NEBRASKA RETIREMENT SYSTEMS COMMITTEE

2022

Background on Social Security Coverage of State and Local Employees Under Nebraska's Section 218 Agreement

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Introduction

In October 2022, the Nebraska Retirement Systems Committee (Retirement Committee) became aware of Determination letters issued by the Social Security Administration August 5, 2022 about whether or not firefighters were covered by social security in Papillion and in South Sioux City.

The analysis in the Regional Social Security Administration Office Determination letters provided new information about the considerations, timing and criteria the Social Security Administration uses to examine social security coverage under the State's Section 218 Agreement and Modifications – regarding first class city firefighters. To more completely understand the federal and state statutory bases for determination of social security coverage of state and local employees, the Committee assembled research and materials from several sources.

The Committee initially reached out to the State Social Security Officer who provided copies of the State's Section 218 Agreement, the 408 Modifications to the Agreement and a summary and spreadsheet of all the modification documents. The Legislative Research Division provided copies of retirement legislation and statutes enacted prior to 1951 for first class city firefighters, first class city police officers and municipalities.

The Committee worked with staff at the League of Municipalities to survey first class city, second class city and villages about whether or not police officers and firefighters in each of those entities currently pay into social security (FICA) and/or Medicare.

In response to the research conducted and in particular, to the information provided by the State Social Security Officer, the Nebraska Retirement Systems Committee submitted a number of written questions to the Section 218 Agreement State and Local Coverage Specialist and Office of the General Counsel at the Regional Social Security Administration Office.

A December 1, 2022 Zoom meeting was arranged with the State and Regional Social Security Administration representatives to receive background information and responses to questions submitted by the Retirement Committee with primary focus on first class city police officer and firefighter positions. Senator Mark Kolterman, Chairman of the Retirement Committee, Senator Mike McDonnell, Retirement Committee member, and Senator Carol Blood invited interested persons throughout the state to participate in the Zoom meeting including representatives from first class cities, firefighters, police officers and other law enforcement officers, the League of Municipalities, and the Nebraska Association of County Officials.

The Regional Social Security Administration representatives submitted written responses to the Retirement Committee's questions prior to the December 1, 2022 meeting. During the meeting Social Security Administration representatives provided additional background information on federal social security legislation – specifically legislation to extend voluntary coverage to state and local employees. They went into greater detail describing the circumstances and criteria the Social Security Administration uses to make determinations about whether or not police officer and firefighter positions, in particular, may or may not be covered by social security.

This report provides a brief description of information learned and includes specific research assembled by the Committee. Because of the page volume, only selected Modifications are included in this Report. All 408 Modifications to the 218 Agreement are on file with the State Social Security Administrator.

Section 218 Agreement – Social Security Coverage

Social Security began as a compulsory federal old-age benefits program established under Title II of the Social Security Act of 1935 (P.L. 271, 74th Congress). The original Social Security Act of 1935 did not extend Social Security coverage to State and local government employees because there was a legal question regarding the Federal government's authority to tax State and local governments. However, because many government employers did not have their own retirement system, Congress amended the Act in 1950 and created Section 218 of the Act, which made Social Security coverage voluntary for State and local government employees who were not in a retirement system. Section 218 Agreements are governed by Section 218 of the Social Security Act (42 U.S.C. \$418) and the Code of Federal Regulations (20 C.F.R. \$\$404.1200-404.1219)

The Section 218 Agreement is a voluntary program between the State and the Social Security Administration. The State voluntarily enters into a Section 218 Agreement with the Social Security Administration on behalf of each political subdivision within the State that wishes to extend social security coverage to its public employees.

Nebraska enacted legislation in 1951 (codified at Neb. Rev. Stat. sections 68-601 through 68-620), which granted the State authority to execute a Section 218 Agreement to extend social security coverage to governmental employees not covered under a retirement system. This coverage group is called an absolute coverage group and is composed of positions not under a retirement system. A modification to the Section 218 Agreement which extends coverage to positions under an absolute coverage group refers to Section 218(d)(5).

The Section 218 Agreement was subsequently adopted by the State and approved by the Social Security Administration on June 20, 1951 with an effective date of January 1, 1951.

In 1954, Congress adopted amendments to the Act [Social Security Amendments of 1954, P.L. 83-761, \$101(h)], which expanded it to allow States to extend coverage to state and local government employees, except police officers and firefighters, who were members of a retirement system. This type of coverage group is called a retirement system coverage group. A modification to the Section 218 Agreement which extends coverage to positions under a retirement system coverage group refers to Section 218(d)(4).

In 1954 Nebraska executed Modification #18 to the State's Section 218 Agreement, which authorized the extension of coverage to positions under a retirement system, except police or firefighter positions.

Under the Section 218 Agreement, the two types of social security coverage groups have different rules. The key difference is whether positions were under a retirement system at the time coverage groups formed, i.e., the date the modifications were executed by the Social Security Administration. A State can extend coverage to an absolute coverage group without holding any type of vote.

1994 Federal Social Security Act Amendments Authorizing States to Extend Coverage to Police & Firefighter Positions

On August 16, 1994, in response to pressure from many states interested in extending social security to police officers and firefighters covered by a retirement system, Congress authorized all states to extend social security coverage to those job positions by completing a multi-step process. Only those States that complete the following steps have the authority to extend social security coverage to police or firefighter positions covered by a retirement system:

- Repeal the state's statutes which forbid Section 218 Agreement coverage of police and firefighter positions already under retirement systems.
- Prepare and execute a modification removing the language from the State Section 218 Agreement which prohibits coverage of police and firefighter positions under retirement systems.
- Conduct social security coverage referendum for police or firefighter positions under a specific retirement system. If a majority of eligible voters in positions under the specific retirement system approve coverage, then the State can modify its Section 218 Agreement to extend coverage to those specific members of the retirement system group. [See the later section in this report on "Social Security Referendum" for further details about this process.]

When Congress extended this authority to States in 1994, [Social Security Independence and Program Improvements Act of 1994 (P.L. 103-296)], the Nebraska Governor did not pursue this option to authorize extending social security coverage to police officers and firefighters already in a covered retirement system group. All other states, at a minimum, amended their state's statutory language to change the definition of "eligible employees" so police officers and firefighter positions could participate in a social security coverage referendum. Currently, Nebraska is the only State with state statutory language that does not allow police officers or firefighters to participate in a referendum seeking social security coverage. The specific statutory language is located in Neb. Rev. Stat. section 68-621(3).

(3) Eligible employees, as referred to in sections <u>68-621</u> to <u>68-630</u>, shall mean those employees of the state or any political subdivision thereof who at or during the time of voting in a referendum as herein provided are in positions covered by a retirement system, are members of such retirement system, and were in such positions at the time of giving of the notice of such referendum, as herein required, <u>except that no such employee shall be considered an eligible employee if at the time of such voting</u> such employee is in a position to which the state agreement applies or if <u>such employee is in service in a police officer or firefighter position</u>.

Medicare Coverage

Medicare coverage is mandatory for State and local government employees hired or rehired on or after April 1, 1986. Any police officers or firefighters who were hired before this date and who are not covered by the State's Section 218 Agreement or subject to mandatory Social Security coverage under Section 210 of the Social Security Act would be exempt from mandatory Medicare. Mandatory Social Security coverage generally applies to workers who are not covered by a Section 218 agreement and who do not participate in a retirement system that provides a retirement benefit comparable to Social Security retirement. [See POMS SL 50001.501 -- mandatory Social Security coverage and POMS SL 50001.510 -- mandatory Medicare coverage].

Social Security and IRS Administration Responsibilities

Each State must designate a State Social Security Administrator to act on the State's behalf in administering the section 218 agreements. Because section 218 agreements are voluntary agreements between the Social Security Administration and the States, all Social Security Administration communication to the State and local entities must flow through the State Social Security Administrator. In Nebraska the State Social Security Administrator is statutorily designated as the Director of Administrative Services. [See Neb. Rev. Stat. 68-602(4) and 68-603]. At the State Social Security Administrator's request, the Social Security Administrator explains entities' coverage options, reviews proposed modifications to the State Section 218 Agreement for legal sufficiency, and evaluates the coverage status of entities and positions when questions arise.

The employers/political subdivisions and the State are ultimately responsible for withholding employees' FICA -- social security and Medicare taxes. The Internal Revenue Service (IRS) collects social security and Medicare taxes and verifies the amount of taxes that are owed. The IRS also has regulations which establish safe harbor provisions that define "an equivalent retirement". [See 26 CFR § 31.3121(b)(7)-2][Safe harbor designs are outlined in IRS Employment Tax Regulations and IRS Revenue Procedure 91-40]. In order for a retirement plan to be exempt from mandatory coverage, the retirement plan must meet these regulations. IRS makes those determinations – not the Social Security Administration.

There is a distinction between the meaning of "retirement system" for Section 218 Agreement purposes versus the evaluation of an "equivalent retirement system" for purposes of exempting the retirement system from mandatory coverage. The IRS looks at the type of retirement system plan and the amount of the benefit provided. If the retirement system plan provides a social security equivalent retirement model, then an employee under that plan is not subject to mandatory coverage. For purposes of determining whether a position is under a retirement system for Section 218 Agreement purposes, it does not matter what type of plan it is or what benefit is provided under the plan.

Social Security Referendum

Social security and Medicare coverage may be extended to employees in positions covered by a retirement system only if a majority of the eligible employees vote in favor of such coverage. A majority of all of the eligible employees under the system (not a majority of the eligible employees voting), must vote in favor of coverage. All states are authorized by Federal law to use the majority vote referendum procedures – Nebraska is a majority vote referendum state. Although the referendum itself is a State matter, Federal law requires that the following conditions are met to establish coverage:

- Eligible employees are given not less than 90 days-notice of the referendum
- An opportunity to vote is given and limited to eligible employees
- The referendum is held by secret ballot
- The referendum is supervised by the governor (or his/her designee), and
- A majority of the retirement system's eligible employees voted for coverage.

Referendum Provisions in Nebraska

In 1955, Nebraska enacted referendum provisions, codified at Neb. Rev. Stat. sections 68-621 through 68-631. In a referendum, only "eligible employees" are authorized to vote in a referendum. In the definitional section of Nebraska's referendum statutory language [section 68-621(3)], firefighters and police officers are specifically excluded from the definition of "eligible employees". As a result, these job positions in Nebraska are ineligible to participate in a referendum vote to seek social security coverage.

Under Neb. Rev. Stat. sections 68-621(1) and 68-622, the State has defined a referendum "retirement system coverage group" for voting purposes, as limited to "employees of the State, employees of a single political subdivision of the state, or employees of a joint instrumentality created by Nebraska and any other states".

The Social Security Administration, in its responses to questions posed by the Nebraska Retirement Systems Committee, has advised that Nebraska statutes [68-621(1) and 68-622] may prevent Nebraska from combining political subdivisions for referendum purposes. If so, the State would need to hold separate referendums for retirement system members in each political subdivision.

The Social Security Administration's response also noted that under Social Security policy, a State has several options for defining the retirement system for referendum and coverage purposes. [See POMS SL 30001.321.A (what a retirement system is for referendum purposes) and SL 30001.347.B.1 (providing coverage for police officers and firefighters)]. The text of the POMS describing State options for defining the retirement system for referendum and coverage purposes is incorporated below for informational purposes.

POMS SL 30001.321 -- What a Retirement System Is for Purposes of a Referendum

When the 1954 Social Security Amendments authorized the coverage of employees in positions under a retirement system, it prescribed the mechanics for accomplishing this coverage. The State must have authority under State law and the State Section 218 Agreement to extend coverage to employees in positions under a retirement system. Additionally, the Act authorizes the States to extend coverage to

positions under a retirement system after giving the employees an opportunity to vote to determine whether their services should be covered. Federal law gives the State some flexibility to designate the scope of the retirement system for purposes of the referendum.

A. Designating A Retirement System

If a retirement system covers the positions of employees of the State and positions of employees of one or more political subdivisions, or, alternatively, the employees of more than one political subdivision, the State has the following choices as to what may constitute the retirement system for purposes of the referendum:

- The entire system;
- A distinct structured tier or plan within the retirement system that (1) has its own fund or sum of money set apart for the particular purpose of retirement, pensions, or annuities of that tier or plan and (2) that is not comingled with the assets of another tier or plan;
- Positions under the retirement system filled by employees of the State;
- Positions under the retirement system filled by employees of a specific political subdivision;

 Positions under the retirement system filled by employees of any combination of the State or one or more political subdivisions;

NOTE: The State has additional options for police and firefighter positions under a retirement system (see POMS SL 30001.345; POMS SL 30001.346; and POMS SL 30001.347).

B. Separate Retirement Systems Required

If the State optionally excluded a class of positions from the retirement system coverage group (see POMS SL 30001.357) (or optionally excluded a class of positions from an absolute coverage group that subsequently came under a retirement system) and the State later wishes to cover those positions, then the positions constitute a separate retirement system for referendum purposes. If the State optionally excluded "all classes" of the position involved, then "all classes" of the position constitute the retirement system for referendum purposes.

Example: The State excluded all classes of part-time positions under a retirement system from coverage under its Section 218 Agreement. If the State later decides to cover these positions under its Agreement, all classes of part-time positions under the retirement system would be treated as a separate retirement system for referendum purposes.

A State may not combine multiple distinct retirement systems for the purpose of conducting a referendum. For example, the State could not hold a single referendum to expand coverage to positions under a State retirement system and a political subdivision retirement system that is not a part of the State system.

Key Dates – Social Security Voluntary Coverage under Section 218

January 1, 1951	Beginning this date, states could voluntarily elect Social Security coverage for public employees not covered under a public retirement system (FICA replacement plan) by entering into a Section 218 Agreement with SSA. Prior to this date, there was no mandatory Social Security coverage.
January 1, 1955	Beginning this date, states could extend Social Security coverage to employees (other than police officers and firefighters) covered under a public retirement system.
July 1, 1966	Beginning this date, employees covered for Social Security under a Section 218 Agreement are automatically covered for Medicare. A
April 20, 1983	Beginning this date, coverage under a Section 218 Agreement cannot be terminated unless the governmental entity is legally dissolved.
April 1, 1986	State and local government employees hired on or after this date, not already covered, are mandatorily covered for Medicare, unless the position is specifically excluded by law. For state and local government employees hired before April 1, 1986, Medicare coverage may be elected under a Section 218 Agreement.
January 1, 1987	Beginning this date, State Social Security Administrators are no longer responsible for collecting Social Security contributions from public employers or for verifying and depositing the taxes owed by public employers. After 1986, public employers pay FICA taxes directly to the IRS in the same manner as do private employers.
July 2, 1991	Beginning this date, state and local government employees became subject to mandatory Social Security and Medicare coverage, unless they are (1) members of a qualifying public retirement system, or (2) covered under a Section 218 Agreement.
August 15, 1994	The Social Security Independence and Program Improvements Act of 1994 established the SSA as an independent agency, effective March 31, 1995. This Act also increased the FICA exclusion amount for election workers from \$100 to any amount less than the threshold amount mandated by law in a calendar year. (To verify the current year amount, see the SSA website.) States were authorized to amend their Section 218 Agreements to increase the FICA exclusion amount for election workers to the statutorily mandated threshold. This Act also amended Section 218 to allow all states the option to extend Social Security and Medicare coverage to police officers and firefighters who participate in a public retirement system. (Under previous law, only 23 states were
October 21, 1998	authorized to do so.) Public Law 105-277 provided a 3-month period for states to modify their Section
OCTOBEL 21, 1998	218 Agreements to exclude from coverage services performed by students. This provision was effective July 1, 2000, for states that exercised the option to take this exclusion.
March 2, 2004	Public Law 108-203 requires public employers to furnish Form SSA-1945 to public employees hired after December 31, 2004, informing them that they are earning retirement benefits not covered by Social Security; also closed the Government Pension Offset (GPO) loophole, effective April 1, 2004.

 $\underline{https://www.irs.gov/pub/irs-pdf/p963.pdf}$

First Class City Firefighters

History of Firefighter Retirement Legislation

Nebraska first class city firefighters were first covered by a retirement system in the year 1895 when Senate Bill 124 was enacted. The original 1895 Nebraska Firefighters Pension Act established that all metropolitan cities and cities of the first class, having a paid fire department, must provide a pension to all firemen of the paid fire department.

The statutory language was subsequently amended and expanded by multiple bills introduced prior to 1951. [House Bill 246 in 1909; LB 327 in 1943; LB 184 in 1947]. Chapter 30 of the Nebraska revised statutes for 1943, sections 201 and 205, require first-class cities with paid fire departments to provide a pension for all firemen of the department.

Firefighter Coverage Discussion

Under the Section 218 Agreement adopted in 1951, firefighters were in a retirement system coverage group and were not eligible for coverage under the Section 218 Agreement. Federal law provides that if the State law requires a political entity to have a retirement system, it is considered established, even though no action has been taken to establish the system.

Whether firefighters and cities in Nebraska are covered or excluded from social security coverage as part of the absolute coverage group depends on the city's classification on the applicable date. In 1951 when the Section 218 Agreement became effective, first-class cities were defined in State statute as cities with populations between 5,000 and 40,000.

According to the 1950 census, the following cities met the population criteria of a first class city at that time: Alliance, Beatrice, Columbus, Fairbury, Falls City, Fremont, Grand Island. Hastings, Kearney, Lexington, McCook, Nebraska City, Norfolk, North Platte, Scottsbluff, South Sioux City and York. The Social Security Administration will make a determination of whether firefighter (or police officer) positions were covered as part of a specific city's absolute coverage group based on the facts and circumstances. A request for a determination must be filed with the State Social Security Administrator who will seek the determination from the Social Security Administration. [See discussion in this report under subsection "Social Security Administration Determinations on Firefighters in Specific Cities"].

Historical Assumptions Regarding Firefighters and Social Security Coverage

According to hearing transcripts of bills introduced regarding first class city firefighter retirement over the last 40 years, the League of Municipalities' testimony has repeatedly advised the Retirement Committee that firefighters voted not to receive social security when social security was extended to public employees. Based on this consistent historical characterization, the Retirement Committee has accepted the assumption that firefighters specifically chose not to participate in social security.

The analysis provided by the Social Security Administration in Determination letters issued to Bellevue in 2010 and to Papillion and South Sioux City in 2022 clarified that determination of social security coverage for firefighter positions was not based on a vote by Nebraska firefighters to opt out of social

security coverage. Social Security Administration analysis regarding first class city firefighter social security coverage or non-coverage is much more complicated and is based on:

- whether or not a statutory pension plan was adopted prior to 1951 for first class city firefighters
- whether or not a city was classified as a first class city in 1951 when Nebraska's Section 218 Agreement and Modification #1 were adopted, and
- whether, and when there were paid firefighter positions in a specific city

Additionally, in the determination letter to South Sioux City, the Social Security Administration pointed out that under current Nebraska statutes, firefighters (and police officers) have always been — and still are — specifically exempt from the authority to vote to elect social security coverage under a referendum in Nebraska.

Social Security Administration Determinations on Firefighters in Specific Cities

The Social Security Administration worked with Nebraska officials in 1967 to resolve issues with firefighters in four cities who were contributing to Social Security in error. The Social Security Administration has also issued three Determination letters in response to specific questions raised by three first class cities – Bellevue in 2010, and in August 2022, South Sioux City and Papillion.

Validation of Improper Contributions to Social Security by Firefighters in Four Cities

In 1967, the Social Security Administration helped Nebraska resolve issues with firefighters in Alliance, Columbus, Falls City, and Nebraska City who were contributing to Social Security in error. One of the steps required Congress passing special legislation permitting the State to validate improper past contributions made on behalf of these firefighters. [See Nebraska Modification #183, which incorporated this coverage issue into Nebraska's Section 218 Agreement and POMS SL 30001.370.N (discussing special legislation in Nebraska); P.L. 90-248, \$ 119]

City of Bellevue

On September 30, 2010, the Social Security Administration Regional Office issued a Determination letter regarding the coverage of firefighter positions in the city of Bellevue and concluded that Bellevue firefighters are covered by social security as part of Bellevue's absolute coverage group. The Determination letter explanation for social security coverage included the following text:

The State of Nebraska's Section 218 agreement and Bellevue's modification to the agreement, requested Social Security coverage for all employees in the absolute coverage group and excluded from Social Security coverage those employees in positions under a retirement system. In 1951 Bellevue did not have a retirement system for firefighters. When Bellevue executed its modification, firefighters would have been covered for Social Security as part of the absolute coverage group, not a retirement system group. Once an absolute coverage group obtains coverage by a Section 218 agreement or modification, the absolute coverage positions remain covered even if they are later brought under a retirement system, See 20 C.F.R. \$ 404.1217.

Federal law provides that if state law requires a political entity to have a retirement system, it is considered established even though no action has been taken to establish the system. In 1951, the State of Nebraska required all first class cities with paid fire departments to provide a pension for firefighters. However, Bellevue did not become a first class city until 1955. Thus, when Social Security coverage was extended to Bellevue, it was not a first class city and did not have a paid fire department. Therefore, it cannot be said that Bellevue "established" a retirement system under

federal law at the time Social Security coverage was extended. Consequently, even though the paid firefighters of Bellevue are now under .a retirement system- they remain covered by Social Security as part of the absolute coverage group.

City of Papillion

On August 5, 2022, the Social Security Administration Regional Office issued a Determination letter regarding the coverage of firefighter positions in the city of Papillion and concluded that Papillion firefighters are covered by social security as part of Papillion's absolute coverage group. The Determination letter explanation for social security coverage included the following text:

Nebraska's Section 218 Agreement, which was approved by SSA on June 20, 1951, excluded services performed by an employee in a position "which, on the date of this agreement or of any modification thereof, is covered by a retirement system." Modification No. 1, executed by the agency on October 22, 1951, extended the Agreement to cover absolute coverage groups, i.e., groupings of positions not under a retirement system, in several cities including Papillion.

At that time, Chapter 35 of the Nebraska Revised Statutes for 1943, sections 201 and 205, required first-class cities with paid fire departments to provide a pension for all firemen of the department. First-class cities were cities with populations of 5,000 to 40,000 according to the most recent federal census. Neb. Rev. Stat. §§ 16-101, 16-102.

Parties appear to agree that the City of Papillion did not have paid firefighter positions until after Modification No. 1 was executed. Under agency policy, then, firefighter positions in Papillion are newly created. Newly created positions are part of an absolute coverage group if the positions would have been part of the absolute coverage group had they existed when the State extended coverage to the group. Thus, to determine whether firefighter positions in Papillion are covered by the State's Section 218 agreement, we must consider whether such positions would have been under a retirement system-and thus excluded from the absolute coverage-if the positions had existed in the City on October 22, 1951.

The City of Papillion was not a first-class city on October 22, 1951. Accordingly, at the time Papillion received Social Security coverage, the City was not subject to State laws that required first-class cities to establish pension plans for firefighters. As we cannot say that firefighter positions in the City of Papillion would have been under a retirement system if they had existed on October 22, 1951, the firefighter positions are part of the City's absolute coverage group. Accordingly, these positions are covered under the State's Section 218 agreement.

We recognize that prior to August 15, 1994, Section 218 of the Act did not permit Nebraska and many other states to extend coverage to police and firefighter positions that were under retirement systems. However, Section 218 has always permitted coverage for police and firefighter positions that are not under retirement systems. Once a police or firefighter position is covered for Social Security as part of an absolute coverage group, the position remains covered even if it is later placed under a retirement system.

South Sioux City

On August 5, 2022, the Social Security Administration Regional Office issued a Determination letter regarding the coverage of firefighter positions in South Sioux City and concluded that though South Sioux City firefighters had been contributing to social security, they are not part of South Sioux City's absolute

coverage group and Nebraska's Section 218 Agreement does not extend coverage to them. The Determination letter included the following explanation text:

Nebraska's Section 218 Agreement, which was approved by SSA on June 20, 1951, excluded services performed by an employee in a position "which, on the date of this agreement or of any modification thereof, is covered by a retirement system." Modification No. 1, executed by the agency on October 22, 1951, extended the Agreement to cover absolute coverage groups, i.e., groupings of positions not under a retirement system, in several cities including South Sioux City.

At that time, Chapter 35 of the Nebraska Revised Statutes for 1943, sections 201 and 205, required first-class cities with paid fire departments to provide a pension for all firemen of the department. First-class cities were cities with populations of 5,000 to 40,000 according to the most recent federal census. Neb. Rev. Stat. §§ 16-101, 16-102.

Parties appear to agree that South Sioux City did not have paid firefighter positions until after Modification No. 1 was executed. Under agency policy, then, firefighter positions in this City are newly created. Newly created positions are part of an absolute coverage group if the positions would have been part of the absolute coverage group had they existed when the State extended coverage to the group. Thus, to determine whether firefighter positions in South Sioux City are covered by the State's Section 218 agreement, we must consider whether such positions would have been under a retirement system- and thus excluded from the absolute coverage-if the positions had existed in the City on October 22, 1951.

South Sioux City was a first-class city on October 22, 1951. If paid firefighter positions had existed in the City on that date, State law would have required the City to provide a pension for the firefighters. As the firefighter positions would have been under a retirement system if they had existed, the positions are not part of the City's absolute coverage group. Accordingly, Nebraska's Section 218 Agreement does not extend coverage to firefighter positions in South Sioux City.

If South Sioux City wishes to validate past contributions and provide continuing Social Security coverage for firefighters at this time, the State and City would need to complete several steps. We discuss these steps for information purposes only, and not to advocate any particular course of action. After August 15, 1994, all States are authorized to provide coverage for police and firefighter positions under retirement systems. However, such coverage remains unavailable unless permitted by State law and the State's Section 218 Agreement. At this time, Nebraska law has not been amended to permit police and firefighters from voting in a referendum for Social Security coverage, and Nebraska has not modified its Section 218 Agreement to allow coverage for police and firefighter positions under retirement systems. If State law is changed and Nebraska modifies its Agreement to permit coverage for such positions, the State could hold a referendum for South Sioux City firefighters and, if a majority approves coverage, the State could request coverage for these firefighters.

First Class City Police Officer Retirement Legislation

When Nebraska adopted the Section 218 Agreement in 1951, which extended social security coverage to positions not under a retirement system (called absolute coverage groups), first class city police officer positions were not under a retirement system. Absolute coverage group positions remain covered even if they are placed under a retirement system at a later time.

Legislation to establish a retirement system for police officers in first class cities was first introduced and enacted in 1963 under LB 727. Under this legislation, in order for the police officer retirement system to be available in a specific first class city, the mayor and city council had to adopt the retirement system by ordinance or resolution after publishing and posting a 30 day notice about the intent to adopt the police officer retirement system. If a petition to conduct a vote was signed by at least 20% of the electors was filed, then the proposition to adopt the police officer pension system was not effective unless approved by a majority of the voters at the next special or general election. If no petition was received within the 30 days of posting the notice, then the pension system became effective at the end of the 30 days. [section 16-329]

In 1965, under LB 344, the above provision was stricken and every city of the first class was required to pension police officers. Police officers who had served in that position for at least 21 years in 1963 were eligible for a pension after they reached age 60. However, anyone hired after 1963 must have served as a police officer for at least 25 years and attained the age of 60 to be eligible for a pension. The pension was a defined benefit plan which paid fifty percent of the police officer's regular salary. [section 16-330].

To date, specific determinations have not been conducted by the Social Security Administration concerning coverage of police officers in each first class city. The Social Security Administration has noted that if there is interest in getting a specific determination, a request should be submitted to the State Social Security Administrator.

In an effort to verify whether or not police officers in first class cities are currently paying into social security and Medicare, the League of Municipalities in November 2022, surveyed all first class cities. Survey responses confirmed that all police officers in first class cities are paying into social security.

Other Specific State and Political Subdivision Retirement Acts and Coverage

<u>Schools:</u> The School Employees Retirement Act was enacted in 1945. It included all schools except Omaha public schools. Following a referendum vote conducted in 1955, coverage under the Section 218 Agreement was extended to all members of the School Retirement System under Modification #30, which was effective January 1, 1955.

OSERS: In 1909, a retirement system was established for Omaha public school employees. In 1951, the Omaha Public School retirement plan was codified under the Class V School Employees Retirement Act. Following a referendum vote conducted in 1955, coverage under the Section 218 Agreement was extended to all members of the Omaha School Retirement System under Modification #29, which was effective January 1, 1955.

<u>City of Omaha Employees</u>: Modification #57 extended coverage, effective January 1, 1956, to positions covered by the City of Omaha Employees Retirement System following a referendum in 1957.

<u>State Patrol</u>: The Nebraska State Patrol Retirement Act was enacted in 1947. Therefore, when the Section 218 Agreement was adopted, patrol officers were covered by a retirement system and were excluded from eligibility for social security coverage.

<u>State Employees:</u> State employees were not covered by a retirement system until enactment in 1963 of the State Employees Retirement Act. Coverage for all state employees was extended under the original Section 218 Agreement, which was effective January 1, 1951.

<u>Counties:</u> The County Retirement Act was passed in 1969 under LB 825. Counties were extended coverage either under the original Section 218 Agreement or under individual Modifications as described below.

The original Section 218 Agreement extended coverage effective January 1, 1951, to the following 70 counties:

Adams, Antelope, Banner, Blaine, Box Butte, Boyd, Brown, Buffalo, Burt, Butler, Cass, Cedar, Cherry, Cheyenne, Clay, Cumming, Custer, Dakota, Dawes, Dawson, Dixon, Dodge, Douglas, Dundy, Franklin, Furnas, Gage, Gosper, Grant, Greeley, Hamilton, Harlan, Hayes, Hitchcock, Hooker, Howard, Jefferson, Johnson, Kearney, Keith, Keya Paha, Lancaster, Lincoln, Madison, Merrick, Morrill, Nemaha, Nuckolls, Nelson, Otoe, Pawnee, Perkins, Phelps, Pierce, Platte, Polk, Red Willow, Richardson, Saline, Saunders, Scottsbluff, Seward, Sheridan, Sherman, Stanton, Thayer, Thurston, Valley, Washington, Wayne and Webster.

Modification *♯*1 covered twelve counties:

Fillmore, Garden, Logan, Loup, Rock and York with coverage effective January 1, 1951; and Boone, Chase, Colfax, Holt, Know and Sioux with July 1, 1951 effective date

Modification #2 extended coverage to 4 counties:

Deuel and Wheeler with coverage effective July 1, 1951 Hall and Sarpy with coverage effective January 1, 1952

Modification #3 extended coverage to Nance, effective January 1, 1952

Modification #8 extended coverage to Thomas, effective January 1, 1953

Modification #12 extended coverage to Garfield, effective January 1, 1954

Modification #13 extended coverage to Frontier, Kimball and McPherson, effective January 1, 1954,

Modification #17 extended coverage to Arthur, effective January 1, 1955

<u>Municipalities:</u> The Municipal Retirement Act was introduced under LB 217 and enacted in 1945. It covered all cities except metropolitan cities. Specific first class cities were extended coverage under the original Section 218 Agreement and under individual Modifications too numerous to list.

Conclusions

The Retirement Committee research into social security coverage of state and local public employees has just begun and has primarily focused on first class city firefighters and police officers. Questions remain and further determinations may need to be explored to clarify questions about social security coverage of positions in specific state and local entities.

Next Steps to Consider

Specific Entity Coverage Determinations

On November 21, 2022, the Retirement Committee submitted a number of questions to the Regional Social Security Administration regarding social security coverage of specific groups including:

First class city firefighters
First class city police officers
Nebraska State Patrol officers
Metropolitan City (Omaha) firefighters
Metropolitan City (Omaha) police officers
Primary City (Lincoln) police officers
Primary City (Lincoln) firefighters
Rural Fire Districts Suburban Fire Districts

The Social Security Administration responded in a letter dated November 30, 2022, that it has not evaluated the coverage status for all the entities the Committee identified and advised that coverage status for these positions must be evaluated on an entity-by-entity basis. The Social Security Administration also noted that it can provide coverage determinations for particular entities and positions at the State Social Security Administrator's request. When the State Administrator requests a coverage determination, he or she identifies the entity and positions at issue and provides the facts and evidence that Social Security Administration needs to evaluate coverage.

Options to Validate Past Social Security Contributions & Continue Coverage for Sioux South City Firefighters and/or to Allow Firefighters and Police Officers to Participate in a Referendum

If South Sioux City wishes to validate past contributions and provide continuing Social Security coverage for firefighters at this time, the State and City need to complete several steps. The Social Security Administration noted in its Determination letter, that even though all States are authorized to provide coverage for police and firefighter positions under retirement systems after August 15, 1994, such coverage remains unavailable unless permitted by State law and the State's Section 218 Agreement. At this time, Nebraska law has not been amended to permit police and firefighters from voting in a referendum for Social Security coverage, and Nebraska has not modified its Section 218 Agreement to allow coverage for police and firefighter positions under retirement systems.

In order for Nebraska to create this opportunity for firefighters (or police officers) to participate in a referendum, legislation must be enacted to amend the definition of "eligible employees" in Neb. Rev. Stat. section 68-621(3) as follows:

- (1) A referendum group, as referred to in sections 68-621 to 68-630, shall consist of the employees of the state, a single political subdivision of this state, or any instrumentality jointly created by this state and any other state or states, the employees of which are or may be members of a retirement system covering such employees, except that: (a) The employees of the University of Nebraska shall constitute a referendum group; (b) the employees of a Class V school district shall constitute a referendum group; (c) all employees of the State of Nebraska who are or may be members of the School Employees Retirement System of the State of Nebraska, including employees of institutions operated by the Board of Trustees of the Nebraska State Colleges, employees of institutions operated by the Department of Correctional Services and the Department of Health and Human Services, and employees subordinate to the State Board of Education, shall constitute a referendum group; and (d) all employees of school districts of the State of Nebraska, county superintendents, and county school administrators, who are or may be members of the School Employees Retirement System of the State of Nebraska, shall constitute a single referendum group.
- (2) The managing authority of a political subdivision or educational institution shall be the board, committee, or council having general authority over a political subdivision, university, college, or school district whose employees constitute or are included in a referendum group; the managing authority of the state shall be the Governor; and insofar as sections 68-601 to 68-631 may be applicable to county superintendents and county school administrators, managing authority shall mean the board of county commissioners or county supervisors of the county in which the county superintendent was elected or with which the county school administrator contracted.
- (3) Eligible employees, as referred to in sections 68-621 to 68-630, shall mean those employees of the state or any political subdivision thereof who at or during the time of voting in a referendum as herein provided are in positions covered by a retirement system, are members of such retirement system, and were in such positions at the time of giving of the notice of such referendum, as herein required, except that no such employee shall be considered an eligible employee if at the time of such voting such employee is in a position to which the state agreement applies or if such employee is in service in a police officer or firefighter position.
- (4) State agreement, as referred to in sections 68-621 to 68-630, shall mean the agreement between the State of Nebraska and the designated officer of the United States of America entered into pursuant to section 68-603.

Following enactment of the legislation, a modification to the State Section 218 Agreement must be prepared and executed to remove the language from the Agreement which prohibits coverage of police and firefighter positions under retirement systems.

The Social Security Administration has advised Nebraska that it may use the template at POMS SL 40001.490, Exhibit 30 to modify its Agreement to permit coverage for police and firefighter positions under retirement systems. The Social Security Administration has further advised that the Social Security Administration can assist the State Administrator to adapt this template to Nebraska's needs.

Following the statutory change and Modification to the Section 218 Agreement, a referendum vote could be conducted for firefighters. If a majority of eligible voters in positions under the specific retirement system (e.g. a specific first class city) approve coverage, then the State can modify its Section 218 Agreement to extend coverage to those specific members of the retirement system group.

Process to Pursue Refund of Social Security Contributions Made Without Legal Authority

Questions were also posed by the Retirement Committee asking about the process to pursue if workers had been contributing to social security but lacked the authority to contribute. To date, no determination has been made that any state or local government workers have been contributing without the authority to contribute. However, the Social Security Administration outlined the process that could be followed if it is determined at some point that contributions have been made in error..

If workers are contributing to Social Security without legal authority, then the State and entity must choose how to proceed. Depending on the nature of the error, the State may be able to pursue an "error modification" to validate erroneous contributions and provide permanent, ongoing coverage. See POMS SL 3 40001.465 (modifications to correct erroneous reports and payments).

As Nebraska law does not permit police officers or firefighters to vote in referendums, and Nebraska has not modified its Section 218 Agreement to permit coverage for police or firefighter positions under retirement systems, error modifications may be unavailable for certain types of errors involving police or firefighter positions. If an error modification is unavailable or the State chooses not to pursue an error modification, workers can stop contributing to Social Security and the entity or its employees can contact the Internal Revenue Service to request refunds of past erroneous contributions.

Acknowledgements

The Retirement Committee and Committee Legal Counsel wish to acknowledge and extend thanks to many people who provided research, time, materials and support for this report including: Ron Carlson, State Social Security Administrator representative, Phil Olsen, State Social Security Administrator, John Fox, Senior Attorney, Office of General Council at the Regional Social Security Administration Office, and Shawn Cole, 218 Specialist at the Regional Social Security Office.

Thank you to Benjamin Thompson, Director of Legislative Research and LRD staff LaMont Rainey, Elice Hubbert and Mark Marsh for their extensive and thorough legislative history research that was provided on short notice.

Thank you to Lynn Rex, League of Municipalities Executive Director, for hosting the zoom meeting to allow participation by all interested persons and for sending surveys to municipalities. Much thanks also to her staff — Christy Abraham, Brenda Henning and Ethan Nyguyen who were so helpful with the surveys, planning, and technical support for the Zoom meeting.

Thank you to Darren Garrean, President of the Professional Firefighters Association for assistance in sorting through research and providing historical information on Nebraska firefighter legislation and social security coverage issues.

A special thanks to Senator Kolterman's staffers – Tyler Mahood and Katie Quintero – who provided extensive technical, administrative and logistical support.

APPENDICES

Appendix A Nebraska Original Section 218 Agreement

AGREEMENT

The Federal Security Administrator, hereinafter called the Administrator, and the State of Nebraska, hereby agree, in accordance with the terms and conditions stated in this agreement, to extend, in conformity with section 218 of the Social Security Act, the insurance system established by title II of the Social Security Act, to services performed by individuals as employees of the State and as employees of those political subdivisions of the State listed in the appendix attached hereto and made a part-hereof, except services expressly excluded from this agreement.

- 1. DEFINITIONS. For the purposes of this agreement the parties adopt the definition of terms as set forth in section 218 of the Social Security Act; and, the term "employee" shall mean an employee as defined in section 210(k) of said Act and shall include an officer of the State or of a political subdivision thereof.
- 2. SERVICES COVERED. This agreement includes all services performed by individuals as employees of the State and as employees of those political subdivisions listed in the appendix attached hereto, except
 - (a) service which in the absence of this agreement would constitute employment as defined in the Social Security Act; or,
 - (b) service performed by an employee in a position which, on the date of this agreement or of any modification thereof, is covered by a retirement system; or,
 - (c) any other service which under the Social Security Act may not be included in an agreement between the State and the Federal Security Administrator;

it being the understanding of the parties that it is the intention of the State of Nebraska to provide coverage for its employees and for the employees of those political subdivisions which join with the State, on as broad a basis as is permitted under the Social Security Act.

3. CONTRIBUTIONS BY THE STATE. The State will pay to the Secretary of the Treasury, at such time or times as the Administrator may by regulation prescribe, amounts equivalent to the sum of the taxes which would be imposed by sections 1400 and 1410 of the Internal Revenue Code if

the services of employees covered by this agreement constituted employment as defined in section 1426 of such code.

- 4. COMPLIANCE WITH REGULATIONS. The State will comply with such regulations as the Administrator may prescribe to carry out the purposes of section 218 of the Social Security Act.
- 5. MODIFICATION. This agreement may be modified in accordance with the provisions of Section 218(c)(4) of the Social Security Act.
- 6. TERMINATION. This agreement may be terminated in accordance with the provisions of Section 218(g) of the Social Security Act.
 - 7. ADJUSTMENTS, REFUNDS, AND INTEREST ON DELINQUENT PAYMENTS.
- (a) If more or less than the correct amount due under Paragraph 3 of this agreement is paid with respect to any payment of remuneration, proper adjustments with respect to the amounts due under such Paragraph 3 shall be made, without interest, upon such conditions, in such manner, and at such times, as may be prescribed by regulation of the Administrator. If an overpayment cannot be adjusted under this subparagraph, refund shall be made in accordance with section 218(h)(3) of the Social Security Act,
- (b) If the State does not make, at the time or times due, the payments provided for under this agreement, there shall be added, as part of the amounts due (except in the case of adjustments made in accordance with the provisions of subparagraph (a) of this paragraph), interest at the rate of six per centum per annum from the date due until paid, and without prejudice to other available methods of collection, the Administrator, in his discretion, may deduct such amounts plus interest from any amounts, now or hereafter provided, which he may certify to the Secretary of the Treasury for payment to the State under any provision of the Social Security Act. Amounts so deducted shall be deemed to have been paid to the State under such provision of the Social Security Act.

8. BENEFITS. The Administrator agrees that benefits will be provided for employees whose services are covered by the agreement, and their dependents and survivors, on the same basis as though such services constituted employment within the meaning of title II of the Social Security Act.

9. EFFECTIVE DATE. This agreement shall be effective as of January 1, 1951.

Tŀ	IIS AGREEMENT is entered in	nto this 20 day of June	
1951, by	W. L. Mitchell	Acting Commissioner	
for Social Securit	y, pursuant to section 218 of	the Social Security Act, acting	
herein by virtue	of authority vested in him by (Oscar R. Ewing, Federal	
Security Adminis	trator, in Federal Security A	gency Order 9 dated March 8,	
1951, and the Sta	te of Nebraska, acting herein	through Philip K. Johnson,	
Tax Commissione	er of the State of Nebraska, b	y virtue of the authority grante	d
by Legislative Bi	ll 265 of the Sixty-Second Ses	sion of the Legislature of the	
State of Nebraska	·•		

Oscar R. Ewing, Federal Security Administrator

Bv:

Acting Commissioner for Social Security

Tax Commissioned State of Nebraska

APPROVED JUNE /////. 1951:

Governor

The State of Webraska

APPENDIX

There being no excluded services except as provided in the attached agreement, of which this appendix is a part, the employees of the following shall be included within the terms of such attached agreement:

A. THE STATE OF NEBRASKA.

B. COUNTIES.

l.	Adams	24.	Dundy	48.	Nuckolls
2.	Antelope	25.	Franklin	49.	Otoenno
3.	Banner	26	Furnas	·50.	Pawnee
4.	Blaine	27.	Gage	51.	Perkins
5.	Box Butte	28.	Gosper	52.	Phelps
6.	Boyd	29.	Grant	53.	Pierce
7.	Brown	30.	Greeley	54.	Platte
8.	Buffalo	31.	Hamilton	55.	Polk
9.	Burt	32.	Harlan	56.	Red Willow
10,	Butler	33.	Hayes	57.	Richardson
11.	Cass	34.	Hitchcock	58.	Saline
12.	Cedar	35.	Hooker	59.	Saunders
13.	Cherry	36.	Howard	60.	Scotts Bluff
14.	Cheyenne	37.	Jefferson	61.	Seward
15.	Clay	38.	Johnson	62.	Sheridan
16.	Cuming	3 9 .	Kearney	63.	Sherman
17.	Custer	40.	Keith	64.	Stanton
18.	Dakota	41.	Keya Paha	65.	Thayer
19.	Dawes	42.	Lancaster	66.	Thurston
20.	Dawson	43.	Lincoln	67.	Valley
21.	Dixon	44.	Madison	68.	Washington
22.	Dodge	4 5.	Merrick	69.	Wayne
23.	Douglas	46.	Morrill	70.	Webster

47. Nemaha

C. CITIES AND VILLAGES.

1.	Albion	30.	Falls City	59.	Oxford
2.	Auburn	31,	Friend	60,	Pawnee City
3.	Aurora	32.	Geneva	61.	Pender
4.	Battle Creek	33.	Gering	62.	Peru
5.	Bassett	34.	Gibbon	63.	Plattsmouth
6.	Blair	35.	Glenvil	64.	Plymouth
7.	Blue Hill	36.	Gordon	65.	Polk
8.	Blue Springs	37.	Harvard	66.	Ravenna
9.	Bridgeport	38.	Hastings	67.	Red Cloud
10.	Bruno	39.	Hildreth	68.	Scribner
11.	Cambridge	40.	Imperial	69.	Seward
12.	Central City	41.	Jansen	70.	Shelton
13.	Ceresco	42.	Kenesaw	71.	Snyder
14.	Chadron	43.	Kimball	72.	Springview
15.	Clarkson	44,	Laurel	73.	Sterling
16.	Columbus	45.	Leigh	74.	Stromsburg
17.	Craig	46.	Lincoln	75.	Superior
18.	Crawford	47.	Lyons	76.	Sutherland
19.	Creston	48.	McCook	77.	Syracuse
20.	Crete	49.	Milford	78.	Tecumseh
21/	Curtis	50.	Minden	79.	Tekamah
22.	Dalton	51.	Morrill	80.	Wausa
23.	David City	52.	Nebraska City	81.	Wellfleet
24.	Daykin	53.	Nelson	82.	Wisner
25.	DeWitt	54.	Norfolk	83.	Wilber
26.	Dodge	55.	North Loup	84.	Wood River
27.	Elgin	56.	Oakland	85.	Wymore
28:	Elwood	57.	Ord	86.	Yutan
29.	Exeter	58.	Overton		

D. PUBLIC POWER AND IRRIGATION DISTRICTS.

- 1. Central Nebraska Public Power and Irrigation District
- 2. Consumers Public Power District
- 3. Gering Valley Rural Public Power District
- 4. Howard-Greeley Rural Public Power District
- 5. Keith-Lincoln County Irrigation District
- 6. Loup River Public Power District
- 7. Elkhorn Rural Public Power District
- 8. Middle Loup Public Power and Irrigation District
- 9. North Loup River Public Power and Irrigation District
- 10. Pioneer Irrigation District of Dundy County
- 11. Platte Valley Public Power and Irrigation District
- 12. Stanton County Rural Public Power District
- 13. York County Rural Public Power District

E. NOXIOUS WEED ERADICATION DISTRICTS.

- 1. Boone County Noxious Weed District
- 2. Lancaster County Noxious Weed District
- 3. Lincoln County Noxious Weed District
- 4. Red Willow County Noxious Weed District
- 5. Sherman County Noxious Weed District

F. SOIL CONSERVATION DISTRICT.

1. Johnson County Soil Conservation District

G. PUBLIC HOUSING AUTHORITY.

1. The Housing Authority of the City of Lincoln

H. CITY-COUNTY HEALTH UNIT.

1. Omaha-Douglas County Board of Health

I. SANITARY DISTRICT.

1. Sanitary District No. 1 of Lancaster County

J. CEMETERY ASSOCIATION.

1. Wyuka Cemetery

For purposes of identification and authentication. I hereunto affix my signature to the foregoing appendix which is attached to and made a part of the agreement entered into between the State of Nebraska and the Federal Security Administrator and approved by the Governor of the State of Nebraska on June // . 1951.

Dated at Lincoln, Nebraska this //th day of June, 1951.

Tax Commissioner

The State of Nebraska

Appendix B

Summary and Spreadsheet of the 408 Modifications to Nebraska's Section 218 Agreement

STATE AGREEMENTS

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NEBRASKA

Orig		Agreement	Executed -	6/2	0/51						
Mod.	#	<u>Date</u>	Mod. #	<u> </u>	Date	Mod. #		Date	Mod.	#	Date
1	-	10/22/51	2	_	12/29/51	3		4/15/52	4		8/12/52
5 9	-	11/19/52	6	-	12/24/52	7	_	3/17/53	8	_	6/19/53
-	-	9/10/53	10	-	12/22/53	11	_	4/29/54	12	_	7/15/54
13	-	10/27/54	14	_	12/15/54	15	_	12/27/54	16	-	4/8/55
17	_	7/18/55	18	-	8/18/55	19	_	8/19/55	20	_	9/30/55
21	_	9/16/55	22	-	12/22/55	23	_	12/15/55	24	_	12/23/55
25	-	12/15/55	26	-	1/17/56	27	_	12/30/55	28	_	12/29/55
29	-	1/17/56	30	_	3/14/56	31	_	4/5/56	32	_	4/27/56
33	-	6/14/56	34	_	5/28/56	35	_	6/30/56	36		7/10/56
37	-	Not Used	38	_	8/24/56	39, 40	_	9/21/56	41	_	3/29/57
12	~	2/7, 5	43	_ `	11/1/56	44	_	11/2/56	45	_	2/20/57
46	-	2/6/57	47	_	12/28/56	48	_	Not Used	49	_	2/7/57
50	-	3/1/57	51, 52	-	3/26/57	53	_	12/23/57	54	_	5/22/57
55	-	12/30/57	56	_	5/21/57	57	_	5/17/57	58		6/7/57
59	-	12/30/57	60	_	8/22/57	61	_	8/30/57	62	_	12/6/57
63	-	10/30/57	64	**	12/16/57	65-71	_	12/30/57	72	_	3/24/58
73	-	4/28/58	74	_	5/12/58	75	,-	6/17/58	76		6/9/58
77	_	7/15/58	78	_	7/25/58	79	_	8/4/58	80	_	7/31/58
81	-	8/15/58								_	1/01/00

Mod.	# Date	Mod. #	Date
82	10/15/58 (8/29/58)	103	6/29/60 (6/17/60)
83	11/21/58 (11/ 6/58)	104	6/29/60 (6/22/60)
84	11/21/58 (11/11/58)	105	7/27/60 (7/8/60)
85	12/29/58 (12/16/58)	106	8/ 1/60 (7/20/60)
86	2/6/59 (2/2/59)	107	8/ 3/60 (7/25/60)
87	3/10/59 (2/20/59)	108	9/ 1/60 (8/22/60)
88	5/ 7/59 (4/ 8/59)	109	11/21/60 (11/4/60)
89	5/28/59 (5/15/59)	110	12/28/60 (12/21/60)
90	6/30/59 (5/25/59)	111	2/24/61 (2/8/61)
91	6/16/59 (6/ 5/59)	112	3/14/61 (2/28/61)
92	7/17/59 (7/ 6/59)	113	4/27/61 (4/14/61)
93	8/ 6/59 (7/24/59)	114	5/25/61 (5/15/61)
94	8/25/59 (8/14/59)	115	6/21/61 (6/5/61)
	96 9/1/59 (8/25/59)	116	8/ 9/61 (7/24/61)
97	11/19/59 (11/10/59)	117	8/14/61 (7/28/61)
98	12/28/59 (11/24/59)	118	9/6/61 (8/17/61)
99	12/22/59 (12/ 9/59)	119	12/ 8/61 (11/17/61)
100	2/17/60 (2/ 3/60)	120	4/ 6/62
101	3/25/60 (3/8/60)	121	12/27/61 (12/19/61)
102	5/20/60 (5/ 5/60)	122	3/15/62 (2/28/62)

DESIGNATED STATE OFFICIAL:

Budget Administrator & Social Security Administrator, P.O.Box 94639, State Capitol Building, Lincoln, Nebraska 68509

Modification Number 30 covered all positions under the School Retirement System of the State of Nebraska effective 1/1/55.

Services of justice of the peace or constable performed after 9-13-60, are excluded. Services rendered after 1-1-51, and prior to 9-14-60, are covered.

M 221 amends original agreement to exclude election officials and/or workers (less than \$50 per calendar quarter), effective 9/30/70.

M 26 \P amends original agreement to exclude student services for all coverage groups effective after 3/31/73.

