public likes the familiarity.
- Senator Janssen: Local taxing authorities can go to constituents and override levy limits. Schools are doing dramatic things to bring levys down. Public schools are up against dramatic challenges; privatization of clubs, music and athletic programs, must get private funds. Legislature did not want to do what it did, people put pressure on Legislature to do something about high property taxes. Legislature made some mistakes; i.e. rural fire protection districts. If you can't provide good equipment, you will lose insurance. I commend counties for doing what you are doing. I applaud you. Legislature will work with you. Think this meeting is good, beneficial. I applaud you.

LB 1085 Public Hearing

11/17/97 -- 7:00 p.m.
Douglas County
Omaha-Douglas Civic Center

Notables: Commissioners, Bud Iossi, County Clerk, Register of Deeds, Kent Holm, Russ Smith, KKAR Reporter, Sarpy County Register of Deeds.

Public: 2

Introduction: Carole Woods Harris

Presentation: Russell Smith

Comments & Questions:

- * Mike Boyle on Register of Deeds. Fixed costs on operating offices seems that the people who get merged are Register of Deeds and Chief Deputy - workload gets done by fewer people. Leave it up to the State of Nebraska rather than counties because all you get rid of is Register of Deeds and Chief Deputy. These are fixed costs. 3 functions; 3 employees. License plates - think that our plates should be a vanity plate rather than 3 alphabetic, 3 numeric - no value to have county identified by number - polarizes.
- * Richard Takechi. No problem looking at consolidation in essence of efficiency. What's missing are the services that county is giving to public. Can take my office on paper, divide up by costs, number of employees and see that in the old days of libraries vs. population shift, it didn't work. When I was a city person, I looked at where the tax dollars go. Other schools are taking tax dollars out besides OPS what about other districts. They should be on the levy list. Emphasis should be if taxpayers are getting efficient use of tax dollar. Want to say this about Register of Deeds. No one appreciates the value of what the people of this office do. We generate revenue, small office space. I challenge the statement that we don't have high traffic. I don't care if I lose my job. Don't like studies done on paper. I know the person who did this study didn't have enough money to do that kind of study. Documents in my office - 60 some documents. Haven't' addressed the differences between offices. I've been trying to get equipment down there, unless I get it, my office won't be as efficient. Register of Deeds is unusual in record keeping. When an error is made the land is always there and you have to trail it back if error isn't corrected such as a lien. We can't say that we'll just change it. Different than a license plate or a vehicle - cars can be disposed of. Land - you need to know who originally

owned it.

Can't just cause an injustice to the public. I have two questions for the Board #1 what does County Board look like by the tax dollar?

#2 what does this accomplish vs. the savings and the service. To say that there won't be any savings. How and when are the public to be served?

We must take care of the public. If its going to cost more public ought to know about it. What kind of service.

When I was in the city we got rid of snow plows when it snowed people wanted that equipment.

Other businesses charge for their product. No qualms on study. Good way to start.

Must make consequences known. Challenge - do the documentation and the challenge of moving the information and how does it affect the public.

Is there a cost to doing that service? What do we do for the public?

Public wants consolidation until it happens.

LB 1085 Public Hearing

11/18/97 - 10:30 a.m.
Saunders County
Saunders County Courthouse

Attendance: Six Supervisors, Reporter, Register of Deeds, County Clerk, Four members of public, Sarpy Register of Deeds, Lloyd Dowding

Introduction: Doris Karloff, Karen Johnson

Presentation: Russell Smith

Comments & Questions:

- * It surely has to cost money to do the consolidation.
- * In a three county consolidation, would there be offices in each county?
- * What about personnel costs in a three county consolidation?
- * Does this mean that cost savings come from the reduction of personnel?
- * Since Register of Deeds are essentially the ones who gave the steering committee the information, point to the fact that buying the technology is very expensive. The counties will be all on imaging. I developed software with someone else in my county which I am giving to Dodge and Washington counties. More revenue will be coming in from selling this to banks. I've been imaging since May. It's great. Future is in CD's and advanced technology (Dodge County Register of Deeds). The Board bought in and gave me money for imaging.
- * If you cut county government by 50% you're saving nothing. The most efficient of all governments -- that's county government.
- * Someone needs to explain to state that bigger is not better. There's nothing wrong with the operation in this Courthouse.
- * If you cut county government, you will be cutting services. You'd be saving \$5 or \$10 a year and driving a lot further for less service.
- * Did you have anybody on your committee that are involved in the zoning profession? I don't know how you could possibly have uniform zoning. I hate to see a recommendation like this go to the state. They might think this is possible.
- * Another fact when you talk to people over coffee, people don't want things shifted to the state. It becomes more costly, you lose control, more remote. Keep things closer to the people, that's why counties were formed.