(next page)

		STATE AGREEMENTS	
·Mod.#	Date	Mod. #	Doto
123	3/27/62 (3/6/62)	188	Date 10/17/68 (10/ 2/68)
124	5/22/62 (5/ 9/62)	189	
125	7/24/62 (6/5/62)	190	
126	8/ 1/62 (7/17/62)	191	
127	9/26/62 (9/14/62)	192	
128	12/ 3/62 (10/31/62)	193	12/30/68 (12/26/68)
129	12/ 7/62 (11/16/62)	194	12/30/68 (12/27/68)
130	2/20/63 (2/11/63)	195	3/14/69
131	4/ 9/63 (3/22/63)	196	3/12/69 (2/13/69)
132	7/19/63 (7/5/63)	197	4/11/69 (3/28/69) 5/2/69 (4/10/69)
133	8/20/63 (8/ 5/63)	198	
134	9/12/63 (8/29/63)	199	6/ 3/69 (5/12/69) 6/ 3/69 (5/21/69)
135	12/ 4/63 (11/19/63)	200	
136	12/18/63 (12/11/63)	201	7/17/69 (7/ 8/69) 8/ 1/69
137	4/ 9/64 (3/12/64)	202	
138	5/18/64 (4/24/64)	203	8/15/69 (8/ 1/69) 9/23/69
139	6/11/64 (5/28/64)	204, 205	10/ 2/69
140	7/17/64 (7/ 2/64)	206	10/21/70
141	8/21/64 (8/10/64)	207	10/28/69
142	10/6/64 (8/21/64)	208	12/17/69
143	10/21/64 (10/13/64)	209	12/30/69 (12/15/69)
144	11/30/64 (11/10/64)	210	12/30/69 (12/19/69)
145	12/14/64 (11/30/64)	211	2/ 2/70
146	12/22/64 (12/18/64)	212	3/13/70
147	2/16/65 (2/ 2/65)	213	8/28/70
148	2/23/65 (2/10/65)	214	6/30/70
149	4/26/65 (4/5/65)	215	4/ 9/70 (3/30/70)
150	9/20/65 (6/15/65)	216	3/ 4/71
151	9/8/65 (8/26/65)	217	8/28/70
152, 153	9/30/65 (9/14/65)	218	6/ 1/70 (5/ 6/70)
154	10/19/65 (10/ 6/65)	219	Withdrawn
155	12/22/65 (12/10/65)	220	8/26/70
156	3/30/66 (3/14/66)	221	8/13/70
157	4/6/66 (3/15/66)	223	10/ 1/70
158	6/10/66 (5/13/66)	223	10/ 1/70
159	6/30/66 (6/17/66)	224	10/14/70
160	7/27/66 (7/14/66)	225	10/16/70 (9/30/70)
161	9/26/66 (9/12/66)	226	12/21/70
162	10/13/66 (9/26/66)	227	12/14/70 (12/ 2/70)
163	12/15/66 (11/14/66)	228	12/29/70 (12/23/70)
164	4/6/67 (2/24/67)	229	1/29/71 (1/15/71)
165	7/27/67	230	3/31/71
166	4/18/67	231	5/ 6/71
167	6/13/67	232	4/23/71
168	8/ 7/67	233	6/ 7/71
169	9/18/67	234, 235	6/ 21/71
170	10/ 2/67	236	7/ 8/71
171	1/ 2/68 (10/20/67)	237	8/20/71
172	. 12/18/67	238	8/25/71
173	12/28/67 (12/ 6/67)	940 047	
174, 175 176	2/ 7/68 2/15/68 (1/27/68)	240, 241	9/10/71
177		243	0.704.704
178	3/ 8/68 (2/26/68) 4/10/68 (3/29/68)	243	9/24/71
179		245	11 / 0 /71
180	5/ 7/68 (4/18/68) 6/21/68		11/8/71
181	7/10/68 (6/28/68)	246 247	11/24/71 2/18/72
182	8/23/68	248	2/18/72 19/30/71
183	9/ 3/68	249	12/30/71 12/17/71
184	9/ 3/68 (8/ 2/68)	250, 251	2/29/72
185	9/23/68	252, 253	3/23/72
186	9/ 3/68 (8/23/68)	254	3/23/72 4/19/72
187	9/26/68	255	5/16/72
	-,, 	-55	(Conti

(Continued next page)

		STATE AGREEMENTS		
Mod. #	Date	Mod. #	Date	
256	6/15/72	276	10/11/73	
257	7/ 7/72	277	10/31/73	
258	8/14/72	278	11/ 5/73	
259~260	8/31/72	279	11/29/73	
261	8/16/72	280	12/ 5/73	
262	8/23/72	281	12/28/73	
263-265	9/22/72	282	7/ 2/74	•
266	11/ 1/72	283	6/24/74	
267	10/30/72	284	3/29/74	•
268	12/27/72	285	5/17/74	
269	12/18/72	286	7/16/74	
270	3/20/73	287	7/24/74	
271	4/10/73	288	8/30/74	
272	7/16/73	289	9/ 3/74	
273-274	9/13/73	290	10/25/74	
275	8/31/72		····· - ···· - · · -	

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STATE
                                                            BOARDS OF EDUCATION (Cont.)
                 All Employees
         1/1/51
                                                      30
                                                            1/1/55 Auburn (Nemaha Co.)
                  M 27 School Retirement System of
         1/1/55
                                                            1/1/55 Aurora (Hamilton Co.)
                   the State of Nebraska
                                                      30
                                                           1/1/55 Avoca (Cass Co.) (Name changed to
   25
         7/1/53
                 Civ. Ees of National Guard Units
                                                                      School Dist. #20) (Dissolved
                                                                      7/11/68)
        AIRPORT AUTHORITIES
                                                           1/1/55
                                                                    Axtell (Kearney Co.)
                                                                   Bancroft (Cuming Co.)
                                                      30
                                                           1/1/55
  195
        1/1/69
                Central City
                                                      30
                                                           1/1/55
                                                                   Barneston (Gage Co.)
   96
        1/1/59
                Columbus
                                                      30
                                                                   Bartlett (Wheeler Co.)
                                                           1/1/55
        4/1/70 Hall Co.
  227
                                                      30
                                                           1/1/55
                                                                   Bartley (Red Willow Co.)
        1/1/72 Hastings
  262
                                                      30
                                                           1/1/55
                                                                   Bassett (Rock Co.)
        1/1/51 Kearney Municipal Airport Corp.
    2
                                                      30
                                                           1/1/55
                                                                   Battle Creek (Madison Co.)
  256
        1/1/59 Lincoln (Error Mod.)
                                                      30
                                                           1/1/55
                                                                   Bayard (Morrill Co.)
        1/1/68 North Platte
  179
                                                           1/1/55
                                                                   Beatrice (Gage Co.)
        1/1/61 Omaha
                                                      30
                                                                   Beaver City (Furnas Co.)
                                                           1/1/55
        1/1/69 O'Neill
  196
                                                      30
                                                           1/1/55
                                                                   Beaver Crossing (Seward Co.)
  190
        7/1/68 Wahoo
                                                      30
                                                                   Beemer (Cuming Co.)
                                                          1/1/55
                                                      30
                                                          1/1/55
                                                                   Belden (Cedar Co.)
       AREA VOCATIONAL-TECHNICAL COLLEGES
                                                      30
                                                          1/1/55
                                                                   Belgrade (Nance Co.)
                                                      30
                                                          1/1/55
                                                                   Bellevue (Sarpy Co.)
 176
       1/1/68
               #2 (Name changed to Mid-Plains)
                                                     30
                                                          1/1/55
                                                                  Bellwood (Butler Co.)
 176
       1/1/68
              Area-Vocational Technical School#2
                                                     30
                                                          1/1/55
                                                                  Belvidere (Thayer Co.)
                  (Name changed to Area Vocational
                                                     30
                                                          1/1/55
                                                                  Benedict (York Co.)
                 Technical College #2)
                                                     30
                                                          1/1/55
                                                                  Benkelman (Dundy Co.)
 163
       7/1/66
               Central Nebraska Technical College
                                                     30
                                                          1/1/55
                                                                  Bennet (Lancaster Co.)
                  (Dissolved 6/30/73)
                                                     30
                                                          1/1/55
                                                                  Bennington (Douglas Co.)
               Mid-Plains (Dissolved 6/30/73)
 176
       1/1/68
                                                     30
                                                          1/1/55
                                                                  Bertrand (Phelps Co.)
 163
       7/1/66 Nebr. Area Vocational College #1
                                                     30
                                                          1/1/55
                                                                  Big Springs (Deuel Co.)
                  (Name changed to Central
                                                     30
                                                          1/1/55
                                                                  Bingham (Sheridan Co.)
                 Nebraska Technical College)
                                                     30
                                                          1/1/55
                                                                  Bladen (Webster Co.)
      9/15/68 Northeast Vocational Technical
                                                     30
                                                          1/1/55
                                                                  Blair (Washington Co.)
                 School No. 3, Norfolk
                                                     30
                                                          1/1/55
                                                                  Bloomfield (Knox Co.)
                 (Name changed to Northeast
                                                     30
                                                          1/1/55
                                                                  Bloomington (Franklin Co.)
                 Vocational Technical College #3)
                                                     30
                                                          1/1/55
                                                                  Blue Hill (Webster Co.)
                 (Dissolved 6/30/73)
                                                     30
                                                          1/1/55
                                                                  Blue Springs (Gage Co.)
                                                     30
                                                          1/1/55
                                                                  Boelus (Howard Co.)
                                                    30
                                                         1/1/55
                                                                  Bradshaw (York Co.)
      BOARDS OF EDUCATION
                                                    30
                                                         1/1/55
                                                                  Brady (Lincoln Co.)
                                                    30
                                                         1/1/55
                                                                  Brainard (Butler Co.)
M 30 covered all Boards of Education under
                                                          1/1/55
                                                                  Brewster (Blaine Co.)
the School Retirement System eff. 1/1/55.
                                                                    (Dissolved 9/1/71)
                                                    30
                                                         1/1/55
                                                                 Bridgeport (Morrill Co.)
 30
      1/1/55 Adams (Gage Co.)
                                                    30
                                                         1/1/55
                                                                 Bristow (Boyd Co.)
 30
              Ainsworth (Brown Co.)
      1/1/55
                                                    30
                                                         1/1/55
                                                                 Broadwater (Morrill Co.)
 30
      1/1/55
              Albion (Boone Co.)
                                                    30
                                                         1/1/55
                                                                 Brock (Nemaha Co.)
 30
      1/1/55
              Alda (Hall Co.)
                                                    30
                                                         1/1/55
                                                                 Broken Bow (Custer Co.)
 30
      1/1/55
              Alexandria (Thayer Co.)
                                                    30
                                                         1/1/55 Brownville (Nemaha Co.)
 30
      1/1/55
              Allen (Dixon Co.)
                                                    30
                                                                 Brule (Keith Co.)
                                                         1/1/55
 30
      1/1/55
              Alliance (Box Butte Co.)
                                                    30
                                                         1/1/55
                                                                 Bruning (Thayer Co.)
 30
      1/1/55
             Alma (Harlan Co.)
                                                   30
                                                         1/1/55
                                                                 Brunswick (Antelope Co.)
30
     1/1/55
              Alvo (Cass Co.) (Name changed to
                                                   30
                                                        1/1/55
                                                                 Burchard (Pawnee Co.)
                School Dist. #102)(Dissolved
                                                   30
                                                         1/1/55
                                                                 Burr (Otoe Co.)
                5/26/61)
                                                   30
                                                         1/1/55
                                                                 Burwell (Garfield Co.)
30
     1/1/55
             Amelia (Holt Co.)
                                                                 Bushnell (Kimball Co.)
                                                   30
                                                        1/1/55
30
     1/1/55
             Amherst (Buffalo Co.)
                                                   30
                                                        1/1/55
                                                                 Butte (Boyd Co.)
     1/1/55
             Anselmo (Custer Co.)
                                                   30
                                                        1/1/55
                                                                 Byron (Thayer Co.)(Dissolved
30
     1/1/55
             Ansley (Custer Co.)
                                                                  9/14/62)
30
     1/1/55
             Arapahoe (Furnas Co.)
                                                   30
                                                        1/1/55
                                                                 Cairo (Hall Co.)
     1/1/55 Arcadia (Valley Co.)
30
                                                   30
                                                        1/1/55
                                                                Callaway (Custer Co.) (Name changed
     1/1/55 Archer (Merrick Co.)
                                                                  to School Dist. #180)
30
     1/1/55 Arlington (Washington Co.)
                                                   30
                                                        1/1/55
                                                                Cambridge (Furnas Co.)
30
     1/1/55 Arnold (Custer Co.)
                                                   30
                                                        1/1/55
                                                                Campbell (Franklin Co.)
     1/1/55 Arthur (Arthur Co.)
30
                                                                Carroll (Wayne Co.)
                                                   30
                                                        1/1/55
     1/1/55 Asnland (Saunders Co.)
30
                                                   30
                                                        1/1/55
                                                                Cedar Bluffs (Saunders Co.)
30
     1/1/55 Ashton (Sherman Co.)
                                                  30
                                                                Cedar Rapids (Boone Co.)
     1/1/55 Atkinson (Holt Co.)
30
                                                        1/1/55 Center (Knox Co.)
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	BOARDS	OF EDUCATION (Cont.)		BOARDS	OF EDUCATION (Cont.)
30	1/1/55	Central City (Merrick Co.)	30	1/1/55	Emerson (Dixon Co.)
30	1/1/55	Ceresco (Saunders Co.)	30		Endicott (Jefferson Co.)
30	1/1/55	Chadron (Dawes Co.)	30	1/1/55	Ericson (Wheeler Co.)
30	1/1/55	Chambers (Holt Co.)	30	1/1/55	
30	1/1/55	Chapman (Merrick Co.)	30		Ewing (Holt Co.)
30	1/1/55	Chappell (Deuel Co.)	30		Exeter (Fillmore Co.)
30	1/1/55	Chester (Thayer Co.)	30		Fairbury (Jefferson Co.)
30		Clarks (Merrick Co.)	30		Fairfield (Clay Co.)
30	1/1/55	Clarkson (Colfax Co.)	30		Fairmont (Fillmore Co.)
30	1/1/55	Clatonia (Gage Co.)	30	1/1/55	• • • • • • • • • • • • • • • • • • • •
30	1/1/55	Clay Center (Clay Co.)	30	1/1/55	
30	1/1/55	Clearwater (Antelope Co.)	30 30	1/1/55	Farwell (Howard Co.)
30 30	1/1/55	Cody (Cherry Co.)	30	1/1/33	Filley (Gage Co.) (Name changed to School Dist. #166)
30	1/1/55	Coleridge (Cedar Co.)	30	1/1/55	Firth (Lancaster Co.)
30	1/1/55	Columbus (Platte Co.) Comstock (Custer Co.)	30	1/1/55	
30		Concord (Dixon Co.)	30	1/1/55	
3D		Cook (Johnson Co.)	30		Franklin (Franklin Co.)
30	1/1/55	Cortland (Gage Co.)	30	1/1/55	
30	1/1/55	Cowles (Webster Co.) (Name changed	30	1/1/55	Friend (Saline Co.)
	-, -, 00	to School Dist. K) (Dissolved	30	1/1/55	Fullerton (Nance Co.)
		6/2/59)	30	1/1/55	Gandy (Logan Co.)(Dissolved
30	1/1/55	Cozad (Dawson Co.)			5/11/57)
30	1/1/55	Craig (Burt Co.)	30	1/1/55	,
30	1/1/55	Crawford (Dawes Co.)	30	1/1/55	
30	1/1/55	Creighton (Knox Co.)	30		Genoa (Nance Co.)
30	1/1/55	Creston (Platte Co.)	30	1/1/55	9,
30		Crete (Saline Co.)	30	1/1/55	Gibbon (Buffalo Co.)
30	1/1/55	Crofton (Knox Co.)	30 30	1/1/55	Giltner (Hamilton Co.)
30		Culbertson (Hitchcock Co.)	30	1/1/55	· •
30 30		Dakota City (Dakota Co.)	30	1/1/55	
30	1/1/55	Dalton (Cheyenne Co.) Danbury (Red Willow Co.)	30	1/1/55	9 -
30	1/1/55		30		Grand Island (Hall Co.)
30	1/1/55		30		Grant (Perkins Co.)
30	1/1/55	- · · · · · · ·	30	1/1/55	
30	1/1/55	Dawson (Richardson Co.)	30	1/1/55	- · · · · · · · · · · · · · · · · · · ·
30		Daykin (Jefferson Co.)	30	1/1/55	Gresham (York Co.)
30	1/1/55		30	1/1/55	Gretna (Dodge Co.)
30		Deshler (Thayer Co.)	30	1/1/55	Guide Rock (Webster Co.)(Dissolved
30	1/1/55	Dewitt (Saline Co.)			7/1/58)
30	1/1/55	Diller (Jefferson Co.)	30	1/1/55	Gurley (Cheyenne Co.)
30	1/1/55	Dix (Kimball Co.) (Dissolved	30	1/1/55	Haigler (Dundy Co.)
		8/8/58)	30	1/1/55	Halsey (Thomas Co.) (Dissolved
30	1/1/55	Dixon (Dixon Co.)		- /- /	7/1/64)
30	1/1/55	Dodge (Dodge Co.)	30		Hampton (Hamilton Co.)
30	1/1/55	Doniphan (Hall Co.)	30		Hardy (Nuckolls Co.)
30	1/1/55	Dorchester (Saline Co.)	30 30		Harrisburg (Banner Co.)
30	1/1/55	Douglas (Otoe Co.)	30	1/1/55	Harrison (Sioux Co.) Hartington (Cedar Co.)
30	1/1/55	* '	30	1/1/55	
30 30	1/1/55 1/1/55	Duncan (Platte Co.)	30	1/1/55	Hastings (Adams Co.)
30	1/1/55	Dunning (Blaine Co.) Eagle (Cass Co.)	30	1/1/55	Hay Springs (Sheridan Co.)
30	1/1/55		30	1/1/55	Hayes Center (Hayes Co.)
30	1/1/55	Edgar (Clay Co.)	30	1/1/55	Hebron (Thayer Co.)
30	1/1/55		30	1/1/55	Hemingford (Box Butte Co.)
30	1/1/55	Elba (Howard Co.)	30	1/1/55	Henderson (York Co.)
30	1/1/55	•	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55		3.0	1/1/55	
30	1/1/55	Elm Creek (Buffalo Co.)	30	1/1/55	Hildreth (Franklin Co.)
30	1/1/55	· · · · · · · · · · · · · · · · · · ·	30	1/1/55	Holbrook (Furnas Co.)
30	1/1/55	Elsie (Perkins Co.)	30	1/1/55	Holdrege (Phelps Co.)
30	1/1/55	Elwood (Gosper Co.)	30	1/1/55	Holmesville (Gage Co.)

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BOARDS OF EDUCATION (Cont.)
                                                          BOARDS OF EDUCATION (Cont.)
  30
       1/1/55 Holstein (Adams Co.)
                                                    30
                                                         1/1/55 Merna (Custer Co.)
  30
       1/1/55 Homer (Dakota Co.)
                                                    30
                                                         1/1/55
                                                                 Merriman (Cherry Co.)
  30
       1/1/55 Hooper (Dodge Co.)
                                                         1/1/55
                                                    30
                                                                 Milford (Seward Co.)
               Hordville (Hamilton Co.)
  30
        1/1/55
                                                    30
                                                         1/1/55
                                                                 Millard (Douglas Co.)
       1/1/55 Hoskins (Wayne Co.)
  30
                                                    30
                                                         1/1/55
                                                                 Miller (Buffalo Co.)
       1/1/55 Howells (Colfax Co.)
                                                    30
                                                         1/1/55
                                                                 Milligan (Fillmore Co.)
       1/1/55 Hubbard (Dakota Co.)
  30
                                                         1/1/55 Minatare (Scotts Bluff Co.)
                                                    30
  30
       1/1/55
               Humboldt (Richardson Co.)
                                                         1/1/55 Minden (Kearney Co.)
                                                    30
       1/1/55 Humphrey (Platte Co.)
  30
                                                    30
                                                         1/1/55 Mitchell (Scotts Bluff Co.)
       1/1/55 Huntley (Harlan Co.)
  30
                                                    30
                                                         1/1/55
                                                                 Monroe (Platte Co.)
  30
       1/1/55 Hyannis (Grant Co.)
                                                  . 30
                                                         1/1/55
                                                                 Morrill (Scotts Bluff Co.)
  30
       1/1/55 Imperial (Chase Co.)
                                                                 Mullen (Hooker Co.)
                                                    30
                                                         1/1/55
       1/1/55 Indianola (Red Willow Co.)
                                                   30
                                                         1/1/55
                                                                 Murdock (Cass Co.)
  30
       1/1/55 Inman (Holt Co.)
                                                                Naper (Boyd Co.)
                                                   30
                                                         1/1/55
       1/1/55 Irvington (Douglas Co.)
                                                   30
                                                         1/1/55
                                                                Naponee (Franklin Co.)
  30
       1/1/55
              Jackson (Dakota Co.)
                                                   30
                                                         1/1/55 Nebraska City (Otoe Co.)(Name
       1/1/55
              Johnson (Nemaha Co.)
                                                                  changed to School Dist. #111)
 30
       1/1/55
              Juniata (Adams Co.)
                                                   30
                                                        1/1/55
                                                                Nehawka (Cass Co.)
 30
       1/1/55
              Kearney (Buffalo Co.)
                                                   30
                                                        1/1/55
                                                                Neligh (Antelope Co.)
 30
       1/1/55 Kenesaw (Adams Co.)
                                                   30
                                                        1/1/55
                                                                Nelson (Nuckolls Co.)
              Kennard (Washington Co.)
 30
       1/1/55
                                                   30
                                                        1/1/55
                                                                Nemaha (Nemaha Co.)
 30
      1/1/55 Kilgore (Cherry Co.)
                                                   30
                                                                Newcastle (Dixon Co.)
                                                        1/1/55
              Kimball (Kimball Co.)
 30
                                                   30
                                                        1/1/55
                                                                Newman Grove (Madison Co.)
 30
      1/1/55 Laurel (Cedar Co.)
                                                                Niobrara (Knox Co.)
                                                   30
                                                        1/1/55
      1/1/55 Lawrence (Nuckolls Co.)
 30
                                                   30
                                                        1/1/55
                                                                Norfolk (Madison Co.)
 30
      1/1/55 Lebanon (Red Willow Co.)
                                                   30
                                                        1/1/55
                                                                North Bend (Dodge Co.)
 30
      1/1/55
              Leigh (Colfax Co.)
                                                   30
                                                        1/1/55
                                                                North Loup (Valley Co.)
 30
      1/1/55 Lewellen (Garden Co.)
                                                   30
                                                        1/1/55 North Platte (Lincoln Co.)
      1/1/55 Lewiston (Pawnee Co.)
 30
                                                   30
                                                        1/1/55
                                                                Oakdale (Antelope Co.)
 30
      1/1/55 Lexington (Dawson Co.)
                                                   30
                                                        1/1/55
                                                                Oakland (Burt Co.)
 30
      1/1/55
              Liberty (Gage Co.)
                                                   30
                                                        1/1/55 Obert (Cedar Co.)
 30
      1/1/55
              Lincoln (Lancaster Co.)
                                                   30
                                                        1/1/55
                                                                Oconto (Custer Co.)
      1/1/55 Linwood (Butler Co.) (Name
                                                   30
                                                        1/1/55
                                                                Odell (Gage Co.)
                changed to School District #2)
                                                  30
                                                        1/1/55 Odessa (Buffalo Co.)
 30
      1/1/55 Litchfield (Sherman Co.)
                                                   30
                                                        1/1/55 Ogallala (Keith Co.)
      1/1/55 Lodgepole (Cheyenne Co.)
 30
                                                  30
                                                        1/1/55 Ohiowa (Fillmore Co.)
30
      1/1/55 Long Pine (Brown Co. )
                                                        1/1/55
                                                  30
                                                               Omaha (Douglas Co.)
 30
      1/1/55
              Loomis (Phelps Co.)
                                                  30
                                                       1/1/55 Oneill (Holt Co.)
 30
      1/1/55
              Louisville (Cass Co.)
                                                  30
                                                       1/1/55
                                                               Ong (Clay Co.)
      1/1/55 Loup City (Sherman Co.)
                                                  30
                                                       1/1/55
                                                               Orchard (Antelope Co.)
30
      1/1/55 Lyman (Scotts Bluff Co.)
                                                  30
                                                        1/1/55
                                                               Ord (Valley Co.)
30
      1/1/55
              Lynch (Boyd Co.)
                                                       1/1/55 Orleans (Harlan Co.)
                                                  30
30
      1/1/55
              Lyons (Burt Co.)
                                                  30
                                                       1/1/55
                                                               Osceola (Polk Co.)
              Madison (Madison Co.)
      1/1/55
                                                  30
                                                       1/1/55
                                                               Oshkosh (Garden Co.)
30
     1/1/55 Madrid (Perkins Co.)
                                                  30
                                                       1/1/55
                                                               Osmond (Pierce Co.)
30
     1/1/55 Magnet (Cedar Co.)
                                                       1/1/55 Otoe (Otoe Co.)
                                                  30
30
     1/1/55
             Malcolm (Lancaster Co.)
                                                  30
                                                       1/1/55 Overton (Dawson Co.)
     1/1/55 Malmo (Saunders Co.)
                                                  30
                                                       1/1/55
                                                               Oxford (Furnas Co.)
30
     1/1/55 Marquette (Hamilton Co.)
                                                  30
                                                       1/1/55
                                                               Page (Holt Co.)
             Martell (Lancaster Co.)
30
     1/1/55
                                                  30
                                                       1/1/55
                                                               Palisade (Hitchcock Co.)
30
     1/1/55
              Mascot (Harlan Co.)
                                                                 (Dissolved 7/8/57)
             Maskell (Dixon Co.)
30
     1/1/55
                                                  30
                                                       1/1/55
                                                               Palmer (Merrick Co.)
30
     1/1/55
             Mason City (Custer Co.)
                                                  30
                                                       1/1/55
                                                               Palmyra (Otoe Co.)
30
             Max (Dundy Co.) (Dissolved 7/11/66)
     1/1/55
                                                       1/1/55
                                                 30
                                                               Panama (Lancaster Co.)
30
     1/1/55
             Maxwell (Lincoln Co.)
                                                               Papillion (Sarpy Co.)
                                                  30
                                                       1/1/55
             Maywood (Frontier Co.)
30
     1/1/55
                                                  30
                                                       1/1/55 Parks (Dundy Co.)
30
     1/1/55
             McCook (Red Willow Co.)
                                                  30
                                                       1/1/55
                                                               Pawnee City (Pawnee Co.)
30
             McCool (York Co.)(Name changed to
     1/1/55
                                                       1/1/55 Paxton (Keith Co.)
                                                - 30
               School Dist. #83)
                                                  30
                                                       1/1/55 Pender (Thurston Co.)
             McGrew (Scotts Bluff Co.)
30
     1/1/55
                                                 30
                                                       1/1/55
                                                              Petersburg (Boone Co.)
30
     1/1/55
             McLean (Pierce Co.)
                                                 30
                                                       1/1/55 Phillips (Hamilton Co.)
30
     1/1/55
             Mead (Saunders Co.)
                                                 30
                                                       1/1/55 . Pierce (Pierce Co.)
30
     1/1/55
             Meadow Grove (Madison Co.)
                                                 30
                                                       1/1/55 Pilger (Stanton Co.)
30
     1/1/55
             Melbeta (Scotts Bluff Co.)
                                                 30
                                                       1/1/55 Plainview (Pierce Co.)
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		· · · · · · · · · · · · · · · · · · ·			
	BOARD	S OF EDUCATION (Cont.)		BOARDS	S OF EDUCATION (Cont.)
30	1/1/5	Platte Center (Platte Co.)	30	1/1/55	Stockwille (Fronties Co.)
30	1/1/55	Plattsmouth (Cass Co.)	30		
30	1/1/55		30		1
30					6 (
30		(2411410 60.)	30	1/1/55	
30	• •	Poly (Dally Co.)	30	1/1/55	
30			30	1/1/55	,
30			30	1/1/55	Superior (Nuckolls Co.)
	, -	() 0,,,,,	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55	(======================================	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55	Ralston (Douglas Co.)	30	1/1/55	, <u></u>
30	1/1/55		30	1/1/55	. (
30	1/1/55		30	1/1/55	8- (0.00 001)
30	1/1/55	Raymond (Lancaster Co.)	30		5 · · · ·
30	1/1/55	Red Cloud (Webster Co.)		1/1/55	(Johnson Co.)
30	1/1/55		30	1/1/55	(==== 00.)
30	1/1/55	Reynolds (Jefferson Co.)	30	1/1/55	
30	1/1/55		30	1/1/55	tendes son co.,
	1,1,00		30	1/1/55	
30	1/1/==	changed to School District #32)	30	1/1/55	Tobias (Saline Co.)
	1/1/55	(30	1/1/55	
30	1/1/55	Riverton (Franklin Co.)	30	1/1/55	Trumbull (Clay Co.)
30		Roca (Lancaster Co.)	30	1/1/55	Tryon (McPherson Co.)
30	1/1/55		30	1/1/55	Uehling (Dodge Co.)
30	1/1/55	Rosalie (Thurston Co.)	30	1/1/55	Ulysses (Butler Co.) (Name changed
30	1/1/55	Roseland (Adams Co.)		2, 1, 00	to School District #5)
30	1/1/55	Royal (Antelope Co.)	30	1/1/55	
30	1/1/55	Rushville (Sheridan Co.)	30		Unadilla (Otoe Co.)
30	1/1/55		30	1/1/55	
30	1/1/55	Salem (Richardson Co.)		1/1/55	
30	1/1/55	Sargent (Custer Co.)	30	1/1/55	
30	1/1/55	Schuyler (Colfax Co.)	30	1/1/55	Valentine (Cherry Co.)
30	1/1/55	Scotia (Greeley Co.)	30	1/1/55	Valley (Douglas Co.)
30	1/1/55		. 30	1/1/55	Valparaiso (Saunders Co.)
30	1/1/55	Scottsbluff (Scotts Bluff Co.)	30	1/1/55	Venango (Perkins Co.)
		Scribner (Dodge Co.)	30	1/1/55	
32	1/1/55	Senaca (Thomas Co.) (Dissolved	30	1/1/55	Verdon (Richardson Co.)
		8/5/65)	30	1/1/55	Virginia (Gage Co.)
0.0	1/1/55	M 30/32 SRS	30	1/1/55	Waco (York Co.) (Name changed to
30	1/1/55	Seward (Seward Co.)			School Dist. #34)(Dissolved
30	1/1/55	Shelby (Polk Co.)			1/27/67)
30	1/1/55	Shelton (Buffalo Co.)	30	1/1/55	Wahoo (Saunders Co.)
30	1/1/55	Shickley (Fillmore Co.)	30	1/1/55	Wakefield (Dixon Co.)
30	1/1/55	Shubert (Richardson Co.)	30		Wallace (taxala C.)
30	1/1/55	Sidney (Cheyenne Co.)	30	1/1/55	Wallace (Lincoln Co.)
30	1/1/55	Silver Creek (Merrick Co.)	30		Walthill (Thurston Co.)
30	1/1/55	Snyder (Dodge Co.)		1/1/55	walton (Lancaster Co.)
30	1/1/55	South Sioux City (Dakota Co.)	30	1/1/55	Dixon Co.
30	1/1/55	Spalding (Greeley Co.)	30	1/1/55	Waterloo (Dodge Co.)
30	1/1/55	Spencer (Boyd Co.)	30	1/1/55	Wauneta (Chase Co.)(Dissolved 5/16/66)
30	1/1/55	Springfield (Same G.) (Dr.	30	1/1/55	Wausa (Knox Co.)
00	1/1/00	Springfield (Sarpy Co.)(Dissolved	30	1/1/55	Waverly (Lancaster Co.)
0.6	2 /2 /	10/21/58)	30	1/1/55	Wayne (Wayne Co.)
36	1/1/55	Springview (Keya Paha Co.)	30	1/1/55	Weeping Water (Cass Co.)
30	1/1/55	St. Edward (Boone Co.)	30	1/1/55	West Point (Cuming Co.)
30	1/1/55	St. Helena (Cedar Co.)	30	1/1/55	Western (Saline Co.)
30	1/1/55	St. Paul (Howard Co.)	30	1/1/55	Westerville (Custer Co.)
30	1/1/55	Stamford (Harlan Co.)			(Discolard O(15 (50))
30	1/1/55	Stanton (Stanton Co.)	30	1/1/55	(Dissolved 9/15/56)
30	1/1/55	Stapleton (Logan Co.) (Dissolved	30	1/1/00	Weston (Saunders Co.)
		6/15/60)		1/1/55	Wilber (Saline Co.)
30	1/1/55	Steele City (Jefferson Co.)	30	1/1/55	Wilcox (Kearney Co.)
30	1/1/55	Steinauer (Pawnee Co.)	30	1/1/55	Wilsonville (Furnas Co.)
30	1/1/55	Stella (Richardson Co.)	30	1/1/55	Winnebago (Thurston Co.)
30		Starling (Tohusan C.)	30	1/1/55	Winside (Wayne Co.)
-	-/ 2/ 00	Sterling (Johnson Co.)	30	1/1/55	Wisner (Cuming Co.)
					•

	BOARDS OF EDUCATION (Cont.)		COUN	TIES (Cont.)
30	1/1/55 Wolbach (Greeley Co.)) 1/1/:	51 Burt
0	1/1/55 Wood Lake (Cherry Co.)		1/1/5	
30	1/1/55 Wood River (Hall Co.)	ì		
0	1/1/55 Wymore (Gage Co.)	à		
0	1/1/55 Wynot (Cedar Co.)	3		
0	1/1/55 York (York Co.)(Name changed to	0		
_	School Dist. #12)	0	1/1/5	1 Cheyenne
0	1/1/55 Yutan (Saunders Co.)	0	1/1/5	l Clay
	Antonio	1	,,	
	CEMETERY DISTRICTS	0	., _, .	_
a wi	5/1/68 Bayard (Morrill Co.)	0		
		0	-, -, -	
	4/1/70 Central Garden Co. 1/1/54 East Lawn	0	1/1/5: 1/1/5:	
	1/1/70 Elsie	2	1/1/5	
	1/1/56 Forest Lawn Rural	õ	1/1/5	
	1/1/55 Mitchell Valley Cemetery Assoc.	ō	1/1/5	
	7/1/55 Oakland	0	1/1/5	•
	1/1/57 Paxton Rural	0	1/1/5	
	1/1/69 Plainview (Lincoln Co.)	1	1/1/53	Fillmore
1	./1/73 Sutherland	0	1/1/51	
)]	L/1/51 Wyuka Cemetery	13	1/1/5	
	-	0	1/1/51	
9	COLLEGES & UNIVERSITIES	0	1/1/51	-
		1	1/1/51	
	Fairbury Junior College	12 0	1/1/54	
	(Dissolved 6/30/73)	Ö	1/1/51 1/1/51	
1	/1/70 M 30/211 School Retirement Sys-	ō	1/1/51	
	tem of the State of Nebraska	2	7/1/51	
1,	/1/68 Nebraska Western College	0	1/1/51	Hamilton
7	(Dissolved 6/30/73) /1/67 M 180 School Retirement System	0	1/1/51	Harlan
• •	/1/67 M 180 School Retirement System of the State of Nebraska	0	1/1/51	
1	/1/51 Omaha Municipal University	0	1/1/51	
_,	(Dissolved 7/1/68)	1	7/1/51	Holt
1.	/1/55 M 21 University of Omaha	0	1/1/51	
	Retirement System	0	1/1/51 1/1/51	Howard
1/	/1/67 Platte Junior College	ō	1/1/51	Jefferson Johnson
	(Dissolved 6/30/73)	ō	1/1/51	Kearney
10/	1/67 M 30/182 Nebraska School	0	1/1/51	Keith
	Retirement System	0	1/1/51	Keya Paha
1/	1/68 Scottsbluff Junior College	13	7/1/54	Kimball
	(Name changed to Nebraska	1	7/1/51	Knox
	Western College)	0	1/1/51	Lancaster
77	1/67 M 180 School Retirement System	0 1	1/1/51	Lincoln
3 /	of the State of Nebraska	i	1/1/51 1/1/51	Logan Loup
1/	1/55 Muniversity of Nebraska 1/55 M 19 University of Nebraska	ō	1/1/51	Madison
1/	1/55 M 19 University of Nebraska Retirement System	13	7/1/54	McPherson
	Retifement Bystem	, O	1/1/51	Merrick
CO	UNTIES	0	1/1/51	Morrill
	····	3	1/1/52	Nance
cove	ered all counties under the School	0	1/1/51	Nemaha
	nt System eff. 1/1/55.	0	1/1/51	Nuckolls
	• • • • • • • • • • • • • • • • • • •	0	1/1/51	Otoe
	/51 Adams	0	1/1/51 1/1/51	Pawnee Perkins
	/51 Antelope	ŏ	1/1/51	Phelps
	/55 Arthur	ō	1/1/51	Pierce
	/51 Banner	Ó	1/1/51	Platte
	/51 Blaine /51 Boone	Ø	1/1/51	Polk
	/51 Boone /51 Box Butte	0	1/1/51	Red Willow
1/1		0		Richardson
	/51 Brown	1		Rock
1/1,		0	1/1/51	Saline

	COUN	TIES (Cont.)			Hous	ING AUTHORITIES (Cont.)
	2 7/1/	51 Sarpy		196		·
	0 1/1/			199		y
	0 1/1/	51 Scotts Bluff				Benkelman City (Dundy Co.) (M 213 changed eff. date from 1/1/69)
	0 1/1/			198	3 1/1/6	39 Blair
		51 Sheridan		149	1/1/6	5 Blue Hill Village
	0 1/1/: 1 7/1/:			235		1 Bridgeport City
	0 1/1/			172		7 Burwell City
		51 Thayer		167		7 Clarkson Village
	8 1/1/	53 Thomas		279	-, -, -	- carry center caty
(0 1/1/8	1 Thurston		160 197		
	0 1/1/5	ol Valley		147	1/1/6	6 Cozad City(See M's 245 & 248) 5 Creighton City
		1 Washington		215		G 0203
		l Wayne		162	_, _, _,	6 David City
2		1 Webster 2 Wheeler		153	10/1/6	5 Edgar City
1	,, .	2 wheeler 1 York		168	1/1/6	7 Emerson Village
_	. 2,2,0	1 101 K		160	1/1/66	Fairbury City
	EDUCA	TIONAL SERVICE UNITS		240 200	7/1/71	
				230	7/1/69 1/1/71	
212	2 8/1/6	7 Ainsworth #14 (Rptd. un	der FICA)	210	1/1/69	
		(Name changed to Unit	t #17)	288	4/1/74	
	•	Alliance #17(Name chang	ged to	260	10/1/70	
	10/23/6	Unit #12)		150	1/1/65	TOTAL COLUMN TOTAL
	10/23/6	7 M 30/206 SRS Auburn #4		181	1/1/68	Greeley City
	10/23/6			268	7/1/72	Gresham Village
188		8 Battle Creek #8		11	1/1/54	Hall Co.
170	7/1/6		od to	179	1/1/68	
		Unit #5)	eu Lu	16 163	1/1/55	
168				215	10/1/66 1/1/70	, -1B
172				150	1/1/65	
168	7/1/67	S		188	7/1/68	
	7/1/69	Hitchcock Co. #15	-	1,25		Kearney City
184	7/1/68	,		154	7/1/65	Lexington City
172	1/1/68			0	1/1/51	Lincoln City
		Omaha #3		149	1/1/65	•
	10/23/67	M 30/206 SRS		160 151	4/15/66 9/1/65	
176	9/1/68	(=================================	70)	146	3/10/64	
170	7/1/67	Wild Wild Chame Cha	inged to	155	1/1/65	
		Unit #13)		200	7/1/69	Niobrara Village (Knox Co.)
		Sidney #19(Name changed Unit #14)	to	257	4/1/72	North Platte City
	10/23/67	M 30/206 SRS		1	1/1/51	Omaha City
170	7/1/67		o Uni+#10)	153	1/1/65	
177	4/1/68	Wakefield #1		172 145	6/1/67 1/1/64	Oshkosh City
164	4/1/67	Wilber Village #6 (Name	changed	170	1/1/64	Platterauth Cit
1.00		to Unit #6)	_	151	7/1/65	Plattsmouth City Red Cloud City
170 164	7/1/67			254	1/1/72	Santee Sioux Tribal
170	4/1/67 7/1/67	. =- // 9		162	7/1/66	
2.0	1/1/01	Unit #10 Unit #12		181	1/1/68	
	10/23/67			168	1/1/67	Scottsbluff Co.
170	7/1/67	/		172	1/1/67	Shelton Village
		Unit #14		286 151	1/1/74	
	10/23/67			141	1/1/63	St. Paul City
212	8/1/67	Unit #17		145	1/1/65	Stanton City Stromsburg City
	HOUSTNO	ATIMIODIAN		286	6/1/74	Sutherland Village
	HOUSTNG	AUTHORITIES		178	1/1/68	Tekamah City
217	4/1/67	Airsworth City/P-4:		246	1/1/71	Wayne City
7	1/1/53	v. o. o, mp.u. unde	r .FICA)	158	1/1/66	Winnebago Village
246		Ansley Village		277	4/1/73	Wood River City
189	1/1/68	Auburn City		139 249		Wymore City
172	1/1/67	Aurora City			-/ 1/ (1	York City

	MUNIC	[PALITIES		MUNIC	IPALITIES (Cont.)
8	1/1/53	3 Adams	22	10/1/5	5 Cairo
1	1/1/51		8	1/1/53	3 Callaway
0	1/1/51	Albion	0		Cambridge
281	1/1/73	Alda Village	17		-
11	1/1/54	Alexandria	60		7 Carroll
1	1/1/51	Allen	56	·	
1	1/1/51	Alliance	16		5 Cedar Rapids
	1/1/51	M 183 firemen under Alliance	0		
		Fireman's Retirement System	ő	1/1/51	Central City Ceresco
		(Deemed covered to 10/1/67)	0		
1	1/1/51	Alma	154		Chadron
104	1/1/60				Chambers Village
1	1/1/51		5	1/1/52	- • • •
. 1	1/1/51	- · · · · - •	74		Chester
1	7/1/51	•	1		Clarks
10		Arlington	-		Clarkson
16		Arnold	, 1		Clay Center
. 1		Ashland	83		Clearwater
4		Ashton	2	1/1/51	
56	1/1/57		8		Coleridge
16	-	Atkinson Atlanta	0	- •	Columbus
Õ	. ,	Auburn		1/1/51	M 183 firemen under Columbus
ŏ		Aurora			Firemen's Retirement System
1		Axtell			(Deemed covered to $10/1/67$)
63		Bancroft	226	10/1/69	Columbus City (Rptd. under FICA)
11		Bartley	20	1/1/55	
ō		Bassett	22	1/1/55	Concord
ŏ			8	1/1/53	Cook
16	1/1/51	Battle Creek Bayard	290	4/1/74	Cotesfield Village
1			5	7/1/52	Cozad
T	1/1/51	Beatrice (M 38 covered N of	0	1/1/51	Craig
		Nebraska Municipal R.S. eff.	0	1/1/51	-
		8/1/56)	3	1/1/52	
1	1/1/51	Beaver City	0	1/1/51	Creston
36	1/1/56	Beaver Crossing	0	1/1/51	
20 36	1/1/55	Beemer	43		Crofton
		Belgrade	63	1/1/57	Crookston
2 1	1/1/51		5	1/1/52	Culbertson
		Bellwood	0	1/1/51	
56	1/1/57	Belvidere	2	1/1/51	Dakota City
1		Benedict	0	1/1/51	Dalton
5	1/1/53	Benkelman	107	7/1/60	Danbury
156	1/1/66	Bennett Village	191	1/1/68	*
36	1/1/55	Bennington	52	1/1/56	Davenport
1	1/1/51	Bertrand	0	1/1/51	David City
22	1/1/55	Big Springs	13	1/1/54	
11	1/1/54		0	1/1/51	Dayson Daykin
0	1/1/51	Blair	4	1/1/52	Decatur
1	7/1/51	Bloomfield	ĺ		Deshler
0	1/1/51	Blue Hill	Ô	1/1/51	DeWitt
0	1/1/51	Blue Springs	1		Diller
1	1/1/51	Bradshaw	198	1/1/69	Dix Village
31	1/1/56	Brady	74	1/1/58	-
4	1/1/52	Brainard	ō		Dodge
0	1/1/51	Bridgeport	83		-
257	1/1/72	Bristow Village	1		Doniphan
56	1/1/57	Broadwater	36		Dorchester
107		Brock Village	36 63	1/1/56 1/1/57	Dunning Dwight
1		Broken Bow		100000	Dwight
17	1/1/55	Brule	2		Eagle
2	7/1/51	Bruning Village	1	1/1/51	
0	1/1/51	Bruno	4 0	1/1/52	
17	4/1/55	Brunswick			Elgin
28	1/1/55	Burwell	36	1/1/56	
36	1/1/56	Bushnell	20 43		Elm Creek
193	1/1/68	Butte Village	43 22		Elmwood
289		Byron Village	0		Elsie
10		~	v	1/1/51	Elwood

3 1/1/52		MUNICI	PALITIES (Cont.)		MUNICI	PALITIES (Cont.)
10	3	1/1/52	Fmerson	1.0	1 /1 /55	7-di1-
1768 Exerc 121 171/52 Johnson 171/51 Exerc 121 171/51 Johnson 171/51 Fairbury 1 171/51 Keerney 1 171/51 Fairbury 1 171/51 Keerney 3 671/53 Fairmont 0 171/51 Keerney 171/51 Fails City 0 171/51 Keerney 171/51 Fails City 0 171/51 Lawrence 171/52 Fairmont 0 171/51 Lawrence 171/53 Fails City 0 171/51 Lawrence 171/54 Faranam 0 171/51 Lawrence 171/55 Fairmont 0 171/51 Lawrence 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/55 M 26 Nooraska Municipal Retire 0 171/51 Licola 171/51 Geneva 3 171/52 Licola 171/52 Geneva 3 171/52 Licola 171/53 Geneva 3 171/52 Licola 171/54 Geneva 3 171/52 Licola 171/55 Geneva 3 171/52 Licola 171/51 Licola 1 171/51 Licola 171/51 Licola 1 171/51 Licola 171/51 Licola 1 171/51 Licola 171/55 Geneva 3 171/52 Licola 171/55 Geneva 3 171/52 Licola 171/55 Geneva 3 171/52 Licola 171/51 Licola 1 171/51 Licola 171/51 Geneva 1 171/51 Licola 171/51 Geneva 1 171/51 Licola						
1/1/51		*. *.				
1/1/55	0	1/1/51		-		
8 6/1/53 Fairmont 0 1/1/51 Fails City 1/1/52 Fails City 1/1/52 Fails City 1/1/54 Farnam 1/1/55 Fort Calboun 1/1/55 Fort Calboun 1/1/55 Fort Calboun 1/1/51 Fresont 1/1/55 Fort Calboun 1/1/51 Fails Fails City 1/1/55 Fort Calboun 1/1/55 Fort Calboun 1/1/55 Fails F	1	, -		1	1/1/51	Kearney
1/1/51				_		
1/1/51 N 183 firemen under Falls City						
Fireman's RotLiement System (Demed covered to 10/1/67)	0		•			
Cheemed covered to 10/1/67 0 1/1/51 Leigh		1/1/51	······		- 1	
1						
1	11	1/1/54				=
2 1/1/51 Franklin	14					
1 1/1/51 Fremont 12 1/1/54 Litchfield 1 1/1/55 Litchfield 1 1/1/55 Litchfield 1 1/1/55 Litchfield 1 1/1/55 Litchfield 1 1/1/51 Litch	64		•	56	1/1/57	Liberty
1/1/55 M 26 Nobraska Municipal Retire	2	1/1/51	Franklin	0		
ment System	1					
0		1/1/55				
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12 1/1/54 Humboldt 119 1/1/61 Oakdale Village 22 1/1/55 Humphrey 0 1/1/51 Oakland						-· · · · - •
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	0	1/1/51	Imperial			

	MUNICI	PALITIES (Cont.)		MUNICI	PALITIES (Cont.)
229	1/1/71	Odell Village	282	7/1/73	Sprague Village (Rptd. under FICA)
3	.1/1/52	Ogallala	8	1/1/53	
1	• •	Ohiowa	0	1/1/51	Springview
57		Omaha (Per M 58)	1	7/1/51	St. Edward
	1/1/56	M 57 City of Omaha Employees'	2		St. Paul
		Retirement System	1		Stanton
11	1/1/54	O'Neill	275	1/1/72	Staplehurst Village (Rptd. under
1	1/1/51	Ong			FICA)
13	1/1/54	Orchard	130	1/1/63	. 0-
0	1/1/51		8	6/1/53	Stella
111		Orleans City	0	1/1/51	
1		Osceola	2	7/1/51	
11	1/1/54	Oshkosh	0	1/1/51	
16		Osmond	43		Stuart
184		Otoe Village	22		Sumner
0		Overton	0	1/1/51	-
0		0xford	0	1/1/51	Sutherland
52	1/1/56	Page .	2	1/1/52	
56	1/1/56	Palisade	0	1/1/51	
236		Palmer Village	22		Talmage
17	1/1/55	palmyra	0		Tecumseh
287	6/1/74	Panama Village	0		Tekamah
1	, .	Papillion	$235 \\ 216$	1/1/71	
0	-	Pawnee City		10/1/68	
2		Paxton	12	1/1/54	
0	1/1/51	· ·	43		Tilden
0	1/1/51		31	1/1/56	
1		Petersburg	4		Trenton
12		Pierce	272	1/1/73	
16		Pilger	28 4	1/1/52	Uehling
6		Plainview	14		Ulysses Unadilla
224	4/1/67	Platte Center Village (Rptd. under	13	1/1/54	
_		FICA)	14	1/1/55	•
0	-	Plattsmouth	1	1/1/51	• • •
0		Plymouth	47		Valley
0	1/1/51		1	1/1/51	•
14 63	10/1/54 1/1/57		28	1/1/56	-
11			2	1/1/51	Wahoo
89	1/1/54	Primrose Village	9	7/1/53	
47		Ralston	12	1/1/54	
			1		Walthill
7	1/1/53	Randolph Ravenna	98		Waterloo Village
ő			31		Wauneta
13		Red Cloud	0	1/1/51	
10		Republican City	ì		Waverly
8	1/1/53	Rising City Riverton	1	1/1/51	Wayne
31			2	1/1/51	Weeping Water
259	1/1/56 7/1/68	Roseland Village (Rptd.under FICA)	0		Wellfleet
5 2	1/1/56	Royal	1	1/1/51	West Lincoln Village(Dissolved
52		Rushville			1/4/66)
20	1/1/55	Sargent	1	1/1/51	West Point
20	7/1/51	•	130	1/1/63	Western Village
17	1/1/55	* *	218	1/1/70	Weston City
ì	1/1/51	Scottsbluff	0	1/1/51	Wilber
õ	1/1/51	Scribner	12	1/1/54	Wilcox
ō	1/1/51		10	1/1/53	
3	1/1/52		179	1/1/68	
ō	1/1/51		43	1/1/55	
3	1/1/52	Shickley	0	1/1/51	•
ī	7/1/51	Sidney	130	1/1/63	Wolbach Village
43		Silver Creek	16	1/1/55	Wood Lake
0	1/1/51	Snyder	0	1/1/51	
1	10/1/51	South Sioux City	0	1/1/51	Wymore
1	1/1/51	Spalding	1	1/1/51	York
1		_	0	1/1/51	Yutan
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		alaic A	GREEMEN	17.0	
	NATURA	L RESOURCES DISTRICTS		NOXIOUS	WEED ERADICATION DISTRICTS (Cont.)
261	7/1/72	Central Platte	17	1/1/55	Otoe Co. (Dissolved 1/1/66)
261	7/1/72	Lewis and Clark	16	1/1/55	Pawnee Co. (Dissolved 1/1/66)
264		Little Blue	1	1/1/51	Phelps Co. (Dissolved 4/28/60)
261		Lower Big Blue	8	1/1/53	Polk Co. (Dissolved 1/1/66)
261	- ,,	Lower Elkhorn	0	1/1/51	Red Willow Co. (Dissolved 1/1/56)
261		Lower Loup	2	1/1/51	Saline Co. (Dissolved 1/1/66)
261		Lower Niobrara	12	1/1/54	Sarpy Co. (Dissolved 1/1/66) Saunders Co. (Dissolved 1/1/66)
261		Lower Platte North	107	1/1/60	Scotts Bluff Co. (Dissolved 1/1/66)
264		Lower Platte South	3 17	1/1/52 1/1/55	Seward Co. (Dissolved 1/1/66)
261		Lower Republican	0	1/1/51	Sherman Co. (Dissolved 1/1/66)
263		Middle Missouri Tribs Middle Niobrara	12	1/1/54	Thayer Co. (Dissolved 1/1/66)
261 261		Middle Republican	52	1/1/55	Wayne Co. (Dissolved 1/1/66)
			1	1/1/51	Webster (Dissolved 1/1/66)
263	7/1/72	Nemaha	2	1/1/51	York Co. (Dissolved 1/1/66)
263 261	7/1/72 7/1/72	North Platte Papio		1, 1, 01	
263	7/1/72	South Platte		POWER A	ND IRRIGATION DISTRICTS
.261 261	7/1/72 7/1/72		5	1/1/52	Alliance Irrigation
263			191	1/1/68	Ainsworth Irrigation
261	7/1/72	Upper Big Blue Upper Elkhorn	47	1/1/55	Bostwick Irrigation
		= =	123	1/1/62	
263 261	7/1/72	Upper Loup Upper Niobrara	178	1/1/68	Browns Creek Irrigation
261	7/1/72				Burt Co. Public Power Dist.
	•, =, •=	opper nepublican		1/1/56	M 44 National Rural Electric
	NOXIOU	S WEED ERADICATION DISTRICTS		•	Cooperative Assoc. Security & Retirement Program
119	1/1/61	13- 0 m	3	1/1/52	Butler Co. Rural Public Power
10	4/1/53				Cedar Knox Co. Rural Public Power
9		Antelope Co. (Dissolved 1/1/66) Banner Co. (Dissolved 1/1/66)		1/1/55	M 24 Retirement-Insurance
0	1/1/51				Program
52	1/1/57	Boone Co. (Dissolved 1/1/66)	0	1/1/51	Central Nebraska Public
63	1/1/57	Boyd Co. (Dissolved 1/1/66) Brown Co. (Dissolved 1/1/66)	74	1/1/58	Chimney Rock Irrigation
31	1/1/56	Buffalo Co. (Dissolved 1/1/66)	63	10/1/57	Chimney Rock Public Power
64	1/1/57	Burt Co. (Dissolved 1/1/66)	0	1/1/51	Consumers Public Power
4	1/1/52				(Name changed to Nebraska Public
2	1/1/51		0.1	1 /1 /50	Power Dist.)
73	1/1/58	Colfax Co. (Dissolved 1/1/66)	91	1/1/59	Cornhusker Rural Public Power
1	1/1/51				(Name changed to Cornhusker
1	1/1/51	Dawes Co. (Dissolved 1/1/66)	3	1/1/52	Public Power Dist.) Cuming Co. Public Power
2	1/1/51	Dawson Co. (Dissolved 1/1/66)	99	1/1/59	Custer Public Power
56	1/1/57	Dixon Co. (Dissolved 1/1/66)	00	171700	Dawson Co. Public Power
31	1/1/55	Dodge Co. (M 40 corrects eff.		1/1/55	M 34 National Rural Electric
		date) (Dissolved 1/1/66)		1, 1, 00	Cooperative Assoc. Retirement
31	1/1/55	Douglas Co. (Dissolved 1/1/66)			and Security Program
22	1/1/55	Dundy Co. (Dissolved 1/1/66)			Eastern Neb. Public Power
77	1/1/58	Franklin Co. (Dissolved 1/1/66)			(Dissolved 7/26/66)
16	1/1/55	Frontier Co. (Dissolved 1/1/66)		1/1/55	M 23 Retirement & Security Pro-
9	1/1/53	Furnas Co. (Dissolved 1/1/66)			gram of the National Rural
36	1/1/56	Gosper Co. (Dissolved 1/1/66)			Electric Cooperative Assoc.
20	1/1/55	Hall Co. (Dissolved 1/1/66)	0	1/1/51	Elkhorn Rural Public Power
8	1/1/53 1/1/54	Hamilton Co. (Dissolved 1/1/66) Howard Co. (Dissolved 1/1/66)	47	1/1/55	Enterprise Irrigation
11	1/1/62	Johnson Co. (Dissolved 1/1/66)	.2	1/1/51	Farmers Irrigation
123 13	1/1/62 $1/1/54$	Kearney Co. (Dissolved 1/1/66)	16	1/1/55	Franklin Co. Rural Public Power
12	1/1/54	Knox Co. (Dissolved 1/1/66)	6	1/1/52	French Ditch Irrigation
0	1/1/54 $1/1/51$	Lancaster Co. (Dissolved 1/1/66)	16	1/1/55	(Dissolved 11/19/71) Frenchman-Cambridge Irrigation
0	1/1/51	Lincoln Co. (Dissolved 1/1/66)	16 16	1/1/55 1/1/55	Frenchman Valley Irrigation
36	1/1/56	Madison Co. (Dissolved 1/1/66)	. 2	1/1/51	Gering-Fort Laramie Irrigation
1	1/1/51	Merrick Co. (Dissolved 1/1/66)	17	1/1/55	Gering Irrigation
138	1/1/64	Morrill Co. (Dissolved 1/1/66)	0	1/1/51	Gering Valley Rural Public Power
9	1/1/53	Nance Co. (Dissolved 1/1/66)	Ü	., 1, 01	(Dissolved 1/30/69)
14	1/1/54	Nemaha Co. (Dissolved 1/1/66)	43	1/1/56	Hooper Irrigation
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SCHOOL DISTRICTS (Cont.)
      POWER AND IRRIGATION DISTRICTS (Cont.)
  0
      1/1/51 Howard-Greeley Rural Public Power
                                                               Adams Co. (Cont.)
      1/1/51 Keith-Lincoln Co. Irrigation
      1/1/55 Lisco Irrigation
                                                   30
 36
                                                       1/1/55 #8
              Loup River Public Power
                                                  30
                                                        1/1/55
                                                               #9 (Dissolved 6/25/56)
      1/1/51
  0
                                                       1/1/68
      1/1/56
                                                  175
              Loup Valleys Rural Public Power
                                                              #9-A
      1/1/51 McCook Public Power
                                                        1/1/68
                                                                M 30/175 SRS
  1
                                                   30
                                                       1/1/55
      1/1/51 Middle Loup Public
                                                               #10 (Dissolved 6/1/56)
  0
              Mitchell Irrigation
                                                   30
                                                       1/1/55
                                                               #12 (Dissolved 6/1/59)
      1/1/55
 17
                                                       1/1/55 #14 (Dissolved 6/1/56)
      7/1/53 Nebraska Mid-State Reclamation
  q
      1/1/51
              Nebraska Public Power Dist.
                                                  30
                                                       1/1/55
                                                               #15
  n
                                                  30
                                                       1/1/55
                                                               #17 (Dissolved 9/7/62)
      4/1/70 Nine Mile Irrigation (Rptd. under
283
                FICA)
                                                  30
                                                       1/1/55
                                                               #19 (Dissolved 6/2/59)
              Norris Public Power
                                                   30
                                                       1/1/55
                                                              #20 (Dissolved 7/1/70)
                                                       1/1/55
      1/1/56
               M 35 National Rural Electric
                                                   30
                                                               #25 (Dissolved 8/1/57)
                                                   30
                                                       1/1/55
                                                               #26
                 Cooperative Assoc. Retirement
                 & Security Program
                                                  30
                                                       1/1/55
                                                               #28 (Dissolved 6/14/61)
    10/1/53
              North Central Public Power
                                                  30
                                                       1/1/55
      1/1/51
  Λ
              North Loup River Public
                                                  30
                                                       1/1/55
                                                               #30 (Dissolved 6/2/59)
104
      1/1/60
              Northeast Nebraska Rural Public
                                                  30
                                                       1/1/55
                                                               #31 (Dissolved 8/31/68)
                Power
                                                  30
                                                       1/1/55
                                                               #33
      1/1/54 Northport Irrigation
 12
                                                  30
                                                       1/1/55
                                                               #34 (Dissolved 6/1/56)
     4/18/52 Northwest Rural Public Power
                                                  30
                                                       1/1/55
                                                               #35 (Dissolved 6/1/70)
              Omaha Public Power
  1
      6/1/51
                                                  30
                                                       1/1/55
                                                               #37 (Dissolved 1/1/55)
     1/1/51 Pathfinder Irrigation
  2
                                                  30
                                                       1/1/55
                                                               #39 (Dissolved 6/1/56)
     1/1/51 Pioneer Irrigation (Dundy Co.)
                                                  30
                                                       1/1/55
                                                               #40 (Dissolved 8/1/64)
      1/1/55 Platte Valley Irrigation (Hershey)
                                                       1/1/55
 31
                                                  30
                                                               #41 (Dissolved 6/1/56)
      1/1/51 Platte Valley Public (N. Platte)
                                                  30
                                                       1/1/55
                                                               #48 (Dissolved 8/8/62)
      1/1/53 Polk Co. Rural Public Power
                                                  30
                                                       1/1/55
                                                               #51 (Dissolved 6/2/59)
      1/1/51 Roosevelt Public Power
  1
                                                  30
                                                       1/1/55 #53
              Seward Co. Rural Public Power
  6
      1/1/53
                                                  30
                                                       1/1/55 #54 (Dissolved 6/1/60)
     1/1/61
              South Central Public Power Dist.
116
                                                  30
                                                       1/1/55
                                                               #57 (Dissolved 6/1/57)
              Southern Neb. Rural Public Power
     1/1/51
  1
                                                  30
                                                       1/1/55 #60
      9/1/54
              Southwest Public Power
 15
                                                       1/1/55
                                                  30
                                                               #62 (Dissolved 6/1/56)
              Stanton Co. Public Power
      1/1/51
                                                  30 1/1/55
                                                               #64 (Dissolved 6/2/59)
             Twin Valleys Public Power
     11/1/51
                                                  30
                                                       1/1/55
                                                               #66 (Dissolved 6/1/57)
102
      4/1/60 Wayne Co. Public Power
                                                  30
                                                       1/1/55
                                                               #67
      5/1/55 Wheat Belt Public Power
 17
                                                  30
                                                      1/1/55
                                                               #75
     1/1/51 Whitney Irrigation
  1
                                                       1/1/55
                                                  30
                                                               #76 (Dissolved 6/1/58)
      1/1/51 York Co. Rural Public Power
                                                  30
                                                       1/1/55
                                                               #81
                                                               Antelope Co.
     RURAL WATER DISTRICTS
                                                  30
                                                       1/1/55 #1 (Dissolved 12/31/60)
277
      4/1/73 Johnson Co. #1
                                                  30
                                                       1/1/55 #2 (Dissolved 7/9/73)
     1/1/74 Lancaster Co. #1
                                                  30
                                                       1/1/55 #3 (Dissolved 6/1/70)
285
267
      4/1/70 Nemaha Co. #1(Rptd. under FICA)
                                                 161
                                                      6/10/66
                                                              #4
                                                               M 30/161 SRS
     7/1/72 Nemaha Co. #2
266
                                                      6/10/66
                                                  30
     1/1/72 Otoe Co. #1
254
                                                       1/1/55 #5
     -4/1/71 Pawnee Co. #1 (Rptd. under FICA)
                                                  30
                                                       1/1/55
                                                               #7 (Dissolved 6/8/60)
                                                  30
                                                       1/1/55 #8 (Dissolved 11/2/70)
                                                  30
                                                       1/1/55 #10 (Dissolved 7/1/71)
                                                  30
                                                       1/1/55 #12 (Dissolved 1/29/57)
      SCHOOL DISTRICTS
                                                       1/1/55
                                                              #14
                                                                   (Dissolved 8/20/71)
                                                  30
M 30 covered School Districts under the School
                                                       1/1/55
                                                  30
                                                              #15
Retirement System of Nebraska (SRS) eff. 1/1/55.
                                                  30
                                                       1/1/55 #16
                                                              #17 (Dissolved 8/4/72)
Districts subsequently joining show identifying
                                                       1/1/55
                                                  30
modifications and dates.
                                                  30
                                                       1/1/55
                                                              #19 (Dissolved 1/1/64)
                                                  30
                                                      1/1/55 #20 (Dissolved 7/1/71)
              Adams Co.
                                                  30
                                                       1/1/55 #21 (Dissolved 6/8/60)
                                                  30
                                                       1/1/55
                                                              #22 (Dissolved 6/11/62)
     1/1/55 #2 (Dissolved 8/1/64)
                                                       1/1/55 #23 (Dissolved 6/11/62)
                                                  30
     1/1/55 #5 (Dissolved 6/1/56)
                                                  30
                                                       1/1/55
                                                              #24
30
     1/1/55 #6 (Dissolved 6/1/56)
                                                  30
                                                       1/1/55 #25 (Dissolved 7/21/58)
30
     1/1/55 #7 (Dissolved 6/2/59)
                                                 30
                                                       1/1/55 #26 (Dissolved 6/5/69)
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	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Antelope Co. (Cont.)			Antelope Co. (Cont.)
30	1/1/55	#27 (Dissolved 6/10/66)	. 30	1/1/55	#102 (Dissolved 6/8/59)
30	1/1/55	#29 (Dissolved 5/31/57)	30	1/1/55	#103 (Dissolved 6/1/71)
30	1/1/55	#30 (Dissolved 7/15/72	30	1/1/55	#105(Dissolved 6/1/59)
30	1/1/55	#31 (Dissolved 6/5/69)	30	1/1/55	#106 (Dissolved $7/1/71$)
30	1/1/55	#32 (Dissolved 6/26/72)	30	1/1/55	#107 (Dissolved 6/15/65)
30	1/1/55	#33 (Dissolved 1/1/64)	30	1/1/55	#109 (Dissolved 8/7/64)
30	1/1/55	#34 (Dissolved 5/31/57)	30	1/1/55	#110 (Dissolved 6/9/54)
30	1/1/55	#35	30	1/1/55	#112 (Dissolved 6/8/60)
30	1/1/55	#36	30	1/1/55	#114
30	1/1/55	#37 (Dissolved 7/21/58)	30	1/1/55	#115 (Dissolved 1/1/64)
30	1/1/55	#38	30	1/1/55 1/1/55	#116 (Dissolved 10/21/68) #118 (Dissolved 7/29/59)
30 30	1/1/55	#39 (Dissolved 7/15/61) #40 (Dissolved 6/8/60)	30 30	1/1/55	#118 (Dissolved 7/29/39) #119 (Dissolved 6/1/57)
30	1/1/55 1/1/55	#41 (Dissolved 7/1/62)	30	1/1/55	#120 (Dissolved 6/9/59)
30	1/1/55	#42 (Dissolved 7/19/65)	30	1/1/55	#121 (Dissolved 7/20/65)
30	1/1/55	#44 (Dissolved 5/24/63)	30	1/1/55	#122 (Dissolved 2/14/64)
. 30	1/1/55	#46 (Dissolved 7/29/59)	30	1/1/55	#123 (Dissolved 6/1/59)
30	1/1/55	#47	30	1/1/55	
30	1/1/55	#48 (Dissolved 7/20/64)	30	1/1/55	#125 (Dissolved 6/9/59)
30	1/1/55	#50 (Dissolved 1/1/64)	30	1/1/55	#126 (Dissolved 5/5/62)
30	1/1/55	#51 (Dissolved 6/1/60)	30	1/1/55	#127
30	1/1/55	#52	30	1/1/55	#148 (Dissolved 7/1/71)
30	1/1/55	#53 (Dissolved 7/31/61)			
30	1/1/55	#54 (Dissolved 6/17/66)			Arthur Co.
30	1/1/55	#55 (Dissolved 8/3/59)			
30	1/1/55	#56 (Dissolved 6/26/72)	30	1/1/55	#1
30	1/1/55	#57 (Dissolved 9/30/58)	30 30	1/1/55 1/1/55	#2 (Dissolved 5/29/65)
30 30	1/1/55	#58 (Dissolved 6/16/69)	30	1/1/55	#3 (Dissolved 5/27/64) #4
30	1/1/55 1/1/55	#59 (Dissolved 5/29/56) #60	30	1/1/55	#5 (Dissolved 6/19/59)
30	1/1/55	#61 (Dissolved 6/7/65)	30	1/1/55	#7
30	1/1/55	#62 (Dissolved 1/1/64)	30	1/1/55	#8
30	1/1/55	#65 (Dissolved 6/28/68)	30	1/1/55	#9 (Dissolved 6/8/72)
30	1/1/55	#66 (Dissolved 1/1/64)	30	1/1/55	#11 (Dissolved 6/6/57)
30	1/1/55	#67 (Dissolved 6/8/60)	30	1/1/55	#12
30	1/1/55	#68 (Dissolved 6/6/59)	30	1/1/55	#19 (Dissolved 6/8/63)
30	1/1/55	#69 (Dissolved 6/9/59)	30	1/1/55	#27
30	1/1/55	#70 (Dissolved 7/1/73)	30	1/1/55	#30 (Dissolved 6/27/58)
30	1/1/55	#71 (Dissolved 7/6/60)	30	1/1/55	#31 (Dissolved 4/26/62)
30	1/1/55	#72	30	1/1/55	#32
30	1/1/55	#73 (Dissolved 6/1/63) #74 (Dissolved 6/1/59)	30 30	1/1/55 1/1/55	#33 #39 (Dissolved 6/6/58)
30 30	1/1/55 1/1/55	#74 (Dissolved 0/1/35) #76 (Dissolved 7/21/58)	30	1/1/55	#43 (Dissolved 5/29/65)
30	1/1/55	#77 (Dissolved 6/26/72)	30	1/1/55	#51 (Dissolved 6/14/58)
30	$\frac{1}{1}/\frac{1}{55}$		30	1/1/55	*
30	1/1/55	#81 (Dissolved 4/20/67)			
30	1/1/55	#82 (Dissolved 12/1/63)			Blaine Co.
30	1/1/55	#83 (Dissolved 6/10/66)			1
30	1/1/55	#84 (Dissolved 6/10/66)	30	1/1/55	#2 (Dissolved 5/30/70)
30	1/1/55	#85 (Dissolved 6/15/67)	30	1/1/55	#3 (Dissolved 5/30/70)
30	1/1/55	#86 (Dissolved 7/15/61)	30	1/1/55	#5 (Dissolved 9/1/71)
30	1/1/55	#87 (Dissolved 8/3/59)	30	1/1/55	#6 (Dissolved 5/30/70)
30	1/1/55	#88 (Dissolved 6/8/60)	30 1 43	1/1/55 7/1/64	#7 (Dissolved 7/1/64) #9R (Dissolved 9/1/71)
30	1/1/55	#89 (Dissolved 6/16/69) #90 (Dissolved 6/1/65)	7.47	7/1/64	M 30/143 SRS
30 30	1/1/55 1/1/55	#91 (Dissolved 8/19/58)	30	1/1/55	#14 (Dissolved 7/13/59)
30	1/1/55	#93 (Dissolved 7/21/58)	30	1/1/55	#15 (Dissolved 5/30/70)
30	1/1/55	#95 (Dissolved 4/13/57)	30	1/1/55	#18 (Dissolved 7/13/59)
30	1/1/55	#97	30	1/1/55	#19 (Dissolved 6/1/56)
30	1/1/55	#98 (Dissolved 6/11/62)	30	1/1/55	#20 (Dissolved 9/1/71)
30	1/1/55	#99 (Dissolved 1/1/64)	30	1/1/55	#21 (Dissolved 6/30/59)
30	1/1/55	#100 (Dissolved 7/1/71)	30	1/1/55	#22 (Dissolved 7/1/64)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Blaine Co. (Cont.)			Boone Co. (Cont.)
30	1/1/55	#23 (Dissolved 6/28/66)	30	1/1/55	#61 (Dissolved 6/1/59)
30	1/1/55	#24 (Dissolved 6/28/66)	30	1/1/55	#62 (Dissolved 6/19/70)
30	1/1/55	#25 (Dissolved 6/30/59)	30	1/1/55	#63 (Dissolved 6/1/59)
30	1/1/55	#27 (Dissolved 7/29/59)	30	1/1/55	#65 (Dissolved 6/1/62)
	-, -,	#71	30	1/1/55	#66
	9/1/71	M 30/243 SRS	30	1/1/55	#69 (Dissolved 6/5/65)
			30	1/1/55	#70 (Dissolved 9/10/62)
		Boone Co.	30	1/1/55	#71 (Dissolved 6/17/63)
			30	1/1/55	#72 (Dissolved 7/14/70)
30	1/1/55	#2 (Dissolved 5/22/59)	30	1/1/55	#73 (Dissolved 6/5/64)
30	1/1/55	#3 (Dissolved 11/28/56)	30	1/1/55	#74
30	1/1/55	#4 (Dissolved 7/10/70)	30	1/1/55	#75 (Dissolved 8/21/64)
30 ·	1/1/55	#5 (Dissolved 6/19/70)	30	1/1/55	#76 (Dissolved 5/20/59)
30	1/1/55	#7 (Dissolved 6/19/70)	30	1/1/55	#77
30	1/1/55	#8 (Dissolved 6/5/65)	30	1/1/55	#78 (Dissolved 11/3/71)
30	1/1/55	#9	30 30	1/1/55 1/1/55	#79 (Dissolved 6/24/57)
30	1/1/55	#10 (Dissolved 6/10/57)	30	1/1/55	#80 (Dissolved 7/3/59)
30	1/1/55	#11 (Dissolved 7/14/70)	30	1/1/55	#81 (Dissolved 6/15/61) #82 (Dissolved 6/5/64)
30	1/1/55	#12 (Dissolved 7/10/70)	30	1/1/55	#83 (Dissolved 6/19/70)
30	1/1/55	#13	30	1/1/55	#84 (Dissolved 8/22/60)
30	1/1/55	#14 (Dissolved 6/15/70)	30	1/1/55	#85 (Dissolved 6/1/61)
30	1/1/55	#15 (Dissolved 7/1/59) #16 (Dissolved 6/20/56)	30	1/1/55	#88 (Dissolved 5/11/67)
30	1/1/55 1/1/55	#18 (Dissolved 6/20/56)	30	1/1/55	#89
30 30	1/1/55	#20		_,,	#90 (Dissolved 8/17/72)
30	1/1/55	#21 (Dissolved 6/21/65)		6/19/70	M 30/223 SRS
30	1/1/55	#22 (Dissolved 6/19/70)			
30	1/1/55	#23 (Dissolved 6/1/59)		•	Box Butte Co.
30	1/1/55	#24			
30	1/1/55	#25 (Dissolved 6/19/70)	30	1/1/55	#1
30	1/1/55	#26 (Dissolved 7/17/64)	30	1/1/55	#2
30	1/1/55	#27 (Dissolved 6/22/66)	30	1/1/55	#3 (Dissolved 8/13/65)
30	1/1/55	#28 (Dissolved 7/14/70)	30	1/1/55	#4 (Dissolved 7/14/69)
30	1/1/55	#29 (Dissolved 7/26/71)	30	1/1/55	#5 (Dissolved 6/8/59)
30	1/1/55	#30 (Dissolved 6/1/70)	30	1/1/55	#7 (Dissolved 7/27/59)
30	1/1/55	#31 (Dissolved 7/14/70)	30	1/1/55	#8
30	1/1/55	#32 (Dissolved 6/15/70)	30	1/1/55	#10 (Dissolved 5/2/61)
30	1/1/55	#33 (Dissolved 7/14/70)		7/14/60	#10
30	1/1/55	#34 (Dissolved 6/5/64)	30	7/14/69 1/1/55	M 30/203 SRS #11 (Dissolved 6/1/61)
30	1/1/55	#35 (Dissolved 6/1/70)	30	1/1/55	#12 (Dissolved 5/31/57)
30	1/1/55	#37 (Dissolved 7/14/70)	30	1/1/55	#13 (Dissolved 5/31/57)
30	1/1/55	#38 (Dissolved 6/5/65)	30	1/1/55	#14 (Dissolved 7/14/69)
30	1/1/55	#39	30	1/1/55	#15 (Dissolved 5/31/57)
30	1/1/55	#40 (Dissolved 6/1/64)	30	1/1/55	#16
30 30	1/1/55 1/1/55	#42 #43 (Dissolved 6/1/69)	30	1/1/55	#19 (Dissolved 11/17/58)
30	1/1/55	#44	30	1/1/55	#20 (Dissolved 6/1/62)
30	1/1/55	#45	30	1/1/55	#21 (Dissolved 6/1/62)
30	1/1/55	#46 (Dissolved 9/10/62)	30	1/1/55	#22
30	1/1/55	#47 (Dissolved 6/24/68)	30	1/1/55	#23 (Dissolved 6/27/57)
30	1/1/55	#49	30	1/1/55	#24 (Dissolved 5/31/57)
30	1/1/55	#50 (Dissolved 6/15/61)	30	1/1/55	#25
30	1/1/55	#52	30	1/1/55	#26 (Dissolved 6/1/62)
30	1/1/55	#53 (Dissolved 9/10/62)	30	1/1/55	#27 (Dissolved 8/5/57)
30	1/1/55	#54 (Dissolved 6/19/70)	30	1/1/55	#29 (Dissolved 7/14/69)
30	1/1/55	#55 (Dissolved 7/19/56)	30	1/1/55	#30 (Dissolved 5/31/57)
30	1/1/55	#56 (Dissolved 7/14/70)	30	1/1/55	#31 (Dissolved 6/1/62)
30	1/1/55	#57	30	1/1/55	#32 (Dissolved 10/30/65)
30	1/1/55	#58 (Dissolved 5/22/57)	30	1/1/55	#33 (Dissolved 6/6/59)
30	1/1/55	#59	30	1/1/55	#34 (Dissolved 6/5/63)
30	1/1/55	#60	30	1/1/55	#35 (Dissolved 4/7/67)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Box Butte Co. (Cont.)			Boyd Co. (Cont.)
30	1/1/55	#36	30	1/1/55	#35 (Dissolved 10/1/63)
30	1/1/55	#37 (Dissolved 6/8/59)	30	1/1/55	#38 (Dissolved 5/22/59)
30	1/1/55	#38 (Dissolved 6/8/59)	30	1/1/55	#40
59	5/31/57	#39	30	1/1/55	#41 (Dissolved 10/15/64)
00	5/31/57	M 30/59 SRS	30	1/1/55	#42 (Dissolved 5/20/59)
59	5/31/57	#40	30	1/1/55	#43 (Dissolved 5/22/59)
0.5	5/31/57	M 30/59 SRS	30	1/1/55	#46 (Dissolved 8/24/67)
30	1/1/55	#41 (Dissolved 3/21/59)	30	1/1/55	#47 (Dissolved 6/4/64)
95	6/8/59	#42	30	1/1/55	#48 (Dissolved 10/17/67)
55	6/8/59	M 30/95 SRS	30	1/1/55	#49 (Dissolved 6/15/64)
115	6/1/61	#44	30	1/1/55	#50
110	6/1/61	M 30/115 SRS	30	1/1/55	#52 (Dissolved 6/4/64)
30	1/1/55	#45 (Dissolved 5/19/59)	30	1/1/55	#56 (Dissolved 5/22/59)
30	1/1/55	#46 (Dissolved 5/31/57)	30	1/1/55	#57 (Dissolved 5/22/59)
30	1/1/55	#48 (Dissolved 5/31/51)	30	1/1/55	#58 (Dissolved 6/4/64)
30	1/1/55	#49 (Dissolved 7/14/69)	30	1/1/55	#61 (Dissolved 6/4/64)
،30	1/1/55	#50 (Dissolved 8/20/57)	30	1/1/55	#62 (Dissolved 10/15/64)
30	1/1/55	#51 (Dissolved 8/5/57)	30	1/1/55	#63 (Dissolved 8/1/61)
30	1/1/55		30	1/1/55	#64 (Dissolved 8/1/61)
30	1/1/55	#52 (Dissolved 5/26/59) #54 (Dissolved 5/29/70)	30	1/1/55	#64 (Dissolved 5/21/59)
30	1/1/55	#55 (Dissolved 6/8/59)	30	1/1/55	#65 (Dissolved 6/15/62)
30	1/1/55		30	1/1/55	#67 (Dissolved 5/22/59)
59	8/5/57	#56 (Dissolved 6/1/62)	30	1/1/55	#68 (Dissolved 6/5/59)
59		#57 (Dissolved 7/14/69)	30	1/1/55	#69 (Dissolved 6/4/64)
20	8/5/57	M 30/59 SRS	30	1/1/55	#74 (Dissolved 6/4/64)
30	1/1/55	#58 (Dissolved 6/1/61)	30	1/1/55	#76 (Dissolved 5/23/57)
30	1/1/55	#60 (Dissolved 5/17/66)	. 30		#77 (Dissolved 6/4/64)
126	6/1/62	#62 (Dissolved 7/14/69)	30	1/1/55	#79 (Dissolved 2/28/63)
150	6/1/62	M 30/126 SRS	50	1/1/55	#80 (Dissolved 6/30/67)
157	1/1/66	#65J			Day 6
	8/13/65	M 30/157 SRS			Brown Co.
.30	1/1/55	#76 (Dissolved 5/28/56)	30	1/1/55	#1 (D)====================================
30	1/1/55	#78 (Dissolved 6/2/69)	30	1/1/55	#1 (Dissolved 6/1/59)
30 30	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57)	30	1/1/55	#2 (Dissolved 6/1/68)
30 30 30	1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57)	30 30	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3
30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81	30 30 30	1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5
30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100	30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59)
30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124	30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7
30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100	30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70)
30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57)	30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70)
30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124	30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68)
30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co.	30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60)
30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64)	30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13
30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63)	30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14
30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 6/4/64) #6 (Dissolved 6/4/64)	30 30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16
30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7	30 30 30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17
30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 6/4/64) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56)
30 30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19
30 30 30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 7/8/59)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/4/64)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 6/4/64) #14 (Dissolved 7/15/60)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/4/64) #14 (Dissolved 6/4/64) #14 (Dissolved 7/15/60) #20 (Dissolved 8/18/58)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66)
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30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 7/8/59) #13 (Dissolved 7/15/60) #20 (Dissolved 8/18/58) #24 (Dissolved 6/4/64) #25 (Dissolved 8/18/62)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 5/22/57) #28
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 7/8/59) #14 (Dissolved 7/15/60) #20 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #24 (Dissolved 8/18/62) #26 (Dissolved 8/18/62)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/72) #25 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #28 #32 (Dissolved 6/10/61)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 6/4/64) #9 (Dissolved 7/1/68) #10 (Dissolved 7/1/68) #10 (Dissolved 7/1/68) #11 (Dissolved 7/1/68) #12 (Dissolved 7/1/68) #13 (Dissolved 7/1/68) #14 (Dissolved 6/4/64) #15 (Dissolved 8/18/58) #17/59) #26 (Dissolved 8/18/59) #27 (Dissolved 6/4/64)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #25 (Dissolved 6/1/66) #26 (Dissolved 6/10/61) #37
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/4/64) #14 (Dissolved 7/8/59) #13 (Dissolved 7/8/59) #14 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #24 (Dissolved 8/18/59) #25 (Dissolved 8/18/62) #26 (Dissolved 8/17/59) #27 (Dissolved 6/4/64) #28 (Dissolved 9/21/64)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/30/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #27 #28 #32 (Dissolved 6/10/61) #33 #34 (Dissolved 6/1/72)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/4/64) #14 (Dissolved 7/8/59) #13 (Dissolved 6/4/64) #14 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #25 (Dissolved 8/18/59) #27 (Dissolved 8/17/59) #27 (Dissolved 6/4/64) #28 (Dissolved 9/21/64) #31 (Dissolved 5/22/59)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/23/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #27 #28 #32 (Dissolved 6/10/61) #33 #34 (Dissolved 6/1/72) #35 (Dissolved 6/1/66)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 6/4/64) #14 (Dissolved 7/15/60) #20 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #25 (Dissolved 8/18/62) #26 (Dissolved 8/17/59) #27 (Dissolved 6/4/64) #28 (Dissolved 9/21/64) #31 (Dissolved 6/22/59) #32 (Dissolved 6/15/62)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/30/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #27 #28 #32 (Dissolved 6/10/61) #33 #34 (Dissolved 6/1/72) #35 (Dissolved 6/1/66) #36 (Dissolved 6/1/68)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/168) #10 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 6/4/64) #14 (Dissolved 6/4/64) #14 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #24 (Dissolved 8/18/62) #26 (Dissolved 8/17/59) #27 (Dissolved 8/17/59) #27 (Dissolved 8/17/59) #28 (Dissolved 9/21/64) #31 (Dissolved 6/4/64) #33 (Dissolved 6/15/62) #33 (Dissolved 5/20/60)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/30/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #27 #28 #32 (Dissolved 6/1/66) #33 (Dissolved 6/1/66) #34 (Dissolved 6/1/66) #35 (Dissolved 6/1/68) #36 (Dissolved 6/1/68) #37 (Dissolved 6/1/59)
30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#78 (Dissolved 6/2/69) #79 (Dissolved 8/15/57) #80 (Dissolved 5/31/57) #81 #100 #124 #125 (Dissolved 7/9/57) Boyd Co. #1 (Dissolved 6/4/64) #3 (Dissolved 11/1/63) #6 (Dissolved 6/4/64) #7 #8 (Dissolved 1/23/64) #9 (Dissolved 7/1/68) #10 (Dissolved 6/10/65) #12 (Dissolved 6/10/65) #12 (Dissolved 7/8/59) #13 (Dissolved 6/4/64) #14 (Dissolved 7/15/60) #20 (Dissolved 8/18/58) #24 (Dissolved 8/18/58) #25 (Dissolved 8/18/62) #26 (Dissolved 8/17/59) #27 (Dissolved 6/4/64) #28 (Dissolved 9/21/64) #31 (Dissolved 6/22/59) #32 (Dissolved 6/15/62)	30 30 30 30 30 30 30 30 30 30 30 30 30 3	1/1/55 1/1/55	#2 (Dissolved 6/1/68) #3 #5 #6 (Dissolved 6/1/59) #7 #8 (Dissolved 6/1/70) #9 #11 (Dissolved 6/1/68) #12 (Dissolved 8/13/60) #13 #14 #16 #17 #18 (Dissolved 6/30/56) #19 #20 #21 #22 (Dissolved 6/30/56) #23 (Dissolved 6/1/72) #24 (Dissolved 6/1/66) #26 (Dissolved 6/1/66) #27 #28 #32 (Dissolved 6/10/61) #33 #34 (Dissolved 6/1/72) #35 (Dissolved 6/1/66) #36 (Dissolved 6/1/68)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Brown Co. (Cont.)			Buffalo Co. (Cont.)
30	1/1/55	#40 (Dissolved 7/1/58)	30	1/1/55	#53 (Dissolved 7/6/56)
•			30	1/1/55	#55 (Dissolved 6/1/70)
30	1/1/55	#41 (Dissolved 6/1/59)			
30	1/1/55	#43 (Dissolved 6/1/68)	30	1/1/55	#56 (Dissolved 6/22/64)
30	1/1/55	#44 (Dissolved 6/1/63)	30	1/1/55	#58 (Dissolved 7/1/57)
30	1/1/55	#47 (Dissolved 6/1/59)	30	1/1/55	#60 (Dissolved 6/15/66)
30	1/1/55	#48 (Dissolved 6/1/59)	30	1/1/55	#61 (Dissolved 6/1/70)
30	1/1/55	#49 (Dissolved 6/1/73)	30	1/1/55	#62 (Dissolved 6/15/62)
30	1/1/55	#50 (Dissolved 4/10/67)	30	1/1/55	#63 (Dissolved 7/1/61)
30	1/1/55	#51 (Dissolved 6/23/56)	30	1/1/55	#65
30	1/1/55	#52 (Dissolved 7/12/56)	30	1/1/55	#67 (Dissolved 5/25/59)
30	1/1/55	#53	30	1/1/55	#68 (Dissolved 5/18/61)
30	1/1/55	#55 (Dissolved 6/1/68)	30	1/1/55	#70 (Dissolved 6/15/66)
30	1/1/55	#57	30	1/1/55	#71
			30		
30	1/1/55	#58 (Dissolved 6/1/63)		1/1/55	#73 (Dissolved 6/30/71)
30	1/1/55	#62 (Dissolved 5/26/61)	30	1/1/55	#74 (Dissolved 7/13/59)
30	1/1/55	#65	30	1/1/55	#75 (Dissolved 8/1/63)
30	1/1/55	#76	30	1/1/55	#76 (Dissolved 10/1/59)
30	1/1/55	#81 (Dissolved 7/1/58)	30	1/1/55	#77 (Dissolved 8/23/58)
30	1/1/55	#84 (Dissolved 6/1/65)	30	1/1/55	#78 (Dissolved 7/13/59)
		•	30	1/1/55	#80
		Buffalo Co.	30	1/1/55	#81 (Dissolved 6/23/58)
			30	1/1/55	#82 (Dissolved 7/1/57)
30	1/1/55	#C1 (Dissolved 9/12/67)	30	1/1/55	#83
	1/1/55	#1 (Dissolved 5/25/59)	30	1/1/55	
30			30		#84 (Dissolved 7/15/59)
30	1/1/55	#3 (Dissolved 8/1/63)		1/1/55	#86 (Dissolved 7/1/61)
30	1/1/55	#4 (Dissolved 8/1/63)	30	1/1/55	#88 (Dissolved 7/10/67)
30	1/1/55	#5 (Dissolved 8/1/63)	30	1/1/55	#89 (Dissolved 6/8/57)
30	1/1/55	#8 (Dissolved 6/22/64)	30	1/1/55	#90 (Dissolved 6/30/70)
30	1/1/55	#10 (Dissolved 6/30/70)	30	1/1/55	#92 (Dissolved 6/15/66)
30	1/1/55	#11 (Dissolved 10/3/59)	30	1/1/55	#94
30	1/1/55	#13 (Dissolved 5/25/59)	30	1/1/55	#96 (Dissolved 7/15/59)
30	1/1/55	#14	30	1/1/55	#97 (Dissolved 7/1/61)
30	1/1/55	#16	30	1/1/55	#99 (Dissolved 6/23/58)
30	1/1/55	#17 (Dissolved 6/22/64)	30	1/1/55	#101 (Dissolved 7/21/70)
30	1/1/55	#18 (Dissolved 8/1/63)	30	1/1/55	#104 (Dissolved 6/2/57)
			30	1/1/55	#104 (Dissolved 6/2/37)
30	1/1/55	#21 (Dissolved 8/7/67)			
30	1/1/55	#22 (Dissolved 6/22/64)	30	1/1/55	#107 (Dissolved 6/15/66)
30	1/1/55	#24 (Dissolved 6/23/58)	30	1/1/55	#108 (Dissolved 7/13/59)
30	1/1/55	#25 (Dissolved 4/28/64)	30	1/1/55	#110 (Dissolved 6/30/70)
30	1/1/55	#26 (Dissolved 6/30/70)	30	1/1/55	#111 (Dissolved 6/10/58)
30	1/1/55	#28	30	1/1/55	#112 (Dissolved 6/22/64)
30	1/1/55	#29 (Dissolved 9/8/67)	30	1/1/55	#114
30	1/1/55	#30 (Dissolved 8/1/63)	30	1/1/55	#116 (Dissolved 8/26/68)
30	1/1/55	#31 (Dissolved 7/11/60)	30	1/1/55	#120
30	1/1/55	#34			
30	1/1/55	#35			Burt Co.
30	1/1/55	#36			
			30	1/1/55	#2 (Dissolved 6/18/71)
30	1/1/55	#37 (Dissolved 7/9/63)			
30	1/1/55	#39 (Dissolved 6/15/66)	30	1/1/55	#3 (Dissolved 7/1/72)
30	1/1/55	#40 (Dissolved 7/9/63)	30	1/1/55	#4 (Dissolved 6/1/59)
30	1/1/55	#41	45	3/13/56	#6R
30	1/1/55	#42 (Dissolved 8/1/63)		3/13/56	M 30/45 SRS
30	1/1/55	#43 (Dissolved 7/16/62)	30	1/1/55	#8 (Dissolved 9/13/60)
30	1/1/55	#44 (Dissolved 5/25/59)	30	1/1/55	#9 (Dissolved 7/23/59)
30	1/1/55	#45	30	1/1/55	#10 (Dissolved 10/6/70)
30	1/1/55	#46 (Dissolved 6/1/70)	30	1/1/55	#11 (Dissolved 7/8/68)
30	1/1/55	#47 (Dissolved 6/1/59)	30	1/1/55	#12 (Dissolved 7/1/63)
30	1/1/55	#48 (Dissolved 7/6/62)	30		#13 (Dissolved 7/1/59)
30		· · · · · · · · · · · · · · · ·	30	1/1/55	#15 (Dissolved 7/10/70)
	1/1/55	#49 (Dissolved 7/13/59)	30	1/1/55	#16 (Dissolved 6/1/58)
30	1/1/55	#50 (Dissolved 5/18/61)	30	1/1/55	#17
30 .	1/1/55	#51 (Dissolved 5/18/61)	30	1/1/55	#18 (Dissolved 6/27/69)
30	1/1/55	#52	30	1/1/33	#10 (DISSUIVEG 0/21/09)

	SCHOOL	DIS	TRICTS (Con	ı.)			SCHOOL	DIST	RICTS (CONT	·.)
		Bur	t Co. (Cont	>				But	ler Co. (Co	ont.)
30 30	1/1/55 1/1/55	#19 #21	(Dissolved	7/1/72)		30 30	1/1/55 1/1/55		(Dissolved (Dissolved	
30	1/1/55	#22	(Dissolve	1 7/1/72)	-	30	1/1/55		(Dissolved	
30	1/1/55	#23				30	1/1/55	#9	(Dissolved	6/5/64)
30	1/1/55		(Dissolved			30	1/1/55	#10		
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	4/20/59)		30	1/1/55		(Dissolved	
30	1/1/55	#28			-	30	1/1/55		(Dissolved	,
30	1/1/55		(Dissolved	6/10/64)		30	1/1/55		(Dissolved	
30	1/1/55	#31	/n1	g (2 (go)		30 30	1/1/55 1/1/55	#17	(Dissolved	6/30/70)
30 30	1/1/55 1/1/55	#32 #33	(Dissolved	7/1/72)		30	1/1/55		(Dissolved	8/6/50\
30	1/1/55	#34				30	1/1/55	#19	(DISSOIVED	0/0/09/
30	1/1/55		(Dissolved	9/7/73)		30	1/1/55		(Dissolved	8/6/59)
30	1/1/55	#37	(c, ,, ,c,		30	1/1/55		(Dissolved	
.30	1/1/55	#38	(Dissolved	9/21/70)		30	1/1/55	#22	(Dissolved	7/26/60)
30	1/1/55	#39	(Dissolved	9/21/70)		30	1/1/55	#23		
30	1/1/55	#40				30	1/1/55	#24		
30	1/1/55		(Dissolved	7/2/62)		30	1/1/55	#25		•
30	1/1/55	#43	<i>,</i>	- 4. 4		30 30	1/1/55	#26	(5)	
30	1/1/55		(Dissolved			30 .	1/1/55 1/1/55	#27	(Dissolved	6/30/60)
30	1/1/55		(Dissolved	7/2/62)		30	1/1/55	#29	(Dissolved (Dissolved	
30 30	1/1/55 1/1/55	#46	(Dissolved	6/1/59)		30	1/1/55		(Dissolved	
30	1/1/55	#48	(DISSOIVED	0/1/38/		30	1/1/55	#31	(215501764	0/30/03)
30	1/1/55		(Dissolved	8/1/62)		30	1/1/55	#32		
30	1/1/55		(Dissolved			30	1/1/55	#33	(Dissolved	6/30/65)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#52				30	1/1/55		(Dissolved	
30	1/1/55	#53	(Dissolved	7/1/61)		30	1/1/55	#36	(Dissolved	6/30/71)
30	1/1/55	#54	(Dissolved			30	1/1/55	#37	(Dissolved	8/6/59)
30	1/1/55	#55	(Dissolved	7/1/60)		30	1/1/55		(Dissolved	
30	1/1/55	#56		•		30 30	1/1/55 1/1/55		(Dissolved	
30	1/1/55	#57	·			30	1/1/55	#43 π41	(Dissolved (Dissolved	(/10/68)
30 30	1/1/55 1/1/55	#58 #59	(Dissolved (Dissolved			30	1/1/55	#43	(Dissolved	6/30/70)
30	1/1/55	#60		•	•	30	1/1/55		(Dissolved	
30	$\frac{1}{1}/\frac{1}{55}$		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#62	,	-, 20, 00 ,		30	1/1/55		(Dissolved	
30	1/1/55	#63	(Dissolved	9/21/70)		30	1/1/55		(Dissolved	
30	1/1/55	#64				30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55	#52	(Dissolved	6/30/69)
30	1/1/55	#66	(Dissolved	4/20/59)		30 30	1/1/55 1/1/55	#53	(Dissolved	6/30/67)
30 30	1/1/55 1/1/55	#67 #60	(Dissolved	7/23/58)		30	1/1/55	#55	(Dissolved (Dissolved	6/30/68)
30	1/1/55	#60	(Dissolved (Dissolved	7/8/68)		30	1/1/55	#57	(Dissolved	7/15/62\
30	1/1/55	#70	(Dissolved	9/13/72)	•	30	1/1/55	#58	(Dissolved	3/31/70)
30	1/1/55		(Dissolved	7/23/58)		30	1/1/55	#60		0,01,.0,
30	1/1/55	#72	(Dissolved	6/1/58)		30	1/1/55	#61	(Dissolved	6/2/61)
						30	1/1/55	#62	(Dissolved	7/26/60)
		But1	er Co.			30	1/1/55	#64	(Dissolved	7/23/56)
						30	1/1/55	#66	(Dissolved	6/2/61)
30	1/1/55	#1				30 30	1/1/55 1/1/55	#67	(Dissolved	8/18/64)
30 30	1/1/55	#1R ^				30	1/1/55	#68	(Dissolved	7/13/56)
117	1/1/55 6/2/61	#2 #2R				30	1/1/55	#73	(Dissolved (Dissolved	6/30/67)
	6/2/61		0/117 SRS			30	1/1/55	#76	(Dissolved (Dissolved	0/3/6U) 7/23/56\
30	1/1/55		Dissolved 9	/30/60)		30	1/1/55	#77	(Dissolved	.,23,30) 6/2/61\
140	6/5/64	#3R		. 50, 00)		30	1/1/55	#78	(Dissolved	6/2/61)
	6/5/64	М З	0/140 SRS			30	1/1/55	#80		
30	1/1/55	#5				30	1/1/55	#82	(Dissolved	6/2/61)
						30	1/1/55	#85	(Dissolved	6/30/67)
CS No	o. 990 9	9-74-	Nebraska	No. 16						

	SCHOO	L DISTRICTS (Cont.)		SCHOOL	DISTRICTS (CONT.)
		Butler Co. (Cont.)			Cedar Co.
30	1/1/5	5 #86	30	1/1/55	5 #3
30	1/1/5	5 #87 (Dissolved 6/30/67)	30		
30	1/1/5		30		
30	1/1/5		30	,	
30	1/1/5		30	1/1/55	
30	1/1/5	5 #91 (Dissolved 7/14/56)	30	1/1/55	
30	1/1/5		30	1/1/55	
30	1/1/5		30	1/1/55	
30	1/1/5		30	1/1/55	
108	7/26/60	·	30	1/1/55	#16
	7/26/60	M 30/108 SRS	30	1/1/55	
		0	30	1/1/55	#18 (Dissolved 7/1/68)
		Cass Co.	30	1/1/55	#19 (Dissolved 7/1/68)
30	1 /1 /52	#0 /n/	30	1/1/55	#20 (Dissolved $7/1/65$)
30	1/1/55 1/1/55	• • • • • • • • • • • • • • • • • • • •	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55		30	1/1/55	#24 (Dissolved 7/1/68)
30	1/1/55		30	1/1/55	#25 (Dissolved 8/1/64)
30	1/1/55		30	1/1/55	#26 (Dissolved 5/29/59)
30	1/1/55		30 30	1/1/55 1/1/55	#28
30	1/1/55		30	1/1/55	#29 (Dissolved 5/29/59) #30 (Dissolved 6/23/59)
30	1/1/55	#11 (Dissolved 5/28/64)	30	1/1/55	#31 (Dissolved 6/7/63)
30	1/1/55	#12	30	1/1/55	#32 (Dissolved 7/1/68)
30	1/1/55	#13 (Dissolved 7/5/68)	30	1/1/55	#33 (Dissolved 6/30/56)
30	1/1/55	#20 (Dissolved 7/11/68)	30	1/1/55	#34 (Dissolved 6/23/59)
30	1/1/55	#21 (Dissolved 7/1/56)	30	1/1/55	#37 (Dissolved 7/1/67)
30	1/1/55	#25	30	1/1/55	#38 (Dissolved 7/1/70)
30	1/1/55	#27(Dissolved 7/1/71)	30	1/1/55	#39 (Dissolved 8/1/64)
30 30	1/1/55 1/1/55	#28	30	1/1/55	#40 (Dissolved 5/29/59)
30	1/1/55	#29 (Dissolved 6/30/59) #30	93	6/23/59	#41-R
30	1/1/55	#31 (Dissolved 7/1/68)	0.0	6/23/59	M 30/93 SRS
30	1/1/55	#33	30 30	1/1/55	#42 (Dissolved 7/1/70)
30	1/1/55	#34 (Dissolved 7/1/59)	30	1/1/55 1/1/55	#43 (Dissolved 7/1/65)
30	1/1/55	#35 (Dissolved 8/19/58)	30	1/1/55	#44 (Dissolved 8/29/73) #46 (Dissolved 8/29/73)
30	1/1/55	#37 (Dissolved 7/1/71)	30	1/1/55	#47 (Dissolved 7/1/68)
30	1/1/55	#40 (Dissolved 6/30/58)	30	1/1/55	#48 (Dissolved 6/23/59)
30	1/1/55	#41	30	1/1/55	#49 (Dissolved 6/7/63)
30	1/1/55	#42 (Dissolved 7/1/71)	30	1/1/55	#50 (Dissolved 6/30/56)
30	1/1/55	#45 (Dissolved 6/1/70)	30	1/1/55	#51 (Dissolved 8/11/67)
30 30	1/1/55 1/1/55	#47 (Dissolved 7/1/69)	30	1/1/55	#52 (Dissolved 9/11/67)
30	1/1/55	#49 (Dissolved 7/9/57)	30	1/1/55	#55 (Dissolved 7/1/66)
30	1/1/55	#50 (Dissolved 6/1/70) #55 (Dissolved 5/1/64)	30	1/1/55	#57
30	1/1/55	#56	30	1/1/55	#58
30	1/1/55	#57	30	1/1/55	#61 (Dissolved 6/23/59)
30	1/1/55	#58	30 30	1/1/55 1/1/55	#62 (Dissolved 6/1/59)
30	1/1/55	#63 (Dissolved 6/1/70)	30	1/1/55	#63 (Dissolved 3/22/56) #66 (Dissolved 7/1/67)
30	1/1/55	#64 (Dissolved 4/10/56)	30	1/1/55	#67 (Dissolved 6/5/59)
30	1/1/55	#70 (Dissolved 4/10/56)	30	1/1/55	#68 (Dissolved 7/1/70)
30	1/1/55	#79	30	1/1/55	#70 (Dissolved 7/1/66)
30	1/1/55	#81	30	1/1/55	#74 (Dissolved 6/23/59)
30	1/1/55	#82 (Dissolved 6/1/70)	30	1/1/55	#75 (Dissolved 7/1/70)
30	1/1/55	#86 (Dissolved 6/1/59)	30	1/1/55	#76 (Dissolved 7/22/70)
30 30	1/1/55 1/1/55	#88	30	1/1/55	#77 (Dissolved 7/1/68)
30	1/1/55	#91 (Dissolved 7/1/73)	30	1/1/55	#78 (Dissolved 7/1/68)
30	1/1/55	#96 #97 (Dissolved 6/1/62)	30	1/1/55	#79 (Dissolved 9/1/66)
30	1/1/55	#98 (Dissolved 6/1/68)	30	1/1/55	#80 (Dissolved 6/1/59)
30	1/1/55	#102 (Dissolved 5/26/61)	30	1/1/55	#82 (Dissolved 7/31/69)
30	1/1/55	#105 (Dissolved 6/1/70)	30 30	1/1/55 1/1/55	#83 (Dissolved 7/1/65)
20				x/ 1/ JU	#84 (Dissolved 7/1/64)
		· ·			