- * If services can be delivered by the state it will be more costly. If you felt it could truly be delivered more efficiently by the state, go ahead. It won't happen. Don't just shift it to the state to save county money. Must have a better reason than that, because you will not get the service the county personnel provides, nor will you save money in the end.
- * If you shift veterans services to the state, does that mean that you won't have a veterans office in each county?
- * School districts take up the largest portion of the tax dollar, why aren't schools being asked to do what the counties are mandated to do in 1085?
- * Since I've been a County Clerk, three things have been legislated that add to the workload and the expense. 1) Equalization - 733 protests, documentation required 7 days. 2) Preliminary levies - tremendous workload. 3) Election advertising -- more ads. Then they tell us to tighten our belts.
- * It can be done more efficiently on the local level, but when state mandates and then wants to cut the purse strings, what's it all about?

LB 1085 Public Hearing

11/18/97 -- 4:00 p.m.
Sarpy County
Sarpy County Courthouse

Attendance: 19 people.

Notables: Five County Commissioners, Clerk, Register of Deeds, County Attorney, Fiscal Administrator, County Administrator, Carole Woods Harris. No members of the public.

Comments & Questions:

- * Assertion that Emergency Management can be served on a regional basis is not supported by the facts. Totally disagree with this. Don't need sharing in certain areas.
- * Sarpy only has one person doing weed control.
- * Lloyd Dowding, Register of Deeds. We've all seen a movie where Walter Brennan is brushing off his mule and tries to get to the Deeds office because he knows that not until then will the land be his. At one time Douglas filed all the deeds. Thanks to the steering committee and Dr. Smith for doing such a good job with little money. Mentioned last night in Douglas County that unless you physically come into the Register of Deeds office and look at what's going on, you don't know exactly what is going on. You just can't sit down and figure it all out on paper. It's the number of documents, not population based.
92 - 104,900 processed 22,217 documents
93 - 106,900 processed 31,828 documents 40% increase
94 - 108,700 processed 32,938 documents
95 - 111,300 processed 21,787 documents

Population factors have little to do with it. The economy does. If Greenspan lowers the interest rates tonight, you won't be able to get into my office.

The economy of scale I'd come up with wouldn't be based on population. Interest rates, banking rates, desire to live in a certain area, drives business. Seeing for the first time developments in excess of \$250,000.

So there are errors in looking at this office in this way. Also in study it states you're not going to close offices, but reduce staff. Study shows going from 35 to 21, must get rid of two Register of Deeds and two deputies and four others to be laid off. Deed's deal with lawyers, title companies and banks and widows bringing in death certificates.

Figures I find in the study are erroneous -- Sarpy County figures are wrong.

I request that the recommendations be reworded to say that five counties Register of Deeds will meet and work for consolidation.

- * Dan Peterson - E.M. Director. Recommendation for consolidating at a regional level is wrong. You have law enforcement, fire, etc. all working together. The role of EM is pushed to the local level. It really should be pushed down from County to City. It's our responsibility to coordinate, we're already short people. Interlocal agreements, one-on-one meetings are time consuming; i.e. siren consolidation, training, ice jams. Sarpy works with Dodge, Cass, Douglas Counties in training already. I want Sarpy to be in control of an emergency situation.
- * Best Emergency Management is local. We need to be very prepared, less federal help available. It boils down to whose tending to business and time required.
- * Rich James -- I think taxes in Nebraska are too high. Government has to be looked at. Have more government employees per average citizen than most other states. Government has to be looked at and a process started. Not many citizens here though.
- * The best buy in Douglas and Sarpy Counties is county government.

LB 1085 Public Hearing
11/24/97 -- 2:00 p.m.
Washington County
Washington County Courthouse

Attendance: Seven county supervisors, county clerk, 32 members of the public.

Introduction: Tom Cady, Harris Vogt

Presentation: Russell Smith

Public Comments/Questions:

- * When you send a report in be sure to report what a small portion of the property tax belongs to the county. When you start at the low end of the tax pie, you are not going to solve the problem.
- * Commend the committee for time and effort put into the study. Don't feel that Washington County belongs in the study. Took exception to the statement that the Register of Deeds has a low volume of traffic. This is not true. Interesting to note that \$242,000 in fees. County kept \$189,000 of the fees. We are consolidated already, it only cost the taxpayer \$11,000 to operate these three offices: Register of Deeds, Clerk, Election Commissioner. Can't get any more relief than that. What consideration has been given to the cost of continuing to study the consolidation effort? We are not talking about the convenience of where these offices are located. Study should address this.
- * Speaking of county extension -- anytime you implement user fees it must be uniform across the state, for instance for Washington county to develop a soil testing fee, what about the other county extension offices? This is a fairness issue. Plus it may be nickel and pennyng the public. Plus what about the paperwork that would ensue?
- * That's exactly right. This is what 1085 is looking at -- nickel and dime savings.
- * Extension already has a fee for soil testing.
- * Some of these ideas for savings really will cost money. Extension programs are a form of education enhancing public education. User fees might hurt a lot of the programs.
- * I've lived in this county 25 years, our county extension office which I work with, and I'm telling you that to have a multi county fair would allow too much distance for kids to go. Hate to see it leave county. Less access. Same goes for the Veterans office. They both provide great service.
- * There are many concerned that we are going to drop 4H. You may lose a lot of kids who are benefiting from it if you combine it with other counties.
- * Washington county has a great county fair. More exhibits than you can imagine. This is a big county travel wise especially if you live in the

southern part of the county. Kids are benefiting from these opportunities. Don't place limitations on accessing these opportunities.