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Cedar Co. (Cont.)			Cherry Co. (Cont.)
30	1/1/55	#85 (Dissolved 6/30/56)	171	10/1/67	#5
30	1/1/55	#86 (Dissolved 7/1/66)		10/1/67	M 30/171 SRS
30	1/1/55	#87 (Dissolved 6/1/70)	30	1/1/55	#6 (Dissolved 5/31/56)
30	1/1/55	#89 (Dissolved 8/20/65)	30	1/1/55	#8 (Dissolved 6/1/57)
30	1/1/55	#90 (Dissolved 3/22/56)	30	1/1/55	#10 (Dissolved 5/20/70)
30	1/1/55	#91 (Dissolved 7/1/66)		6/22/60	#11 (Dissolved 5/20/70)
30	1/1/55	#92 (Dissolved 10/11/68)	20	6/11/68	M 30/207 SRS #12 (Dissolved 5/19/70)
30	1/1/55	#93 (Dissolved 8/11/67)	30 30	1/1/55 1/1/55	#12 (Dissolved 3/19/10) #13 (Dissolved 3/11/61)
30 30	1/1/55 1/1/55	#94 (Dissolved 7/1/70) #95 (Dissolved 6/23/59)	30	1/1/55	#14 (Dissolved 6/14/67)
30	1/1/55	#96 (Dissolved 7/1/68)	30	1/1/55	#17 (Dissolved 6/14/67)
30	1/1/55	#97 (Dissolved 7/1/70)	30	1/1/55	#18 (Dissolved 7/7/70)
30	1/1/55	#98 (Dissolved 7/1/70)	30	1/1/55	#19 (Dissolved 7/22/59)
30	1/1/55	#99 (Dissolved 7/1/68)	30	1/1/55	#20 (Dissolved 8/14/67)
30	1/1/55	#100 (Dissolved 6/30/56)	30	1/1/55	#21 (Dissolved 8/18/59)
30	1/1/55	#102 (Dissolved 7/1/65)	30	1/1/55	#22 (Dissolved 8/15/59)
. 30	1/1/55	#103 (Dissolved 7/7/65)	30	1/1/55	#23 (Dissolved 7/30/70)
30	1/1/55	#104 (Dissolved 5/29/59)	30	1/1/55	#24 (Dissolved 7/31/59)
30	1/1/55	#105 (Dissolved 7/21/61)	30	1/1/55	#25 (Dissolved 8/18/59)
30	1/1/55	#106 (Dissolved 5/29/59)	30	1/1/55 1/1/55	#26 #28 (Dissolved 9/4/64)
30 30	1/1/55 1/1/55	#107 (Dissolved 7/1/64)	30 30	1/1/55	#29 (Dissolved 7/3/62)
30	$\frac{1}{1}/\frac{55}{5}$	#108 (Dissolved 7/21/61) #109 (Dissolved 6/15/66)	30	1/1/55	#31
30	1/1/55	#110 (Dissolved 7/1/71)	30	1/1/55	#32 (Dissolved 6/1/57)
30	1/1/55	#111 (Dissolved 7/1/71) #111 (Dissolved 7/1/67)	30	1/1/55	#33 (Dissolved 5/31/56)
30	1/1/55	#112 (Dissolved 6/30/56)	30	1/1/55	#34 (Dissolved 8/12/68)
30	1/1/55	#113 (Dissolved 7/1/68)	30	1/1/55	#35 (Dissolved 9/4/64)
30	1/1/55	#114	30	1/1/55	#37 (Dissolved 7/14/70)
30	1/1/55	#115 (Dissolved 7/1/68)	30	1/1/55	#38
			30	1/1/55	#39 (Dissolved 6/29/59)
		Chase Co.	30	1/1/55	#40
•	at 1 at 1 th m	WO.	30	1/1/55	#41 (Dissolved 7/30/70) #42 (Dissolved 6/1/56)
30	1/1/55 1/1/55	#3	30 30	1/1/55 1/1/55	#44 (Dissolved 6/14/67)
30 30	1/1/55	#5 (Dissolved 9/4/56)	30	1/1/55	#45
30	1/1/55	#6 (Dissolved 7/1/73) #12	30	1/1/55	#46 (Dissolved 6/4/65)
30	1/1/55	#13 (Dissolved 4/24/56)	30	1/1/55	#47 (Dissolved 6/14/67)
30	1/1/55	#14 (Dissolved 6/30/67)	30	1/1/55	#48 (Dissolved 7/28/69)
30	1/1/55	#16 (Dissolved 6/1/61)	30	1/1/55	#49 (Dissolved 6/14/67)
30	1/1/55	#19 (Dissolved 3/26/56)	30	1/1/55	#50 (Dissolved 7/30/70)
30	1/1/55	#21 (Dissolved 4/12/56)	30	1/1/55	#51
30	1/1/55	#22 (Dissolved 6/30/67)	30	1/1/55	#52
30	1/1/55	#24 (Dissolved 6/30/67)	30 30	1/1/55 1/1/55	#53 #55 (Dissolved 6/16/70)
30	1/1/55	#25 (Dissolved 7/21/64)	30	1/1/55	#56 (Dissolved 5/7/65)
30 30	1/1/55 1/1/55	#29 (Dissolved 6/1/61) #30 (Dissolved 7/1/57)	30	1/1/55	#57 (Dissolved 5/20/70)
30	1/1/55	#31	30	1/1/55	#58 (Dissolved 6/1/59)
30	1/1/55	#37 (Dissolved 7/1/73)	30	1/1/55	#60 (Dissolved 6/14/67)
30	1/1/55	#41 (Dissolved 6/30/69)	30	1/1/55	#61
30	1/1/55	#42	30	1/1/55	#62 (Dissolved 6/11/68)
30	1/1/55	#43 (Dissolved 4/2/56)	30	1/1/55	#63 (Dissolved 7/9/69)
30	1/1/55	#49 (Dissolved 7/3/59)	30	1/1/55	#64 (Dissolved 7/6/64)
30	1/1/55	#53 (Dissolved 7/14/58)	30	1/1/55	#65
30	1/1/55	#66	30	1/1/55	#66
		Charmer Ca	30 30	1/1/55 1/1/55	#68 (Dissolved 5/20/70) #71
		Cherry Co.	30	1/1/55	#73N (Dissolved 6/14/67)
39	1/1/55	Crookston	45	7/19/55	#73S (Dissolved 9/1/64)
33	1/1/55	M 30/39 SRS	10	7/19/55	M 30/45 SRS
30	1/1/55	#2 (Dissolved 7/14/69)	30	1/1/55	#74 (Dissolved 6/1/65)
30	1/1/55	#3 (Dissolved 7/28/69)	30	1/1/55	#75 (Dissolved 6/16/70)
30	1/1/55	#4	30	1/1/55	#76 (Dissolved 6/11/68)

	SCHOOL DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)
	Cherry Co. (Cont.)	
	cherry co. (cont.)	Cherry Co. (Cont.)
3 3	0 1/1/55 #77 (Dissolved 5/20/70) 0 1/1/55 #78	30 1/1/55 #162 (Dissolved 6/8/56)
3	··· -, ··· -	30 1/1/55 #164 (Dissolved 6/1/59)
3		30 1/1/55 #165 (Dissolved 6/8/57) 30 1/1/55 #167
3	* * * * * * * * * * * * * * * * * * * *	30 1/1/55 #167 30 1/1/55 #168 (Dissolved 6/1/66)
36		30 1/1/55 #170
30		30 1/1/55 #172 (Dissolved 6/14/67)
30	· · · · · · · · · · · · · · · · · · ·	30 1/1/55 #173 (Dissolved 6/1/65)
30	* * * * * * * * * * * * * * * * * * * *	30 1/1/55 #175 (Dissolved 7/28/69)
30 30	, , , , , , , , , , , , , , , , , , , ,	30 1/1/55 #176 (Dissolved 7/7/58)
30		30 1/1/55 #177 (Dissolved 6/3/57)
30		30 1/1/55 #178 30 1/1/55 #179 (Dissolved 6/15/50)
30		30 1/1/55 #179 (Dissolved 6/15/59) 30 1/1/55 #180
30		30 1/1/55 #181 (Dissolved 6/1/59)
30		30 1/1/55 #182 (Dissolved 5/7/65)
30	1/1/55 #101	30 1/1/55 #183 (Dissolved 5/20/70)
30	1/1/55 #102 (Dissolved 5/20/70)	30 1/1/55 #184 (Dissolved 6/17/68)
30	1/1/55 #103 (Dissolved 7/18/62)	30 1/1/55 #186 (Dissolved 6/14/67)
30	1/1/55 #105 (Dissolved 7/14/70)	30 1/1/55 #187 (Dissolved 5/26/58)
30	1/1/55 #107	30 1/1/55 #188 (Dissolved 6/1/59)
30 30	1/1/55 #108 (Dissolved 5/31/56) 1/1/55 #109 (Dissolved 8/14/67)	95 7/31/59 #190
30	1/1/55 #109 (Dissolved 8/14/67) 1/1/55 #111 (Dissolved 5/2/64)	7/31/59 M 30/95 SRS
32	1/1/55 #112 (Dissolved 1/16/61)	Chavonno Ca
02	1/1/55 M 30/32 SRS	Cheyenne Co.
30	1/1/55 #113 (Dissolved 5/9/64)	30 1/1/55 #2 (Dissolved 8/4/60)
30	1/1/55 #114 (Dissolved 6/17/68)	30 1/1/55 #5 (Dissolved 7/30/59)
30	1/1/55 #116 (Dissolved 5/20/70)	30 1/1/55 #14
30	1/1/55 #117 (Dissolved 6/17/68)	30 1/1/55 #17 (Dissolved 7/1/70)
30	1/1/55 #119 (Dissolved 10/31/59)	30 1/1/55 #27 (Dissolved 7/15/57) 30 1/1/55 #32
30 30	1/1/55 #120 (Dissolved 7/30/56) 1/1/55 #123 (Dissolved 7/30/70)	30 1/1/55 #32 30 1/1/55 #36
30	1/1/55 #124 (Dissolved 7/30/70)	30 1/1/55 #39
30	1/1/55 #126 (Dissolved 6/1/58)	30 1/1/55 #40 (Dissolved 7/30/59)
30	1/1/55 #127	30 1/1/55 #48 (Dissolved 7/24/59)
30	1/1/55 #128	30 1/1/55 #61
30	1/1/55 #129 (Dissolved 5/20/70)	30 1/1/55 #64 (Dissolved 6/1/70)
30 30	1/1/55 #130 (Dissolved 7/30/70) 1/1/55 #131 (Dissolved 9/10/66)	30 1/1/55 #68 (Dissolved 6/1/71)
30	1/1/55 #131 (Dissolved 9/10/66) 1/1/55 #132	30 1/1/55 #69 30 1/1/55 #70 (Dissolved 7/5/66)
30	1/1/55 #133 (Dissolved 10/1/63)	30 1/1/55 #70 (Dissolved 7/5/66) 30 1/1/55 #72 (Dissolved 7/30/59)
30	1/1/55 #134	30 1/1/55 #75
30	1/1/55 #135 (Dissolved 6/16/70)	30 1/1/55 #76
30	1/1/55 #136	30 1/1/55 #77
30	1/1/55 #137 (Dissolved 6/1/59)	30 1/1/55 #80 (Dissolved 7/1/70)
30	1/1/55 #138 (Dissolved 6/16/70)	30 1/1/55 #97
30 30	1/1/55 #140 (Dissolved 6/8/56) 1/1/55 #141 (Dissolved 7/30/56)	30 1/1/55 #142 (Dissolved 10/28/64) 30 1/1/55 #144 (Dissolved 7/23/59)
30	1/1/55 #143 (Dissolved 6/17/68)	(212301ved 1/23/39)
30	1/1/55 #144 (Dissolved 7/31/59)	30 1/1/55 #166 (Dissolved 6/1/73)
30	1/1/55 #145 (Dissolved 6/12/58)	Clay Co.
30	1/1/55 #146 (Dissolved 6/15/59)	·
30	1/1/55 #147 (Dissolved 7/20/62)	161 6/1/66 #IC
30	1/1/55 #148 (Dissolved 7/30/56)	6/1/66 M 30/161 SRS
30 30	1/1/55 #149 (Dissolved 6/1/60)	30 1/1/55 #3 (Dissolved 5/19/58)
30	1/1/55 #150 (Dissolved 7/31/59) 1/1/55 #151 (Dissolved 6/17/68)	30 1/1/55 #4 30 1/1/55 #6 (Dissolved 9/16/57)
30	1/1/55 #151 (Dissolved 6/17/68) 1/1/55 #152 (Dissolved 8/14/56)	30 1/1/55 #6 (Dissolved 9/16/57) 30 1/1/55 #7 (Dissolved 4/24/61)
30	1/1/55 #155 (Dissolved 7/31/59)	30 1/1/55 #8 (Dissolved 5/26/66)
30	1/1/55 #161 (Dissolved 6/3/56)	30 1/1/55 #19 (Dissolved 5/21/56)
		30 1/1/55 #23 (Dissolved 6/1/67)
22		

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Clay Co. (Cont.)			Colfax Co. (Cont.)
30	1/1/55	#24 (Dissolved 6/19/62)	30	1/1/55	#29 (Dissolved 6/5/59)
30	1/1/55	#25 (Dissolved 3/25/56)	30	1/1/55	#30
30	1/1/55	#28 (Dissolved 4/30/68)	30	1/1/55	#31 (Dissolved 10/2/64)
30	1/1/55	#30 (Dissolved 2/2/59)	30	1/1/55	#32 (Dissolved 8/14/59)
30	1/1/55	#35 (Dissolved 4/23/56)	127	6/1/62	#32R
30	1/1/55 1/1/55	#36 (Dissolved 6/19/62) #47 (Dissolved 4/26/63)	30	6/1/62 1/1/55	M 30/127 SRS #34 (Dissolved 6/23/70)
30 30	1/1/55	#47 (Dissolved 4/20/03) #53 (Dissolved 5/22/59)	30	1/1/55	#35 (Dissolved 5/12/62)
30	1/1/55	#54 (Dissolved 5/27/57)	30	1/1/55	#36 (Dissolved 5/8/59)
30	1/1/55	#55 (Dissolved 6/1/68)	30	1/1/55	#37 (Dissolved 5/12/62)
30	1/1/55	#58 (Dissolved 6/5/67)	30	1/1/55	#38 (Dissolved 8/8/66)
30	1/1/55	#59 (Dissolved 5/12/58)	30	1/1/55	#40 (Dissolved 7/1/68)
30	1/1/55	#62 (Dissolved 5/22/59)	30	1/1/55	#41 (Dissolved 7/1/67)
30	1/1/55	#63 (Dissolved 7/2/56)	30 30	1/1/55 1/1/55	#42 (Dissolved 6/23/70) #43
30	1/1/55 1/1/55	#65 (Dissolved 6/5/67) #66 (Dissolved 4/23/56)	30	1/1/55	#44 (Dissolved 8/14/59)
30 . 30	1/1/55	#72	30	1/1/55	#45 (Dissolved 8/26/59)
30	1/1/55	#73 (Dissolved 6/1/68)	30	1/1/55	#46 (Dissolved 4/28/59)
30	1/1/55	#75 (Dissolved 6/1/68)	30	1/1/55	#47 (Dissolved 4/25/67)
30	1/1/55	#77 (Dissolved 1/8/59)	30	1/1/55	#48 (Dissolved 6/23/70)
30	1/1/55	#78 (Dissolved 1/8/59)	30	1/1/55	#49 (Dissolved 5/5/64)
30	1/1/55	#80 (Dissolved 5/22/59)	30	1/1/55	#50 (Dissolved 7/12/60)
			30	1/1/55	#51 (Dissolved 8/14/59)
		Colfax Co.	30	1/1/55 1/1/55	#53 (Dissolved 8/16/68) #54 (Dissolved 9/19/68)
20	1/1/65	#1 (Discolated 2/6/64)	30 30	1/1/55	#54 (Dissolved 9/19/68)
30	1/1/55	#1 (Dissolved 3/6/64)	30	1/1/55	#57 (Dissolved 6/23/70)
171	9/5/67 9/5/67	#1R M 30/171 SRS	30	1/1/55	#60 (Dissolved 7/2/62)
173	6/8/67	#1S	30	1/1/55	#61 (Dissolved 6/29/62)
1.0	6/8/67	M 30/173 SRS	30	1/1/55	#62 (Dissolved 10/2/64)
30	1/1/55	#3 (Dissolved 4/20/71)	30	1/1/55	#63 (Dissolved 8/16/60)
30	1/1/55	#4 (Dissolved 6/8/67)	30	1/1/55	#64 (Dissolved 8/1/62)
30	1/1/55	#4R		4 /1 7 /51	#123
30	1/1/55	#5 (Dissolved 6/8/57) #5R		4/17/71	M 30/234 SRS
	7/1/70	M 30/222 SRS			Cuming Co.
30	1/1/55	#6 (Dissolved 6/8/67)		- /- /+-	110 (m) 2 1 0 (77 (70)
30	1/1/55	#7 (Dissolved 5/5/64)	30	1/1/55 1/1/55	#2 (Dissolved 6/11/56)
30	1/1/55	#8 (Dissolved 7/1/68)	30 30	1/1/55	#3 #4 (Dissolved 7/15/59)
30	1/1/55	#9 (Dissolved 11/7/66) #10R (Dissolved 6/23/70)	30	1/1/55	#4R
127	7/6/62 7/6/62	M 30/127 SRS	30	1/1/55	#5 (Dissolved 8/1/63)
30	1/1/55	#11 (Dissolved 5/5/64)	30	1/1/55	#6 (Dissolved 8/28/71)
142	5/5/64	#11R	30	1/1/55	#7
	5/5/64	M 30/142 SRS	30	1/1/55	#8 (Dissolved 8/1/63)
30	1/1/55	#12 (Dissolved 6/8/67)	30	1/1/55	#9
30	1/1/55	#13 (Dissolved 8/14/59)	30	1/1/55	#10 #11 (Diagolynal 6/20/50)
30	1/1/55	#14 (Dissolved 4/25/67)	30 30	1/1/55 1/1/55	#11 (Dissolved 6/30/59) #13 (Dissolved 6/8/59)
30	1/1/55 1/1/55	#15 (Dissolved 11/7/66) #16 (Dissolved 6/8/67)	30	1/1/55	#13 (bissoived 0/6/55) #14
30 30	1/1/55	#17 (Dissolved 4/25/67)	30	1/1/55	#15 (Dissolved 6/8/59)
30	1/1/55	#18 (Dissolved 9/5/67)	30	1/1/55	#16
30	1/1/55	#19 (Dissolved 8/14/59)	30	1/1/55	#17
30	1/1/55	#20 (Dissolved 6/23/70)	30	1/1/55	#18 (Dissolved 8/1/63)
30	1/1/55	#21 (Dissolved 6/23/70)	30	1/1/55	#19
30	1/1/55	#22 (Dissolved 5/12/62)	30	1/1/55	#21
30	1/1/55	#23 (Dissolved 6/8/67)	30	1/1/55	#22 #23 (Dissolved 6/11/56)
30	1/1/55	#24	30 30	1/1/55 1/1/55	#23 (Dissolved 6/11/56) #24 (Dissolved 6/1/71)
30 30	1/1/55 1/1/55	#25 (Dissolved 11/7/66) #26 (Dissolved 6/29/62)	30	1/1/55	#25 (Dissolved 6/1/71)
30	1/1/55	#27 (Dissolved 5/9/61)	30	1/1/55	#26 (Dissolved 6/11/56)
30	1/1/55	#28	30	1/1/55	#27 (Dissolved 6/13/60)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Cuming Co. (Cont.)	į		Custer Co. (Cont.)
30	1/1/55	#28	30	1/1/55	#12 (Dissolved 6/1/70)
30	1/1/55	#29 (Dissolved 6/9/58)	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55		30	1/1/55	(
30	1/1/55		30	1/1/55	
30 30	1/1/55		30	1/1/55	
30	1/1/55 1/1/55	#36 (Dissolved 6/10/57) #38 (Dissolved 6/11/56)	30 30	1/1/55 1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55	•	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55	#43 (Name changed to #4R)	30	1/1/55	#24 (Dissolved 6/1/63)
30	1/1/55		30	1/1/55	#26 (Dissolved 4/12/56)
30	1/1/55	#45 (Dissolved 8/1/63)	30	1/1/55	#27 (Dissolved 6/1/56)
30	1/1/55	#46 (Dissolved 6/13/60)	30	1/1/55	#29 (Dissolved 5/7/60)
30	1/1/55	#47 (Dissolved 6/8/59)	30	1/1/55	#30 (Dissolved 6/1/73)
30 30	1/1/55	#48 (Dissolved 6/11/56)	30 30	1/1/55	#31 (Dissolved 6/5/64)
30	1/1/55 1/1/55	#49	30	1/1/55 1/1/55	#32 (Dissolved 6/1/70)
30	1/1/55	#50 (Dissolved 6/13/66) #51	30	1/1/55	#33 (Dissolved 6/1/64) #35 (Dissolved 6/1/70)
30	1/1/55	#52 (Dissolved 6/8/59)	30	1/1/55	#36 (Dissolved 8/29/61)
30	1/1/55	#53	30	1/1/55	#39
30	1/1/55	#54 (Dissolved 2/1/62)	30	1/1/55	#40 (Dissolved 6/7/63)
30	1/1/55	#56 (Dissolved 6/12/61)	30	1/1/55	#42 (Dissolved 3/1/61)
30	1/1/55	#57 (Dissolved 2/1/62)	30	1/1/55	#43 (Dissolved 6/1/64)
30	1/1/55	#58 (Dissolved 8/1/67)	30	1/1/55	#47 (Dissolved 6/1/59)
30	1/1/55	#59 (Dissolved 2/1/62)	30	1/1/55	#48 (Dissolved 6/1/56)
30 30	1/1/55	#61 (Dissolved 2/1/62)	30	1/1/55	#49 (Dissolved 7/18/59)
30	1/1/55 1/1/55	#62	30 30	1/1/55 1/1/55	#50 #51 (Diamolus & C/20/00)
30	1/1/55	#63 (Dissolved 6/8/64) #64 (Dissolved 7/2/56)	30	1/1/55	#51 (Dissolved 6/30/60) #52 (Dissolved 5/8/62)
30	1/1/55	#65 (Dissolved 6/8/59)	30	1/1/55	#53 (Dissolved 5/6/62)
30	1/1/55	#66 (Dissolved 6/17/68)	30	1/1/55	#54 (Dissolved 6/30/66)
30	1/1/55	#67 (Dissolved 5/11/70)	30	1/1/55	#56 (Dissolved 6/1/56)
30	1/1/55	#68 (Dissolved 6/13/60)	32	1/1/55.	#57 (Dissolved 9/1/56)
30	1/1/55	#69 (Dissolved 6/13/60)		1/1/55	M 30/32 SRS
30	1/1/55	#70 (Dissolved 8/8/66)	30	1/1/55	#58 (Dissolved 6/5/64)
30	1/1/55	#71 (Dissolved 2/1/62)	30	1/1/55	#59 (Dissolved 6/1/68)
30 30	1/1/55 1/1/55	#72	30	1/1/55	#60 (Dissolved 6/1/70)
30	1/1/55	#73 (Dissolved 6/10/57) #74 (Dissolved 6/1/71)	30 30	1/1/55 1/1/55	#61 (Dissolved 6/5/64) #63
30	1/1/55	#74 (Dissolved 6/1/71) #75	30	1/1/55	#64 (Dissolved 6/1/56)
30	1/1/55	#78 (Dissolved 6/13/66)	30	1/1/55	#65
30	1/1/55	#79 (Dissolved 6/8/64)	30	1/1/55	#66
30	1/1/55	#80	30	1/1/55	#67 (Dissolved 9/1/64)
106	6/13/60	#81	30	1/1/55	#70 (Dissolved 5/24/58)
	6/13/60	M 30/106 SRS	30	1/1/55	#72 (Dissolved 6/17/71)
122	2/1/62	#82	30	1/1/55	#73 (Dissolved 6/1/70)
	2/1/62	M 30/122 SRS	30	1/1/55	#74
		Custom Co	30 30	1/1/55 1/1/55	#75
		Custer Co.	30 30	1/1/55	#76 (Dissolved 6/1/59) #78 (Dissolved 6/1/70)
30	1/1/55	#1 (Dissolved 6/1/69)	30	1/1/55	#78 (Dissolved 6/1/70) #79 (Dissolved 6/1/57)
30	1/1/55	#2 (Dissolved 9/5/63)	30	1/1/55	#80 (Dissolved 8/5/69)
30	1/1/55	#4 (Dissolved 6/4/60)	30	1/1/55	#82 (Dissolved 6/5/64)
30	1/1/55	#5 (Dissolved 6/1/70)	30	1/1/55	#83 (Dissolved 6/1/70)
30	1/1/55	#6 (Dissolved 6/1/72)	30	1/1/55	#85 (Dissolved 6/1/67)
30	1/1/55	#7 (Dissolved 8/27/62)	30	1/1/55	#88 (Dissolved 6/1/56)
30	1/1/55	#8 (Dissolved 9/3/69)	30	1/1/55	#90 (Dissolved 6/1/59)
30 30		#9 (Dissolved 6/1/64)	30		#91 (Dissolved 6/1/63)
55	1/1/33	#11 (Dissolved 6/1/65)	30	1/1/55	#93 (Dissolved 6/1/57)

		31	AIE AUREAEI	110	
	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Custer Co. (Cont.)			Custer Co. (Cont.)
30	1/1/55	#94C (Dissolved 6/1/56)	30	1/1/55	#176 (Dissolved 6/1/61)
30	1/1/55	#95 (Dissolved 6/1/57)	: 30	1/1/55	#177 (Dissolved 5/1/59)
30	1/1/55	#96	30	1/1/55	#179 (Dissolved 6/1/59)
30	1/1/55	#97 (Dissolved 6/1/73)	3 0	1/1/55	#180
30	1/1/55	#99 (Dissolved 6/1/56)	30	1/1/55	#181 (Dissolved 6/1/59)
30	1/1/55	#100 (Dissolved 6/1/70)	30	1/1/55	#182 (Dissolved 6/4/56)
30	1/1/55	#101 (Dissolved 6/1/63)	30	1/1/55	#183 (Dissolved 6/1/64)
30	1/1/55	#102 (Dissolved 6/1/56)	30 30	1/1/55 1/1/55	#186 (Dissolved 6/1/70) #188 (Dissolved 6/1/59)
30	1/1/55	#103 (Dissolved 5/26/58)	30	1/1/55	#191 (Dissolved 9/5/63)
30	1/1/55	#104 (Dissolved 7/8/65)	30	1/1/55	#192 (Dissolved 6/1/59)
30 30	1/1/55 1/1/55	#108 (Dissolved 6/1/56) #109 (Dissolved 6/1/59)	30	1/1/55	#196 (Dissolved 6/1/67)
30	1/1/55	#110 (Dissolved 6/1/59)	30	1/1/55	#197 (Dissolved 9/5/63)
30	1/1/55	#111 (Dissolved 6/1/61)	30	1/1/55	#200 (Dissolved 6/15/56)
30	1/1/55	#112 (Dissolved 6/1/65)	30	1/1/55	#202 (Dissolved 6/1/59)
30	1/1/55	#113 (Dissolved 6/1/73)	30	1/1/55	#204 (Dissolved 6/1/57)
30	1/1/55	#114 (Dissolved 6/1/70)	30	1/1/55	#205 (Dissolved 9/3/69)
30	1/1/55	#115C (Dissolved 6/1/65)	30	1/1/55 1/1/55	#208 (Dissolved 6/1/59)
30	1/1/55	#116	30 30	1/1/55	#211 (Dissolved 7/31/56)
30	1/1/55	#117 (Dissolved 6/1/56)	30	1/1/55	#212 (Dissolved 6/1/69) #213 (Dissolved 6/1/56)
30	1/1/55	#118 (Dissolved 9/1/57)	30	1/1/55	#214 (Dissolved 8/22/68)
30	1/1/55 1/1/55	#119 (Dissolved 6/1/70) #121 (Dissolved 6/1/61)	30	1/1/55	#216 (Dissolved 11/29/58)
30 30	1/1/55	#121 (Dissolved 6/1/61)	30	1/1/55	#217 (Dissolved 6/1/57)
30	1/1/55	#123 (Dissolved 6/8/57)	30	1/1/55	#218
30	1/1/55	#124 (Dissolved 6/1/59)	30	1/1/55	#219 (Dissolved 6/1/56)
30	1/1/55	#126 (Dissolved 6/1/70)	30	1/1/55	#221 (Dissolved 6/5/64)
30	1/1/55	#127 (Dissolved 6/1/59)	30	1/1/55	
30	1/1/55	#130 (Dissolved 6/1/69)	30	1/1/55 1/1/55	#223 (Dissolved 9/2/66) #224 (Dissolved 6/1/56)
30	1/1/55	#131 (Dissolved 6/1/70)	30 30	1/1/55	#225 (Dissolved 7/31/56)
30	1/1/55	#132 (Dissolved 6/1/61)	30	1/1/55	#226 (Dissolved 7/25/59)
30 30	1/1/55 1/1/55	#133 (Dissolved 7/10/65) #134 (Dissolved 6/1/56)	30	1/1/55	#227 (Dissolved 6/1/68)
30	1/1/55	#135	30	1/1/55	#229 (Dissolved 6/1/70)
30	1/1/55	#136 (Dissolved 6/1/70)	30	1/1/55	#230 (Dissolved 6/1/56)
30	1/1/55	#140 (Dissolved 6/8/57)	30	1/1/55	
30	1/1/55	#141 (Dissolved 6/1/56)	30	1/1/55	#232 (Dissolved 7/26/58)
30	1/1/55	#142 (Dissolved 6/1/56)	30 30	1/1/55 1/1/55	#234 #235 (Dissolved 8/16/58)
30	1/1/55	#143 (Dissolved 3/1/57)	30	1/1/55	#240 (Dissolved 7/7/72)
30	1/1/55	#144 (Dissolved 6/1/56)	30		#243 (Dissolved 7/7/72)
30	1/1/55	#145 (Dissolved 6/8/61)	30 '	1/1/55	
30 30	1/1/55 1/1/55	#146 (Dissolved 6/1/59) #147 (Dissolved 6/1/56)	30	1/1/55	#245 (Dissolved 6/1/56)
30	1/1/55	#148 (Dissolved 6/1/63)	30		#246 (Dissolved 6/1/56)
30	1/1/55		30		#248 (Dissolved 6/1/56)
30	1/1/55	•	30		#251 (Dissolved 6/1/56)
30	1/1/55		30	1/1/55	#252 (Dissolved 9/5/63) #253 (Dissolved 7/26/58)
30	1/1/55		30 30	1/1/55	#254 (Dissolved 6/30/58)
30	1/1/55		30	1/1/55	#260 (Dissolved 9/27/58)
30	1/1/55	#156 (Dissolved 6/1/57)	30	1/1/55	#270 (Dissolved 6/1/59)
30	1/1/55	#158 (Dissolved 3/18/57)	30	1/1/55	#275 (Dissolved 7/18/59)
32	1/1/55	#159	30	1/1/55	#277 (Dissolved 6/1/56)
30	1/1/55 1/1/55	M 30/32 SRS #161 (Dissolved 6/1/59)	30	1/1/55	#278 (Dissolved 6/1/70)
30	1/1/55		30	1/1/55	#281 (Dissolved 6/1/70)
30	1/1/55	#164	30	1/1/55	#283 (Dissolved 6/7/63)
30	1/1/55		93	6/1/59	-
30	1/1/55			6/1/59	M 30/93 SRS
30	1/1/55	#168 (Dissolved 6/1/70)			
30	1/1/55				
30	1/1/55	#172 (Dissolved 6/1/56)			

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Dakota Co.			Dawes Co. (Cont.)
30	1/1/55	#2 (Dissolved 7/1/63)	30	1/1/55	#31 (Dissolved 6/11/62)
.30	1/1/55	#3 (Dissolved 7/1/63)	30	1/1/55	#39
30	1/1/55	#5 (Dissolved 7/1/71)	30	1/1/55	
30	1/1/55	#6	30	1/1/55	#44
30 30	1/1/55 1/1/55	#8 (Dissolved 9/23/57)	30 30	1/1/55 1/1/55	#47 #49
30	1/1/55	#9 (Dissolved 7/1/63) #10 (Dissolved 7/1/63)	30	1/1/55	#51 (Dissolved 6/13/60)
30	1/1/55	#12 (Dissolved 7/1/63)	30	1/1/55	#53
30	1/1/55	#12 (Dissolved 7/1/63)	30	1/1/55	#54 (Dissolved 6/1/63)
30	1/1/55		30	1/1/55	#56 (Dissolved 5/31/70)
30	1/1/55	#15 (Dissolved 6/30/61)	30	1/1/55	#58 (Dissolved 6/1/70)
30	1/1/55	#16 (Dissolved 7/1/63)	30	1/1/55	#60
30	1/1/55	#17 (Dissolved 7/1/63)	30	1/1/55	#61 (Dissolved 6/9/56)
30	1/1/55		30	1/1/55	#62
30	1/1/55	#19	30	1/1/55	#66 (Dissolved 3/30/70)
30	1/1/55	#20 (Dissolved 7/1/63)	30	1/1/55	#68 (Dissolved 7/11/61)
30	1/1/55	#22 (Dissolved 6/30/68)	30	1/1/55	#69
30	1/1/55		30	1/1/55	#70
30	1/1/55		30	1/1/55	#72 (Dissolved 7/18/60)
30	1/1/55	#25 (Dissolved 6/30/61)	30	1/1/55	#73 (Dissolved 6/10/57)
30	1/1/55		30 30	1/1/55 1/1/55	#75 (Dissolved 7/14/59)
30 30	1/1/55 1/1/55	· · · · · · · · · · · · · · · · · · ·	30	1/1/55	
30	1/1/55	#28 (Dissolved 7/1/62) #29 (Dissolved 7/22/69)	30	1/1/55	#82 (Dissolved 5/11/61) #83 (Dissolved 6/13/60)
30	1/1/55	#30 (Dissolved 9/18/64)	30	1/1/55	#84 ·
133	7/1/63	#31R	30	1/1/55	#86
100	7/1/63	M 30/133 SRS	30	1/1/55	
30	1/1/55	#32 (Dissolved 6/30/61)	30	1/1/55	
30		#34 (Dissolved 6/30/61)	30	1/1/55	
30	1/1/55	#36 (Dissolved 10/21/60)	30	1/1/55	#96 (Dissolved 6/1/68)
30	1/1/55	#38 (Dissolved 10/21/60)	30	1/1/55	#100 (Dissolved 6/4/56)
30	1/1/55	the contract of the contract o	30	1/1/56	
30		#41 (Dissolved 6/30/61)	30	1/1/55	
30	1/1/55		30	1/1/55	#112 (Dissolved 8/15/59)
30		#43 (Dissolved 7/31/62)			_
30	1/1/55	#44 (Dissolved 2/2/71)			Dawson Co.
		Dawes Co.	30	1/1/55	#2
20	1 /1 /55	45	30	1/1/55	#3
30 30	1/1/55 1/1/55	#D #H (Dissolved 6/1/70)	30	1/1/55	#5 (Dissolved 7/1/56)
30	1/1/55	#T (Dissolved 6/1/70)	30 30	1/1/55 1/1/55	#6 #7
30	1/1/55	#1	30	1/1/55	#9 (Dissolved 7/8/57)
30	1/1/55	#3	30	1/1/55	#12
30		#4 (Dissolved 7/18/69)	30	1/1/55	
30		#5 (Dissolved 6/4/69)	30	1/1/55	
30	1/1/55	#6 (Dissolved 5/24/57)	30	1/1/55	
30	1/1/55		30	1/1/55	#16
30		#8 (Dissolved 9/16/57)	30	1/1/55	#17
30		#10 (Dissolved 6/13/60)	30	1/1/55	#18
30		#11 (Dissolved 6/13/60)	30	1/1/55	#19
30	1/1/55		30	1/1/55	#21
30	1/1/55 1/1/55	#14 (Dissolved 6/1/70)	30	1/1/55	
30 30	1/1/55	#15 (Dissolved 6/18/65) #18	30	1/1/55	#23 (Dissolved 7/29/68)
30	1/1/55	#19 (Dissolved 6/18/68)	30	1/1/55	#25
30	1/1/55		30	1/1/55	#26 (Dissolved 6/15/70)
30	1/1/55		30	1/1/55	
30	1/1/55	#24 (Dissolved 6/28/66)	30 30	1/1/55 1/1/55	
30	1/1/55	#25	30	1/1/55	
30	1/1/55	#28	30	1/1/55	#31 (Dissolved 6/15/70)
30	1/1/55	#30 (Dissolved 6/1/63)	30	1/1/55	#32
26		·		•	

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Dawson Co. (Cont.)			Deuel Co. (Cont.)
30	1/1/55	#33	30	1/1/55	#18 (Dissolved 6/1/64)
30			30	1/1/55	#19 (Dissolved 6/1/64)
30	1/1/55	#36 (Dissolved 7/8/57)	30	1/1/55	#21 (Dissolved 6/1/64)
30	1/1/55	#37 (Dissolved 6/15/70)	30	1/1/55	#24 (Dissolved 8/1/66)
30	1/1/55	#38	30	1/1/55	#25 (Dissolved 6/4/57)
30	1/1/55	#39 (Dissolved 6/9/59)	30	1/1/55	#27 (Dissolved 6/1/64)
30	1/1/55		30	1/1/55	#28 (Dissolved 6/1/64)
30	1/1/55	·	30	1/1/55	#30 (Dissolved 6/1/64)
30	1/1/55		30	1/1/55	#39 (Dissolved 8/1/66)
30	1/1/55		30	1/1/55	#41 (Dissolved 8/1/66)
30	1/1/55 1/1/55		30	1/1/55	#42 (Dissolved 6/1/64)
30 30	1/1/55		30 30	1/1/55 1/1/55	#47 (Dissolved 8/1/66) #58 (Dissolved 6/1/65)
30	1/1/55		140	6/1/64	#80
30	1/1/55			6/1/64	M 30/140 SRS
. 30	1/1/55				
30	1/1/55	· · · · · · · · · · · · · · · · · · ·			Dixon Co.
30	1/1/55				
30	1/1/55	#56 (Dissolved 7/1/69)	30	1/1/55	#2
30	1/1/55	#59	30	1/1/55	#4
30	1/1/55	#60 (Dissolved 6/2/70)	30	1/1/55	#5 (Dissolved 6/10/57)
30	1/1/55	#62 (Dissolved 6/9/59)	30	1/1/55	#6 (Dissolved 6/10/57)
95	6/9/59	#62-89 (Dissolved 7/17/64)	30	1/1/55	#7 (Dissolved 6/10/57)
	6/9/59	M 30/95 SRS	30	1/1/55	#8
30	1/1/55	#63 (Dissolved 7/8/57)	30	1/1/55	#9 #10 (Dissolved 10/1/60)
30	1/1/55	#64 (Dissolved 6/6/57) .	30	1/1/55	#11 (Dissolved 6/10/57)
30	1/1/55 1/1/55	#66 _. #69	30	1/1/55	#12 (Dissolved 6/10/57)
30 30	1/1/55	#70	30 30	1/1/55 1/1/55	#13 (Dissolved 3/2/71)
30	1/1/55	#70 (Dissolved 7/1/64)	30	1/1/55	#14 (Dissolved 7/1/63)
30	1/1/55	#72 (Dissolved 6/10/57)	30	1/1/55	#16 (Dissolved 3/2/71)
30	1/1/55	#73 (Dissolved 7/18/58)	30	1/1/55	#17 (Dissolved 7/1/67)
30	1/1/55	#74 (Dissolved 6/9/59)	30	1/1/55	#19
30	1/1/55	#75 (Dissolved 7/19/58)	30	1/1/55	#20 (Dissolved 3/22/56)
30	1/1/55	#77 (Dissolved 7/1/56)	30	1/1/55	#21 (Dissolved 7/1/66)
30	1/1/55	#79 (Dissolved 7/8/57)	30	1/1/55	#22 (Dissolved 6/30/61)
30	1/1/55	#80 (Dissolved 7/1/61)	30	1/1/55	#23 (Dissolved 6/10/57)
30	1/1/55	#81 (Dissolved 7/1/61)	30	1/1/55 1/1/55	#25 (Dissolved 12/27/61) #26 (Dissolved 4/3/61)
118	7/1/61	#81R	$\frac{30}{114}$	4/3/61	#26 R
30	7/1/61 1/1/55	M 30/118 SRS #83 (Dissolved 7/1/61)		4/3/61	M 30/114 SRS
30	1/1/55	#85 (Dissolved 6/9/59)	30	1/1/55	#27 (Dissolved 7/1/65)
30	1/1/55	#86 (Dissolved 7/1/61)	30	1/1/55	#30 (Dissolved 10/14/64)
30	1/1/55	#87 (Dissolved 7/1/61)	30	1/1/55	#31 (Dissolved 9/21/59)
30	1/1/55	#96 (Dissolved 7/1/56)	30	1/1/55	#32 (Dissolved 8/10/59)
30	1/1/55	#98 (Dissolved 7/1/56)	30	1/1/55	#33 (Dissolved 8/10/59)
30	1/1/55	#99 (Dissolved 6/1/71)	30	1/1/55	#35 (Dissolved 6/30/61)
30		#100R	30	1/1/55	#36
143	9/11/64	#101	30	1/1/55	#37 (Dissolved 6/30/61)
	9/11/64	M 30/143 SRS	30	1/1/55	#38 (Dissolved 6/30/61) #39 (Dissolved 7/1/63)
	- / /	#102R	30 30	1/1/55 1/1/55	#40 (Dissolved 7/11/63)
	6/30/70	M 30/220 SRS	30	1/1/55	#41 (Dissolved 7/31/73)
	6 /20 /70	#103	30	1/1/55	#42 (Dissolved 8/9/72)
	6/30/70	M 30/220 SRS	30	1/1/55	#43 (Dissolved 6/10/57)
		Deuel Co.	30	1/1/55	#44 (Dissolved 12/27.60)
			30	1/1/55	#47 (Dissolved 12/5/60)
161	8/1/66	#1	30	1/1/55	#48 (Dissolved 4/3/61)
	8/1/66	M 30/161 SRS	30	1/1/55	#49 (Dissolved 7/1/64)
30	1/1/55	#7 (Dissolved 8/1/66)	30	1/1/55	#50 (Dissolved 8/14/68)
30	1/1/55	#10 (Dissolved 8/1/66)	30	1/1/55	#51 (Dissolved 4/3/61)
30	1/1/55	#17J (Dissolved 8/1/66)	30	1/1/55	#52 (Dissolved 11/1/65)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
•		Dixon Co. (Cont.)			Dodge Co. (Cont.)
30	1/1/55	#53 (Dissolved 7/16/69)	30	1/1/55	#34 (Dissolved 6/1/63)
30	1/1/55	#54	30	1/1/55	#35 (Dissolved 6/16/70)
30	1/1/55	#55 (Dissolved 7/1/65)	30	1/1/55	#36 (Dissolved 6/16/70)
30	1/1/55	#57 (Dissolved 8/10/59)	30	1/1/55	#37
30	1/1/55	#58 (Dissolved 8/28/73)	30	1/1/55	#38 (Dissolved 7/30/62)
30	1/1/55	#59	30	1/1/55	#40 (Dissolved 6/4/58)
117	6/30/61	#60 R	30	1/1/55	#41 (Dissolved 5/21/59)
	6/30/61	M 30/117 SRS	30	1/1/55	#42
117	6/30/61	#61 R	30	1/1/55	#45 (Dissolved 6/1/61)
	6/30/61	M 30/117 SRS	30	1/1/55	#47 (Dissolved 7/30/62) #48
30	1/1/55	#64 (Dissolved 6/30/61)	30	1/1/55 1/1/55	* ==
30	1/1/55	#65 (Dissolved 7/1/70)	30 30	1/1/55	#50 (Dissolved 5/15/70) #51 (Dissolved 6/4/58)
30	1/1/55	#66 (Dissolved 6/30/61)	30	1/1/55	#52 (Dissolved 9/9/58)
30	1/1/55	#68 (Dissolved 7/31/62) #69 (Dissolved 6/30/61)	30	1/1/55	#53 (Dissolved 6/15/71)
30	1/1/55	#71 (Dissolved 7/31/62)	30	1/1/55	#54 (Dissolved 6/1/62)
30	1/1/55	#72 (Dissolved 7/1/65)	30	1/1/55	#55 (Dissolved 7/1/63)
30	1/1/55 1/1/55	#73 (Dissolved 6/10/57)	30	1/1/55	#56 (Dissolved 7/1/63)
30	1/1/55	#74 (Dissolved 6/30/61)	30	1/1/55	#57 (Dissolved 8/1/63)
30	1/1/55	#75 (Dissolved 6/30/61)	30	1/1/55	#58 (Dissolved 5/29/64)
30	1/1/55	#76 (Dissolved 6/30/61)	30	1/1/55	#59 (Dissolved 6/4/58)
30 30	1/1/55	#77 (Dissolved 6/30/61)	30	1/1/55	#60
30	1/1/55	#78 (Dissolved 6/10/57)	30	1/1/55	#61 (Dissolved 8/1/63)
30	1/1/55	#79 (Dissolved 6/30/61)	30	1/1/55	#63
30	1/1/55	#81 (Dissolved 9/21/59)	30	1/1/55	
30	1/1/55	#82 (Dissolved 6/30/61)	30	1/1/55	#66 (Dissolved 8/15/56)
30	1/1/55	#83 (Dissolved 6/30/61)	30	1/1/55	#67 (Dissolved 5/15/70)
30	1/1/55	#85 (Dissolved 7/1/65)	30	1/1/55	#68 (Dissolved 6/1/63)
30	1/1/55	#86 (Dissolved 7/1/65)	30	1/1/55	#70 (Dissolved 8/1/63)
30	1/1/55	#87 (Dissolved 6/30/61)	30	1/1/55 1/1/55	#72 (Dissolved 7/1/63)
			30 30	1/1/55	#73 (Dissolved 6/1/63) #75 (Dissolved 5/21/59)
		Dodge Co.	30	1/1/55	#76 (Dissolved 5/21/59)
			30	1/1/55	#77 (Dissolved 5/21/39)
30	1/1/55	#2 (Dissolved 6/1/63)	30	1/1/55	#78 (Dissolved 6/1/63)
30	1/1/55	#3 (Dissolved 7/1/70)	30	1/1/55	#79 (Dissolved 7/16/68)
30	1/1/55	#4 #5 (Dissolved 7/1/70)	30	1/1/55	#80 (Dissolved 8/1/63)
30	1/1/55 1/1/55	#6 (Dissolved 7/14/70)	30	1/1/55	#83
30 30	1/1/55	#7 (Dissolved 7/1/63)	30	1/1/55	#84 (Dissolved 6/1/62)
30	1/1/55	#9 (Dissolved 8/1/63)	30	1/1/55	#85
30	1/1/55	#10 (Dissolved 8/1/63)	30	1/1/55	#86 (Dissolved 6/25/63)
30	1/1/55	#11 (Dissolved 7/1/63)	42	1/4/56	#87
30	1/1/55	#12	0.5	1/4/56	M 30/42 SRS
30	1/1/55	#13 (Dissolved 6/1/63)	95	5/21/59 5/21/59	#88
30	1/1/55	#14 (Dissolved 7/1/71)	127	6/1/62	M 30/95 SRS #89
30	1/1/55	#15 (Dissolved 6/1/62)	12.	6/1/62	M 30/127 SRS
30	1/1/55	#16	127	7/30/62	#90
30	1/1/55	#17	•	7/30/62	M 30/127 SRS
30	1/1/55	#18	133	6/1/63	#91
30	1/1/55	#19		6/1/63	M 30/133 SRS
30	1/1/55	#21 (Dissolved 5/21/59)	133	7/1/63	#92
30	1/1/55	#22 (Dissolved 7/1/71) #23 (Dissolved 5/21/59)		7/1/63	M 30/133 SRS
30	1/1/55 1/1/55	#23 (DISSOIVED 3/21/33)	134	8/1/63	#93
30 30	1/1/55	#25		8/1/63	M 30/134 SRS
30	1/1/55	#27	194	1/1/69	#94
30	1/1/55	#28 (Dissolved 8/1/63)		7/1/68	M 30/194 SRS
30	1/1/55	#29		0 12 = 100	#95
30	1/1/55	#30 (Dissolved 8/1/63)		6/15/68	M 30/185 SRS
30	1/1/55	#31 (Dissolved 6/1/58)			
30	1/1/55	#32 (Dissolved 11/28/59)			

	SCHOOL DISTRICTS (Cont.)				SCHOOL DISTRICTS (Cont.)				
		Douglas Co. (Cont.)			Dun	dy Co. (Cont.)			
		bougias co. (conc.)							
30	1/1/55	#2J (Dissolved 6/1/58)	30	1/1/55		(Dissolved 7/1/69)			
30	1/1/55	#3J (Dissolved 6/1/66)	30	1/1/55		(Dissolved 5/31/68)			
30	1/1/55	#8	30	1/1/55		(Dissolved 5/29/64)			
30	1/1/55	#12 (Dissolved 7/8/59)	30	1/1/55		(Dissolved 6/28/63)			
30	1/1/55	#13 (Dissolved 6/1/59)	30	1/1/55		(Dissolved 5/24/68)			
30	1/1/55	#14 (Dissolved 6/1/63)	30	1/1/55 1/1/55		(Dissolved 7/1/69) (Dissolved 7/1/69)			
30	1/1/55 1/1/55	#15 #16 (Dissolved 2/9/59)	30 - 30	1/1/55		(Dissolved 6/10/69)			
30	1/1/55		. 30	1/1/55	# / 1	(DISSOIVED 6/10/69)			
30 30	1/1/55	#18 (Dissolved 7/1/59) #19			E + 1	lmore Co.			
30	1/1/55	#20 (Dissolved 6/1/61)			FII.	imore co.			
30	1/1/55	#21 (Dissolved 10/12/59)	30	1/1/55	#2	(Dissolved 6/1/66)			
30	1/1/55	#22 (Dissolved 7/18/66)	30	1/1/55	#3	(Dissolved 6/1/61)			
30	1/1/55	#23	30	1/1/55	#6	(Dissolved 6/1/64)			
30	1/1/55	#24	30	1/1/55	#7	(Dissolved 6/1/59)			
30	1/1/55	#25 (Dissolved 7/6/59)	30	.1/1/55	#8	(Dissolved 7/1/65)			
30	1/1/55	#26 (Dissolved 5/17/56)	30	1/1/55	#9	(Dissolved 7/1/63)			
30	1/1/55	#27	30	1/1/55		(Dissolved 8/1/60)			
30	1/1/55	#28 (Dissolved 6/1/64)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#29 (Dissolved 6/16/58)	30	1/1/55		(Dissolved 7/9/56)			
30	1/1/55	#30 (Dissolved 8/24/70)	30	1/1/55	#18	(Dissolved 6/1/59)			
30	1/1/55	#32	30	1/1/55	#22	(Dissolved 6/1/62)			
30	1/1/55	#34 (Dissolved 5/17/56)	30	1/1/55	#29	(Dissolved 7/9/56)			
30	1/1/55	#35 (Dissolved 6/1/66)	30	1/1/55	#30	(Dissolved 6/1/59)			
30	1/1/55	#38 (Dissolved 7/1/60)	30	1/1/55	#31	(Dissolved 8/1/68)			
30	1/1/55	#39 (Dissolved 10/15/57)	30	1/1/55	#32	(Dissolved $6/1/61$)			
30	1/1/55	#41	30	1/1/55	#33	(Dissolved 8/4/66)			
30	1/1/55	#42J (Dissolved 6/1/62)	30	1/1/55	#34	(Dissolved $6/1/59$)			
30	1/1/55	#43 (Dissolved 6/1/63)	30	1/1/55	#35	(Dissolved 6/1/59)			
30	1/1/55	#44 (Dissolved 5/17/56)	30	1/1/55	#36				
30	1/1/55	#45 (Dissolved 8/15/57) #48 (Dissolved 9/1/57)	30	1/1/55	#38	(Dissolved $6/1/60$)			
30 30	1/1/55 1/1/55	#46 (Dissolved 5/1/57) #51 (Dissolved 6/1/62)	30	1/1/55	#39	(Dissolved $6/1/59$)			
30	1/1/55	#52 (Dissolved 5/17/56)	30	1/1/55		(Dissolved 8/28/64)			
30	1/1/55	#55 (Dissolved 5/25/59)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#56 (Dissolved 5/31/60)	30	1/1/55		(Dissolved 6/1/60)			
30	1/1/55	#60 (Dissolved 7/10/59)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#61 (Dissolved 1/2/58)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#62 (Dissolved 9/11/56)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#63 (Dissolved 6/1/67)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#64 (Dissolved 2/9/59)	30	1/1/55		(Dissolved 6/1/59) (Dissolved 7/9/56)			
30	1/1/55	#67	30	1/1/55 1/1/55		(Dissolved 7/5/55)			
			30 30	1/1/55		(Dissolved 0/1/35) (Dissolved 7/9/56)			
		Dundy Co.	30	1/1/55		(Dissolved 8/9/61)			
			30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#2 (Dissolved 7/1/69)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#5 (Dissolved 6/14/63)	30	1/1/55		(Dissolved 7/9/56)			
30	1/1/55	#8 (Dissolved 8/5/58)	30	1/1/55		(Dissolved 6/1/59)			
30	1/1/55	#9 (Dissolved 4/26/57)	30	1/1/55		(Dissolved 6/1/60)			
30	1/1/55	#12 (Dissolved 7/1/69)	30	1/1/55		(Dissolved 6/1/56)			
30	1/1/55	#14 (Dissolved 5/22/61)		- , -,		, , ,			
30	1/1/55	#18 (Dissolved 6/2/6)			Fran	nklin Co.			
30	1/1/55	#22 (Dissolved 7/1/69) #23 (Dissolved 7/1/69)							
30	1/1/55	#23 (Dissolved 7/1/69) #27 (Dissolved 7/1/69)	30	1/1/55	#8	(Dissolved 7/1/58)			
30	1/1/55	#27 (Dissolved 7/1/69) #30 (Dissolved 5/31/68)	30	1/1/55	#9				
30	1/1/55 1/1/55	#30 (Dissolved 5/31/66) #31 (Dissolved 4/27/60)	30	1/1/55		(Dissolved $7/1/58$)			
30	1/1/55	#33 (Dissolved 7/1/69)	. 30	1/1/55		(Dissolved 7/1/71)			
30 30	1/1/55	#36 (Dissolved 7/1/69)	30	1/1/55	#18	(Dissolved $6/1/62$)			
30	1/1/55	#37 (Dissolved 7/1/69)	30	1/1/55	#20	•			
30	1/1/55	#45 (Dissolved 6/8/59)	30	1/1/55	#22	(Dissolved 8/26/71)			
30	1/1/55	#46 (Dissolved 5/29/64)	30	1/1/55	#24	(Dissolved 7/1/58)			
30	1/1/55	#48 (Dissolved 7/1/69)	30	1/1/55	#25	(Dissolved 5/2/56)			

	SCHOOL	DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)
		Franklin Co. (Cont.)	Frontier Co. (Cont.)
30	1/1/55	#28 (Dissolved 7/1/58)	30 1/1/55 #64 (Dissolved 7/1/56)
30	1/1/55	#31 (Dissolved 5/26/70)	30 1/1/55 #65 (Dissolved 7/1/65)
30	1/1/55	#34 (Dissolved 9/22/65)	30 1/1/55 #69 (Dissolved 6/1/62)
30	1/1/55	#38 (Dissolved 7/1/62)	30 1/1/55 #70
30	1/1/55	#53 (Dissolved 7/2/58)	30 1/1/55 #73 (Dissolved 8/24/62)
30	1/1/55	#59 (Dissolved 5/2/56)	30 1/1/55 #74 (Dissolved 7/1/59)
30	1/1/55	#61 (Dissolved 7/15/57)	30 1/1/55 #75 (Dissolved 9/10/57)
30	1/1/55	#65 (Dissolved 7/7/56)	30 1/1/55 #76 (Dissolved 7/1/59)
30	1/1/55	#67 (Dissolved 8/1/57)	30 1/1/55 #77 (Dissolved 5/30/67)
30	1/1/55	#75 (Dissolved 5/2/56)	30 1/1/55 #78 (Dissolved 7/1/57)
			30 1/1/55 #79 (Dissolved 7/18/58)
		Frontier Co.	30 1/1/55 #81 (Dissolved 7/18/58)
			30 1/1/55 #82 (Dissolved 8/1/58)
32	1/1/55	#1 (Dissolved 7/1/59)	30 1/1/55 #85 (Dissolved 7/1/56)
	1/1/55	M 30/32 SRS	30 1/1/55 #86 (Dissolved 7/1/56)
30	1/1/55	#2 (Dissolved 7/18/58) #3 (Dissolved 7/1/56)	30 1/1/55 #88 (Dissolved 7/1/59)
30	1/1/55 1/1/55	#3 (Dissolved 7/1/56) #5 (Dissolved 7/1/64)	30 1/1/55 #90 (Dissolved 6/30/70)
30 30	1/1/55	#6 (Dissolved 8/8/61)	30 1/1/55 #91
30	1/1/55	#7 (Dissolved 6/25/57)	30 1/1/55 #92 (Dissolved 8/16/65)
30	1/1/55	#9 (Dissolved 5/23/67)	30 1/1/55 #93 (Dissolved 7/19/57) 30 1/1/55 #98 (Dissolved 7/18/64)
30	1/1/55	#10 (Dissolved 8/8/61)	30 1/1/55 #98 (Dissolved 7/18/64) 30 1/1/55 #101
30	1/1/55	#11 (Dissolved 8/13/62)	
32	1/1/55	#13 (Dissolved 7/18/58)	, ,, == ,,== (225552764 1, 26, 56)
02	1/1/55	M 30/32 SRS	127 6/1/62 #116 (Dissolved 6/30/71) 6/1/62 M 30/127 SRS
30	1/1/55	#14 (Dissolved 6/30/70)	30 1/1/55 #119 (Dissolved 6/1/62)
30	1/1/55	#16 (Dissolved 7/1/59)	171 7/1/67 #120
30	1/1/55	#20 (Dissolved 11/9/67)	7/1/67 M 30/171 SRS
30	1/1/55	#22	., .
30	1/1/55	#24 (Dissolved 7/1/56)	Furnas Co.
30	1/1/55	#25 (Dissolved 6/30/70)	·
30	1/1/55	#26 (Dissolved 6/30/70)	30 1/1/55 #1 (Dissolved 7/13/59)
30	1/1/55	#27 (Dissolved 8/2/60)	30 1/1/55 #2 (Dissolved 7/1/70)
30	1/1/55	#28 (Dissolved 7/1/66)	93 4/8/59 #3
30	1/1/55	#29 (Dissolved 8/26/66)	93 4/8/59 #R-3 (Dissolved 12/1/59)
30	1/1/55	#30 (Dissolved 6/30/70)	4/8/59 M 30/93 SRS
30	1/1/55	#31 (Dissolved 8/26/57)	30 $1/1/55$ #7 (Dissolved $6/1/57$)
30	1/1/55	#33 (Dissolved 7/1/66) #35 (Dissolved 7/1/59)	30 1/1/55 #9 (Dissolved 7/1/70)
30 30	1/1/55 1/1/55	#36 (Dissolved 8/8/61)	30 1/1/55 #10 (Dissolved 7/1/62)
30	1/1/55	#37 (Dissolved 8/2/60)	30 1/1/55 #11 (Dissolved 7/13/59)
30	1/1/55	#38	30 1/1/55 #12 (Dissolved 7/1/56) 30 1/1/55 #14 (Dissolved 7/1/67)
30	1/1/55	#39 (Dissolved 8/1/58)	30 1/1/55 #14 (Dissolved 7/1/67) 30 1/1/55 #16 (Dissolved 8/17/59)
30	1/1/55	#41 (Dissolved 7/1/59)	30 1/1/55 #17 (Dissolved 7/1/70)
30	1/1/55	#42 (Dissolved 7/20/67)	30 1/1/55 #22 (Dissolved 6/1/56)
30	1/1/55	#43 (Dissolved 7/18/58)	30 1/1/55 #23 (Dissolved 6/1/57)
30	1/1/55	#44 (Dissolved 8/1/58)	30 1/1/55 #24 (Dissolved 4/8/59)
30	1/1/55	#45 (Dissolved 7/1/59)	30 1/1/55 #27 (Dissolved 7/1/56)
30	1/1/55	#47 (Dissolved 8/6/63)	30 1/1/55 #28 (Dissolved 7/1/56)
30	1/1/55	#48 (Dissolved 6/30/70)	30 1/1/55 #31 (Dissolved 7/13/59)
30	1/1/55	#50 (Dissolved 7/18/58)	30 1/1/55 #32 (Dissolved 7/13/59)
30	1/1/55	#51 (Dissolved 7/18/58)	30 1/1/55 #33 (Dissolved 7/1/60)
30	1/1/55	#53 (Dissolved 6/30/70)	30 1/1/55 #34 (Dissolved 7/13/59)
30	1/1/55	#54 (Dissolved 7/1/67)	30 1/1/55 #35 (Dissolved 6/1/57)
30 30	1/1/55	#55 (Dissolved 7/1/56)	30 1/1/55 #36 (Dissolved 6/1/56)
30 30	1/1/55 1/1/55	#56 (Dissolved 7/1/63)	30 1/1/55 #44 (Dissolved 9/5/57)
30	1/1/55	#57 (Dissolved 7/1/59) #58 (Dissolved 7/18/64)	30 1/1/55 #45 (Dissolved 7/13/59)
30	1/1/55	#60 (Dissolved 8/4/64)	30 1/1/55 #46 (Dissolved 7/1/70) 30 1/1/55 #48 (Dissolved 6/2/58)
30	1/1/55	#62 (Dissolved 7/1/59)	
30	1/1/55	#63 (Dissolved 7/1/60)	30 1/1/55 #49 (Dissolved 6/1/56) 30 1/1/55 #50 (Dissolved 6/2/56)
		(======================================	1/1/00 #00 (Dissolved 6/2/56)

	SCHOOL	DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)		
		Furnas Co. (Cont.)			Gage Co. (Cont.)
20	1/1/55	#51 (Dissolved 7/1/67)	30	1/1/55	#39 (Dissolved 7/16/59)
30 30	1/1/55	#52 (Dissolved 7/13/59)	30	1/1/55	#40 (Dissolved 5/15/63)
30	1/1/55	#55 (Dissolved 7/1/56)	30	1/1/55	#41 (Dissolved 6/10/66)
30	1/1/55	#59 (Dissolved 7/1/58)	30	1/1/55	#42 (Dissolved 5/30/58)
30	1/1/55	#61 (Dissolved 4/8/59)	30	1/1/55	#44 (Dissolved 6/10/69)
30	1/1/55	#62 (Dissolved 7/1/56)	30	1/1/55	#45 (Dissolved 5/15/63)
30	1/1/55	#63 (Dissolved 7/1/56)	30	1/1/55	#46 (Dissolved 3/30/56)
30	1/1/55	#64 (Dissolved 7/1/56)	30	1/1/55	#47 (Dissolved 5/25/59)
30	1/1/55	#66 (Dissolved 6/2/58)	30	1/1/55	#49 (Dissolved 5/30/70)
30	1/1/55	#70 (Dissolved 7/13/59)	30	1/1/55	#50 (Dissolved 5/18/61)
30	1/1/55	#71 (Dissolved 7/1/56)	30	1/1/55	#51 (Dissolved 7/22/60)
30	1/1/55	#74 (Dissolved 7/13/59)	30 30	1/1/55	#53 (Dissolved 8/9/65)
30	1/1/55	#75 (Dissolved 6/1/56)	30	1/1/55 1/1/55	#54 (Dissolved 6/1/68) #56 (Dissolved 3/3/67)
30	1/1/55	#76 (Dissolved 7/1/56)	30	1/1/55	#50 (Dissolved 3/3/67) #57 (Dissolved 6/6/64)
30	1/1/55	#77 (Dissolved 8/10/56)	30	1/1/55	#59 (Dissolved 3/20/56)
. 30	1/1/55	#79 (Dissolved 7/13/59)	30	1/1/55	#60 (Dissolved 6/10/68)
30	1/1/55	#85 (Dissolved 6/1/57) #86 (Dissolved 9/5/57)	30	1/1/55	#61 (Dissolved 11/22/68)
30 30	1/1/55 1/1/55	#87 (Dissolved 7/13/59)	30	1/1/55	#63 (Dissolved 6/10/69)
30	1/1/55	#89 (Dissolved 7/13/59)	30	1/1/55	#64 (Dissolved 6/1/62)
30	1/1/55	#92 (Dissolved 7/13/59)	30	1/1/55	#66 (Dissolved 6/1/56)
30	1/1/55	#95 (Dissolved 7/13/59)	30	1/1/55	#68 (Dissolved 6/1/59)
30	1/1/55	#96 (Dissolved 7/1/56)	30	1/1/55	#69 (Dissolved 5/25/59)
30	1/1/55	#98 (Dissolved 6/1/57)	30	1/1/55	#70 (Dissolved 6/10/69)
30	1/1/55	#99	30	1/1/55	#71 (Dissolved 6/10/68)
66	9/5/57	#100R (Dissolved 7/1/62)	30	1/1/55	#72 (Dissolved 6/10/68)
	9/5/57	M 30/66 SRS	30	1/1/55	#73 (Dissolved 6/7/60)
30	1/1/55	#101 (Dissolved 6/1/57)	30 30	1/1/55 1/1/55	#77 (Dissolved 6/7/68) #80 (Dissolved 6/8/64)
30	1/1/55	#104 (Dissolved 7/1/56)	30	1/1/55	#81 (Dissolved 6/8/64)
30	1/1/55	#105 (Dissolved 7/1/56)	30	1/1/55	#83 (Dissolved 5/16/60)
30	1/1/55	#106 (Dissolved 7/1/68)	30	1/1/55	#85 (Dissolved 6/7/60)
30	1/1/55	#107 (Dissolved 7/1/56)	30	1/1/55	#89 (Dissolved 6/10/69)
		0	30	1/1/55	#90 (Dissolved 5/15/63)
		Gage Co.	30	1/1/55	#91 (Dissolved 6/6/64)
30	1/1/55	#1 (Dissolved 7/22/60)	30	1/1/55	#92 (Dissolved 6/10/68)
30	1/1/00	#1	30	1/1/55	#96 (Dissolved 5/25/69)
	6/10/68	M 30/185 SRS	30	1/1/55	#97 (Dissolved 7/16/59)
30	1/1/55	#2 (Dissolved 6/1/59)	32	1/1/55	#99 (Dissolved 5/25/59)
30	1/1/55	#3 (Dissolved 6/6/64)		1/1/55	M 30/32 SRS
30	1/1/55	#5 (Dissolved 1/28/66)	30	1/1/55	#100 (Dissolved 5/20/62)
30	1/1/55	#6 (Dissolved 6/10/68)	30 30	1/1/55 1/1/55	#101 (Dissolved 6/10/68) #102 (Dissolved 5/28/62)
30	1/1/55	#7 (Dissolved 6/10/69)	30	1/1/55	#102 (Dissolved 5/25/52)
30	1/1/55	#8 (Dissolved 8/1/65)	30	1/1/55	#104 (Dissolved 3/23/33)
30	1/1/55	#10 (Dissolved 4/9/64)	30	1/1/55	#105 (Dissolved 6/10/68)
30 30	1/1/55	#11 (Dissolved 6/10/68)	30	1/1/55	#106 (Dissolved 5/27/57)
30	1/1/55 1/1/55	#12 (Dissolved 6/1/58) #13 (Dissolved 6/1/58)	30	1/1/55	#107 (Dissolved 6/4/65)
30		#14 (Dissolved 1/28/66)	30	1/1/55	#108 (Dissolved 8/10/61)
30	1/1/55	#16 (Dissolved 6/10/67)	30	1/1/55	#109 (Dissolved 6/1/56)
30	1/1/55	#20 (Dissolved 6/10/68)	30	1/1/55	#113 (Dissolved 5/25/66)
30	1/1/55	#21 (Dissolved 1/28/66)	30	1/1/55	#115 (Dissolved 6/10/68)
30	1/1/55	#22 (Dissolved 1/28/66)	30	1/1/55	#117 (Dissolved 6/10/68)
30	1/1/55	#23 (Dissolved 5/15/63)	30	1/1/55	#122 (Dissolved 5/15/63)
30	1/1/55	#26 (Dissolved 6/1/56)	30	1/1/55	#123 (Dissolved 5/14/56)
30	1/1/55	#28 (Dissolved 6/10/69)	30 30	1/1/55 1/1/55	#124 (Dissolved 5/15/63) #125 (Dissolved 5/16/50)
30	1/1/55	#32 (Dissolved 1/28/66)	30 30	1/1/55	#125 (Dissolved 5/16/50) #126 (Dissolved 9/1/57)
30	1/1/55	#33 (Dissolved 9/10/57)	30	1/1/55	#128 (Dissolved 6/10/69)
30	1/1/55	#34 (Dissolved 5/17/65)	30	1/1/55	#129 (Dissolved 5/10/69)
30	1/1/55	#35 (Dissolved 6/10/68)	30	1/1/55	#131 (Dissolved 5/27/60)
30 30	1/1/55	#36 (Dissolved 6/1/56)	30	1/1/55	#132 (Dissolved 7/1/57)
30	1/1/55	#38 (Dissolved 6/10/68)	30	1/1/55	#135 (Dissolved 6/10/68)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Gage Co. (Cont.)			Garden Co. (Cont.)
20	7/7/55	#141 (Dissolved 6/10/68)	30	1/1/55	#56
30			30	1/1/55	#62 (Dissolved 3/23/66)
30		#143 (Dissolved 6/10/68)	30	1/1/55	#68
30	•	#144 (Dissolved 6/10/68)	30	1/1/55	#71
30	1/1/55	#145 (Dissolved 6/10/68)			
. 30	1/1/55	#147 (Dissolved 6/10/68)	30	1/1/55	#73 (Dissolved 6/6/61)
30	1/1/55	#148 (Dissolved 6/10/58)	30	1/1/55	#74 (Dissolved 9/17/65)
30	1/1/55	#149 (Dissolved 1/28/66)	30	1/1/55	#131
30	1/1/55	#150 (Dissolved 5/28/62)			
30	1/1/55	#152 (Dissolved 6/7/60)			Garfield Co.
30	1/1/55	#156 (Dissolved 6/2/58)			
30	1/1/55	#159 (Dissolved 5/30/58)	30	1/1/55	#1 (Dissolved 4/13/70)
30	1/1/55	#160 (Dissolved 6/6/64)	30	1/1/55	#2
30	1/1/55	#161 (Dissolved 1/1/55)	30	1/1/55	#4 (Dissolved 8/6/62)
30	1/1/55	#163 (Dissolved 6/10/69)	152	5/28/65	#4M
33	1/1/55	#166		5/28/65	M 30/152 SRS
دد	1/1/55	M 30/33 SRS	30	1/1/55	#5
			30	1/1/55	#6 (Dissolved 11/28/68)
79	5/30/58	#167 (Dissolved 6/30/70)	30	1/1/55	#7 (Dissolved 7/1/70)
	5/30/58	M 30/79 SRS		1/1/55	#8 (Dissolved 7/13/70)
126		#168(Dissolved 6/3/67)	30		
	6/1/62	M 30/126 SRS	30	1/1/55	
132	5/15/63	#169 (Dissolved 6/1/68)	30	1/1/55	#10
	5/15/63	M 30/132 SRS	30	1/1/55	#11 (Dissolved 12/31/69)
142	6/8/64	#170 (Dissolved 6/10/68)	30	1/1/55	#12 (Dissolved 5/16/56)
	6/8/64	M 30/142 SRS	30	1/1/55	#13 (Dissolved 5/28/65)
			30	1/1/55	#14
		Garden Co	30	1/1/55	#16 (Dissolved 5/25/57)
		•	30	1/1/55	#17 (Dissolved 3/1/60)
30	1/1/55	#1 (Dissolved 5/1/58)	30	1/1/55	#18 (Dissolved 12/31/69)
30	1/1/55	#2J	30	1/1/55	#19 (Dissolved 5/28/65)
30	1/1/55	#3 (Dissolved 6/1/59)	30	1/1/55	#20 (Dissolved 5/28/65)
30			30	1/1/55	#21
	1/1/55		30	1/1/55	#22 (Dissolved 3/6/64)
30	1/1/55	#5 (Dissolved 8/7/72)	30	1/1/55	#23 (Dissolved 7/13/70)
30	1/1/55	#6 (Dissolved 6/1/59)	30	1/1/55	#24 (Dissolved 5/28/65)
30	1/1/55	#7 (Dissolved 9/19/59)	30	1/1/55	#25
30	1/1/55	#8			
30	1/1/55	#9 (Dissolved 6/6/58)	30	1/1/55	#27 (Dissolved 12/31/69)
30	1/1/55	#10 (Dissolved 5/14/56)	30	1/1/55	#28 (Dissolved 12/31/69)
30	1/1/55	#13 (Dissolved 3/23/66)	30	1/1/55	
30	1/1/55	#15 (Dissolved 6/19/59)	30	1/1/55	#34 (Dissolved 2/17/60)
30	1/1/55	#16J (Dissolved 5/16/56)	30	1/1/55	#61J (Dissolved 6/15/67)
30	1/1/55	#18 (Dissolved 6/5/59)			#70
30	1/1/55	#22		1/1/70	M 30/222 SRS
30	1/1/55	#23			#100
30	1/1/55	#26 (Dissolved 7/8/59		7/1/71	M 30/241 SRS
30	1/1/55	#30			
30	1/1/55	#32			Gosper Co.
30	1/1/55	#33			
30	1/1/55	#34J (Dissolved 3/23/66)	30	1/1/55	#1 (Dissolved 7/1/56)
			30	1/1/55	#2 (Dissolved 7/1/56)
30	1/1/55	#36 (Dissolved 7/7/59)	30	1/1/55	#3 (Dissolved 6/15/70)
30	1/1/55	#37J (Dissolved 6/5/59)	30	1/1/55	#4
30	1/1/55	#38	30	1/1/55	
30	1/1/55	#40 (Dissolved 6/5/59)			
128	1/1/62	#40	30	1/1/55	#7
	1/1/62	M 30/128 SRS	30	1/1/55	#8 (Dissolved 7/1/56)
30	1/1/55	#43	30	1/1/55	#9 (Dissolved 7/1/56)
30	1/1/55	#44	30	1/1/55	#10 (Dissolved 6/19/59)
30	1/1/55	#45 (Dissolved 5/24/66)	30	1/1/55	#11 (Dissolved 9/20/65)
30	1/1/55	#48 (Dissolved 6/1/59)	30	1/1/55	#12 (Dissolved 4/1/56)
. 30	1/1/55	#50 (Dissolved 5/4/66)	30	1/1/55	#14 (Dissolved 7/7/66)
30	1/1/55	#51 (Dissolved 6/5/59)	30	1/1/55	#17 (Dissolved 7/1/57)
30	1/1/55	#53	30	1/1/55	#18 (Dissolved 7/1/56)
	_, _, _,		30	1/1/55	#19 (Dissolved 7/1/56)
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	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Gosper Co. (Cont.)			Greeley Co. (Cont.)
30	1/1/55	#20 (Dissolved 7/1/56)	30	1/1/55	#22
30		#20 (Dissolved 7/1/38) #22 (Dissolved 7/7/66)	30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	#30 (Dissolved 7/1/70)
30	1/1/55	#29 (Dissolved 7/1/56)	30	1/1/55	#31 (Dissolved 6/10/57)
30			30	1/1/55	#33 (Dissolved 7/1/72)
30	1/1/55	#35 (Dissolved 7/1/56)	30	1/1/55	#34 (Dissolved 7/1/70)
30			30	1/1/55	#35 (Dissolved 7/1/67)
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
30			30	1/1/55	
.30		#44 (Dissolved 7/1/36)	30	1/1/55	
30	1/1/55	#44 (Dissolved 7/1/58)	30	1/1/55	
	1/1/55	#45 (Dissolved 7/1/56)	30		#46 (Dissolved 6/10/57)
30	1/1/55	#46 (Dissolved 7/1/56)	30	1/1/55	
30	1/1/55	#47 (Dissolved 6/1/57)	30		#49 (Dissolved 8/1/59)
30	1/1/55	#54 (Dissolved 6/1/57)	30		
30	1/1/55	#58 (Dissolved 6/1/57)		1/1/55	
30	1/1/55	#60 (Dissolved 6/1/57)	30	1/1/55	, , , , , , , , , , , , , , , , , , , ,
			30	1/1/55	
		Grant Co.	30	1/1/55	(
		•	30	1/1/55	
30	1/1/55	#2	30	1/1/55	,,,
30	1/1/55	#3 (Dissolved 6/7/62)	30	1/1/55	
30	1/1/55	#4	30	1/1/55	#59 (Dissolved 7/1/61)
30		#5	30	1/1/55	#61 (Dissolved 9/20/60)
30		#6 (Dissolved 6/1/61)	30	1/1/55	#64 (Dissolved 6/1/61)
30		#7	30	1/1/55	#66 (Dissolved 6/8/58)
30	1/1/55	#8	30	1/1/55	#68 (Dissolved 7/1/72)
30	1/1/55	#9	30	1/1/55	#69 (Dissolved 6/10/57)
171	9/11/67	#10			
	9/11/67	M 30/171 SRS			Hall Co.
	-,,	#11			
	6/17/68	M 30/185 SRS			Hall & Merrick Cos. #1R
	0, 11, 00	1 00, 100 Bhb		6/30/70	M 30/220 SRS
		Greeley Co.	134	3/8/63	Northwest High School #82
		dieeley Co.		3/8/63	M 30/134 SRS
88	2/10/59	#1-J	134	3/8/63	Rural High Class VI (Name changed
00	2/10/59	M 30/88 SRS	201	5/ 6/ 03	to Northwest High School #82)
30	1/1/55			3/8/63	M 30/134 SRS
			30		
30	1/1/55	#2N (Dissolved 7/1/70)	30	1/1/55	#1
30	1/1/55	#3 (Dissolved 7/1/63)	30	1/1/55	#3
30	1/1/55	#4 (Dissolved 7/1/65)	30	1/1/55	#4
30	1/1/55	#5 (Dissolved 6/10/57)	30	1/1/55	#5
65	6/10/57	#6 (Dissolved 9/20/70)	30	1/1/55	#6
	6/10/57	M 30/65 SRS	30	1/1/55	#7 (Dissolved 7/1/70)
30	1/1/55	#9 (Dissolved 1/3/61)	30	1/1/55	#10 (Dissolved 6/11/56)
30	1/1/55	#10 (Dissolved 6/17/68)	30	1/1/55	#11 (Dissolved 6/11/56)
30	1/1/55	#11 (Dissolved 7/1/63)	30	1/1/55	#13 (Dissolved 6/8/70)
30	1/1/55	#13 (Dissolved 7/1/69)	30	1/1/55	#14
30	1/1/55	#14	30	1/1/55	#15 (Dissolved 7/1/70)
30	1/1/55	#15 (Dissolved 7/1/68)	30	1/1/55	#16
30	1/1/55	#16 (Dissolved 7/1/70)	30	1/1/55	#18 (Dissolved 7/1/70)
30	1/1/55	#17 (Dissolved 7/1/65)	30	1/1/55	#19 (Dissolved 4/28/70)
30	1/1/55	#18 (Dissolved 7/1/71)	30	1/1/55	#20 (Dissolved 8/15/56)
30	1/1/55	#19 (Dissolved 6/1/61)	30	1/1/55	#23
30	1/1/55	#20 (Dissolved 6/1/61)	30	1/1/55	#24
30		#21 (Dissolved 7/1/63)	30	1/1/55	#25

	SCHOOL	DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)				
		Hall Co. (Cont.)			Harlan Co. (Cont.)		
30	. 1/1/55	#27 (Dissolved 6/2/69)	30	1/1/55	#12 (Dissolved 7/18/63)		
30	1/1/55	#28	30	1/1/55			
30	1/1/55	#29 (Dissolved 6/11/56)	30	1/1/55			
30	1/1/55	#30	30	1/1/55	#23 (Dissolved 6/1/60)		
30	1/1/55	#31	30	1/1/55	#25 (Dissolved 6/29/67)		
30	1/1/55	#32 (Dissolved 6/22/64)	30	1/1/55	#26 (Dissolved 8/25/67)		
30	1/1/55	#33 (Dissolved 7/25/69)	30	1/1/55	#27 (Dissolved 7/1/69)		
30	1/1/55	#34 (Dissolved 6/3/70)	30	1/1/55	#30 (Dissolved 7/20/62)		
30	1/1/55	#35 .	30	1/1/55	#35		
30	1/1/55	#36 (Dissolved 7/1/68)	30	1/1/55	#37 (Dissolved 6/1/57)		
30	1/1/55	#37	30	1/1/55	#42 (Dissolved 6/30/60)		
30	1/1/55	#38	30	1/1/55	#45 (Dissolved 6/1/57)		
30	1/1/55	#40 (Dissolved 8/1/62)	30	1/1/55	#47 (Dissolved 6/12/57)		
30	1/1/55	#44 (Dissolved 6/24/69)	30	1/1/55	#51 (Dissolved 6/30/59)		
30	1/1/55	#45 (Dissolved 7/14/60)	30	1/1/55	#53 (Dissolved 8/25/67)		
30	1/1/55	#46 (Dissolved 3/20/61)	30	1/1/55	#59 (Dissolved 6/1/60)		
30	1/1/55	#47 (Dissolved 6/11/56)	30	1/1/55	#60 (Dissolved 7/1/69)		
30	1/1/55	#48 (Dissolved 6/1/68)	30	1/1/55	#65 (Dissolved 6/1/59)		
30	1/1/55	#49 (Dissolved 6/11/56)	30	1/1/55	#66 (Dissolved 6/1/59)		
30	1/1/55	#50 (Dissolved 7/24/59)	30	1/1/55	#71 (Dissolved 6/12/57)		
30	1/1/55	#51 (Dissolved 3/30/59)	30	1/1/55	#74 (Dissolved 7/1/59)		
30	1/1/55	#53 (Dissolved 5/5/71)	30	1/1/55	#76 (Dissolved 8/7/58)		
30	1/1/55	#54 (Dissolved 7/1/70)	67	6/1/57	#82 (Dissolved 6/1/62)		
30	1/1/55	#55 (Dissolved 7/1/70)		6/1/57	M 30/67 SRS		
30	1/1/55	#56 (Dissolved 7/1/70)	67	6/10/57	#83 (Dissolved 6/1/62)		
30	1/1/55	#57 (Dissolved 6/22/64)	•	6/10/57	M 30/67 SRS		
30	1/1/55	#58 (Dissolved 6/1/68)	92	6/1/59	#84 (Dissolved 6/1/62)		
30	1/1/55	#59 (Dissolved 9/29/67)		6/1/59	M 30/92 SRS		
30	1/1/55	#60 (Dissolved 6/11/56)	129	6/1/62	#85 (Dissolved 1/30/67)		
30	1/1/55	#61 (Dissolved 7/24/59)		6/1/62	M 30/129 SRS		
.30	1/1/55	#63 (Dissolved 8/5/68)					
.30	1/1/55	#64 (Dissolved 5/11/59)			Hayes Co.		
30	1/1/55	#67 (Dissolved 7/25/59)					
.30	1/1/55	#69 (Dissolved 6/11/56)	30	1/1/55	#1 (Dissolved 6/1/70)		
30	1/1/55	#70 (Dissolved 7/29/61)	30	1/1/55	#2 (Dissolved 8/2/63)		
30	1/1/55	#71 (Dissolved 7/1/70)	30	1/1/55	#4 (Dissolved 7/17/73)		
30	1/1/55	#74	30	1/1/55	#9 (Dissolved 5/25/57)		
30	1/1/55	#75 (Dissolved 6/11/56)	30	1/1/55	#12 (Dissolved 6/10/57)		
30	1/1/55	#76	30	1/1/55	#14 (Dissolved 6/6/61)		
30	1/1/55	#77 (Dissolved 8/1/59)	30	1/1/55	#16		
		#83	30	1/1/55	#20 (Dissolved 6/30/68)		
	9/3/68	M 30/187 SRS	30	1/1/55	#22 (Dissolved 6/1/68)		
169	6/14/67	#100	30	1/1/55	#23 (Dissolved 8/11/58)		
	6/14/67	M 30/169 SRS	30	1/1/55	#24 (Dissolved 12/7/60)		
			30	1/1/55	#27 (Dissolved 6/1/70)		
		Hamilton Co.	30	1/1/55	#28 (Dissolved 6/30/68)		
		•	30	1/1/55	#29		
30	1/1/55	#2 (Dissolved 8/2/60)	30	1/1/55	#33 (Dissolved 6/12/65)		
30	1/1/55	#32 (Dissolved 6/15/70)	30	1/1/55	#34 (Dissolved 11/27/67)		
30	1/1/55	#50 (Dissolved 10/18/72)	30	1/1/55	#36 (Dissolved 5/25/67)		
30	1/1/55	#59 (Dissolved 6/20/62)	30	1/1/55	#37		
30	1/1/55	#83 (Dissolved 6/30/59)	30	1/1/55	#38 (Dissolved 6/15/64)		
30	1/1/55	#88 (Dissolved 6/1/60)	30	1/1/55	#40 (Dissolved 6/19/65)		
			30	1/1/55	#48 (Dissolved 5/25/67)		
		Harlan Co.	30	1/1/55	#49 (Dissolved 8/17/59)		
			30 -	1/1/55	#50 (Dissolved 7/3/67)		
95	7/1/59	#R-3	30	1/1/55	#51 (Dissolved 6/10/57)		
	7/1/59	M 30/95 SRS	30	1/1/55	#54 (Dissolved 7/18/66)		
30	1/1/55	#4 (Dissolved 8/31/70)	30	1/1/55	#55 (Dissolved 6/10/57)		
30	1/1/55	#6 (Dissolved 6/1/59)	30	1/1/55	#61 (Dissolved 7/1/68)		
30	1/1/55	#8 (Dissolved 8/31/70)	30	1/1/55	#63 (Dissolved 6/1/72)		
30	1/1/55	#10 (Dissolved 6/1/57)	30	1/1/55	#78 (Dissolved 6/1/70)		

	SCHOOL	DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)
		Hitchcock Co.	Holt Co. (Cont.)
20	2 /1 /55	#2 (Dissolved 6/20/67) 30	1/1/55 #9
30	1/1/55 1/1/55	#2 (Dissolved 6/20/67) 30 #3 (Dissolved 6/20/67) 30	1/1/55 #10
30 30	1/1/55	#4 (Dissolved 7/1/68) 30	1/1/55 #11 (Dissolved 5/25/59)
30	1/1/55	#5 (Dissolved 8/16/66) 30	1/1/55 #13 (Dissolved 7/10/56)
30	1/1/55	#6 (Dissolved 5/2/67) 30	1/1/55 #14 .
30	1/1/55	#7 (Dissolved 6/10/57) 30	1/1/55 #15 (Dissolved 7/1/73)
30	1/1/55	#9 (Dissolved 6/10/57) 30	1/1/55 #16 (Dissolved 3/28/61)
30	1/1/55	#10 (Dissolved 8/7/58) 30	1/1/55 #17
30	1/1/55	#12 (Dissolved 9/3/57) 30	1/1/55 #18 (Dissolved 7/12/56)
	_, _, _	#15	1/1/55 #20
	7/1/69	M 30/208 SRS 30	1/1/55 #22
30	1/1/55	#16 (Dissolved 7/1/68) 30	1/1/55 #23
30	1/1/55	#17 (Dissolved 6/11/56) 175	1/1/68 #25
30	1/1/55	#19 (Dissolved 8/5/57)	1/1/68 M 30/175 SRS
30	1/1/55	#20 (Dissolved 7/27/59) 30	1/1/55 #26 (Dissolved 6/10/63)
`30	1/1/55	#21 (Dissolved 6/20/67) 30	1/1/55 #27
30	1/1/55	#22 (Dissolved 5/2/67) 30	1/1/55 #32 (Dissolved 6/10/63)
30	1/1/55	#25 (Dissolved 6/30/70) 30	1/1/55 #33 (Dissolved 6/1/70)
30	1/1/55	#26 (Dissolved 7/25/58) 30	1/1/55 #35
30	1/1/55	#27 (Dissolved 6/1/59) 30	1/1/55 #36 (Dissolved 6/6/62) 1/1/55 #37
30	1/1/55	#28 (Dissolved 8/10/57) 30	1/1/55 #38 (Dissolved 6/1/70)
30	1/1/55	#29 (Dissolved 8/28/67) 30 #31 (Dissolved 6/10/57) 30	1/1/55 #39
30	1/1/55	#01 (D13301101 0)/ -/	1/1/55 #40 (Dissolved 10/22/63)
30	1/1/55	#66 (B2666#1== 1. ==; -1.	1/1/55 #41 (Dissolved 10/22/63)
30	1/1/55	WOT (BIBBOTTOTAL)	1/1/55 #46
30	1/1/55		1/1/55 #47 (Dissolved 8/8/56)
30	1/1/55	#85 (B28802104 -,,,	1/1/55 #48 (Dissolved 7/23/63)
30	1/1/55 1/1/55	#41 (Dissolved 7/1/68) 30	1/1/55 #49
30	1/1/55		1/1/55 #50 (Dissolved 6/1/64)
30 30	1/1/55	#44 (Dissolved 6/11/56) 30	1/1/55 #52 (Dissolved 5/25/59)
30	1/1/55		1/1/55 #53
30	1/1/55	#48 (Dissolved 7/1/68) 30	1/1/55 #55 (Dissolved 6/1/70)
30	1/1/55	#52 (Dissolved 7/22/57) 30	1/1/55 #56 (Dissolved 11/1/61)
30	1/1/55	#54 (Dissolved 7/1/68) 30	1/1/55 #57 (Dissolved 7/7/59)
30	1/1/55	#55 (Dissolved 7/1/68) 30	1/1/55 #58 (Dissolved 7/21/66)
30	1/1/55	#58 (Dissolved 6/11/56) 30	1/1/55 #59 (Dissolved 6/30/62)
30	1/1/55		1/1/55 #60
30	1/1/55		1/1/55 #62 (Dissolved 5/22/70)
30	1/1/55		1/1/55 #63 (Dissolved 6/10/57)
68	7/8/57		1/1/55 #65 (Dissolved 6/8/60)
	7/8/57	M 30/68 SRS 30	1/1/55 #67 (Dissolved 4/19/56) 1/1/55 #69
30	1/1/55		1/1/55 #69 1/1/55 #70 (Dissolved 6/8/56)
30		#66 (Dissolved 7/22/57) 30 #68 (Dissolved 11/1/56) 30	1/1/55 #71 (Dissolved 6/8/60)
30			1/1/55 #72 (Dissolved 7/21/66)
30		#71 (Dissolved 7/14/58) 30 #73 (Dissolved 6/11/56) 30	1/1/55 #73
30 30	1/1/55	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	1/1/55 #74 (Dissolved 10/22/63)
30	1/1/55	"11 (222224)	1/1/64 #74R
30		#77 (Dissolved 6/11/56)	1/1/64 M 30/137 SRS
30	1/1/55		1/1/55 #76
30	1/1/55	#80 (Dissolved 7/22/57) 30	1/1/55 #77
	-, -,	30	1/1/55 #79 (Dissolved 5/25/59)
		Holt Co. 30	1/1/55 #80 (Dissolved 5/3/68)
		30	1/1/55 #81
30	1/1/55	#1 30	1/1/55 #86 (Dissolved 6/22/70)
30	1/1/55		1/1/55 #87 (Dissolved 6/11/68)
30	1/1/55		1/1/55 #88
30	1/1/55	2.2	1/1/55 #89
117	6/14/61		1/1/55 #90
_	6/14/61		1/1/55 #91 (Dissolved 10/22/63)
30	1/1/55	#8 30	1/1/55 #92
		33 74 Nobrecks No. 16	

	SCHOOL	DIST	RICTS (Cont	.)	SCHOOL DISTRICTS (Con				RICTS (Cont.)
		<u>Hol</u>	Co. (Cont	.)				Hol	t Co. (Cont.)
30	1/1/55	#93	(Dissolved	11/28/60)		30	1/1/55	#20	9 (Dissolved 7/1/68)
30	1/1/55		(Dissolved			30	1/1/55	#21	0
30	1/1/55		(Dissolved			30	1/1/55	#21	l (Dissolved 9/2/58)
30	1/1/55		(Dissolved			30	1/1/55		2 (Dissolved 6/8/60)
30	1/1/55		(Dissolved			30	1/1/55	#21	
30	1/1/55	#99	(Dissolved	5/18/65)		30	1/1/55		5 (Dissolved 7/17/61)
30	1/1/55) (Dissolve			30	1/1/55		6 (Dissolved 6/10/60)
30	1/1/55		l (Dissolve	1 11/7/62)		30	1/1/55		2 (Dissolved 5/19/61)
30 30	1/1/55 1/1/55		: ' (Dissolved	: 6/9/60)		30	1/1/55		5 (Dissolved 7/22/57)
30	1/1/55		Dissolved			30 30	1/1/55 1/1/55	#226	7 (Dissolved 9/27/61)
30	1/1/55		(Dissolved			30	1/1/55	#229	
30	1/1/55		Dissolved			30	1/1/55	#23]	
30	1/1/55		(Dissolve			30	1/1/55		2 (Dissolved 10/22/63)
30	1/1/55	#115		,,,		30	1/1/55	#233	
30	1/1/55	#118	(Dissolved	6/14/61)		30	1/1/55	#237	
30	1/1/55	#119	(Dissolved	4/5/65)		30	1/1/55	#238	1
30	1/1/55	#120) (Dissolved	1 6/8/60)		30	1/1/55	#241	(Dissolved 7/31/58)
30	1/1/55	#121	(Dissolved	6/10/57)		30	1/1/55	#242	(Dissolved 5/7/63)
30	1/1/55		(Dissolved			30	1/1/55	#243	(Dissolved 7/1/63)
30	1/1/55		(Dissolved			30	1/1/55	#245	(Dissolved 7/23/63)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 10/22/63)
30	1/1/55		(Dissolved	7/31/72)		30	1/1/55		(Dissolved 2/7/57)
30	1/1/55	#131				30	1/1/55		(Dissolved 7/17/59)
30	1/1/55		(Dissolved			30	1/1/55	#249	the state of the s
30	1/1/55 1/1/55		(Dissolved			30	1/1/55	#252	(Dissolved 5/18/59)
30 30	1/1/55		(Dissolved					77	1 0-
30	1/1/55	#141	(DISSOIVEU	1/1/39)	•			Howa	rd Co.
30	1/1/55		(Dissolved	8/9/66)		30	1/1/55	#2	(Dissolved 6/3/58)
30	1/1/55		(Dissolved			30	1/1/55	#6	(Dissolved 6/28/57)
30	1/1/55		(Dissolved			30	1/1/55	#8	(Dissolved 7/1/71)
30	1/1/55	#146				30	1/1/55	#10	(Dissolved 6/3/58)
30	1/1/55	#148	(Dissolved	6/1/56)		30	1/1/55		(Dissolved 8/31/64)
30	1/1/55	#149				30	1/1/55		(Dissolved 6/3/58)
30	1/1/55		(Dissolved			30	1/1/55	#14	
30	1/1/55		(Dissolved			30	1/1/55	#15	
30	1/1/55		(Dissolved			30	1/1/55	#16	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 4/12/68)
30 30	1/1/55 1/1/55		(Dissolved			30	1/1/55		(Dissolved 7/1/65)
30	1/1/55		(Dissolved (Dissolved			30	1/1/55	#19	
30	1/1/55	#165	(DISSOIVEG	0/8/00/		30 30	1/1/55 1/1/55	#21 #23	(Dissolved 9/20/60)
30	1/1/55		(Dissolved	9/18/67)		30	1/1/55		(Dissolved 7/1/58)
30	1/1/55		•	.,,		30	1/1/55		(Dissolved 5/31/64)
30	1/1/55		(Dissolved	3/28/61)		30	1/1/55		(Dissolved 9/1/56)
30	1/1/55	#172	(Dissolved	5/20/57)		30	1/1/55	#32	(Dissolved 7/1/58)
30	1/1/55	#173				30	1/1/55	#33 (Dissolved 6/3/58)
30	1/1/55	#174	(Dissolved	7/17/61)		30	1/1/55	#36	(Dissolved 6/3/58)
30	1/1/55		(Dissolved			30	1/1/55	#39	(Dissolved 7/1/60)
30	1/1/55		(Dissolved	5/20/57)		30	1/1/55		(Dissolved 5/31/64)
30	1/1/55	#180				30	1/1/55		(Dissolved 7/1/59)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 5/6/66)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 7/1/61)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 5/25/60) (Dissolved 7/1/67)
30 30	1/1/55 1/1/55		(Dissolved (Dissolved			30 30	1/1/55 1/1/55		(Dissolved 7/1/61)
30	1/1/55		(Dissolved		•	30	1/1/55		(Dissolved 7/1/61) (Dissolved 5/31/64)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved 5/31/64) (Dissolved 7/1/58)
30	1/1/55		(Dissolved		4	30	1/1/55		(Dissolved 7/1/38) (Dissolved 5/25/60)
30	1/1/55	#205	,	-, 0, 00,		30 -	1/1/55		(Dissolved 4/11/56)
30	1/1/55	#206				30	1/1/55		(Dissolved 6/3/58)