- * How did these five counties end up coming together anyway?
- * We did have one meeting with Thurston and Burt counties but nothing came of it.
- * Who's going to act on these recommendations? Who has the final word?
- * One of my concerns on the Register of Deeds report is that it states a concrete savings and there is nothing that assesses the cost of technology that will ensue and other hook ups as far as the recording of data to other offices. Also what is the impact to the users and the citizens?
- * Legislature passed LB 1085 because of the pressure that they were getting. Yet they did not ask the cities or schools to self examine and look at consolidation. Legislature has never come to county and said "how can we help you cut taxes?"
- * The Veterans Service office. Could you explain the recommendation for a state takeover?
- * Maybe a lot of you here now don't know about Washington County Veterans Services. Let's ask Ruth _____. Her husband died. He had been in the Coast Guard. I asked about his death certificate. Turns out Mr. _____ died of a service related cause. She now gets \$700 a month. This wouldn't have happened without a Veterans Service Officer she could confide in. Then there was _____. I helped her with a few phone calls. In the last six months six widow pensions out of my office. Approximately \$1 million generated through pensions, comp. etc. Death benefits are generated also. 18 headstones in one year. Also all education benefits are made out here. These are done right here in this office. Also free fishing and hunting licenses. Last weekend I got a call from John A. Gentleman about an Omaha doctor who died and was going to be buried in Ft. Calhoun. I arranged for a full military presentation. This is service, local service, caring service.
- * Re: Extension. Can't say enough about what a resource extension has been on the recycling project. Couldn't live without the extension service. ESU and extension share a lot of services. Wondering about this bill, did they just say study consolidation? If it doesn't save a whole lot of money does it require you to do it? What the Legislature has done is require counties to do a lot of studying costing a lot of money to counties.
- * Make clear to Legislature that Washington county wants to continue with our own identity. Schools have a terrible time determining a name when they consolidate. Let them know bigger isn't always better. Leave us alone, we're doing just fine.
- * I'm president of the Fair Board. Fair is an investment in the future of our kids. Our county fair is a great investment for the future of kids. We have a good county fair. Fair Board does a good job of bringing out pride in Washington county. Combining will discourage kids from participating. Without extension no Farmers Market, gardening services.

If people want adult education extension is where to go. Forget going in on stuff with Douglas. We don't want another nudge in making Blair a suburb of Omaha.

- * Sheriff Horner. Looked over the Corrections recommendations. Show me the money. We only transport 3 or 4 a year to state pen. Really hard to coordinate, establish a training program, show me the money. It isn't going to save any money. We spend 20 hours at Grand Island and have our own training right here. We also contract with Cuming and Burt to bring their prisoners here. System is working fine here right now.
- * I'm on extension and fair boards. Understand that counties had to do this study because of LB 1085. But is anyone for this?
- * Is anyone for consolidating any of this? We are already sharing services. These are common sense things.
- * We're lucky to have gone in with Douglas county because you have a bigger pool with Douglas and Sarpy counties being in the report.
- * Washington and Douglas counties cooperate great on many things already. Nothing to be afraid of. They've never done anything to us yet that I know of.
- * Don't be too quick. There's a hill in this county.
- * Don't say anything about that - our stuff goes there too.
- * Washington county budget is lean. I challenge anyone to find fat or excess.
- * In defense of Legislature, we are fortunate in Washington county to have a population base that can support services. But there are other counties that have a real problem elsewhere in the state. I think that was the Legislature's intent for those counties to look hard.
- * We have one of the best counties in the state.
- * Community - local things like fair, extension, and Veterans Services are not places that you want to start looking at consolidation.
- * We also have to look at 1114. Where do you start?
- * You can always put a bond issue out there. Then you'll know what people want to pay for.
- * I have an interest in the yellow section of the pie - the school tax - I'm a school board member. We get chewed on also. We could be more efficient if we combined three public schools in Blair but people in Blair don't want that.
- * We don't want Senators of Nebraska telling us what to do.
- * State is taking over 3 or 4 Assessors offices. Let's see how that goes. They may find out it's more work and expense than they thought. Dakota county is one. Counties must provide the facilities and operating expense.
- * I want to see property taxes go down but Legislature goes about it the wrong way. We just don't want the land to be taxed. Big corporations are not paying their share. We want a shift from real estate to income tax - a tax that demonstrates an ability to pay.