	SCHOOL	DISTRICTS (Cont.)		SCHOOL DISTRICTS (Cont.)
	Howard Co. (Cont.)			Jefferson Co. (Cont.)
20	1/1/55	#56 (Dissolved 7/1/65)	30	1/1/55 #65
30	1/1/55	#58 (Dissolved 6/5/68)	30	1/1/55 #66 (Dissolved 6/7/60)
30 30	1/1/55	#64 (Dissolved 6/30/70)	30	1/1/55 #68 (Dissolved 6/1/58)
30	1/1/55	#68 (Dissolved 5/24/57)	30	1/1/55 #69
30	1/1/55	#70 (Dissolved 6/30/63)	32	1/1/55 #70 (Dissolved 6/7/60)
30	1/1/55	#71 (Dissolved 3/6/66)		1/1/55 M 30/32 SRS
30	1/1/55	#78 (Dissolved 7/1/58)	30	1/1/55 #71 (Dissolved 7/10/70)
30	1/1/55	#79 (Dissolved 6/3/58)	30	1/1/55 #72 (Dissolved 7/1/72)
30	1/1/55	#80 (Dissolved 7/1/58)	30 30	1/1/55 #73 (Dissolved 8/10/59) 1/1/55 #74 (Dissolved 7/18/59)
142	5/31/64	# 118	30	1/1/55 #78 (Dissolved 6/1/64)
	5/31/64	M 30/142 SRS	30	1/1/55 #80 (Dissolved 8/10/59)
32	1/1/55	#122 (Dissolved 6/1/67)	30	1/1/55 #82 (Dissolved 7/10/70)
	1/1/55	M 30/32 SRS	30	1/1/55 #87 (Dissolved 7/3/72)
		Laffamaan Ca	30	1/1/55 #93 (Dissolved 1/28/66)
		Jefferson Co.	30	1/1/55 #95 (Dissolved 5/3/57)
157	1/8/66	Tri Co. #300	30	1/1/55 #96 (Dissolved 5/3/57)
10.	1/8/66	M 30/157 SRS	30	1/1/55 #97 (Dissolved 7/1/73)
30	1/1/55	#2 (Dissolved 6/9/69)	30	1/1/55 #101
30	1/1/55	#3 (Dissolved 8/10/59)	30	1/1/55 #102 (Dissolved 9/16/60)
30	1/1/55	#4 (Dissolved 1/28/66)	103	6/7/60 #103 6/7/60 M 30/103 SRS
30	1/1/55	#5 (Dissolved 12/17/62)		
30	1/1/55	#6 (Dissolved 8/9/65)		#104 7/1/70 M 30/222 SRS
30	1/1/55	#9 (Dissolved 6/1/64)	157	1/8/66 #300 (Name chg. to Tri Co. #300)
30	1/1/55	#10 (Dissolved 8/9/65)	10,	1/8/66 M 30/157 SRS
30	1/1/55	#11 (Dissolved 8/11/64) #13 (Dissolved 5/28/58)		
30 30	1/1/55 1/1/55	#15 (Dissolved 3/28/38)		Johnson Co
30	1/1/55	#16 (Dissolved 7/10/70)		
30	1/1/55	#17 (Dissolved 1/28/66)		#OJ-1
30	1/1/55	#20 (Dissolved 8/1/61)		7/1/68 M 30/185 SRS
30	1/1/55	#22 (Dissolved 7/24/68)	30	1/1/55 #1 (Dissolved 8/15/67)
30	1/1/55	#23 (Dissolved 1/1/60)	30	1/1/55 #2 (Dissolved 6/1/59) 1/1/55 #4 (Dissolved 7/1/57)
30	1/1/55	#24 (Dissolved 7/10/70)	30	1/1/55 #4 (Dissolved 7/1/57) 1/1/55 #5 (Dissolved 7/1/58)
30		#26 (Dissolved 7/10/70)	30 30	1/1/55 #6
30	1/1/55	#27 (Dissolved 5/3/57)	30	1/1/55 #7 (Dissolved 6/1/59)
30	1/1/55 1/1/55	#28 (Dissolved 7/10/70) #32 (Dissolved 8/20/68)	30	1/1/55 #8 (Dissolved 6/1/66)
30 30	1/1/55	#36 (Dissolved 8/9/65)	30	1/1/55 #9 (Dissolved 7/1/59)
30	1/1/55	#37 (Dissolved 7/19/57)	30	1/1/55 #11
30		#38 (Dissolved 1/28/66)	30	1/1/55 #12 (Dissolved 7/8/57)
30	1/1/55	#39 (Dissolved 7/10/70)	30	1/1/55 #13 (Dissolved 7/1/56)
30	1/1/55	#40 (Dissolved 2/1/73)	30	1/1/55 #14 (Dissolved 7/1/56) 1/1/55 #16 (Dissolved 6/30/71)
30	1/1/55	#41 (Dissolved 8/9/71)	30	
30	1/1/55	#42 (Dissolved 6/7/60)	30	1/1/55 #17 (Dissolved 7/1/59) 1/1/55 #18 (Dissolved 7/1/56)
30	1/1/55	#43 (Dissolved 1/28/66)	30 30	1/1/55 #19
30	1/1/55	#44 (Dissolved 7/12/68)	, 30	1/1/55 #20 (Dissolved 5/15/64)
30	1/1/55 1/1/55	#45 (Dissolved 8/12/70) #48 (Dissolved 7/10/70)	30	1/1/55 #21 (Dissolved 6/30/70)
30	1/1/55	#49 (Dissolved 7/10/70)	30	1/1/55 #22 (Dissolved 7/1/57)
30	1/1/55	#51 (Dissolved 7/1/73)	30	1/1/55 #23
30	1/1/55	#52 (Dissolved 8/10/59)	30	1/1/55 #24 (Dissolved 7/1/56)
30	1/1/55	#55 (Dissolved 7/10/70)	30	1/1/55 #26 (Dissolved 7/1/56)
30	1/1/55	#56 (Dissolved 6/7/60)	30	1/1/55 #27 (Dissolved 7/1/56)
30	1/1/55	#57 (Dissolved 6/7/60)	30	1/1/55 #28 (Dissolved 8/8/60) 1/1/55 #29 (Dissolved 6/2/61)
30	1/1/55	#58 (Dissolved 7/3/72)	30	1/1/55 #29 (Dissolved 6/2/61) 1/1/55 #30 (Dissolved 8/2/63)
30	1/1/55	#59 (Dissolved 8/10/59)	30 30	1/1/55 #31 (Dissolved 6/1/59)
30	1/1/55	#60 (Dissolved 6/7/60)	30	1/1/55 #34 (Dissolved 8/1/59)
30	1/1/55	#61 (Dissolved 8/10/63) #62 (Dissolved 7/10/70)	30	1/1/55 #35 (Dissolved 7/1/56)
30 30	1/1/55 1/1/55	#63 (Dissolved 8/9/71)	30	1/1/55 #36 (Dissolved 5/20/63)
30	1/1/55	#64 (Dissolved 6/7/60)	30	1/1/55 #37 (Dissolved 7/1/56)
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	SCHOOL	DISTRICTS (Cont.)		SCHOOL DISTRICTS (Cont.)		
		Johnson Co. (Cont.)			Keith Co. (Cont.)	
30	1/1/55	#38 (Dissolved 7/1/61)	30	1/1/55	#8	
30	1/1/55	#39 (Dissolved 1/1/60)	30	1/1/55	#9	
30	1/1/55	#41	30	1/1/55	#12	
30	1/1/55	#42	30	1/1/55	#14	
30	1/1/55	#43 (Dissolved 7/1/57)	30	1/1/55	#15	
30	1/1/55	#44 (Dissolved 7/1/57)	30	1/1/55	#16	
30	1/1/55	#45 (Dissolved 7/1/59)	30	1/1/55	#18 (Diccolund 8/9/57)	
30	1/1/55	#46 (Dissolved 7/1/56)	30	1/1/55 1/1/55	#19 (Dissolved 8/2/57) #20 (Dissolved 7/1/70)	
30	1/1/55	#48 (Dissolved 6/1/59)	30 30	1/1/55	#20 (Dissolved 1/1/10)	
30	1/1/55	#49 (Dissolved 7/1/66) #50 (Dissolved 8/1/59)	30	1/1/55	#22	
30	1/1/55	#50 (Dissolved 8/1/39/ #51 (Dissolved 6/30/70)	30	1/1/55	#23 (Dissolved 7/3/56)	
30	1/1/55	#52 (Dissolved 8/8/60)	30	1/1/55	#25 (Dissolved 7/29/57)	
30	1/1/55 1/1/55	#53 (Dissolved 6/1/58)	30	1/1/55	#27	
30 30	1/1/55	#54 (Dissolved 6/13/60)	30	1/1/55	#29 (Dissolved 3/1/72)	
30	1/1/55	#55 (Dissolved 6/1/59)	30	1/1/55	#30 (Dissolved 3/1/65)	
30	1/1/55	#56 (Dissolved 9/26/60)	30	1/1/55	#31 (Dissolved 7/29/57)	
30	1/1/55	#57 (Dissolved 7/1/58)	30	1/1/55	#33 (Dissolved 6/1/59)	
30	1/1/55	#58 (Dissolved 7/1/57)	30	1/1/55	#34 (Dissolved 8/16/72)	
30	1/1/55	#59 (Dissolved 7/10/56)	30	1/1/55	#39	
30	1/1/55	#60 (Dissolved 8/1/58)	30	1/1/55	#46	
30	1/1/55	#61 (Dissolved 7/1/56)	30	1/1/55	#48	
30	1/1/55	#62 (Dissolved 5/31/60)	30 30	1/1/55 1/1/55	#51 #56 (Dissolved 8/21/56)	
30	1/1/55	#63 (Dissolved 7/1/57)	30	1/1/55	#57 (Dissolved 6/2/756)	
30	1/1/55	#64 (Dissolved 7/1/56)	30	1/1/55	#59	
30	.1/1/55	#65 (Dissolved 7/4/57)	30	1/1/55	#60	
30	1/1/55	#66 (Dissolved 8/8/60)	30	1/1/55	#61 (Dissolved 1/14/70)	
30	1/1/55	#67 (Dissolved 7/1/56) #68 (Dissolved 6/30/70)	30	1/1/55	#62	
30	1/1/55 1/1/55	#69 (Dissolved 7/8/57)				
30 30	1/1/55	#70 (Dissolved 7/1/57)			Keya Paha Co.	
30	1/1/55	#72 (Dissolved 6/4/62)				
30	1/1/55	#73	30	1/1/55	#1	
30	1/1/55	#74 (Dissolved 7/4/57)	30	1/1/55	#2 (Dissolved 6/1/59)	
30	1/1/55	#75 (Dissolved 6/1/59)	30	1/1/55	#3	
30	1/1/55	#76 (Dissolved 7/1/57)	30	1/1/55	#4 (Dissolved 6/1/70)	
30	1/1/55	#77 (Dissolved 7/1/57)	30 30	1/1/55	#5 (Dissolved 6/1/59) #7	
30	1/1/55	#78 (Dissolved 7/4/57)	. 30	1/1/55 1/1/55	#9 (Dissolved 5/21/57)	
30	1/1/55	#79 (Dissolved 6/1/66)	30	1/1/55	#16 (Dissolved 6/1/59)	
			30	1/1/55	#17	
		Kearney Co.	30	1/1/55	#21	
00	0 /1 6 /50	#R-7 (Dissolved 7/24/63)	30	1/1/55	#25 (Dissolved 6/1/65)	
90	3/16/59 3/16/59	M 30/90 SRS	30	1/1/55	#26 (Dissolved 5/20/63)	
142		#R 10 (Dissolved 1/30/68)	30	1/1/55	#30 (Dissolved 6/7/58)	
172		M 30/142 SRS	30	1/1/55	#33	
30	1/1/55	#1 (Dissolved 3/30/66)	30	1/1/55	#36 (Dissolved 5/31/58)	
30	1/1/55	#3 (Dissolved 3/16/59)	30	1/1/55	#42 (Dissolved 7/1/69)	
30	1/1/55	#4R	30	1/1/55	#44	
30	1/1/55	#6R (Dissolved 8/1/63)	30	1/1/55	#45 (Dissolved 6/1/71)	
30	1/1/55	#18 (Dissolved 3/16/59)	30	1/1/55	#49	
30	1/1/55	#24 (Dissolved 6/1/59)	30	1/1/55	#52 (Dissolved 6/1/69)	
30	1/1/55	#25 (Dissolved 8/12/64)	30	1/1/55	#55 (Dissolved 6/1/67)	
30	1/1/55	#41 (Dissolved 7/8/59)	33	1/1/55 1/1/55	#56 M 30/33 SRS	
30	1/1/55	#43 (Dissolved 3/16/59)	30	1/1/55	#60 (Dissolved 5/21/57)	
30	1/1/55	#64	30	1/1/55	#62 (Dissolved 6/6/56)	
		T	32	1/1/55	#64	
		Keith Co.		1/1/55	M 30/32 SRS	
20	1/1/55	#2	30	1/1/55	#68 (Dissolved 6/1/69)	
30 30	1/1/55	#3 (Dissolved 6/1/64)	30	1/1/55	#69 (Dissolved 6/1/59)	
30	1/1/55	#5	30	1/1/55	#72 (Dissolved 6/1/67)	
30	1/1/55	#7	30	1/1/55	#75 (Dissolved 5/31/58)	
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	SCHOOL DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
	Keya Paha Co. (Cont.)			Knox Co. (Cont.)
30) 1/1/55 #76	30	1/1/55	#33 (Dissolved 6/13/61)
30	0 1/1/55 #80 (Dissolved 6/1/59)	30		#34 (Dissolved 6/10/66)
30	, ,	30		#37 (Dissolved 6/10/66)
30	- (======= = = = = = = = = = = = = = =	30	1/1/55	#38 (Dissolved 10/17/59)
30	, , , , , , , , , , , , , , , , , , , ,	30	1/1/55	#39 (Dissolved 5/23/59)
30		30	1/1/55	#40 (Dissolved 6/10/66)
30	1/1/55 #88 (Dissolved 6/26/59)	30	1/1/55	#41 (Dissolved 7/31/66)
		30	1/1/55	#42 (Dissolved 3/30/59)
	Kimball Co.	30	1/1/55	#43 (Dissolved 7/11/60)
	- 1- 1 110	30	1/1/55	#44 (Dissolved 8/2/62)
30		30	1/1/55	#45 (Dissolved 6/10/66)
30		30	1/1/55	#46 (Dissolved 7/1/65)
30 30		30	1/1/55	#47 (Dissolved 6/10/66)
30		30	1/1/55	#48 (Dissolved 5/20/59)
30		30	1/1/55	#50
30		30	1/1/55	#50C (Dissolved 6/11/62)
30		30	1/1/55	#52 (Dissolved 5/20/59)
30	1/1/55 #20 (Dissolved 8/1/67)	30	1/1/55	#53 (Dissolved 7/28/56)
30	1/1/55 #22	30	1/1/55	#54 (Dissolved 6/10/63)
30	1/1/55 #23 (Dissolved 8/1/67)	30 30	1/1/55	#57 (Dissolved 9/12/59)
30	1/1/55 #24	30	1/1/55	#58 (Dissolved 5/5/59)
30	1/1/55 #27 (Dissolved 7/6/60)	30	1/1/55 1/1/55	#59 (Dissolved 7/30/60)
30	1/1/55 #30 (Dissolved 6/5/70)	30	•	#61 (Dissolved 5/16/61) #62 (Dissolved 6/23/56)
30	1/1/55 #31 (Dissolved 7/11/59)	30	1/1/55	#63 (Dissolved 6/23/56)
30	1/1/55 #35 (Dissolved $12/28/61$)	30		#64 (Dissolved 7/1/64)
30	1/1/55 #38 (Dissolved 8/1/67)	30		#65 (Dissolved 7/1/64)
30	1/1/55 #40 (Dissolved 4/5/58)	30	1/1/55	#66 (Dissolved 10/24/64)
		30		#69 (Dissolved 7/1/62)
	Knox Co.	30		#70 (Dissolved 3/28/59)
	3 /3 /55	30	1/1/55	#71 (Dissolved 8/2/62)
30	1/1/55 #2	30	1/1/55	#72 (Dissolved 7/11/60)
30 30	1/1/55 #3 (Dissolved 6/1/73) 1/1/55 #4 (Dissolved 6/1/70)	30	1/1/55	#73 (Dissolved 7/13/59)
30		30	1/1/55	#74 (Dissolved 6/3/59)
30	1/1/55 #5 (Dissolved 7/30/60) 1/1/55 #5C	30		#75 (Dissolved 6/13/61)
30	1/1/55 #6 (Dissolved 7/1/62)	93		#76-R
30	1/1/55 #7 (Dissolved 6/10/66)	20	7/13/59	M 30/93 SRS
30	1/1/55 #8 (Dissolved 5/5/59)	30 30	1/1/55	#77 (Dissolved 7/11/60)
53	2/16/57 #9 (Dissolved 7/1/62)	30	1/1/55 1/1/55	#80 (Dissolved 7/13/59)
	2/16/57 M 30/53 SRS	30	1/1/55	#81 (Dissolved 6/13/61)
93	5/5/59 #10 (Dissolved 1/30/62)	30		#82 (Dissolved 4/25/59) #84 (Dissolved 7/11/60)
	5/5/59 M 30/93 SRS	30	1/1/55	#85 (Dissolved 5/23/59)
30	1/1/55 #11 (Dissolved 6/11/62)	30		#87 (Dissolved 7/1/62)
30	1/1/55 #12 (Dissolved 7/1/71)	30	1/1/55	788 (Dissolved 4/25/59)
30	1/1/55 #14 (Dissolved 8/6/62)	30	1/1/55 #	#89 (Dissolved 8/5/61)
30	1/1/55 #15 (Dissolved 7/11/60)	32	1/1/55 #	90 (Dissolved 6/10/63)
30	1/1/55 #16 (Dissolved 6/13/61)		1/1/55	M 30/32 SRS
30	1/1/55 #17 (Dissolved 6/10/66)	30	1/1/55 #	91 (Dissolved 7/1/62)
30 30	1/1/55 #18 (Dissolved 6/10/66)	30	1/1/55 #	#92 (Dissolved 7/1/62)
30	1/1/55 #19 (Dissolved 7/16/62) 1/1/55 #20 (Dissolved 7/16/62)	30	1/1/55 #	93 (Dissolved 7/1/64)
30	1/1/55 #20 (Dissolved 7/16/62) 1/1/55 #21 (Dissolved 7/30/60)	30	1/1/55 #	94 (Dissolved 7/1/62)
30	1/1/55 #22 (Dissolved 6/10/66)	30	1/1/55 #	95 (Dissolved 7/30/60)
30	1/1/55 #24 (Dissolved 5/16/61)	30	1/1/55 #	97 (Dissolved 6/16/61)
30	1/1/55 #26 (Dissolved 6/10/66)	30	1/1/55 #	98 (Dissolved 10/17/59)
30	1/1/55 #27 (Dissolved 6/10/66)	30	1/1/55 #	99 (Dissolved 7/11/60)
30	1/1/55 #28 (Dissolved 7/30/60)	30 30	1/1/55 #	100 (Dissolved 7/11/60)
30	1/1/55 #29 (Dissolved 7/30/60)	30	1/1/55 #	101 (Dissolved 7/1/62)
30	1/1/55 #30 (Dissolved 7/30/60)	30 30	1/1/55 # 1/1/55 #	102 (Dissolved 7/11/60)
30	1/1/55 #31 (Dissolved 6/10/61)	30	1/1/55 #	103 (Dissolved 7/11/60) 104 (Dissolved 6/20/59)
30	1/1/55 #32 (Dissolved 11/22/58)	30	1/1/55 #	104 (Dissolved 6/20/59) 105 (Dissolved 5/6/59)
	• • • •	20	-/ -/ 50 #	700 (DIPPOTAGE 9/0/9A)

	SCHOOL	DISTRICT (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Knox Co. (Cont.)			Lancaster Co. (Cont.)
30	1/1/55	#106 (Dissolved 7/11/60)	30	1/1/55	#30 (Dissolved 7/13/64)
30	1/1/55	#107 (Dissolved 7/1/62)	30	1/1/55	#31 (Dissolved 6/2/66)
30	1/1/55	#108 (Dissolved 7/1/65)	30	1/1/55	#32 (Dissolved 6/1/66)
30	1/1/55	#109 (Dissolved 3/8/60)	30	1/1/55	#34 (Dissolved 7/31/58)
30	1/1/55	#110 (Dissolved 7/8/60)	30	1/1/55	#35 (Dissolved 7/1/57)
30	1/1/55	#111 (Dissolved 7/11/60)	30	1/i/55	#36 (Dissolved 6/10/65)
30	1/1/55	#112 (Dissolved 7/11/60)	32	1/1/55	#37 (Dissolved 11/27/67)
30	1/1/55	#114 (Dissolved 7/11/66)		1/1/55	M 30/32 SRS
30	1/1/55	#115 (Dissolved 7/11/60)	30	1/1/55	#38
30	1/1/55	#116 (Dissolved 7/13/59)	30	1/1/55	#39 (Dissolved 6/15/64)
30	1/1/55	#117 (Dissolved 6/13/61)	30	1/1/55 1/1/55	#42 (Dissolved 7/9/62) #43
30	1/1/55	#118 (Dissolved 7/13/59)	30 30	1/1/55	#45 #46 (Dissolved 6/3/59)
30	1/1/55	#119 (Dissolved 6/29/57)	30	1/1/55	#47 (Dissolved 6/15/64)
30	1/1/55	#120 (Dissolved 7/11/60) #121 (Dissolved 7/30/60)	30	1/1/55	#48 (Dissolved 6/1/56)
30	1/1/55	#121 (Dissolved 7/30/60) #122 (Dissolved 7/13/59)	30	1/1/55	#49 (Dissolved 8/31/57)
30	1/1/55 1/1/55	#123 (Dissolved 7/13/59)	30	1/1/55	#51
30 30	1/1/55	#124 (Dissolved 7/13/59)	30	1/1/55	#54 (Dissolved 7/30/62)
30	1/1/55	#125 (Dissolved 12/29/59)	30	1/1/55	#55 (Dissolved 8/1/61)
30	1/1/55	#126 (Dissolved 10/17/59)	30	1/1/55	#56 (Dissolved 6/2/67)
30	1/1/55	#127 (Dissolved 2/16/57)	30	1/1/55	#57 (Dissolved 7/3/62)
30	1/1/55	#128 (Dissolved 7/11/60)	30	1/1/55	#61
30	1/1/55	#129 (Dissolved 8/29/66)	30	1/1/55	#62 (Dissolved 5/29/59)
30	1/1/55	#130 (Dissolved 7/16/62)	30	1/1/55	#63 (Dissolved 6/1/56)
30	1/1/55	#131 (Dissolved 7/1/62)	30	1/1/55	#65 (Dissolved 6/1/56)
30	1/1/55	#132 (Dissolved 7/13/59)	30	1/1/55	#66 (Dissolved 6/5/59)
30	1/1/55	#134 (Dissolved 7/13/59)	30	1/1/55	#68 (Dissolved 6/2/67)
30	1/1/55	#135 (Dissolved 7/13/59)	30	1/1/55 1/1/55	#69 #70 (Dissolved 7/9/62)
30	1/1/55	#137 (Dissolved 7/24/56)	30		#70 (Dissolved 7/3/62) #71 (Dissolved 7/12/57)
30	1/1/55	#138 (Dissolved 2/16/57)	30 30	1/1/55 1/1/55	#71 (Dissolved 7/12/37) #72 (Dissolved 12/14/66)
30	1/1/55 1/1/55	#139 (Dissolved 8/22/68) #140 (Dissolved 3/22/65)	30	1/1/55	#73 (Dissolved 7/9/62)
30 30	1/1/55	#141 (Dissolved 7/8/61)	30	1/1/55	#74 (Dissolved 6/1/56)
30	1/1/55	#142 (Dissolved 6/10/61)	30	1/1/55	#76 (Dissolved 10/3/67)
30	1/1/55	#143 (Dissolved 7/11/60)	30	1/1/55	#79 (Dissolved 6/1/57)
30	1/1/55	#144 (Dissolved 7/1/62)	30	1/1/55	#80 (Dissolved 5/11/65)
30	1/1/55	#147 (Dissolved 5/16/61)	30	1/1/55	#91 (Dissolved 6/5/59)
30	1/1/55	#148 (Dissolved 5/27/59)	30	1/1/55	#92 (Dissolved 6/1/57)
30	1/1/55	#149 (Dissolved 7/11/60)	30	1/1/55	#101 (Dissolved 4/30/64)
30	1/1/55	#150 (Dissolved 2/16/57)	30	1/1/55	#102 (Dissolved 6/15/64)
30	1/1/55	#151 #150 (Discolated 7/11/60)	30	1/1/55 1/1/55	#107 #109
30	1/1/55	#152 (Dissolved 7/11/60) #153 (Dissolved 5/25/59)	30 30	1/1/55	#110 (Dissolved 5/29/59)
30 30	1/1/55 1/1/55	#154 (Dissolved 7/1/70)	32	1/1/55	#112 (Dissolved 6/2/67)
	1/1/55	#155 (Dissolved 7/11/60)	32		M 30/32 SRS
30 30	1/1/55	#156 (Dissolved 7/30/60)	30	1/1/55	#113 (Dissolved 2/5/57)
30	1/1/55	#157 (Dissolved 7/11/60)	30	1/1/55	
30	1/1/55	#158 (Dissolved 7/13/59)	30	1/1/55	#117 (Dissolved 6/1/56)
30	1/1/55	#159 (Dissolved 7/13/59)	30	1/1/55	
			30	1/1/55	#121 (Dissolved 7/30/62)
		Lancaster Co.	30	1/1/55	#122 (Dissolved 6/2/67)
			30	1/1/55	#125 (Dissolved 7/13/64) #126 (Dissolved 1/26/59)
30	1/1/55	#3	30 30	1/1/55 1/1/55	#130 (Dissolved 7/9/62)
30	1/1/55	#5 #13 (Discolved 12/14/66)	30	1/1/55	#136 (Dissolved 7/9/62)
30 30	1/1/55 1/1/55	#11 (Dissolved 12/14/66) #12 (Dissolved 7/13/64)	30	1/1/55	#142 (Dissolved 6/1/56)
30 30	1/1/55	#12 (Dissolved 7/13/64)	30	1/1/55	#143 (Dissolved 7/30/59)
30	1/1/55	#15 (Dissolved 3/22/65)	30	1/1/55	#144
30	1/1/55	#16 (Dissolved 7/30/59)	30	1/1/55	#149 (Dissolved 6/30/69)
30	1/1/55	#17 (Dissolved 6/1/56)	30	1/1/55	#152
30	1/1/55	#21 (Dissolved 7/9/62)	30	1/1/55	#153
30	1/1/55	#24 (Dissolved 6/1/66)	32	1/1/55	#156 (Dissolved 7/9/62)
30	1/1/55	#29 (Dissolved 5/26/61)		1/1/55	M 30/32 SRS

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Lancaster Co. (Cont.)	•		Lincoln Co. (Cont.)
42	6/1/56	#158	30	1/1/55	#84 (Dissolved 5/22/59)
	6/1/56		30	1/1/55	
42	6/1/56	#159 (Dissolved 6/1/64)	30		#86 (Dissolved 10/20/61)
	6/1/56	M 30/42 SRS	30	1/1/55	
142	6/1/64	#160	30	1/1/55	
	6/1/64	M 30/142 SRS	30	1/1/55	
171	6/14/67	#161	30	1/1/55	•
	6/14/67	M 30/171 SRS	30	1/1/55	
		Lincol- Co	30	1/1/55	• • • • • • •
		Lincoln Co.	30 · 30	1/1/55 1/1/55	#96 (Dissolved 6/3/59) #97 (Dissolved 6/4/64)
30	1/1/55	- #2	30	1/1/55	#98
30	1/1/55	#3	30	1/1/55	#99 (Dissolved 4/4/58)
30	1/1/55	#4 (Dissolved 6/15/67)	30	1/1/55	#103 (Dissolved 7/14/58)
30	1/1/55	#5	30	1/1/55	
30	1/1/55	#8,	81	7/14/58	#104R
'30	1/1/55	#9 (Dissolved 6/30/72)		7/14/58	M 30/81 SRS
30		#10 (Dissolved 6/15/68)	30	1/1/55	
30	1/1/55	#11 (Dissolved 3/22/57)	30	1/1/55	#109
30	1/1/55	#12 (Dissolved 7/30/59)	30	1/1/55	
30 30		#13 (Dissolved 5/22/59)	30 30	1/1/55 1/1/55	
30	1/1/55	#14 (Dissolved 6/30/70) #15 (Dissolved 5/14/58)	30	1/1/55	
30	1/1/55	#17 (Dissolved 6/11/66)	30	1/1/55	#119 (Dissolved 6/3/59)
30	1/1/55	#18 (Dissolved 6/3/59)	30	1/1/55	#122
30	1/1/55	#19 (Dissolved 6/3/59)	30	1/1/55	#124 (Dissolved 6/3/59)
30	1/1/55	#20	30	1/1/55	#127
30	1/1/55	#23 (Dissolved 7/1/67)	30	1/1/55	#132 (Dissolved 10/13/64)
30	1/1/55	#24 (Dissolved 6/11/66)	30	1/1/55	#134
30	1/1/55	#26 (Dissolved 3/22/57)	30	1/1/55	•
30	1/1/55	#27 (Dissolved 6/3/59)	30	1/1/55	#136 (Dissolved 6/13/58)
30	1/1/55	#28 (Dissolved 6/30/71)	30	1/1/55 6/4/64	
30 30	1/1/55 1/1/55	#29 (Dissolved 5/14/58) #31	142	6/4/64	#976 (Dissolved 6/30/71) M 30/142 SRS
30	1/1/55	#33 (Dissolved 8/17/57)		0/4/04	M 30/142 SRS
30	1/1/55	#34			Logan Co.
30	1/1/55	#35 (Dissolved 6/21/56)			
30	1/1/55	#36	30	1/1/55	#1 (Dissolved 6/15/60)
30	1/1/55	#38 (Dissolved 3/22/57)	105	6/15/60	#1-R
30	1/1/55	#39		6/15/60	M 30/105 SRS
30	1/1/55	#40 (Dissolved 7/29/63)	30	1/1/55	
30	1/1/55	#44	30 30	1/1/55 1/1/55	#3 (Dissolved 6/15/60)
30 -30	1/1/55 1/1/55	#47 (Dissolved 9/23/60) #51 (Dissolved 6/11/66)	30	1/1/55	#4 (Dissolved 4/21/59) #5 (Dissolved 4/21/59)
30	1/1/55	#52 (Dissolved 10/9/65)	30	1/1/55	#6 (Dissolved 4/11/57)
30	1/1/55	#54 (Dissolved 7/6/61)	30	1/1/55	#9 (Dissolved 11/27/59)
30	1/1/55	#56 (Dissolved 6/3/59)	30	1/1/55	#10 (Dissolved 6/15/60)
30	1/1/55	#58 (Dissolved 6/20/67)	30	1/1/55	#11 (Dissolved 6/15/60)
30	1/1/55	#60	30	1/1/55	#12 (Dissolved 7/1/66)
30	1/1/55	#63 (Dissolved 7/14/58)	30	1/1/55	#13 (Dissolved 6/15/60)
30	1/1/55	#66 (Dissolved 6/4/64)	30	1/1/55	
30	1/1/55	#67 (Dissolved 9/2/60)	30	1/1/55	#28 (Dissolved 6/15/60)
30 30	1/1/55 1/1/55	#68 (Dissolved 6/11/66)	30	1/1/55	#59 (Dissolved 7/26/58)
30	1/1/55	#70 (Dissolved 3/16/66) #71			Lour, Co
30	1/1/55	#73 (Dissolved 7/30/59)			Loup Co.
30	1/1/55	#75	30	1/1/55	Bd. of Educ. County High School
30	1/1/55	#76 (Dissolved 6/4/64)			(Dissolved 7/1/72)
30	1/1/55	#79 (Dissolved 7/1/70)	33	1/1/55	Loup Co. Cons. Grade School
30	1/1/55	#81 (Dissolved 7/1/67)			(Dissolved 7/1/72)
30	1/1/55	#82		1/1/55	M 30/33 SRS
30	1/1/55	#83 (Dissolved 6/10/65)	30	1/1/55	#1 (Dissolved 7/1/72)

1/1/55

#46

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SCHOOL DISTRICTS (Cont.)
                                                         SCHOOL DISTRICTS (Cont.)
               Loup Co. (Cont.)
                                                                 Madison Co. (Cont.)
       1/1/55 #2 (Dissolved 4/10/57)
                                                   30
                                                        1/1/55 #47
       1/1/55 #3 (Dissolved 7/31/62)
                                                   30
                                                        1/1/55 #48
       1/1/55 #4 (Dissolved 7/31/62)
                                                   30
                                                                #49 (Dissolved 7/1/69)
                                                        1/1/55
  30
       1/1/55 #6 (Dissolved 8/31/59)
                                                  30
                                                        1/1/55
                                                                #50 (Dissolved 7/1/67)
  30
       1/1/55 #7 (Dissolved 7/1/72)
                                                  30
                                                        1/1/55
                                                                #51 (Dissolved 5/26/59)
  30
       1/1/55 #8 (Dissolved 6/2/70)
                                                   30
                                                        1/1/55
                                                                #52 (Dissolved 7/1/67)
 30
      1/1/55 #11 (Dissolved 8/9/63)
                                                   30
                                                        1/1/55
                                                                #54 (Dissolved 6/5/65)
 30
      1/1/55 #12 (Dissolved 7/1/72)
                                                  30
                                                        1/1/55 #55 (Dissolved 7/1/67)
 30
      1/1/55 #13 (Dissolved 7/1/72)
                                                  30
                                                        1/1/55
                                                               #56 (Dissolved 7/1/70)
 30
      1/1/55
              #17
                  (Dissolved 7/1/72)
                                                   30
                                                               #58 (Dissolved 7/1/70)
                                                        1/1/55
      1/1/55 #18 (Dissolved 8/3/61)
                                                   30
                                                        1/1/55
                                                                #59 (Dissolved 5/24/56)
      1/1/55
              #19 (Dissolved 7/1/72)
                                                  30
                                                        1/1/55
                                                                #61
                                                                    (Dissolved 8/15/69)
      1/1/55
              #20 (Dissolved 7/19/69)
                                                  30
                                                        1/1/55 #62 (Dissolved 7/1/70)
              #24 (Dissolved 7/1/72)
      1/1/55
                                                   30
                                                        1/1/55
                                                                #64 (Dissolved 7/1/70)
              #25
                                                  30
                                                                #65 (Dissolved 5/17/58)
                                                        1/1/55
      7/1/72
               M 30/258 SRS
                                                  30
                                                        1/1/55
                                                                #66 (Dissolved 7/1/64)
              #26 (Dissolved 8/30/68)
 30
      1/1/55
                                                  30
                                                        1/1/55
                                                                #67 (Dissolved 7/1/70)
 30
      1/1/55
              #28 (Dissolved 8/15/61)
                                                  30
                                                        1/1/55 #68
      1/1/55
              #32 (Dissolved 8/31/59)
                                                  30
                                                       1/1/55
                                                               #69 (Dissolved 8/1/61)
 30
      1/1/55
              #36 (Dissolved 8/5/61)
                                                  30
                                                       1/1/55
                                                               #70 (Dissolved 6/25/56)
     10/1/56
              #40 (Dissolved 11/2/59)
                                                        1/1/55 #71 (Dissolved 7/7/69)
                                                  30
     10/1/56
               M 30/55 SRS
                                                  30
                                                               #73 (Dissolved 7/1/72)
                                                       1/1/55
                                                  30
                                                        1/1/55
                                                               #74 (Dissolved 5/24/56)
              Madison Co.
                                                  30
                                                       1/1/55
                                                               #75 (Dissolved 7/30/64)
                                                       1/1/55
                                                  30
                                                               #76 (Dissolved 6/5/65)
30
     1/1/55 #3
                                                  30
                                                       1/1/55
                                                               #77
30
     1/1/55 #4
                 (Dissolved 7/1/70)
                                                  30
                                                       1/1/55
                                                               #78 (Dissolved 8/20/56)
30
     1/1/55 #6
                                                  30
                                                       1/1/55
                                                               #79 (Dissolved 7/1/67)
30
     1/1/55
             #7
                  (Dissolved 7/31/64)
                                                  30
                                                       1/1/55
                                                               #82 (Dissolved 7/1/70)
30
     1/1/55 #8
                                                  30
                                                       1/1/55
                                                               #83 (Dissolved 7/1/63)
30
     1/1/55
                                                       1/1/55
                                                  30
                                                               #85 (Dissolved 7/1/67)
30
     1/1/55
             #10 (Dissolved 7/1/67)
                                                 30
                                                       1/1/55
                                                               #86 (Dissolved 7/1/69)
30
             #11 (Dissolved 8/1/61)
     1/1/55
                                                 30
                                                       1/1/55
                                                               #87
30
     1/1/55 #14 (Dissolved 7/20/64)
                                                 118
                                                      7/29/61
                                                               #9 T
30
     1/1/55
             #15 (Dissolved 7/1/70)
                                                      7/29/61
                                                                M 30/118 SRS
30
     1/1/55
             #16
                                                      5/24/56
                                                               #94 (Dissolved 7/1/67)
30
     1/1/55
             #17
                 (Dissolved 8/15/63)
                                                      5/24/56
                                                               M 30/42 SRS
     1/1/55
             #18 (Dissolved 7/1/70)
                                                 152
                                                       6/5/65
                                                               #95
30
     1/1/55 #20
                                                       6/5/65
                                                               M 30/152 SRS
30
     1/1/55
             #21 (Dissolved 7/1/68)
                                                171
                                                       7/1/67
                                                              #96
30
     1/1/55
             #22
                                                       7/1/67
                                                               M 30/171 SRS
     1/1/55
             #23 (Dissolved 7/1/70)
                                                171
                                                       7/1/67
                                                               #97
30
     1/1/55
             #24
                                                       7/1/67
                                                               M 30/171 SRS
30
     1/1/55
             #25
30
    1/1/55
            #26 (Dissolved 6/7/57)
                                                              McPherson Co.
30
    1/1/55
            #27
30
    1/1/55
            #28 (Dissolved 7/1/67)
                                                 30
                                                      1/1/55 #1
                                                                  (Dissolved 4/4/60)
30
    1/1/55
            #29 (Dissolved 7/1/70)
                                                 30
                                                      1/1/55 #3
                                                                  (Dissolved 6/16/58)
    1/1/55
30
            #31 (Dissolved 7/1/70)
                                                 30
                                                      1/1/55 #4
30
    1/1/55
            #33 (Dissolved 7/1/70)
                                               30
                                                      1/1/55 #5
30
    1/1/55
            #34
                                                103
                                                      5/9/60
                                                              #6
30
    1/1/55
            #36
                (Dissolved 7/1/67)
                                                      5/9/60 M 30/103 SRS
30
    1/1/55
            #37
                                                 30
                                                      1/1/55 #7
    1/1/55 #38 (Dissolved 7/25/66)
30
                                                 30
                                                      1/1/55 #9
    1/1/55
            #40
                (Dissolved 7/1/67)
                                                 30
                                                      1/1/55
                                                              #10 (Dissolved 8/12/57)
    1/1/55
30
            #41 (Dissolved 7/1/70)
                                                      1/1/55 #11 (Dissolved 8/12/57)
                                                 30
30
    1/1/55
            #42
                (Dissolved 7/1/64)
                                                 30
                                                      1/1/55 #13 (Dissolved 5/5/60)
    1/1/55
30
            #43
                                                 30
                                                      1/1/55
                                                              #14 (Dissolved 6/26/58)
ł۸
    1/1/55
            #44 (Dissolved 7/1/67)
                                                30
                                                      1/1/55
                                                             #15
            #45 (Dissolved 6/20/62)
    1/1/55
                                                      1/1/55 #16 (Dissolved 8/27/58)
                                                 30
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			STA	TE AGRE	EME	ENTS					
	SCHOOL DISTRICTS (Cont.)					SCHOOL DISTRICTS (Cont.)					
		McF	nerson Co. (Cont.)				Morrill Co.				
69	8/12/57	#21	(M 75 changed eff. date fr	om 1.	34	3/8/63	Northwest High School, Dist. 82				
		1	0/8/57)(Dissolved 5/14/70)			3/8/63	M 30/134 SRS				
	8/12/57		30/69 SRS		29	1/1/55					
30			(Dissolved 6/18/57)			1/1/55	M 29 School Employees' Retire-				
30	1/1/55		(Dissolved 6/6/63)				ment System of the School				
30	1/1/55		(Dissolved 7/18/59)			1/1/55	District of Omaha				
30	1/1/55		(Dissolved 6/10/69)		30	1/1/55					
30	1/1/55	#26			70	7/1/57 7/1/57	#2-C (Dissolved 8/20/70) M 30/70 SRS				
30	1/1/55	#28	(5) 3 3 7 (20 (20)	,	30	1/1/55					
30	1/1/55		(Dissolved 7/10/69)		30	1/1/55					
30 30	1/1/55 1/1/55		(Dissolved 6/16/61)		30	1/1/55					
30			(Dissolved 5/9/60) (Dissolved 5/9/60)		30	1/1/55	#6 (Dissolved 6/5/69)				
30	1/1/55		(Dissolved 3/9/60) (Dissolved 6/27/58)		30	1/1/55	#7 (Dissolved 10/14/70)				
30			(Dissolved 0/27/38)	3	30	1/1/55					
30			(Dissolved 10/8/57)	3	30	1/1/55	#9 (Dissolved 4/4/73)				
30	1/1/55	#59	(21222764 10, 6, 5,)	;	30	1/1/55	#11				
30	1/1/55		(Dissolved 9/18/69)		30	1/1/55	#12 (Dissolved 5/24/56)				
					30	1/1/55	-, -, -,				
		Mer	rick Co.		30	1/1/55	,,,,,				
					30	1/1/55					
30	1/1/55	#1			30	1/1/55					
30	1/1/55	#2			0		#17 (Dissolved 6/5/69)				
30	1/1/55	#3	(Dissolved 6/5/67)		0	1/1/55					
30	1/1/55	#5	(Dissolved 5/6/59)		0	1/1/55 1/1/55	#34 (Dissolved 7/1/62) #41				
30	1/1/55	#8	(Dissolved 6/5/67)		0	1/1/55					
30	1/1/55		(Dissolved 5/17/68)		0	1/1/55	#42 (Dissolved 6/5/69) #44				
30	1/1/55		(Dissolved 6/5/67)		0	1/1/55	#50				
30	1/1/55	#15	(Dissolved 6/5/67)		0	1/1/55	#55 (Dissolved 5/24/56)				
30 30	1/1/55 1/1/55		(Dissolved 4/30/62)		0	1/1/55	#58 (Dissolved 6/13/61)				
30	1/1/55		(Dissolved 4/30/02)	15	2	6/25/65	#61 (Dissolved 6/10/71)				
30	1/1/55		(Dissolved 6/5/67)			6/25/65	M 30/152 SRS				
30	1/1/55		(Dissolved 6/5/67)	3	0	1/1/55	#66 (Dissolved 5/27/63)				
30	1/1/55		(Dissolved 6/5/67)	3	30	1/1/55	#73				
30	1/1/55	#21	(Dissolved 6/5/67)		0	1/1/55	· · · · · · · · · · · · · · · · · · ·				
30	1/1/55	#23	(Dissolved 6/5/67)		0	1/1/55					
30			(Dissolved 6/5/67)		0		#87 (Dissolved 6/30/59)				
30			(Dissolved 8/22/58)		0	1/1/55					
30			(Dissolved 6/5/67)		0	1/1/55					
30			(Dissolved 6/5/67)		0	1/1/55	#90 (Dissolved 6/11/65) #92 (Dissolved 6/5/69)				
30 30			(Dissolved 7/1/70) (Dissolved 7/7/58)		0	1/1/55	#93				
30			(Dissolved 7/1/38) (Dissolved 7/1/70)		o		#94 (Dissolved 7/1/57)				
30			(Dissolved 6/5/67)		0		#95 (Dissolved 7/24/59)				
30			(Dissolved 7/7/58)		0	1/1/55					
30			(Dissolved 6/5/67)		0		#98 (Dissolved 7/2/56)				
30			(Dissolved 4/28/65)	3	0	1/1/55					
30	1/1/55	#39	(Dissolved 6/5/67)	3	0	1/1/55					
30	1/1/55	#40	(Dissolved 7/7/58)	3	0	1/1/55	#143 (Dissolved 7/1/57)				
30			(Dissolved 7/1/70)		0	1/1/55	#150 (Dissolved 6/1/66)				
30			(Dissolved 7/7/58)		0	1/1/55					
30	1/1/55		(Dissolved 7/7/58)		0	1/1/55	, , , , , ,				
30	1/1/55		(Dissolved 6/5/67)	3		1/1/55	#158				
30	1/1/55		/D:1	3	0	1/1/55	#159 (Dissolved 6/8/68)				
30			(Dissolved 6/21/62)				Na 0.				
30 30			(Dissolved 7/7/58) (Dissolved 6/21/60)				Nance Co.				
30			(Dissolved 6/21/60) (Dissolved 7/7/58)	વ	0	1/1/55	#2				
30	1/1/55		(Dissolved 7/7/58)	3		1/1/55					
	,,										

	SCHOOL :	DISTR	ICTS (Cont.)			SCHOOL	DISTR	ICTS (Cont.)
		Nanc	e Co. (Cont	.)				Nema	ha C <u>o.</u>	
30	1/1/55	#5	(Dissolved (6/8/56)		30	1/1/55	#1	(Dissolved	6/6/67)
30	1/1/55	#6	(Dissolved	7/1/63)		30	1/1/55	#2	(Dissolved	7/1/56)
30	1/1/55	#7				30	1/1/55		(Dissolved	· · · · · ·
30	1/1/55		(Dissolved	•		30	1/1/55		(Dissolved	7/1/56)
30	1/1/55		(Dissolved	8/15/68)		30	1/1/55	#6		- (- ()
30	1/1/55	#11				30	1/1/55	#9	(Dissolved (Dissolved	
30	1/1/55	#12				30 30	1/1/55 1/1/55		(Dissolved	
30	1/1/55 1/1/55	#13	(Dissolved	10/7/67)		30	1/1/55		(Dissolved	
30 30	1/1/55	#15	(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#17				30	1/1/55	#18		
30	1/1/55	#18				30	1/1/55	#19	(Dissolved	10/23/63)
30	1/1/55		(Dissolved			30	1/1/55	#21	.	m /7 /00\
30	1/1/55		(Dissolved	10/31/63)		30	1/1/55		(Dissolved	
30	1/1/55	#21		/ / >		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	11/13/61)		30	1/1/55 1/1/55		(Dissolved (Dissolved	
30	1/1/55	#23	(Dissolved	6/27/501		30 30	1/1/55	#32	(DISSUIVEG	0/1/70)
30 30	1/1/55 1/1/55	#24 #25	(DISSUIVEG	0/21/35)		30	1/1/55		(Dissolved	8/14/67)
30	1/1/55		(Dissolved	11/13/61)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#28	,			30	1/1/55	#38	(Dissolved	6/1/59)
30	1/1/55	#29	(Dissolved	8/13/58)		30	1/1/55	#39		
30	1/1/55	#30	(Dissolved	7/1/70)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	6/10/60)		30	1/1/55		(Dissolved	
30	1/1/55	#34				30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved (Dissolved			30 30	1/1/55 1/1/55		(Dissolved (Dissolved	
30	1/1/55 1/1/55		(Dissolved				1/1/55		(Dissolved	
30 30	1/1/55	#40	(DISSOIVEG	0,2.,00,		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	7/1/72)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	_	•	30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#44	(Dissolved	7/11/59)		30	1/1/55		(Dissolved	
30	1/1/55	#45	(Dissolved	9/26/59)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30 30	1/1/55 1/1/55		(Dissolved (Dissolved	
30			(Dissolved			30	1/1/55		(Dissolved	
30 30	1/1/55 1/1/55		(Dissolved (Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#55	(DISSOIVE O	0/10/00/		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	6/8/56)		30	1/1/55	#82		
30	1/1/55	#57	(Dissolved	7/23/59)						
30	1/1/55	#58	(Dissolved	7/23/62)				Nuc	kolls Co.	
30	1/1/55		(Dissolved							
30	1/1/55		(Dissolved			30	1/1/55	#1	/m· · · ·	0 /2 0 /003
30	1/1/55		(Dissolved			30	1/1/55	#3	(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55	#5 #10	(Dissolved	0/1/08)
30	1/1/55		(Dissolved			30 30	1/1/55 1/1/55	#10 #14	(Dissolved	7/29/58)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#67 ≟60	(Dissolved (Dissolved	7/22/61)		30	1/1/55		(Dissolved	
30	1/1/55	πυο	(D133011CH	.,,		-				

	SCH001	DIST	TRICTS (Con	t.)			SCHOOL	DIST	RICTS (Cont)
		Nuc	kolls Co.	(Cont.)					e Co. (Cont	
30	1/1/55	5 #19) (Dissolve	d 6/1/59)					<u> </u>	- /
30	1/1/55		! (Dissolve	-		30	1/1/55		(Dissolved	6/1/73)
30	1/1/55		l			30	1/1/55			
30	1/1/55		(Dissolve			30	1/1/55	#37	(Disselved	6/1/20)
30	1/1/55		(Dissolve	•		30	1/1/55 1/1/55		(Dissolved (Dissolved	
30 30	1/1/55		(Dissolve			30 30	1/1/55	#40	(DISSOITE	0, 2, 01,
30	1/1/55 1/1/55		(Dissolved			30	1/1/55	#41		
30	1/1/55			1 1/1/12)		30	1/1/55		(Dissolved	6/1/63)
30	1/1/55		(Dissolve	1 7/28/56)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolve			30	1/1/55		(Dissolved	
30	1/1/55	#40	(Dissolve	1 6/1/59)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved (Dissolved	
30	1/1/55		(Dissolved	1 7/1/72)		30	1/1/55		(Dissolved	
.30	1/1/55		(D:1	7 /3 /60\		30 30	1/1/55 1/1/55		(Dissolved	
30 30	1/1/55 1/1/55		(Dissolved			30	1/1/55	#52	(210201.0-	-, -,,
30	1/1/55		(Dissolved (Dissolved			30	1/1/55	#53		
30	1/1/55		(Dissolved			30	1/1/55	#54		
30	.1/1/55		(Dissolved			30	1/1/55	#56	(Dissolved	8/9/60)
30	1/1/55		(Dissolved			30	1/1/55	#57	(Dissolved	6/10/58)
30	1/1/55		(Dissolved			30	1/1/55	#58		
30	1/1/55	#62	(Dissolved	6/1/60)		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	6/5/56)		30	1/1/55		(Dissolved	
30	1/1/55					30	1/1/55		(Dissolved	
30	1/1/55	#72				30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30 30	1/1/55 1/1/55		(Dissolved (Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30 30	1/1/55 1/1/55		(Dissolved (Dissolved	-		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	-
30	1/1/55	#88	(EIDDOIVEU	0/1/00/		30	1/1/55	#69		
30	1/1/55		(Dissolved	6/1/59)		30	1/1/55	#70	(Dissolved	8/1/70)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
						30	1/1/55		(Dissolved	
		Otoe	Co.			30	1/1/55		(Dissolved	6/2/61)
						30	1/1/55 1/1/55	#74	(D:1 4	6 (2 (70)
30	1/1/55	#1				30 30	1/1/55		(Dissolved (Dissolved	
30 30	1/1/55 1/1/55	#2 #5	(Diana)	F /27 /00)		30	1/1/55		(Dissolved	
30	1/1/55	#6	(Dissolved (Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#8	(Dissolved			30	1/1/55	#81	,	-,,,
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55					30	1/1/55	#83	(Dissolved	6/15/60)
30	1/1/55	#12				30	1/1/55		(Dissolved	-
30	1/1/55	#13				30	1/1/55		(Dissolved	
30	1/1/55	#17				30 30	1/1/55 1/1/55	#86	(Dissolved	7/1/56)
30 30	1/1/55 1/1/55	#18	/n:			30	1/1/55	#88	(Dissolved (Dissolved	6/1/7U} 6/2/61)
30	1/1/55	+19 +21	(Dissolved (Dissolved	6/15/60)		30	1/1/55	#89	(Dissolved	5/31/67)
30	1/1/55	#22	(Dissolved	7/1/66)		30	1/1/55		(Dissolved	
30	1/1/55	<i>#</i> 23	(Dissolved	9/29/58)		30	1/1/55		(Dissolved	
30	1/1/55	#24	(Dissolved	8/24/57)		30	1/1/55	#93	(Dissolved	8/24/57)
30	1/1/55	#25	(Dissolved	6/15/63)		30	1/1/55	#94	(Dissolved	5/31/68)
30	1/1/55	#26	(Dissolved	6/11/57)		30	1/1/55	#95	(Dissolved	8/24/57)
30 30	1/1/55		(Dissolved	8/1/70)		30	1/1/55	#96	(Dissolved	5/31/68)
30	1/1/55 $1/1/55$	#29 #30				30 30	1/1/55	#97	(Dissolved	6/15/62)
30	1/1/55	#31				30	1/1/55 1/1/55	#39	Dissolved) Dissolved)	//1/66) 6/20/05\
30	1/1/55		(Dissolved	10/95/003		30	1/1/55	#102	(Dissolved (Dissolved	6/15/601
30	1/1/55	#34	(Dissolved	6/15/69)		30	1/1/55	#104	(Dissolved	6/10/58)
				. =0,00)	•	30	1/1/55	#106	(Dissolved	6/2/61)

STATE	AGREEMENTS
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	SCHOOL	DISTRICTS (Cont.)		SCHOOL 1	DISTRICTS (Cont.)
		Otoe Co. (Cont.)			Pawnee Co. (Cont.)
30	1/1/55	#107 (Dissolved 6/1/59)	30	1/1/55	#72 (Dissolved 6/30/67)
30	1/1/55	#108 (Dissolved 6/1/58)	, 30	1/1/55	#74 (Dissolved 5/30/56)
30	1/1/55	#111	30	1/1/55	#75 (Dissolved 7/1/56) #76 (Dissolved 6/28/68)
		Pawnee Co.	30 30	1/1/55 1/1/55	#77 (Dissolved 8/31/65)
		vo (D) == -1 and 7/7/60)	30	1/1/55	#78 (Dissolved 7/20/59)
30	1/1/55	#2 (Dissolved 7/7/69) #3 (Dissolved 7/1/59)	00	2, 2, 00	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
30 30	1/1/55 1/1/55	#4 (Dissolved 7/7/69)			Perkins Co.
30	1/1/55	#5 (Dissolved 7/7/69)		•	
30	1/1/55	#6 (Dissolved 7/7/69)	30	1/1/55	#3 (Dissolved 7/14/67)
30	1/1/55	#7 (Dissolved 7/1/59)	30	1/1/55	#7 (Dissolved 5/31/63)
30	1/1/55	#8 (Dissolved 6/30/69) #9 (Dissolved 7/1/59)	30 30	1/1/55 1/1/55	#8 (Dissolved 5/10/62) #9 (Dissolved 7/7/59)
30	1/1/55 $1/1/55$	#9 (Dissolved 7/1/59) #10 (Dissolved 8/31/65)	30	1/1/55	#12 (Dissolved 6/17/57)
30 30	1/1/55	#11 (Dissolved 6/1/64)	30	1/1/55	#13 (Dissolved 7/30/62)
30	1/1/55	#12 (Dissolved 7/20/73)	30	1/1/55	#15 (Dissolved 6/30/61)
30	1/1/55	#13 (Dissolved 7/7/69)	30	1/1/55	#17 (Dissolved 7/29/57)
30	1/1/55	#14 (Dissolved 7/7/69)	30	1/1/55	#20 (Dissolved 7/7/59)
30	1/1/55	#15 (Dissolved 6/30/66)	30	1/1/55	#23 (Dissolved 10/14/66)
30	1/1/55	#16 (Dissolved 10/6/58) #17 (Dissolved 7/20/59)	30	1/1/55	#31 (Dissolved 6/26/59) #33
30	1/1/55 $1/1/55$	#18 (Dissolved 6/1/63)	30 30	1/1/55 1/1/55	#36 (Dissolved 5/18/73)
30 30	1/1/55	#19 (Dissolved 7/20/59)	30	1/1/55	#38 (Dissolved 6/1/64)
30	1/1/55	#20 (Dissolved 7/7/69)	30	1/1/55	#41 (Dissolved 6/5/67)
30	1/1/55	#21 (Dissolved 6/9/56)	30	1/1/55	#43 (Dissolved 6/25/60)
30	1/1/55	#22 (Dissolved 6/9/56)	30	1/1/55	#45 (Dissolved 5/10/72)
30	1/1/55	#23 (Dissolved 9/14/59)	30	1/1/55	#47 (Dissolved 4/7/61)
30	1/1/55	#24 (Dissolved 5/31/56)	30	1/1/55	#50 (Dissolved 7/14/67)
30	1/1/55	#25 (Dissolved 5/31/56) #27 (Dissolved 7/20/59)	30	1/1/55 1/1/55	#53 (Dissolved 6/26/59) #54 (Dissolved 6/26/59)
30 30	1/1/55 1/1/55	#28 (Dissolved 6/9/56)	30 30	1/1/55	#58 (Dissolved 8/8/58)
30	1/1/55	#29 (Dissolved 7/7/69)	30	1/1/55	#60 (Dissolved 6/1/60)
30	1/1/55	#30 (Dissolved 6/1/56)	30	1/1/55	#61 (Dissolved 6/8/62)
30	1/1/55	#31 (Dissolved 8/19/60)	30	1/1/55	#62 (Dissolved 5/24/57)
30	1/1/55	#32 (Dissolved 7/1/56)	30	1/1/55	#63 (Dissolved 6/26/59)
30	1/1/55	#34 (Dissolved 7/1/56) #35 (Dissolved 7/1/56)	30	1/1/55	#66 (Dissolved 6/26/59)
30 30	1/1/55 $1/1/55$	#37 (Dissolved 7/7/69)	30 30	1/1/55 1/1/55	#70 (Dissolved 6/5/67) #73 (Dissolved 4/7/61)
30	1/1/55	#38 (Dissolved 7/1/56)	30	1/1/55	#74 (Dissolved 6/26/59)
30	1/1/55	#39 (Dissolved 7/23/56)	. 30	1/1/55	#75 (Dissolved 7/1/57)
30	1/1/55	#40 (Dissolved 7/1/56)	30	1/1/55	#76 (Dissolved 6/30/61)
30	1/1/55	#41 (Dissolved 7/20/59)	30	1/1/55	#79 (Dissolved 7/1/67)
30	1/1/55	#42 (Dissolved 7/1/59)	30	1/1/55	#84 (Dissolved 6/5/68)
30 30	1/1/55 1/1/55	#43 (Dissolved 5/31/56) #45 (Dissolved 7/1/59)	169	6/16/67	#112 M 30/169 SRS
30	1/1/55	#46 (Dissolved 6/10/57)		6/16/67	. 30/103 SKB
30	1/1/55	#47 (Dissolved 5/30/56)			Phelps Co.
30	1/1/55	#48 (Dissolved 6/30/64)			
30	1/1/55	#49 (Dissolved 7/1/56)	30	1/1/55	#2 (Dissolved 7/22/69)
30	1/1/55	#50 (Dissolved 7/20/59)	. 30	1/1/55	#3 (Dissolved 6/1/59)
30	1/1/55	#51 (Dissolved 7/1/56) #52 (Dissolved 7/1/56)	30	1/1/55	#3R #4R
30 30	1/1/55 1/1/55	#53 (Dissolved 7/20/59)	30 30	1/1/55 1/1/55	#5R
30	1/1/55	#55 (Dissolved 6/9/56)	32	1/1/55	#GR
30	1/1/55	#57 (Dissolved 7/20/59)	0.12	1/1/55	M 30/32 SRS
30	1/1/55	#58 (Dissolved 7/20/59)	32	1/1/55	#7R
30	1/1/55	#59 (Dissolved 7/23/56)		1/1/55	M 30/32 SRS
30	1/1/55	#60 (Dissolved 7/7/69)	93	12/15/58	#R-8 (Dissolved 7/17/63)
30	1/1/55	#61 (Dissolved 5/31/57)	0.0	12/15/58	M 30/93 SRS
30 30	1/1/55 1/1/55	#62 (Dissolved 5/30/56) #64 (Dissolved 6/30/62)	30 30	1/1/55 1/1/55	#21 (Dissolved 7/1/56) #22 (Dissolved 7/1/56)
30	1/1/55	#65 (Dissolved 7/1/56)	30	1/1/55	#28 (Dissolved 7/1/56)
30	1/1/55	#70 (Dissolved 6/1/63)		, -	

SCHOOL DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)
Phelps Co. (Cont.)	Pierce Co. (Cont.)
30 1/1/55 #33 (Dissolved 7/1/56)	30 1/1/55 #45 (Dissolved 2/7/57)
30 1/1/55 #35 (Dissolved 12/15/58)	30 1/1/55 #46
30 1/1/55 #36 (Dissolved 7/1/56)	30 1/1/55 #47 (Dissolved 3/16/61)
30 1/1/55 #37 (Dissolved 7/1/56)	30 1/1/55 #48 (Dissolved 7/17/59)
30 1/1/55 #40 (Dissolved 6/1/59)	30 1/1/55 #49 (Dissolved 7/1/59)
30 1/1/55 #46 (Dissolved 8/3/68)	30 1/1/55 #50 (Dissolved 7/1/59)
30 1/1/55 #47 (Dissolved 12/15/58)	30 1/1/55 #51 (Dissolved 2/15/64)
30 1/1/55 #50 (Dissolved 7/1/56)	30 1/1/55 #52 (Dissolved 5/28/59)
30 1/1/55 #58 (Dissolved 6/1/59) 30 1/1/55 #64 (Dissolved 5/00/70)	30 1/1/55 #53 (Dissolved 11/12/59)
(Dissolved 5/29/70)	30 1/1/55 #54 (Dissolved 7/1/70)
30 1/1/55 #65 (Dissolved 7/1/56) 30 1/1/55 #69 (Dissolved 7/1/56)	30 1/1/55 #55
-/ -/ 05 (Dissolved //1/56)	30 1/1/55 #56 (Dissolved 7/1/66)
,	30 1/1/55 #57 (Dissolved 7/1/59)
30 1/1/55 #75 (Dissolved 7/1/56)	30 1/1/55 #58 (Dissolved 7/1/66)
	30 1/1/55 #59 (Dissolved 7/1/59)
Pierce Co.	30 1/1/55 #60 (Dissolved 7/1/68)
20 7/1/55 05 00	30 1/1/55 #61 (Dissolved 7/1/59)
30 1/1/55 #1 (Dissolved 7/10/70) 30 1/1/55 #3 (Dissolved 0/1/66)	30 1/1/55 #62 (Dissolved 7/1/59)
" (Dissolved 9/1/66)	30 1/1/55 #63 (Dissolved 7/1/59)
(Dissolved 1/1/64)	30 1/1/55 #64 (Dissolved 7/1/68)
-, -, -, -, -, -, -, -, -, -, -, -, -, -	30 1/1/55 #65 (Dissolved 6/19/59)
-/ -/ ** (Dissolved //1/68)	92 6/19/59 #66R (Dissolved 11/20/64)
30 1/1/55 #8 (Dissolved 7/1/67) 30 1/1/55 #9	6/19/59 M 30/92 SRS
	30 1/1/55 #67 (Dissolved 7/20/64)
	30 1/1/55 #68 (Dissolved 6/17/64)
-, -, -, -, (Dissoived 1/1/64)	30 1/1/55 #70 (Dissolved 7/1/59)
"12 (Dissolved 6/19/59)	30 1/1/55 #71 (Dissolved 8/22/61)
"10 (Dissolved 7/13/7(1)	30 1/1/55 #72 (Dissolved 6/17/64)
"II (DISSOIVED 3/16/61)	30 1/1/55 #74 (Dissolved 5/8/59)
114 3/16/61 #14-R (Dissolved 9/1/66) 3/16/61 M 30/114 SRS	30 1/1/55 #75 (Dissolved 1/1/64)
30 1/1/55 #15	30 1/1/55 #76 (Dissolved 6/17/64)
30 1/1/55 #16 (Dissolved 1/1/64)	30 1/1/55 #77 (Dissolved 1/1/64)
30 1/1/55 #17 (Dissolved 3/15/61)	30 1/1/55 #78 (Dissolved 7/1/59)
30 1/1/55 #18 (Dissolved 8/28/67)	30 1/1/55 #79 (Dissolved 7/1/59) 30 1/1/55 #80 (Dissolved 7/1/69)
30 1/1/55 #19 (Dissolved 7/1/59)	· =/ + =
30 1/1/55 #20 (Dissolved 7/1/68)	114 3/15/61 #81R (Dissolved 1/1/64) 3/15/61 M 30/114 SRS
30 1/1/55 #21 (Dissolved 1/1/64)	0, 20, 01 m 30/114 SRS
30 1/1/55 #22 (Dissolved 9/1/66)	Dio++- O
30 1/1/55 #23 (Dissolved 3/15/61)	Platte Co.
30 1/1/55 #24 (Dissolved 7/28/71)	30 1/1/55 #2 (Dissolved 3/1/68)
30 1/1/55 #25 (Dissolved 6/19/59)	#2-R
30 1/1/55 #26 (Dissolved 7/1/66)	7/1/69 M 30/205 SRS
30 1/1/55 #27 (Dissolved 3/16/61)	30 1/1/55 #3
30 1/1/55 #28 (Dissolved 7/11/60)	30 1/1/55 #5 (Dissolved 7/1/68)
30 1/1/55 #29 (Dissolved 7/1/59)	30 1/1/55 #6 (Dissolved 11/1/66)
30 1/1/55 #30	30 1/1/55 #8 (Dissolved 7/1/69)
30 1/1/55 #31 (Dissolved 3/15/61)	30 1/1/55 #9
30 1/1/55 #32 (Dissolved 1/1/64) 30 1/1/55 #33 (Dissolved 4/30/62)	30 1/1/55 #10
(218801764 4/30/63)	30 1/1/55 #11 (Dissolved 7/1/69)
(==BBCIVCQ 1/1/55)	30 1/1/55 #12 (Dissolved 3/1/68)
(=22501764 5/21/63)	30 1/1/55 #13 (Dissolved 7/16/63)
,	30 1/1/55 #16 (Dissolved 8/1/67)
(2188017ed 1/13/70)	30 1/1/55 #17
30 1/1/55 #38 (Dissolved 5/16/59) 30 1/1/55 #39	30 1/1/55 #18 (Dissolved 6/16/70)
30 1/1/55 #40 (Dissolved 9/1/66)	30 1/1/55 #19 (Dissolved 7/27/59)
30 1/1/55 #41 (Dissolved 9/21/59)	30 1/1/55 #20 (Dissolved 2/1/73)
92 7/1/59 #42-R	50 $^{1/1/55}$ 22 (Dissolved 5/5/66)
7/1/59 M 30/92 SRS	(Dissolved 6/25/68)
30 1/1/55 #44 (Dissolved 9/1/66)	, 20
	30 1/1/55 #26 (Dissolved 10/1/69)
•	

-	SCHOOL	DIST	RICTS (Con	t.)	-	SCHOOL	DIST	RICTS (Con	t.)
		Pla	tte Co. (Co	at.)			<u>Po11</u>	Co. (Cont	.)
30	1/1/55	#27	(Dissolved	5/5/64)	30	1/1/55	#16	(Dissolved	7/1/70)
30	1/1/55		(Dissolved		30	1/1/55	#17	(Dissolved	5/31/70)
30	1/1/55	#29	(30	1/1/55	#18	(Dissolved	5/20/68)
30	1/1/55		(Dissolved	6/1/67)	30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55	#32	(Dissolved	7/1/69)	30	1/1/55		(Dissolved	8/18/58)
30	1/1/55	#34	(Dissolved	5/15/63)	30	1/1/55	#28		
30	1/1/55	#35	(Dissolved	5/5/66)	30	1/1/55		(Dissolved	
30	1/1/55	#36	(Dissolved	6/1/57)	30	1/1/55		(Dissolved	
30	1/1/55	#37	(Dissolved	7/6/59)	30	1/1/55		(Dissolved	
30	1/1/55	#38			30	1/1/55		(Dissolved	· ·
30	1/1/55	#39			30	1/1/55		(Dissolved	•
30	1/1/55	#40			32	1/1/55		(Dissolved	7/1/56)
30	1/1/55		(Dissolved			1/1/55		30/32 SRS	6 (20 (60)
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55 1/1/55		(Dissolved (Dissolved	
30	1/1/55		(Dissolved	6/25/68)	30	1/1/55		(Dissolved	
30	1/1/55	#46		- / />	30 30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	•	30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved (Dissolved		30	1/1/55		(Dissolved	
30	1/1/55 1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30			(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55 1/1/55		(Dissolved		30	1/1/55	#60	(Dissolved	7/1/56)
30 30	1/1/55		(Dissolved		30	1/1/55	#61	(Dissolved	7/1/56)
30	1/1/55		(Dissolved		30	1/1/55	#63	(Dissolved	7/1/58)
30	1/1/55	#58	(2,5502,04	., 2, 00,	30	1/1/55	#68	(Dissolved	7/1/56)
30	1/1/55		(Dissolved	5/5/64)	30	1/1/55	#73		
30	1/1/55		(Dissolved						
30	1/1/55		(Dissolved				Red	Willow Co.	
30	1/1/55		(Dissolved						
30	1/1/55	#63	(Dissolved	6/16/70)	30	1/1/55	#4		
30	1/1/55	#64	(Dissolved	6/16/70)	30	1/1/55	#7	(Dissolved	5/18/59)
30	1/1/55	#65	(Dissolved	6/16/70)	30	1/1/55	#8		
30	1/1/55	#66	(Dissolved	1/31/61)	30	1/1/55	#9	(Dissolved	
30	1/1/55	#68	(Dissolved	5/5/64)	30	1/1/55		(Dissolved	
30	1/1/55	<i></i> #72	(Dissolved	5/5/66)	30			(Dissolved	1/14/58)
30	1/1/55		(Dissolved		80	1/14/58	#111		
30	1/1/55		(Dissolved		20	1/14/58		30/80 SRS (Dissolved	6/15/50)
30	1/1/55		(Dissolved		30 30	1/1/55 1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved		30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	7/1/68)	30	1/1/55		(Dissolved	
140	5/5/64	#83	20/140 505		30	1/1/55		(Dissolved	
	5/5/64		30/140 SRS		30	1/1/55	#23	(0502.0-	-, -, ,
159	5/5/66	#84	30/159 SRS				#25		
	5/5/66	นา			30	1/1/55	サムシ		
	5/5/66	м :	50/139 SRS		30 30	1/1/55 1/1/55		(Dissolved	7/14/58)
	5/5/66				30	1/1/55	#26	(Dissolved (Dissolved	
	5/5/66		k Co.				#26	-	
30		Poll	k Co.	7/1/56)	30 30	1/1/55 1/1/55	#26 #27 #31	-	6/30/70)
30 30	1/1/55	Po11	k Co. (Dissolved	•	30 30 30	1/1/55 1/1/55 1/1/55	#26 #27 #31 #33	(Dissolved	6/30/70) 6/2/58)
30	1/1/55 1/1/55	Poll #2 #4	k Co. (Dissolved	7/1/58)	30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #33 #35	(Dissolved	6/30/70) 6/2/58) 6/15/59)
30 30	1/1/55 1/1/55 1/1/55	Poll #2 #4 #5	(Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56)	30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #33 #35	(Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59)
30 30 30	1/1/55 1/1/55 1/1/55 1/1/55	#2 #4 #5 #6	(Dissolved (Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56) 7/1/57)	30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #33 #35 #39 #41	(Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59) 8/6/59)
30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	Poll #2 #4 #5	(Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56) 7/1/57) 9/8/62)	30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #33 #35 #39 #41	(Dissolved (Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59) 8/6/59) 3/28/57)
30 30 30	1/1/55 1/1/55 1/1/55 1/1/55	#2 #4 #5 #6 #7	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56) 7/1/57) 9/8/62) 7/1/56)	30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #35 #39 #41 #43 #47	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59) 8/6/59) 3/28/57) 7/10/59)
30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#2 #4 #5 #6 #7 #8	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56) 7/1/57) 9/8/62) 7/1/56) 7/2/60)	30 30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #35 #39 #41 #43 #47 #49 #50	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59) 8/6/59) 3/28/57) 7/10/59) 5/18/59)
30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	Poll #2 #4 #5 #6 #7 #8 #9 #11	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	7/1/58) 7/1/56) 7/1/57) 9/8/62) 7/1/56) 7/2/60) 7/1/70)	30 30 30 30 30 30 30 30 30 30	1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55 1/1/55	#26 #27 #31 #35 #39 #41 #43 #47 #49 #50	(Dissolved (Dissolved (Dissolved (Dissolved (Dissolved (Dissolved	6/30/70) 6/2/58) 6/15/59) 8/6/59) 3/28/57) 7/10/59) 5/18/59)

	<u>вснос</u>	L DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
	,	Red Willow Co. (Cont.)			Richardson Co. (Cont.)
30			30	1/1/55	#50 (Dissolved 7/1/69)
30			30	1/1/55	#51 (Dissolved 6/15/72)
30	1/1/5		30	1/1/55	#52 (Dissolved 6/15/71)
30	1/1/5		30	1/1/55	#53
30	1/1/5		30	1/1/55	#54
30 30	1/1/5 1/1/5		30	1/1/55	#55 (Dissolved 6/1/59)
30	1/1/5:		30	1/1/55	#57 (Dissolved 6/1/59)
30	1/1/5		30 30	1/1/55 1/1/55	#58 (Dissolved 6/1/59)
30	1/1/5		30	1/1/55	#62 (Dissolved 6/1/59) #63 (Dissolved 6/1/59)
30	1/1/5		30	1/1/55	#64 (Dissolved 6/1/59)
30	1/1/5		30	1/1/55	#65 (Dissolved 6/1/66)
30	1/1/5		30	1/1/55	#66 (Dissolved 6/15/70)
92	6/15/5		30	1/1/55	#67 (Dissolved 6/1/69)
	6/15/59	M 30/92 SRS	30	1/1/55	#68 (Dissolved 7/31/67)
		#109-R	30		#69 (Dissolved 7/31/67)
	7/1/69	9 M 30/201 SRS	30	1/1/55	#73 (Dissolved 5/10/61)
			30	1/1/55	#74 (Dissolved 6/15/72)
		Richardson Co.	30	1/1/55	#75
350	1/4/66	; #RN 1	30		#77 (Dissolved 6/1/65)
159	1/4/66		30		#78 (Dissolved 8/8/58)
30	1/1/55	- 	30 30	1/1/55	#79 (Dissolved 6/1/68)
30	1/1/55		30	1/1/55 1/1/55	#80 (Dissolved 6/15/70)
30	1/1/55		30	1/1/55	#81 (Dissolved 6/1/59) #82 (Dissolved 6/1/59)
30	1/1/55	· · · · · · · · · · · · · · · · · · ·	30	1/1/55	#83 (Dissolved 6/1/59)
30	1/1/55		30	1/1/55	#86 (Dissolved 6/1/66)
30	1/1/55	#6 (Dissolved 6/10/58)	30	1/1/55	#87 (Dissolved 8/1/62)
30	1/1/55		30	1/1/55	#88 (Dissolved 7/1/73)
30		#10 (Dissolved 6/1/59)	30	1/1/55	#89 (Dissolved 6/1/67)
30	1/1/55		30	1/1/55	#90 (Dissolved 6/1/59)
30	1/1/55	(30		#91 (Dissolved 6/1/69)
30 30	1/1/55 1/1/55		30		#92
30	1/1/55		30	1/1/55 #	#93 (Dissolved 6/1/59)
30	1/1/55		30 30	1/1/55	#94 (Dissolved 8/1/65)
30	1/1/55		30	1/1/55 ; 1/1/55 ;	#96 (Dissolved 6/10/58)
30	1/1/55		30	1/1/55	#97 (Dissolved 6/10/58) #98 (Dissolved 6/1/59)
30	1/1/55		30		#99 (Dissolved 6/1/59)
30	1/1/55	#20 (Dissolved 6/1/61)	30		#100 (Dissolved 6/1/59)
30	1/1/55	#21	30	1/1/55 #	#101 (Dissolved 6/10/58)
30	1/1/55	#23 (Dissolved 6/1/69)	30	1/1/55 #	#103 (Dissolved 6/10/58)
30	1/1/55	#24 (Dissolved 6/1/69)	30	1/1/55 #	7104 (Dissolved 6/1/59)
30	1/1/55	#25 (Dissolved 6/1/69)	30	1/1/55 #	105 (Dissolved 3/25/60)
30 30	1/1/55 1/1/55	#26 (Dissolved 6/1/69)			
30	1/1/55	#27 #28		R	ock Co.
30	1/1/55	#29 (Dissolved 6/1/69)	20	1/1/55 4	47
30	1/1/55	#30 (Dissolved 8/15/71)	30 30		†1 (Dissolved 8/19/70) #3
30	1/1/55	#31 (Dissolved 3/10/61)	30		4 (Dissolved 1/21/70)
30	1/1/55	#33 (Dissolved 6/1/59)	30		6 (Dissolved 5/20/61)
30	1/1/55	#36 (Dissolved 6/1/59)	30		7 (Dissolved 5/22/73)
30	1/1/55	#38 (Dissolved 5/1/63)	30		8 (Dissolved 5/20/59)
30	1/1/55	#39 (Dissolved 6/1/59)	30		9 (Dissolved 1/1/71)
30	1/1/55	#40 (Dissolved 6/1/59)	30	1/1/55 #	10 (Dissolved 5/20/60)
30	1/1/55	#41 (Dissolved 6/1/59)	30		12 (Dissolved 6/1/64)
30 30	1/1/55 1/1/55	#45 (Dissolved 6/1/64)	30	1/1/55 #	14 (Dissolved 5/28/62)
30	1/1/55	#46 (Dissolved 6/1/59) #47	30 30	1/1/55 # 1/1/55 #	15 (Dissolved 5/20/59)
30	1/1/55	#48	30		17 (Dissolved 5/22/73) 18
30	1/1/55	#49 (Dissolved 6/1/69)	30		19 (Dissolved 6/2/69)
		, -, ,	-	, "	(#25552.53 0/2/05/

	SCHOOL	DIST	RICTS (Cont	.)		SCHOOL	DISTRICTS (Cont.)
٠		Rock	Co. (Cont	.)			Saline Co. (Cont.)
					30	1/1/55	#45 (Dissolved 3/19/56)
30	1/1/55	#21	(Diam's 3	4 (6 (60)	30	1/1/55	#47 (Dissolved 5/23/61)
30	1/1/55	#22	(Dissolved		30	1/1/55	#49 (Dissolved 6/1/59)
30	1/1/55	#25	(Dissolved			1/1/55	#50 (Dissolved 5/23/61)
30	1/1/55	#26	(Dissolved		30	1/1/55	#51 (Dissolved 3/24/65)
30	1/1/55	#27	(Dissolved		30		#51 (bissoived 3/24/03) #52
30	1/1/55	#29	(Dissolved	6/1/72)	30	1/1/55	#53 (Dissolved 5/20/57)
30	1/1/55	#30	·	4 (30 (50)	30	1/1/55	#54 (Dissolved 6/1/59)
30	1/1/55		(Dissolved		30		#55 (Dissolved 4/5/56)
30	1/1/55	#35	(Dissolved	5/22/73)	30	1/1/55 1/1/55	#55 (Dissolved 4/5/56)
30	1/1/55	#38	<i>-</i> . • •	5 (55 (55)	30		#58 (Dissolved 6/4/69)
30	1/1/55	#39	(Dissolved		30	1/1/55	#60 (Dissolved 4/5/56)
30	1/1/55		(Dissolved	6/5/69)	30	1/1/55	
30	1/1/55	#41			30	1/1/55	#62 (Dissolved 6/1/59)
30	1/1/55		(Dissolved	•	30	1/1/55	#64 (Dissolved 6/4/69)
30	1/1/55		(Dissolved		30	1/1/55	#65 (Dissolved 6/1/59)
30	1/1/55	#53	(Dissolved		30	1/1/55	#70 (Dissolved 7/2/56)
30	1/1/55		(Dissolved	5/31/67)	30	1/1/55	#71 (Dissolved 5/12/56)
30	1/1/55	#55			30	1/1/55	#72 (Dissolved 1/28/57)
30	1/1/55	#59	(Dissolved	6/6/62)	30	1/1/55	#73 (Dissolved 3/24/65)
30	1/1/55	#67	(Dissolved		30	1/1/55	#74 (Dissolved 6/1/59)
30	1/1/55	#69	(Dissolved	6/3/59)	30	1/1/55	#75 (Dissolved 6/5/67)
30	1/1/55	#72			30		#76 (Dissolved 6/1/62)
30	1/1/55	#74			30	1/1/55	#78 (Dissolved 3/24/65)
30	1/1/55	#77			30	1/1/55	#79 (Dissolved 3/24/65)
30	1/1/55	#80	(Dissolved	5/17/72)	30	1/1/55	#80 (Dissolved 6/1/61)
30	1/1/55	#83	(Dissolved	6/1/70)	30	1/1/55	#84 (Dissolved 5/19/56)
					30	1/1/55	#85 (Dissolved 6/1/61)
		Sali	ne Co.		30	1/1/55	#87
			,		30	1/1/55	#88
30	1/1/55	#1			30	1/1/55	#89 (Dissolved 7/9/57)
30	1/1/55	#3	(Dissolved	3/24/65)	30	1/1/55	#91 (Dissolved 7/1/57)
30	1/1/55	#4	(Dissolved	3/24/65)	30		#92 (Dissolved 5/23/61)
30	1/1/55	#5	(Dissolved	3/24/65)	30		#93 (Dissolved 3/24/65)
30	1/1/55	#7	(Dissolved	6/14/65)	30	1/1/55	#94 (Dissolved 7/1/68)
30	1/1/55	#9	(Dissolved	3/24/65)	30		#95 (Dissolved 7/29/57)
30	1/1/55	#10	(Dissolved	5/28/70)	30		#97 (Dissolved 3/24/65)
30	1/1/55	#11			30	1/1/55	#100
30	1/1/55	#12	(Dissolved	6/1/61)	30		#101 (Dissolved 5/23/61)
30	1/1/55	#13	(Dissolved	4/28/56)	30		#104 (Dissolved 4/5/56)
30	1/1/55	#15	(Dissolved	6/5/68)	30		#106 (Dissolved 3/24/65)
30	1/1/55	#16	(Dissolved	7/1/57)	30		#108 (Dissolved 6/1/59)
30	1/1/55	#17	(Dissolved	6/1/62)	30	1/1/55	#109 (Dissolved 1/28/66)
30	1/1/55	#18			30	1/1/55	#110 (Dissolved 6/1/59)
30	1/1/55		(Dissolved		30	1/1/55	#111 (Dissolved 3/19/56)
30	1/1/55	#20	(Dissolved	1/28/66)	30	1/1/55	#112 (Dissolved 6/1/58)
30	1/1/55	#23	(Dissolved	5/23/61)	30		#116 (Dissolved 3/19/56)
30	1/1/55	#25			30	1/1/55	#117 (Dissolved 3/19/56)
30	1/1/55	#27	(Dissolved	7/1/57)	30		#120 (Dissolved 3/24/65)
30	1/1/55	#28	(Dissolved	6/1/58)	42		#122 (Dissolved 6/1/62)
30	1/1/55	#29	(Dissolved	6/10/57)		3/19/56	M 30/42 SRS
30	1/1/55	#30	(Dissolved	3/19/56)	71		#163
30	1/1/55	#31		•		7/1/57	M 30/71 SRS
30	1/1/55	#32	(Dissolved	6/5/68)			
30	1/1/55	#34	(Dissolved	3/24/65)			Sarpy Co.
30	1/1/55	#35	(Dissolved	5/23/61)			
30	1/1/55	#36	(Dissolved	7/1/57)	30	1/1/55	#2 (Dissolved 10/21/58)
30	1/1/55	#37	(Dissolved	7/1/57)	30	1/1/55	#3 (Dissolved 10/21/58)
30	1/1/55		(Dissolved		30	1/1/55	#5 (Dissolved 10/1/58)
30	1/1/55		(Dissolved		30	1/1/55	#6 (Dissolved 10/21/58)
30	1/1/55		(Dissolved		30	1/1/55	#7 (Dissolved 10/21/58)
30	1/1/55		(Dissolved		30		#8 (Dissolved 10/21/58)
30	1/1/55		(Dissolved	•	30	1/1/55	#9 (Dissolved 10/21/58)
	, -						

	SCHOOL	DIST	R1CTS (Con	t.)			SCHOOL	DISTRICTS (Cont.)
		Sarj	oy Co. (Con	t.)				Saunders Co. (Cont.)
30	1/1/55	#10	(Dissolved	4/11/57)	30)	1/1/55	#37 (Dissolved 5/30/59)
30	1/1/55		(Dissolved		30)	1/1/55	#40 (Dissolved 6/1/62)
30	1/1/55		(Dissolved		30)	1/1/55	#41 (Dissolved 4/6/64)
30	1/1/55	#13	(Dissolved	4/11/57)	√ 3 0)	1/1/55	#42 (Dissolved 8/15/73)
30	1/1/55	#14	(Dissolved	4/11/57)	. 30)	1/1/55	#43 (Dissolved 5/27/66)
30	1/1/55	#16	(Dissolved	6/7/57)	30		1/1/55	#44
30	1/1/55		(Dissolved		30		1/1/55	#45 (Dissolved 5/31/69)
30	1/1/55		(Dissolved		30		1/1/55	#46 (Dissolved 1/13/60) #48 (Dissolved 5/30/69)
30	1/1/55		(Dissolved		30		1/1/55 1/1/55	#49 (Dissolved 5/31/69)
30	1/1/55	#21 #22	(Dissolved	6/7/57)	30		1/1/55	#50
30 30	1/1/55 1/1/55		(Dissolved	10/91/58)	30		1/1/55	#51
30	1/1/55		(Dissolved		30		1/1/55	#52 (Dissolved 7/8/70)
30	1/1/55		(Dissolved		30		1/1/55	#53 (Dissolved 11/10/58)
30	1/1/55		(Dissolved		30)	1/1/55	#54
. 30	1/1/55		(Dissolved		30)	1/1/55	#55 (Dissolved 6/1/67)
30	1/1/55	#30	(Dissolved	4/11/57)	30)	1/1/55	#56 (Dissolved 5/14/62)
30	1/1/55	#31	(Dissolved	4/11/57)	30		1/1/55	#57 (Dissolved 5/12/58)
30	1/1/55	#33	(Dissolved	6/7/57)	30		1/1/55	#58 (Dissolved 7/31/59)
30	1/1/55		(Dissolved		30		1/1/55	#59 (Dissolved 6/11/62)
30	1/1/55		(Dissolved	6/7/57)	30		1/1/55	#60 #61
30	1/1/55	#39	(D) 1 1	0 (00 (50)	30		1/1/55	#62 (Dissolved 6/1/72)
30	1/1/55		(Dissolved (Dissolved		30 30		1/1/55 1/1/55	#63 (Dissolved 7/31/59)
30 30	1/1/55 1/1/55		(Dissolved		30		1/1/55	#64 (Dissolved 6/11/62)
30	1/1/55		(Dissolved		30		1/1/55	#65 (Dissolved 7/3/73)
30	1/1/55		(Dissolved		30		1/1/55	#66 (Dissolved 8/5/57)
30	1/1/55		(Dissolved	· · · · ·	30)	1/1/55	#68 (Dissolved 4/28/66)
	10/21/58	#46	,	-, -,,	30)	1/1/55	#69 (Dissolved 6/30/58)
	10/21/58	М 3	30/84 SRS		30		1/1/55	#70
					30		1/1/55	#71 (Dissolved 6/1/70)
		Sau	nders Co.		30		1/1/55	#73 (Dissolved 7/20/73)
	- 4- 4				30 30		1/1/55 1/1/55	#74 #75
30	1/1/55	#3	(Dianalmod	7/21/50)	30		1/1/55	#76 (Dissolved 4/6/64)
30	1/1/55 1/1/55	# 4 #5	(Dissolved	(/31/39)	30		1/1/55	#77 (Dissolved 7/1/70)
30 30	1/1/55	#5 #6	(Dissolved	5/29/65)	30		1/1/55	#78 (Dissolved 7/1/70)
30	1/1/55	#7	(Dissolved		30		1/1/55	#79 (Dissolved 4/6/64)
30	1/1/55	#8	(Dissolved		30	0	1/1/55	#80 (Dissolved 6/1/73)
30	1/1/55	#10	(Dissolved	1/1/55)	30	0	1/1/55	#81
30	1/1/55	#11			30		1/1/55	#82
30	1/1/55		(Dissolved	•	3(1/1/55	#83
30	1/1/55		(Dissolved	7/31/59)	30		1/1/55	#84 (Dissolved 6/7/68) #85 (Dissolved 9/16/68)
30	1/1/55	#14	(D) 1 1	# (3.3.40.5.)	30 30		1/1/55 1/1/55	#86 (Dissolved 6/1/70)
30 30	1/1/55 1/1/55		(Dissolved (Dissolved		30		1/1/55	#87
30	1/1/55		(Dissolved		30		1/1/55	#88 (Dissolved 11/10/58)
30	1/1/55	#18	(213301764	0/20/00/	30		1/1/55	#90 (Dissolved 6/7/68)
30	1/1/55	#19			30		1/1/55	#91
30	1/1/55	#20			30	D	1/1/55	#92 (Dissolved 6/6/63)
30	1/1/55	#21	(Dissolved	5/20/63)	30)	1/1/55	#93 (Dissolved 6/5/69)
30	1/1/55	#23			30		1/1/55	#94 (Dissolved 5/29/65)
30	1/1/55	#24			30		1/1/55	#96 (Dissolved 6/12/62)
30	1/1/55		(Dissolved		30		1/1/55	#97 (Dissolved 5/30/69)
30	1/1/55		(Dissolved	8/15/72)	30		1/1/55	#98 (Dissolved 5/17/63) #99 (Dissolved 4/6/64)
30	1/1/55	#27	(Dina:3 3	6 (3.5 (60)	30		1/1/55 1/1/55	#100 (Dissolved 4/6/64)
30 30	1/1/55		(Dissolved (Dissolved		30		1/1/55	#100 (Dissolved 0/20/03)
30	1/1/55 1/1/55	#29	OBATOSSIU	1/3/04)	30		1/1/55	#105 (Bissolved 1, 25, 10)
30	1/1/55		(Dissolved	1/13/60)	3(1/1/55	#106 (Dissolved 5/17/63)
30	1/1/55	#34			30		1/1/55	#109 (Dissolved 6/10/67)
30	1/1/55		(Dissolved	7/9/57)	30	0	1/1/55	#110

	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Saunders Co. (Cont.)			Seward Co. (Cont.)
30	1/1/55	#111	30	1/1/55	#15 (Dissolved 2/24/60)
30	1/1/55	#112 (Dissolved 6/29/57)	30	1/1/55	
30	1/1/55		30		#17 (Dissolved 2/25/60)
30	1/1/55	#114 (Dissolved 7/9/57)	30	1/1/55	#18 (Dissolved 2/25/60)
30	1/1/55	#115	30	1/1/55	#19 (Dissolved 6/1/62)
30	1/1/55	#116 (Dissolved 1/5/61)	30	1/1/55	#20 (Dissolved 6/1/59)
30	1/1/55	#117	30	1/1/55	#21 (Dissolved 2/25/60)
30	1/1/55	#118	30	1/1/55	#23 (Dissolved 2/25/60)
103	1/13/60	#119	30	1/1/55	#24 (Dissolved 6/1/59)
	1/13/60	M 30/103 SRS	30	1/1/55	#25 (Dissolved 6/1/62)
	,,	1	30	1/1/55	#26 (Dissolved 6/30/56)
		Scotts Bluff Co.	30	1/1/55	#27 (Dissolved 8/24/59)
		beorts Billi co.	30	1/1/55	#28 (Dissolved 6/30/56)
30	1/1/55	#5	30	1/1/55	#29 (Dissolved 8/1/61)
30	1/1/55	#7	30	1/1/55	#30 (Dissolved 2/24/60)
30	1/1/55	#8	30	1/1/55	#31 (Dissolved 6/1/59)
30	1/1/55	#9 (Dissolved 6/16/58)	30	1/1/55	#32 (Dissolved 7/1/59)
30	1/1/55	#12 (Dissolved 7/24/64)	30	1/1/55	#33 (Dissolved 5/29/63)
30	1/1/55	#13	30	1/1/55	#34 (Dissolved 5/26/58)
30	1/1/55	#14 (Dissolved 10/1/64)		1/1/55	#35 (Dissolved 10/1/60)
30	1/1/55	#20	30		#36 (Dissolved 6/30/56)
30	1/1/55		30	1/1/55	
30	1/1/55	#22 (Dissolved 6/30/57) #23	30	1/1/55	#37 (Dissolved 6/1/59)
30	1/1/55	#23 #24 (Dissolved 6/25/65)	30	1/1/55	#38 (Dissolved 6/8/57) #39 (Dissolved 6/1/59)
30	1/1/55	the state of the s	30	1/1/55	#40 (Dissolved 8/24/59)
30		#25 (Dissolved 5/12/58)	30	1/1/55 1/1/55	#41 (Dissolved 2/24/60)
30	1/1/55 1/1/55	#26 (Dissolved 7/24/64)	30		#42 (Dissolved 6/1/59)
30	1/1/55	#29 (Dissolved 10/1/64) #33 (Dissolved 10/1/64)	30	1/1/55	#42 (Dissolved 0/1/35) #43 (Dissolved 9/3/68)
30	1/1/55	#34	30	1/1/55	#45 (Dissolved 2/24/60)
30	1/1/55	#39 (Dissolved 7/1/57)	30	1/1/55	#46 (Dissolved 8/24/59)
30	1/1/55	#40 (Dissolved 7/1/58)	30	1/1/55	#47 (Dissolved 2/23/60)
30	1/1/55	#43 (Dissolved 6/30/57)	30 30	1/1/55 1/1/55	#48 (Dissolved 2/25/60)
30	1/1/55	#44 (Dissolved 6/30/57)	30	1/1/55	#49 (Dissolved 12/22/58)
30	1/1/55	#45 (Dissolved 6/30/57)	30	1/1/55	#50 (Dissolved 5/12/71)
			30	1/1/55	#51 (Dissolved 2/24/60)
30 30	1/1/55 1/1/55	#46 (Dissolved 7/1/72) #47	30	1/1/55	#52 (Dissolved 6/30/56)
30	1/1/55	#48 (Dissolved 6/1/69)	30	1/1/55	#53 (Dissolved 6/1/59)
30	1/1/55	#49 (Dissolved 6/17/58)	30	1/1/55	#54 (Dissolved 6/30/56)
30	1/1/55	#50 (Dissolved 10/1/64)	30	1/1/55	#56 (Dissolved 6/30/56)
143	7/24/64	#60	30	1/1/55	#57 (Dissolved 6/30/56)
1 10	7/24/64	M 30/143 SRS	30	1/1/55	#58 (Dissolved 9/3/68)
148	1/1/65	#64	30	1/1/55	#59 (Dissolved 6/15/59)
		M 30/148 SRS	30	1/1/55	#60 (Name changed to Centennial
30	1/1/55	#84 (Dissolved 6/30/57)	50	1, 1, 00	67R)
30		#85 (Dissolved 7/24/64)	30	1/1/55	#61 (Dissolved 8/1/61)
	2, 2, 00	" OF (DIBBOTICA 1) 54/ 04)	30	1/1/55	#62 (Dissolved 6/1/59)
		Seward Co.	30	1/1/55	#63 (Dissolved 6/30/56)
		Seward Co.	30	1/1/55	#64
30	1/1/55	Centennial 67R	30	1/1/55	#65 (Dissolved 9/17/62)
30	1/1/55	#1 (Dissolved 6/1/62)	30	1/1/55	#66 (Dissolved 7/12/57)
30	1/1/55	#2 (Dissolved 7/1/59)	30	1/1/55	#68 (Dissolved 9/22/58)
30	1/1/55	#3 (Dissolved 7/1/59)	30	1/1/55	#70 (Dissolved 6/29/57)
30	1/1/55	#4 (Dissolved 1/27/67)	30	1/1/55	#71 (Dissolved 2/24/60)
30	1/1/55	#5	30	1/1/55	#72 (Dissolved 6/1/57)
30	1/1/55	#6 (Dissolved 2/25/60)	30	1/1/55	#73 (Dissolved 2/25/60)
30	1/1/55	#7 (Dissolved 2/25/60)	30	1/1/55	#76 (Dissolved 6/1/62)
.30	1/1/55	#8 (Dissolved 2/24/60)	30	1/1/55	#77 (Dissolved 6/1/62)
30	1/1/55	#9	30	1/1/55	#78 (Dissolved 6/1/59)
30	1/1/55	#11 (Dissolved 12/22/58)	30	1/1/55	#79 (Dissolved 7/1/69)
30	1/1/55	#12 (Dissolved 2/24/60)	30	1/1/55	#80 (Dissolved 6/1/59)
30	1/1/55	#13 (Dissolved 5/24/58)	30	1/1/55	#81 (Dissolved 5/31/57)
30	1/1/55	#14 (Dissolved 2/24/60)	30	1/1/55	#82

	SCHOOL	DISTRICTS (Cont.)		SCHOOL 1	DISTRICTS (Cont.)
		Seward Co. (Cont.)			Sheridan Co. (Cont.)
30	1/1/55	#83 (Dissolved 2/24/60)	30	1/1/55	#91
30	1/1/55		30	1/1/55	#93 (Dissolved 5/29/73)
30	1/1/55	,	30		#94 (Dissolved 12/8/57)
30	1/1/55		30	1/1/55	#95 (Dissolved 5/23/58)
30	1/1/55		30		#96
30	1/1/55	#89 (Dissolved 7/24/64)	30		#97 (Dissolved 7/23/56)
30	1/1/55	#90 (Dissolved 2/24/60)	30		#98 (Dissolved 4/1/70)
30	1/1/55		30	1/1/55	#100
30	1/1/55		30		#101 (Dissolved 3/13/61)
30	1/1/55		30		#102 (Dissolved 5/31/70)
30	1/1/55		30		#106 (Dissolved 8/13/65)
		(======================================	30		#107 (Dissolved 6/6/69)
		Sheridan Co.	30		#109 (Dissolved 12/30/66)
			30		#112 (Dissolved 11/14/64)
		#4	30		#117 (Dissolved 1/31/59)
	1/4/71	M 30/238 SRS	30		#119
, 30	1/1/55	#8 (Dissolved 5/31/70)	30		#121 (Dissolved 6/3/60)
30	1/1/55	#12 (Dissolved 6/19/61)	30		#122
30	1/1/55	#13	30		#124
30	1/1/55	#14	30		#125 (Dissolved 5/31/70)
30	1/1/55	#15 (Dissolved 4/5/71)	30		#126
30	1/1/55	#16 (Dissolved 5/2/59)	30		#127
30	1/1/55	#17 (Dissolved 5/31/70)	30		#128 (Dissolved 2/25/66)
30	1/1/55	#18 (Dissolved 5/31/70)	30		#129
30	1/1/55	#19 (Dissolved 3/30/65)	30	1/1/55	#130 (Dissolved 5/31/70)
30	1/1/55	#20	30		#131
30	1/1/55	#22	30	1/1/55	#132
30	1/1/55	#26	30		#133
30	1/1/55	#27	30		#137 (Dissolved 11/2/62)
30	1/1/55	#28 (Dissolved 5/31/70)	30		#141
30	1/1/55	#30	30		#143 (Dissolved 6/30/66)
30	1/1/55	#31 (Dissolved 5/31/70)	30		#145 (Dissolved 11/14/64)
30	1/1/55	#32	30		#150 (Dissolved 9/30/59)
30	1/1/55	#34 (Dissolved 12/11/56)	30		#152 (Dissolved 11/14/64)
30	1/1/55	#35	30		#154
30	1/1/55	#36	30		#156 (Dissolved 5/31/70)
30	1/1/55	#37 (Dissolved 6/13/60)	30		#158 (Dissolved 4/28/66)
30	1/1/55	#40 (Dissolved 5/25/63)	30	1/1/55	#161 (Dissolved 4/15/60)
30	1/1/55	#43	30 30	1/1/55	#162 (Dissolved 5/15/57)
30	1/1/55	#44 #50 (2):1 1.5 (03 (50)	30	1/1/55 : $1/1/55$:	#163 (Dissolved 5/25/63)
30 30	1/1/55 1/1/55	#52 (Dissolved 5/31/70)	30		#164 (Dissolved 2/8/64) #165
30	1/1/55	#56 #57	30		#166
30		#58 (Dissolved 12/31/58)	30		#167
30	1/1/55	#59 (Dissolved 1/15/59)	30		#170 (Dissolved 1/9/64)
30	1/1/55	#60		1,1,00	71.0 (D13301Ved 1/3/04)
30	1/1/55	#61 (Dissolved 5/15/57)		,	Sherman Co.
30	1/1/55	#62			onerman co.
30	1/1/55	#63 (Dissolved 5/3/71)	30	1/1/55 #	7 2
30	1/1/55	#64	30		73 (Dissolved 2/9/61)
30	1/1/55	#69	30		¥4
30	1/1/55	#73 (Dissolved 8/28/70)	30		#5 (Dissolved 6/1/57)
30	1/1/55	#74 (Dissolved 2/13/59)	30		77 (Dissolved 6/15/66)
30	1/1/55	#75	30		79 (Dissolved 6/1/57)
30	1/1/55	#78	30		#10 (Dissolved 7/21/59)
30	1/1/55	#79	30		711 (Dissolved 7/10/68)
30	1/1/55	#80 (Dissolved 5/29/73)	30		#12 (Dissolved 7/26/66)
30	1/1/55	#83	30		#13 (Dissolved 6/23/58)
30	1/1/55	#86 (Dissolved 6/19/61)	30		¥14
30	1/1/55	#87 (Dissolved 9/30/59)	30		#17 (Dissolved 7/26/62)
30	1/1/55	#88	30		19 (Dissolved 6/29/65)
30	1/1/55	#90 (Dissolved 7/9/59)	30		20 (Dissolved 6/15/66)
×					

	SCHOO	OL DISTRICTS (Cont.)		SCHOO	L DISTRICTS (Cont.)
		Sherman Co. (Cont.)			Sioux Co. (Cont.)
30	1/1/5	5 #22 (Dissolved 9/17/73)	30	1/1/5	5 #15 (Dissolved 10/2/63)
30	1/1/5	·	30		
30	1/1/5		30		
30	1/1/5		30		
30	1/1/5	·-·,	30		•
30	1/1/5		30		
30	1/1/5	·	30		
30	1/1/55		135		
30	1/1/55			7/1/6	,, =
30	1/1/55	5 #33 (Dissolved 7/1/56)	30		
30	1/1/55		30		
30	1/1/55		30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55		30	1/1/55	,
30	1/1/55	5 #40 (Dissolved 6/1/56)	30	1/1/55	#34 (Dissolved 8/1/61)
30	1/1/55		30	1/1/55	
30	1/1/55	5 #42 (Dissolved 6/1/66)	30	1/1/55	
30	1/1/55		30	1/1/55	
30	1/1/55	#44	30	1/1/55	
30	1/1/55	#45 (Dissolved 6/1/57)	30	1/1/55	
30	1/1/55		30	1/1/55	#46
30	1/1/55	#48 (Dissolved 6/15/66)	30	1/1/55	#47
30	1/1/55		30	1/1/55	#48
30	1/1/55	#52 (Dissolved 6/1/61)	30	1/1/55	#49 (Dissolved 8/30/63)
30	1/1/55	#53 (Dissolved 6/1/56)	30	1/1/55	
30	1/1/55	#54 (Dissolved 7/20/65)	30	1/1/55	#52 (Dissolved 5/27/70)
30	1/1/55	#55 (Dissolved 6/15/66)	30	1/1/55	
30	1/1/55	#56	30	1/1/55	
30	1/1/55	#57 (Dissolved 7/26/65)	30	1/1/55	#56 (Dissolved 6/4/71)
30	1/1/55	#59 (Dissolved 6/1/57)	30	1/1/55	#57 (Dissolved 6/30/61)
30	1/1/55	#60 (Dissolved 6/1/63)	30	1/1/55	#60 (Dissolved 7/24/64)
30	1/1/55	#61 (Dissolved 5/25/64)	30	1/1/55	#61 (Dissolved 5/31/57)
30	1/1/55	#63 (Dissolved 6/1/56)	30	1/1/55	#62 (Dissolved 8/30/63)
30	1/1/55	#64 (Dissolved 9/18/63)	30	1/1/55	#63 (Dissolved 5/27/70)
30	1/1/55	#65 (Dissolved 6/9/56)	30	1/1/55	#65
30	1/1/55	#66 (Dissolved 6/1/60)	30	1/1/55	#68
30	1/1/55	#69 (Dissolved 7/17/56)	30	1/1/55	#71
30	1/1/55	#72 (Dissolved 6/14/62)	30	1/1/55	#73
30	1/1/55	#73	30	1/1/55	#76
0	1/1/55	#74 (Dissolved 6/14/62)	30	1/1/55	#77
30 10	1/1/55 1/1/55	#75 (Dissolved 6/15/66) #76	30	1/1/55	#80 (Dissolved 7/24/67)
0	1/1/55	#79 (Dissolved 7/1/56)	30	1/1/55	#81 (Dissolved 3/1/60)
0	1/1/55	#80 (Dissolved 6/1/59)	30	1/1/55	#85 (Dissolved 9/3/69)
0	1/1/55	#82 (Dissolved 6/1/57)			
0	1/1/55	#93 (Dissolved 5/3/66)			Stanton Co.
•	1/1/00	#35 (Dissolved 3/5/00)	30	1/1/55	#2
		Sioux Co.	30	1/1/55	
		Eloux Co.	30	1/1/55	#4 (Dissolved 5/27/63) #5 (Dissolved 6/12/61)
0	1/1/55	#1 (Dissolved 6/9/67)	30	1/1/55	#6 (Dissolved 7/1/70)
0	1/1/55	#2	30	1/1/55	#7 (Dissolved 7/1/70)
0	1/1/55		30	1/1/55	#8 (Dissolved 6/28/63)
0	1/1/55	#4 (Dissolved 3/21/70)	30	1/1/55	#9 (Dissolved 7/28/72)
0	1/1/55	#5	30	1/1/55 $1/1/55$	#9 (Dissolved 7/28/72) #10
0	1/1/55	#6	30	1/1/55	#11 (Dissolved 9/1/65)
0	1/1/55	#7	30	1/1/55	#12 (Dissolved 7/1/70)
0	1/1/55	#9 (Dissolved 5/27/70)	30	1/1/55	#13
0	1/1/55	#11	30	1/1/55	#14
0	1/1/55	#12	30	1/1/55	#15 (Dissolved 7/1/70)
0	1/1/55	#13	30	1/1/55	#16 (Dissolved 8/7/70)
0	1/1/55	#14	30	1/1/55	#17 (Dissolved 6/22/65)
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			DIMIL NUMBER		
	SCHOOL	DISTRICTS (Cont.)		SCHOOL	DISTRICTS (Cont.)
		Stanton Co. (Cont.)			Thayer Co. (Cont.)
30	1/1/55	#18 (Dissolved 7/1/70)	30	1/1/55	#35 (Dissolved 6/12/56)
30	1/1/55	#19	30	1/1/55	#36 (Dissolved 7/1/63)
30	1/1/55	#20 (Dissolved 7/1/64)	30	1/1/55	#37 (Dissolved 6/1/60)
30	1/1/55	#21 (Dissolved 7/29/66)	30	1/1/55	#38 (Dissolved 6/11/56)
30	1/1/55	#22 (Dissolved 5/29/59)	30	1/1/55	#39 (Dissolved 7/1/59)
30	1/1/55		30	1/1/55	#41 (Dissolved 4/11/67)
30	1/1/55	#24 (Dissolved 6/6/63)	30	1/1/55	#44 (Dissolved 9/5/57)
30	1/1/55	· · · · · · · · · · · · · · · · · · ·	30	1/1/55	
30	1/1/55	#26 (Dissolved 7/1/70)	30	1/1/55	
30	1/1/55	#27 (Dissolved 6/8/66)	33	1/1/55 $1/1/55$	* * * *
30 30	1/1/55		32		M 30/33 SRS
30	1/1/55 1/1/55	#29 (Dissolved 7/18/68)	32	1/1/55	#61 (Dissolved 6/25/58) M 30/32 SRS
30	1/1/55	#30	32	1/1/55	
30	1/1/55	#31 #32	32	1/1/55	#64 (Dissolved 8/15/61) M 30/32 SRS
30	1/1/55	#33 (Dissolved 5/29/59)	32	1/1/55	#67 (Dissolved 7/1/65)
30	1/1/55	#34 (Dissolved 7/28/70)	,,,	1/1/55	M 30/32 SRS
30	1/1/55	#35	32	1/1/55	#68
30	1/1/55	#36	32	1/1/55	M 30/32 SRS
30	1/1/55	#37 (Dissolved 7/18/68)	32	1/1/55	#69 (Dissolved 7/6/60)
30	1/1/55	#38 (Dissolved 7/28/72)	-	1/1/55	M 30/32 SRS
30	1/1/55	#39 (Dissolved 7/1/64)	32	1/1/55	#75 (Dissolved 6/25/58)
30	1/1/55	#40 (Dissolved 5/25/64)	*-	1/1/55	M 30/32 SRS
30	1/1/55	#41 (Dissolved 6/22/65)	32	1/1/55	#77
30	1/1/55	#42 (Dissolved 7/8/68)		1/1/55	M 30/32 SRS
30	1/1/55	#43 (Dissolved 7/1/70)	32	1/1/55	#88 (Dissolved 6/25/58)
30	1/1/55	#44 (Dissolved 5/27/63)		1/1/55	M 30/32 SRS
30	1/1/55	#45	32	1/1/55	#89
30	1/1/55	#46 (Dissolved 6/1/71)		1/1/55	M 30/32 SRS
30	1/1/55	#47 (Dissolved 7/1/70)	32	1/1/55	#91
30	1/1/55	#48 (Dissolved 7/1/70)		1/1/55	M 30/32 SRS
30	1/1/55	#49 (Dissolved 5/25/64)	32	1/1/55	#92 (Dissolved 6/18/62)
30	1/1/55	#50 (Dissolved 6/21/61)		1/1/55	M 30/32 SRS
30	1/1/55	#51 (Dissolved 7/28/70)	45	3/14/56	#93
30 30	1/1/55 1/1/55	#52 (Dissolved 7/18/68)	20	3/14/56	M 30/45 SRS
30	1/1/55	#53 (Dissolved 5/25/64)	32	1/1/55 1/1/55	#96 (Dissolved 7/10/59) M 30/32 SRS
30	1/1/55	#54 (Dissolved 7/1/70) #55		1/1/00	m 30/32 SRB
30	1/1/55	#56 (Dissolved 7/1/64)			Thomas Co.
•	2, 2, 00	#57 (Dissolved 7/28/72)			Thomas Co.
	7/1/70	M 30/222 SRS	30	1/1/55	Thedford Rural HS
30	1/1/55	#81	30	1/1/55	#2 (Name changed to 2F)
		Thouan Co	20	7 /7 /55	(Dissolved 7/1/64)
		Thayer Co.	30 30	1/1/55 1/1/55	#3 (Dissolved 8/18/66) #4
169	6/7/67	Meridian #303	30	1/1/55	#4 #6 (Dissolved 8/5/65)
	6/7/67	M 30/169 SRS	30	1/1/55	#8 (Dissolved 6/30/62)
30	1/1/55	#4 (Dissolved 8/16/63)	30	1/1/55	#11 (Dissolved 6/5/64)
30	1/1/55	#6 (Dissolved 6/8/59)	30	1/1/55	#12 (Dissolved 7/1/70)
30	1/1/55	#11 (Dissolved 7/1/69)	30	1/1/55	#13 (Dissolved 9/1/59)
30	1/1/55	#12 (Dissolved 7/19/59)	30	1/1/55	#14 (Dissolved 9/1/59)
30	1/1/55	#13 (Dissolved 6/11/56)	30	1/1/55	#16 (Dissolved 5/27/60)
30	1/1/55	#14 (Dissolved 7/13/64)			
30	1/1/55	#15 (Dissolved 7/16/56)			Thurston Co.
30	1/1/55	#21 (Dissolved 7/1/71)			
30	1/1/55	#23 (Dissolved 6/10/57)	30	1/1/55	#2 (Dissolved 7/1/70)
30	1/1/55	#25 (Dissolved 7/1/69)	30	1/1/55	#3 (Dissolved 7/1/70)
32	1/1/55	#26	30	1/1/55	#4 (Dissolved 7/1/70)
20	1/1/55	M 30/32 SRS	30	1/1/55	#5 (Dissolved 7/1/72)
30 ·	1/1/55	#27	30	1/1/55	#6 (Dissolved 7/1/72)
30	1/1/55	#31 (Dissolved 6/1/60)	30	1/1/55	#8 (Dissolved 6/30/67)
30	1/1/55	#33 (Dissolved 6/10/57)	30	1/1/55	#9 (Dissolved 7/1/65)

	SCHOOL	DIST	RICTS (Cor	nt.)			SCHOOL	DIST	RICTS (Con	t.)
		Thu	rston Co.	(Cont.)				<u>Val</u>	ley Co. (Co	nt.)
30	1/1/55	#10	(Dissolved	1 7/1/71)		30	1/1/55	#37	(Dissolved	5/24/68)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55	#15	i			30	1/1/55	#39	(Dissolved	7/1/59)
32	1/1/55	#16	i			30	1/1/55	#40	(Dissolved	7/17/67)
	1/1/55	M	30/32 SRS			30	1/1/55	#41	(Dissolved	3/13/61)
30	1/1/55	#19	(Dissolved	7/1/72)		30	1/1/55	#42	(Dissolved	7/23/66)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	7/1/56)
30	1/1/55		(Dissolved			30	1/1/55	#45		
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55 1/1/55		(Dissolved			30	1/1/55	#56	(Dissolved	5/11/61)
30			(Dissolved (Dissolved			30 30	1/1/55 1/1/55		(Dissolved	6/20/57)
30 30	1/1/55					30	1/1/55		(Dissolved	
30	1/1/55 1/1/55		(Dissolved (Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30 30	1/1/55		(Dissolved			30	1/1/55	#63	(DIBBOIVEU	0/0/00/
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	5/11/61)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/00	770	(DISSOIVEU	1/1/03/		30	1/1/55		(Dissolved	
						30	1/1/55		(Dissolved	
		Wa 1 '	ley Co.			30	1/1/55		(Dissolved	
		Yal.	rey co.			30	1/1/55		(Dissolved	-
30	1/1/55	#2	(Dissolved	8/29/591		30	1/1/55		(Dissolved	
30	1/1/55	#3	(Dissolved			30	1/1/55	#74	(Dissolved	6/9/61)
30	1/1/55	#4	(Dissolved	-						
30	1/1/55	#6	,	-,,				Wash	ington Co.	
30	1/1/55	#7	(Dissolved	6/30/57)						
30	1/1/55	#8	(Dissolved	7/24/70)		30	1/1/55		l (Dissolve	
30	1/1/55	#10				30	1/1/55	#2	(Dissolved	
30	1/1/55	#11	(Dissolved	7/10/62)		30	1/1/55	#4	(Dissolved	
30	1/1/55	#12	(Dissolved	7/16/66)		30	1/1/55	#5	(Dissolved	
30	1/1/55	#13	(Dissolved	7/16/66)		30	1/1/55	#6	(Dissolved	
30	1/1/55	#14				30 30	1/1/55 1/1/55	#7 #8	(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55	#0 #9	(Dissolved (Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	6/4/60)		30	1/1/55		(Dissolved	
30	1/1/55	#19				30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	8/12/66)		30	1/1/55	#14	(220001704	0, 11, 05,
30	1/1/55	#23	/D: 3 1	F (F (CO)		30	1/1/55		(Dissolved	6/1/59)
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	4/23/63)		30	1/1/55		(Dissolved	
30	1/1/55	#26	(Diagolyad	7/16/66		92	6/15/59	#17F		
30 30	1/1/55 1/1/55		(Dissolved (Dissolved	-			6/15/59	М 3	30/92 SRS	
30	1/1/55	#29	(DI2201A60	7/10/00)		30	1/1/55	#18	(Dissolved	7/22/59)
30	1/1/55		(Dissolved	5/11/61)		30	1/1/55	#19	(Dissolved	6/17/69)
30	1/1/55	#31	(Presorven	U/ 11/ U1/		30	1/1/55	#20	(Dissolved	6/17/69)
30	1/1/55	#32				30	1/1/55		(Dissolved	
30	1/1/55		(Dissolved	6/30/57)		30	1/1/55		(Dissolved	6/1/66)
30	1/1/55		(Dissolved			30	1/1/55	#25		
30	1/1/55		(Dissolved			30	1/1/55		(Dissolved	
30			(Dissolved	-		30	1/1/55		(Dissolved	
				-	-	30	1/1/55	#28	(Dissolved	6/17/69)

	SCHOO	L DIS	STRICTS (Co	ont.)			SCHOOL	DIS	TRICTS (Cont.)
		₩a	shington Co). (Cont.)				Wa	yne Co. (Cont.)
30	1/1/55	5 #2	9 (Dissolve	d 6/17/60)		30	1/1/55	#3	
30	1/1/5	5 #3	0 (Dissolve	d 6/17/69)	,	30	1/1/55		
30	1/1/5	5 #3	2 (Dissolve	d 6/17/69)		30	1/1/55	#3	5 (Dissolved 6/15/61)
30	1/1/55	, #3	3 (Dissolve	d 6/11/69)		30		#3	6 (Dissolved 7/1/68)
30	1/1/55	, π <u>υ</u>	4 (Dissolve	d 6/15/59)	ſ	30	1/1/55 1/1/55		7 (Dissolved 8/15/59)
30	1/1/55	, #3	5 (Dissolve	d 6/13/29)		30	1/1/55	#3 #4	· · · · · · · · · · · · · · · · · · ·
30	1/1/55	, #3 . #3	6 (Dissolve	d 6/11/06)		30	1/1/55		
30	1/1/55		7 (Dissolve	d 10/1/00)		30	1/1/55	#4	1 (Dissolved 5/28/62)
30	1/1/55	#F		G 12/1/60)		30	1/1/55	#4:	· ··
30	1/1/55		8 (Dissolve	d 6/7/57)		30	1/1/55		4 (Dissolved 6/30/63)
32	1/1/55	#3	9 (Dissolve	4 6/17/col		30	1/1/55	#4	5
	1/1/55	. и	30/32 SRS	u 0/1//693		30	1/1/55		5 (Dissolved 2/25/64)
30	1/1/55		0 (Dissolve	d 7/1/70)		30	1/1/55	#4	7
30	1/1/55	#4	l (Dissolve	d 9/19/60\		30	1/1/55		8 (Dissolved 6/1/64)
30	1/1/55	#4:	3 (Dissolve	d 6/1/69)		30	1/1/55	#49	Dissolved 5/15/61)
30	1/1/55	#4	4 (Dissolve	d 6/17/601		30	1/1/55	#50	Dissolved 7/12/58)
30	1/1/55		5 (Dissolve	d 6/1/66)		30	1/1/55	#5	1
30	1/1/55	#4(6 (Dissolve	d 6/23/71)		30			(Dissolved 6/15/61)
30	1/1/55	#4	8 (Dissolve	d 7/1/70)		30	1/1/55	#54	(Dissolved 7/1/67)
30	1/1/55	#49	Dissolve	3 7/1/70)		30	1/1/55	#5	(Dissolved 7/1/72)
30	1/1/55	#50) (Dissolve	1 12/1/60)		30	1/1/55	#56	(Dissolved 8/13/70)
30	1/1/55	#5]	l (Dissolve	1 6/15/59)		30	1/1/55	#57	,
30	1/1/55	#52	2 (Dissolve	1 6/17/69)		30	1/1/55	#58	(Dissolved 6/15/61)
30	1/1/55	#53	3 (Dissolve	1 6/1/66)		30	1/1/55	#59	(Dissolved 6/30/61)
30	1/1/55		(Dissolve			30	1/1/55	#60	(Dissolved 8/14/61)
30	1/1/55	#56	(Dissolve	d 7/1/70)		30	1/1/55	#61	
30	1/1/55	#57	(Dissolve	6/1/69)		30	1/1/55	#62	(Dissolved 5/30/64)
30	1/1/55	#58	3 (Dissolve	1 7/1/70)		30	1/1/55	#63	(Dissolved 6/15/61)
30	1/1/55	#59	(Dissolved	6/17/69)		30	1/1/55	#64	(Dissolved 7/1/68)
						30	1/1/55	#65	(Dissolved 7/1/70)
		Way	ne Co.			30	1/1/55	#66	(Dissolved 7/1/70)
						30	1/1/55	#68	
30	1/1/55	#1				30	1/1/55	#69	
30	1/1/55	#2	(Dissolved	7/1/68)		30	1/1/55	#70	(Dissolved 7/1/68)
30	1/1/55	#3	(Dissolved			30 30	1/1/55	#71	(Dissolved 7/1/72)
30	1/1/55	#4	(Dissolved	3/1/60)		30	1/1/55 1/1/55	#12	(Dissolved 7/1/70)
30	1/1/55	#5				30	1/1/55	#73	(Dissolved 3/1/60)
30	1/1/55	#6	(Dissolved			30	1/1/55	#75	(Dissolved 7/1/68)
30	1/1/55	#7	(Dissolved	7/1/70)		30	1/1/55	#76	
30	1/1/55	#8				30	1/1/55	#77	
30	1/1/55	#10			3	30	1/1/55		(Dissolved 6/8/62)
30 30	1/1/55	#11	(Dissolved	6/15/61)	3	30	1/1/55	#79	(Dissolved 6/8/62)
30	1/1/55	#12	(Dissolved	7/12/58)	3	30	1/1/55	#80	(Dissolved 6/1/73)
30	1/1/55 $1/1/55$	#13	(Dissolved	6/30/61)	3	80	1/1/55	#81	(Dissolved 6/13/60)
30	1/1/55	#14	(Dissolved	8/9/58)	3	30	1/1/55	#82	(Dissolved 8/11/59)
30	1/1/55			0 (3 5 (5 -)	3	30	1/1/55	#83	(
30	1/1/55	#10	(Dissolved (Dissolved	6/15/61)		30	1/1/55	#84	(Dissolved 7/1/68)
30	1/1/55	#10	(Dissolved	8/12/63)		0	1/1/55	#85	(Dissolved 8/15/59)
30	1/1/55	#15	(Dissolved	5/28/62)		0	1/1/55	#86	(Dissolved 5/15/61)
30	1/1/55	#91	(Dissolved	8/8/59)		0	1/1/55	#88	
30	1/1/55	#99	(Dissolved (Dissolved	6/15/61)	11		6/15/61	#951	
30	1/1/55	#23	(Dissolved	6/1/65)			6/15/61	M 3	30/117 SRS
30	1/1/55		(Dissolved	6/15/03					
30	1/1/55	#25	(Proported	0/13/61)				Webs	ter Co.
30	1/1/55		(Dissolved	6/30/641	_	^			
30	1/1/55	#27	(Dissolved	3/3 <i>0</i> /64)	3				Dissolved 6/2/59)
30	1/1/55	#28	(Dissolved	6/15/611	7.	8		1R	
30	1/1/55	#29	(Dissolved	6/15/61)	9	^	7/1/58		0/78 SRS
30	1/1/55	#31	(Dissolved	6/15/61)	30			#3	(Dissolved 6/6/60)
30	1/1/55	#32		-/ 10/01/	36			#4	(Dissolved 7/1/58)
30	1/1/55	#33			33	4	1/1/55 1/1/55		Dissolved 8/15/70)
							1/1/00	мЗ	0/32 SRS

	SCHOOL DISTRICTS (Cont.)	SCHOOL DISTRICTS (Cont.)	
	Webster Co. (Cont.)	Wheeler Co. (Cont.)	
		30 1/1/55 #26 (Dissolved 8/5/63)	
30	1/1/55 #9 (Dissolved 6/1/62)	30 1/1/55 #29 (Dissolved 7/18/57)	
30	1/1/55 #10 (Dissolved 7/1/58)	30 1/1/55 #30 (Dissolved 1/28/61)	
30	1/1/55 #13 (Dissolved 6/2/59)	30 1/1/55 #31 (Dissolved 7/14/57)	
30	1/1/55 #14 (Dissolved 6/5/64)	30 1/1/55 #32 (Dissolved 4/28/63)	
30	1/1/55 #16 (Dissolved 6/1/57) 1/1/55 #17 (Dissolved 7/1/58)	32 1/1/55 #33 (Dissolved 7/1/69)	
30	1/1/55 #17 (Dissolved 7/1/58) 1/1/55 #18 (Dissolved 7/1/62)	1/1/55 M 30/32 SRS	
30 30	1/1/55 #18 (Dissolved 7/1/62) 1/1/55 #22 (Dissolved 6/29/59)	#45	
30	1/1/55 #25 (Dissolved 6/2/59)	7/1/69 M 30/204 SRS	
30	1/1/55 #26 (Dissolved 7/1/62)		
30	1/1/55 #30 (Dissolved 8/6/63)	York Co.	
30	1/1/55 #32 (Dissolved 6/2/59)	30 1/1/55 #5 (Dissolved 6/5/56)	
30	1/1/55 #33 (Dissolved 7/26/62)	3 0 (31 (60)	
30	1/1/55 #35' (Dissolved 7/1/58)	1 (22 (22)	
30	1/1/55 #36 (Dissolved 5/19/59)	30 1/1/55 #11 (Dissolved 4/17/57) 30 1/1/55 #12	
30	1/1/55 #37 (Dissolved 6/2/59)	30 1/1/55 #14 (Dissolved 5/17/61)	
30	1/1/55 #41 (Dissolved 8/15/72)	30 1/1/55 #17 (Dissolved 6/28/58)	
30	1/1/55 #43 (Dissolved 6/2/59)	30 1/1/55 #28 (Dissolved 5/1/59)	
30	1/1/55 #45 (Dissolved 6/2/59)	30 1/1/55 #29 (Dissolved 5/15/59)	
30	1/1/55 #46 (Dissolved 7/1/58) 1/1/55 #49 (Dissolved 7/1/58)	30 1/1/55 #33 (Dissolved 6/5/56)	
30		30 1/1/55 #34 (Dissolved 1/27/67)	
30	1/1/55 #50 (Dissolved 6/2/59) 1/1/55 #51 (Dissolved 7/10/70)	30 1/1/55 #38 (Dissolved 5/24/61)	
30 30	1/1/55 #58 (Dissolved 8/28/56)	30 1/1/55 #42 (Dissolved 7/17/57)	
30	1/1/55 #60 (Dissolved 6/2/59)	30 1/1/55 #50 (Dissolved 4/12/65)	
. 30	1/1/55 #61 (Dissolved 7/1/58)	30 1/1/55 #52 (Dissolved 6/5/56)	-
30	1/1/55 #62 (Dissolved 6/29/59)	30 1/1/55 #73	
30	1/1/55 #63 (Dissolved 6/29/59)	30 1/1/55 #94 (Dissolved 4/23/64) 30 1/1/55 #97 (Dissolved 5/1/59)	
30	1/1/55 #65 (Dissolved 6/1/71)		
30	1/1/55 #68 (Dissolved 6/6/60)	30 1/1/55 #103 (Dissolved 8/25/58)	
30	1/1/55 #69 (Dissolved 6/5/64)	SOIL AND WATER CONSERVATION DISTRICTS	
30	1/1/55 #70 (Dissolved 10/19/59)	DOLL TRIP TO THE PARTY OF THE P	
30	1/1/55 #71 (Dissolved 7/1/58)	136 7/1/63 Adams Co. (Dissolved 6/30/72)	
30	1/1/55 #77 (Dissolved 6/2/59) 1/1/55 #78 (Dissolved 7/1/58)	21 1/1/56 Banner Co. (Dissolved 6/30/72)	
30	1 0 (0 (50)	104 1/1/60 Beaver-Sappa (Dissolved 6/30/72)
30	1/1/55 #81 (Dissolved 6/2/59) 1/1/55 #83 (Dissolved 6/2/59)	83 10/1/58 Buffalo-Ravenna (Diss. 6/30/72)	
30 30	\sim (P) and $6/1/71$	43 1/1/56 Burt Co. (Dissolved 6/30/72)	
30	1/ 1/ 00 // (2223)	47 1/1/56 Butler Co. (Dissolved 6/30/72)	
	Wheeler Co.	158 1/1/66 Cass Co. (Dissolved 6/30/72)	
	, 	138 1/1/64 Cedar Co. (Dissolved 6/30/72)	
30	1/1/55 ERHS (Dissolved $6/30/61$)	97 1/1/59 Chaeo (Dissolved 6/30/72) 139 1/1/64 Cherry Co. (Dissolved 6/30/72)	
30		(D) ===1 and 6/30/79)	
30		- to tan 0.20 O. (Discalland 6/20/70)	
30		α	
30	(Displayed 7/1/69)	209 7/1/66 Dakota Co. (M 231 changed eff.	
30	15 (Diagolyod 7/1/69)	date from 4/1/69) (Diss.6/30/7	2)
30	(Discalled 7/1/69)	202 7/1/69 Dawson Co. (Dissolved 6/30/72)	
30	(Dispalated 7/1/69)	76 1/1/58 Dixon Co. (Dissolved 6/30/72)	
30 30	1/1/55 #12 (Dissolved 7/5/67)	52 1/1/57 Dodge Co. (Diss. 6/30/72)	
30	1/1/55 #14 (Dissolved 8/20/60)	178 1/1/68 Douglas Co. (Dissolved 6/30/72))
30	1/1/55 #15 (Dissolved 7/1/69)	64 1/1/57 Dundy Co. (Dissolved 6/30/72)	
30	1/1/55 #17 (Dissolved 7/1/69)	31 1/1/55 Fillmore Co. (Diss. 6/30/72) 76 1/1/58 Franklin Co. (Dissolved 6/30/72)	21
30			2)
30		$\sim 10^{-1}$ Graph (Discolved 6/30/72)	-/
30	- 1- 1ms = 100 (Discustred 6/30/61)	$C_0 = C_0 = C_0$ (Dies $6/30/72$)	
30	(2.17)	os 1/1/58 Grant-Hooker (Dissolved 6/30/72	2)
30	$r_{1} = r_{2} = r_{2} = r_{3} = r_{3$	1/1/68 Greeley-Wheeler (Diss. 6/30/72)).
32	2 1/1/55 #25 (Dissolved 7/1/65) 1/1/55 M 30/32 SRS	192 1/1/66 data of the last of	

	SOIL A	ND WATER CONSERVATION DISTS, (Cont.)		TOWNSH	IPS (Cont.)
31	1/1/56	Hamilton Co. (Diss. 6/30/72)	60	1/1/57	Atkinson (Holt Co.)
77	1/1/58		11	1/1/54	Bancroft (Cuming Co.)
166	1/1/67	· · · · · · · · · · · · · · · · · · ·	56	1/1/55	Beaver (Nance Co.)
73	1/1/58		11	1/1/54	Beemer (Cuming Co.)
131	1/1/63	· · · · · · · · · · · · · · · · · · ·	8	1/1/53	Bellcreek (Burt Co.)
63	10/1/57		228	1/1/70	Berwyn (Custer Co.)
0	1/1/51		271	1/1/73	Bismark (Cuming Co.)
113	1/1/61		20	1/1/55	
141	1/1/64		87	1/1/59	
166	1/1/67		124	1/1/62	Blakely (Gage Co.)
107	4/1/60	- (,,	11	1/1/54	Bone Creek (Butler Co.)
82	1/1/58	(==== · · · · · · · · · ·	214	1/1/67	Bristol (Sherman Co.) (Rptd. under
123	1/1/62				FICA)
177	1/1/68		9	1/1/53	Broken Bow (Custer Co.)
52	1/1/57	- •	87	1/1/59	Burrows (Platte Co.)
83	1/1/58	· ·	86	1/1/59	Butte (Boyd Co.)
	10/15/62		101	1/1/60	Center (Buffalo Co)
107	1/1/60		31	1/1/56	Center (Butler Co.)
47	1/1/55	Otoe (Dissolved 6/30/72)	113	1/1/61	Chambers (Holt Co.)
9	1/1/53		31	1/1/56	Chapman (Merrick Co.)
3	1/1/52		52	1/1/57	Chester (Saunders Co.)
97	10/1/59	Perkins Co. (Diss. 6/30/72)	13	1/1/54	Clark (Dixon Co.)
76	1/1/58		36	1/1/55	Clarksville (Merrick Co.)
158	1/1/66		43	1/1/56	Clatonia (Gage Co.)
76	1/1/58		16	1/1/55	Clear Creek (Saunders Co.)
	1/1/64		16	1/1/55	Cleveland (Cuming Co.)
144 76	1/1/58	Polk Co. (Diss. 6/30/72)	284	1/1/74	Cliff (Custer Co.)
		Red Willow Co. (Dissolved 6/30/72)	7	1/1/53	Columbia (Knox Co.)
1	1/1/51	Richardson Co. (Diss. 6/30/72)	8	1/1/53	Concord (Dixon Co.)
5	1/1/52	Saline Co. (Diss. 6/30/72)	7	1/1/53	Cotterell (Dodge Co.)
1	1/1/51	Sarpy Co. (Diss. 6/30/72)	3	1/1/52	Craig (Burt Co.) -
77	1/1/58	Scotts Bluff Co. (Diss. 6/30/72)	276	1/1/72	Crawford (Antelope Co.) (Rptd.
97	4/1/59	Seward Co. (Diss. 6/30/72)			under FICA)
110	1/1/60	Sheridan (Dissolved 6/30/72)	31	1/1/56	Creston (Platte Co.)
16	1/1/55	Sherman Co. (Diss. 6/30/72)	52	1/1/57	Cuming (Cuming Co.)
10	1/1/53	Sugarloaf (Diss. 6/30/72)	16	1/1/55	Cuming (Dodge Co.)
31 3	$\frac{1}{1}/56$ $\frac{1}{1}/52$	Thayer Co. (Diss. 6/30/72) Turkey Creek (Name changed to	112	1/1/61	Daily (Dixon Co.)
J	1/1/02	Pawnee Co.)	31	1/1/56	Dawes (Thurston Co.)
101	7 /7 /00	•	56	1/1/57	Delight (Custer Co.)
104	1/1/60	Wayne Co. (Diss. 6/30/72)	16	1/1/55	Divide (Buffalo Co.)
104	4/1/60 1/1/51	Webster Co. (Diss. 6/30/72)	3	1/1/52	Dowling (Knox Co.)
1	1/1/31	West Richardson (Name changed from	112	1/1/61	Eastern (Knox Co.)
0.5	1 /1 /50	West Richardson Soil)	132	1/1/63	Elim (Custer Co.)
85	1/1/58	White River (Diss. 8/17/64)	31	1/1/56	Elk (Saunders Co.)
149	1/1/65	White River (Diss. 6/30/72)	4	1/1/52	Elkhorn (Cuming Co.)
100	1/1/60	York Co. (Diss. 6/30/72)	11	1/1/54	Elkhorn (Dodge Co.)
	mpoints	AL COMMINENT COLLEGE (DO.	12		Elm Creek (Buffalo Co.)
	TECHNIC	AL COMMUNITY COLLEGE AREAS	31	1/1/56	Elyria (Valley Co.)
074	7/1/20	Control	23	. 1/1/50	(Dissolved 5/9/59)
274	7/1/73	Central	31	1/1/56	Emerson (Dixon Co.)
278	7/1/73	Metropolitan (Name changed from	52	1/1/55	Ewing (Holt Co.)
074	7/3/70	Eastern)	31		Exeter (Fillmore Co.) Franklin (Butler Co.)
274	7/1/73	Mid-Plains	17 111	1/1/55 $1/1/61$	
274	7/1/73	Northeast	249	7/1/71	
274	7/1/73	Omaha (Dissolved 6/30/74)		1/1/71 $1/1/52$	Geneva (Fillmore Co.)
274	7/1/73	Southeastern	3 36	1/1/52 $1/1/55$	Genoa (Nance Co.)
	moneration	ma.		7/1/55	Gibbon (Buffalo Co.)
	TOWNSHI	PS PS	22		Grant (Cuming Co.)
_		12: (0: 0:)	186	2/1/68	Grant (Cuming Co.) Grant (Gage Co.)
4	1/1/52	Adams (Gage Co.)	8 .	1/1/53	-
151	1/1/65	Algernon (Custer Co.)	31	1/1/56	Granville (Platte Co.)
16	1/1/55	Arcadia (Valley Co.)	43	1/1/55	Grattan (Holt Co.)
3	1/1/52	Arizona (Burt Co.)	77	1/1/58 1/1/59	Green (Saunders Co.) Harrison (Sherman Co.)
17	1/1/55	Arnold (Custer Co.)	89		Hazard (Sherman Co.)
7	1/1/53	Ashton (Sherman Co.)	52	1/1/55	nazaru (Sherman CO.)

60

	TOWNSHI	PS (Cont.)		TOWNSHI	PS (Cont.)
11	1/1/54	Highland (Gage Co.)	52	1/1/57	Spencer (Boyd Co.)
17	1/1/55	Hooper (Dodge Co.)	52	1/1/57	Spring Grove (Harlan Co.)
16	1/1/55	Humphrey (Platte Co.)	16	1/1/55	Springbank (Dixon Co.)
16	1/1/55	Jackson (Hall Co.)	22	1/1/55	St. Bernard (Platte Co.)
31	1/1/56	Kilfoil (Custer Co.)	31	4/1/56	St. Charles (Cuming Co.)
286	1/1/74	Leshara (Saunders Co.)	4	1/1/52	Summit (Burt Co.)
265	1/1/71	Lillian (Custer Co.) (M 270 changed	31	1/1/56	Summit (Butler Co.)
		eff. date from $1/1/72$) (Rptd.	7	1/1/53	(+; - +++;
		under FICA)	16	1/1/55	
218	4/13/70	Lincoln (Cuming Co.)	28	1/1/55	Union (Butler Co.)
56		Lincoln (Gage Co.)	72	1/1/58	
31	1/1/56		$\frac{36}{247}$	1/1/56 1/1/68	Union (Saunders Co.) Verdigris (Holt Co.)(Rptd. under
16	1/1/55			-, -, -0	FICA)
11	1/1/54 1/1/52	_ •	31	1/1/56	
3			36	1/1/55	
31 87	1/1/56 1/1/59		3	1/1/52	
11	1/1/54		8	1/1/53	Wisner (Cuming Co.)
131	1/1/63		36	1/1/56	Wood River (Hall Co.)
16	1/1/55	Lone Tree (Merrick Co.)	60	1/1/57	Woodriver (Custer Co.)
177	1/1/68		73	1/1/58	Woodville (Platte Co.)
12	1/1/54				
16	1/1/55	Loup City (Sherman Co.)		MISCELL	ANEOUS
167	1/1/67	Maple (Dodge Co.)	,	7/7/53	Burt-Washington Drainage District
11	1/1/54	Mariposa (Saunders Co.)	1 237	7/1/51 1/1/71	
252	1/1/71		60	1/1/57	
	1/2/55	FICA) Midland (Herrick Co.)	11	1/1/54	
16	1/1/55	·	**	2, 2,	ment Dist. #2 (Entity dissolved
52	1/1/56 1/1/58	Monterey (Cuming Co.)			eff. 7/28/58)
74 31	1/1/56		10	1/1/53	East Omaha Drainage District
3	1/1/52	Neligh (Cuming Co.)			(Dissolved 12/1/71)
3	1/1/52	North Loup (Valley Co.)	116	1/1/61	· ·
11	1/1/54	Oak Creek (Butler Co.)			Improvement Dist.
16	1/1/55	Oak Creek (Saunders Co.)		40/4/70	(Dissolved 7/23/65)
72	1/1/58	Oak Creek (Sherman Co.)	250	10/1/70	Gordon Memorial Hospital Dist. (Rptd. under FICA)
31	1/1/56	Oakland (Burt Co.) Odessa (Buffalo Co.)	233	7/1/70	- · · · · · · · · · · · · · · · · · · ·
16	1/1/55	Olive (Butler Co.)	200	1,1,10	(Rptd. under FICA)
3	1/1/56	Omaha (Thurston Co.)	273	1/1/73	•
31 3	1/1/52	Ord (Valley Co.)	2.0	1, 1, 10	opment Agency of the Urban Re-
16	1/1/55	Orleans (Harlan Co.)			newal Authority (Name changed
13	1/1/54	Otter Creek (Dixon Co.)			from Grand Island City Urban
36	1/1/56	Pebble (Dodge Co.)			Renewal Authority)
11	1/1/54	Peoria (Knox Co.)	160	1/1/66	
7	1/1/53	perry (Thurston Co.)	150	1/1/65	Hamilton Manor of Aurora (Hamilton
16		Pershing (Burt Co.)	_	. /. /	Co.)
31	1/1/56	Platte (Dodge Co.) Pleasant Valley (Dodge Co.)	0	1/1/51	Lancaster Co. Sanitary Dist. #1 (Dissolved 9/1/62)
273	1/1/73	Plum Creek (Butler Co.)	22	1/1/55	Lincoln Co. Drainage Dist. #1
156	1/1/56	4- · · · · · · ·	94	1/1/59	Loup Basin Reclamation District
31 281	1/1/73	- (11	197	1/1/69	Medicine Creek Watershed District
281 52	1/1/57	and the second s			(Dissolved 6/30/72)
11	1/1/54		19	1/1/55	Metropolitan Utilities District
31	1/1/56	Richardson (Butler Co.)			of Omaha
56	1/1/57			1/1/55	M 19 Metropolitan Utilities
31	1/1/56	Riverdale (Buffalo Co.)			Dist. Retirement System
31	1/1/56	Riverside (Gage Co.)	4	5/1/52	
31 11	1/1/56 1/1/54	Rockville (Sherman Co.) Sappa (Harlan Co.)	0	1/1/51	Douglas Co. Omaha-Douglas Co. Board of Health
31	1/1/56	Savannah (Butler Co.)	255		_
100	1/1/60	Shelton (Buffalo Co.)	⊿ 33	1/1/72	Railroad Transportation Safety Dist.
72	1/1/58	Sherman (Cuming Co.)	125	4/1/62	Salt-Wahoo Watershed Dist.
52	1/1/56	Sherman (Gage Co.)	120	J, I, UL	(Name changed to Salt Valley
246	5/1/71	Sherman (Platte Co.)			Watershed Dist.)(Diss.6/30/72)
11	1/1/54	Silver Creek (Burt Co.)	209	10/1/69	Sargent Community Hospital
63	1/1/57	Silver Creek (Merrick Co.) Skull Creek (Butler Co.)	11	1/1/54	Western Sarpy Drainage Dist.
.101 60	4/1/60	Skull Creek (Buller Co.)			

ARKANSAS RIVER COMPACT ADMINISTRATION

Designated Official--Secretary, 800 South 8th Street Lamar, CO 81052 Original Agreement Executed - 10/27/52 0 1/1/51 All employees (A El Em F P S)

ARK-TEX COUNCIL OF GOVERNMENTS

Designated Official -- Administrative Assistant, P.O. Box 5307, Texarkana, Texas 75501
Original Agreement Executed - 6/4/71
0 9/11/69 All employees (F p S)

ATLANTIC STATES MARINE FISHERIES COMMISSION

Designated Official—Executive Director, Suite 703, 1717 Massachusetts Avenue, N.W. Washington, D.C. 20036

Original Agreement Executed - 5/14/51 0 1/1/51 All employees (S)

BEL-O-MAR INTERSTATE PLANNING COMMISSION

Designated Official--Executive Director, 2177 National Road, Elm Grove, Wheeling, W.VA. 26003

Original Agreement Executed - 5/26/72 0 4/1/68 All employees (A El F P S)

BI-STATE AUTHORITY, LAWRENCEVILLE-VINCENNES MUNICIPAL AIRPORT

Designated Official--Chairman, P.O. Box 363, Lawrenceville, IL 62439 Original Agreement Executed - 6/24/65 (3/18/65) 0 1/1/64 All employees

BI-STATE DEVELOPMENT AGENCY OF THE MISSOURI-ILLINOIS METROPOLITAN DISTRICT

Designated Official---Executive Director, 818 Olive Street, St. Louis, Missouri 63101 Original Agreement Executed - 4/10/61 (2/14/61) 0 1/1/61 All employees (El Em F)

BI-STATE METROPOLITAN PLANNING COMMISSION

Designated Official -- Executive Director, 1504 Third Ave., Rock Island, Illinois 61201 Original Agreement Executed - 6/23/70 0 7/4/70 All employees (E1 F P)

BREAKS INTERSTATE PARK COMMISSION

Designated Official--Treasurer, Breaks, VA 24607
Original Agreement Executed - 11/7/58 (9/12/58)
0 4/1/58 All employees (S)

BROOKE HANCOCK JEFFERSON METROPOLITAN PLANNING COMMISSION

Designated Official--Executive Director,814 Adams Street, Steubenville, OH 43952

Original Agreement Executed - 12/18/72 0 1/1/72 All employees (A F P S)

COLUMBIA REGION ASSOCIATION OF GOVERNMENTS

Designated Official--Executive Director, 6400 SW Canyon Court, Portland, OR 97221 Original Agreement Executed - 4/2/70 (1/1/70) Modification 1 - 3/16/72 (1/11/72) 0 1/1/70 All employees (El F P S) (M 1 cov. P eff. 1/1/70)

CONNECTICUT RIVER VALLEY FLOOD CONTROL COMMISSION

Designated Official--Treasurer, 359 Main Street, Greenfield, Massachusetts 01301

Original Agreement Executed - 12/27/54 0 2/1/54 All employees (Em F P)

THE COUNCIL OF STATE GOVERNMENTS

THE DELAWARE RIVER AND BAY AUTHORITY

Designated Official--Controller, P.O. Box 71, New Castle, DE 19720 Original Agreement Executed - 7/2/63 (4/30/63) 0 1/1/63 All employees

DELAWARE RIVER BASIN COMMISSION

Designated Official--Executive Director,
Post Office Box 360, Trenton, N.J 08603
Original Agreement Executed - 6/26/63 (6/1/63)
0 6/1/63 All employees

See p. 4

DELAWARE RIVER JOINT TOLL BRIDGE COMMISSION

Designated Official--Acting Executive Director, Administration Building, Morrisville, Pennsylvania 19067

Original Agreement Executed - 12/12/57
Modification 1 - 12/30/59 (12/30/59)
Modification 2 - 11/21/69 (7/ 1/69)
0 12/12/57 All employees (Em F S)
1/1/55 OA d/c-Public Employees'
Retirement System of New
Jersey (Em F S)
1/1/56 OA d/c-State Employees'

Retirement System of Pennsylvania(Em F S)(M 1--2nd chance) 1/1/68 M'2-State Employees' Retirement System of Pennsylvania--in-

System of Pennsylvania--includes all EEs in positions
under the system other than EEs
already covered by original
agreement. (El Em F P)

THE DELAWARE RIVER PORT AUTHORITY

Designated Official--Director of Finance and Treasurer, Bridge Plaza, Camden, New Jersey 08101

Original Agreement Executed - 12/9/57
Modification 1 - 1/26/60 (12/15/59)
Modification 2 - 11/21/69 (7/ 1/69)
0 1/1/56 All employees (E1 Em F P S)
1/1/56 OA d/c-State Employees'

Retirement System of Pennsylvania (El Em F P S) (M 1, 2-2nd chance)

DELAWARE VALLEY REGIONAL PLANNING COMMISSION

Designated Official--Administrator, 3rd Floor Penn Towers Building, 1819 John F. Kennedy Boulevard, Philadelphia, PA 19103

Original Agreement Executed -1/30/69(11/8/68)
0 7/1/67 All employees (El F)
7/1/67 OA Pennsylvania Employees
Retirement System (El F)

DRESDEN SCHOOL DISTRICT

Designated Official--Superintendent of Schools, Lebanon Street, Hanover, N.H. 03755

Original Agreement Executed - 6/13/66(6/16/65) Dresden School District

7/1/64 OA d/c-Pt.A-New Hampshire Teachers' Ret. System

7/1/64 OA d/c-Pt.A-Employees Retirement System of New Hampshire

EAST-WEST GATEWAY COORDINATING COUNCIL

Designated Official--Executive Director, 720
Olive Street-Suite 2110, St. Louis, MO 63101
Original Agreement Executed - 4/23/70 (6/30/68)
0 8/26/67 All employees (E1 F W election officials or election workers if the remuneration paid in a calendar quarter for such service is less than \$50.00--eff.
6/30/68/7)

GULF STATES MARINE FISHERIES COMMISSION

Designated Official--Director, 531 St. Louis Street, New Orleans, LA 70130

Original Agreement Executed - 2/5/57 0 11/1/55 All employees (A El Em F P S)

INTERSTATE COMMISSION ON THE DELAWARE RIVER BASIN (Dissolved 5/18/64)

Original Agreement Executed - 12/20/57

1/1/55 All employees (Em F S)

1/1/55 OA d/c-State Employes' Retirement System of Pennsylvania

(Em F S)

INTERSTATE COMMISSION ON THE POTOMAC RIVER BASIN

Designated Official--Executive Director 814 East West Towers, 4350 East West Highway, Bethesda, MD 20014

Original Agreement Executed - 7/13/53 O 1/1/51 All employees (A El Em F P S)

INTERSTATE OIL COMPACT COMMISSION

Designated Official--Executive Secretary, Box 3127, State Capitol Building, Oklahoma City, Oklahoma 73105

Original Agreement Executed - 2/12/51 0 1/1/51 All employees (A Em F P S)

INTERSTATE SANITATION COMMISSION

Designated Official--Director, 10 Columbus Circle, New York, New York 10019

Original Agreement Executed - 8/1/55
0 1/1/55 All employees (E1 Em F P)
1/1/55 OA Public Employees' Retirement
System of New Jersey and the
New York State Employees'
Retirement System

THE KANSAS CITY AREA TRANSPORTATION AUTHORITY

Designated Official--Executive Director,
Room 900 Davidson Building,1627 Main Street,
Kansas City, MO. 64108
Original Agreement executed - 7/10/68 (2/15/68)
0 1/1/68 All employees (A S)

KENTUCKIANA REGIONAL PLANNING & DEVELOP-MENT AGENCY

Designated Official--Acting Executive Director, Suite 406, Old Louisville Trust Building, 208 South Fifth Street, Louisville, Kentucky 40202 Original Agreement Executed - 7/26/74 ·0 11/1/73 All employees (A El Em F)

KYOVA INTERSTATE PLANNING COMMISSION

Designated Official--Executive Director, Room 305, Cabell County Court House, Huntington West Virginia 25701

Original Agreement Executed - 11/22/71 0 1/15/69 All employees (A F P S)

LAKE CHAMPLAIN BRIDGE COMMISSION

Designated Official--Treasurer, P.O. Box 354, 12 St. Paul Street, Burlington, VT 05401

Original Agreement Executed - 12/31/53

0 1/1/51 All employees (F P/not exceeding 8 hrs. in qtr.7 S)

THE MAINE-NEW HAMPSHIRE INTERSTATE BRIDGE AUTHORITY

Designated Official--Executive Secretary, Portsmouth, New Hampshire 03801

Original Agreement Executed - 4/1/57 Modification 1 - 11/5/57 0 1/1/55 All Employees (Em P) (M 1 cov.

P eff. 1/1/55)
1/1/55 OA Employees Retirement System

1/1/55 OA Employees Retirement System of State of N. H. (Em P)
(M 1 cov. P eff. 1/1/55)

1/1/55 OA Maine State Retirement System (Em P) (M 1 cov. P eff. 1/1/55)

MERRIMACK RIVER VALLEY FLOOD CONTROL COMMISSION

Designated Official--Treasurer, 4 Park Street, Concord, New Hampshire 03301

Original Agreement Executed ~ 12/28/59

O 7/1/58 All employees :

7/1/58 OA Employees' Retirement System

of State of New Hampshire

METROPOLITAN PLANNING COMMISSION-KANSAS CITY REGION

Designated Official--Executive Director, 20 West 9th Street, Kansas City, MO 64105 Original Agreement Executed - 11/8/68 0 11/15/66 All employees (El F P)

METROPOLITAN RAPID TRANSIT COMMISSION

(Dissolved 3/31/59)
Original Agreement Executed - 11/22/57
O 7/1/54 All employees (Em F P S)

METROPOLITAN TRI-STATE CIVIL DEFENSE PLANNING BOARD

(Inactivated 9/30/66)

Original Agreement Executed - 6/2/58 0 1/1/56 All employees (S)

MICHIANA AREA COUNCIL OF GOVERNMENTS COM-MISSION (MACOG)

Designated Official--Executive Director, County City Building, South Bend, Indiana 46601 Original Agreement Executed - 6/24/74 0 1/1/73 All employees

MID-AMERICA REGIONAL COUNCIL--KANSAS CITY REGION

Designated Official--Comptroller, 20 West 9th Street, Kansas City, Missouri 64105

Original Agreement Executed - 1/1/72 0 7/27/72 All employees

MID-COLUMBIA ECONOMIC DEVELOPMENT DISTRICT

Designated Official--Executive Director, Wasco County Courthouse Annex B, 502 East Fifth Street, The Dalles, OR 97058 Original Agreement Executed - 12/28/71 0 9/20/70 All employees (A El F S)

MO-KAN BI-STATE REGIONAL PLANNING COMMISSION

Designated Official--Executive Director, 4529 South 169 Highway, St. Joseph, MO 64507 Original Agreement Executed - 6/30/70 0 1/1/70 All employees (E1 F)

THE NATIONAL ASSOCIATION OF INSURANCE COMMISSIONERS

Designated Official-Acting Executive Secretary, 660 East Mason Street, Milwaukee, Wisconsin 53202

Original Agreement Executed - 6/12/56

1/1/55 All employees (El Em F P S)
1/1/55 OA Group Pension Plan for Ees
of the Committee on Valuation
of Securities of the National
Assoc. of Insurance Commissioners (El Em F P S)

NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COMMISSION

Designated Official--Executive Secretary, 607 Boylston Street, Boston, MA 02116 Original Agreement Executed - 12/30/63 Modification 1 - 3/12/65 (2/8/65) 0 1/1/58 All employees

1/1/58 OA Employees Retirement System of Commonwealth of Mass.

2/4/65 M l Employees Retirement System of State of New Hampshire

THE NEW YORK-NEW JERSEY TRANSPORTATION

AGENCY (Ceased to exist - see Tri-State

Transportation Commission)

Original Agreement Executed - 12/29/61 0 2/1/61 All employees (Em F)

NORTHEASTERN FOREST FIRE PROTECTION COMMISSION

Designated Official--Executive Secretary, 68 Buckley Highway, Stafford Springs, CT. 06076 Original Agreement Executed - 6/1/53 0 10/1/52 All employees (S)

OHIO RIVER VALLEY WATER SANITATION COMMISSION

Designated Official--Treasurer, 414 Walnut Street, Cincinnati, Ohio 45202

Original Agreement Executed - 9/28/51 0 1/1/51 All employees

OMAHA-COUNCIL BLUFFS METROPOLITAN AREA PLANNING AGENCY

Designated Official--Executive Director, Suite 200, 7000 West Center Road, Omaha, Nebraska 68106

Original Agreement Executed - 12/31/70(1/1/69) 0 1/1/70 All employees (El F P)

PACIFIC MARINE FISHERIES COMMISSION

Designated Official--Executive Director,
741 State Office Building, 1400 Southwest
Fifth Avenue, Portland, Oregon 97201
Original Agreement Executed - 8/4/61
0 1/1/61 All employees (P/legislative & appointment/)
1/1/61 OA d/c-Part A of retirement
system

PALISADES INTERSTATE PARK COMMISSION

Designated Official--Assistant General Manager, Bear Mountain, N.Y. 10911

Original Agreement Executed - 12/27/54 Modification 1 - 9/25/57

Modification 2 - 1/9/59

Modification 3 - 9/22/59

Modification 4 - 4/21/64

O 1/1/55 All employees (E1 Em F P S) (M 5 cov. El F P eff. 12/30/71)

3/16/56 M 1 d/c-New York State Ees.'
Retirement System (E1 Em. F P)
(M 2 cov. policemen's
positions eff. 3/16/56) (M 3
second chance)

3/5/64 M 4 New York State Employees'
Retirement System

PECOS RIVER COMMISSION

Designated Official--Secretary-Manager, P.O. Box 123, Carlsbad, New Mexico 88220

Original Agreement Executed - 9/10/57

0 1/1/55 All amployees (F P)

PORT AUTHORITY TRANSIT CORPORATION OF PENNSYLVANIA AND NEW JERSEY

Designated Official--Treasurer, Bridge Plaza, Camden, N.J. 08101 Original Agreement Executed - 11/18/69(1/16/69) 0 1/1/68 All employees (El F P)

PORT OF NEW YORK AUTHORITY

Designated Official--Comptroller, One World Trade Center, Room 69W, New York, N.Y. 10048

Original Agreement Executed - 12/27/57

Modification 1 - 7/17/59 (2/9/59)

Modification 2 - 1/6/60

Modification 3 - 4/11/62 (2/20/62)

Modification 4 - 6/15/63

Modification 5 - 12/30/66 Modification 6 - 1/20/70

Modification 7 - 4/19/72

Modification 8 - 4/19/72

(Cont.)

PORT OF NEW YORK AUTHORITY (Cont.)

0 1/5/58 Port of New York Authority (M OA cov. I[N.Y. State Ees' Ret. System] eff. 1/5/58)(Per M 7)

1/5/58 OA d/c-New York State Employees'
Retirement System (Em F P S)
(M 2, 3, 4, 5, 6--2nd chance)
(M 2--2nd chance inc optionals
[Per M 8] M's 3,4,5,6)

12/7/58 M 1 policemen under New York
State Employees Retirement System (Em F P/less than \$100 per calendar quarter/S)
(M 2, 3, 4, 5, 6-2nd chance)
(M 2--2nd chance inc. optionals
[Per M 8] M's 3,4,5,6)

POTOMAC RIVER FISHERIES COMMISSION

Designated Official--Executive Secretary, 222 Taylor Street, Colonial Beach, VA 22443 Original Agreement Executed - 8/25/64 0 1/1/63 All Employees

SIOUXLAND INTERSTATE METROPOLITAN PLAN-NING COUNCIL (SIMPCO)

Designated Official~-Director, 601 Insurance Exchange Building, Sioux City, Iowa 51101 Original Agreement Executed - 12/31/68 (4/17/68) 0 1/1/68 All employees (El F P)

SOUTHERN INTERSTATE NUCLEAR BOARD

Designated Official--Executive Director,
7 Dunwoody Park-Suite 104, Atlanta, GA 30341
Original Agreement Executed - 10/4/62(9/13/62
0 11/1/61 All employees

SUSQUEHANNA RIVER BASIN COMMISSION

Designated Official--Chief Administrative Officer,5012 Lenker Street, Mechanicsburg, PA 17155

Original Agreement Executed - 9/18/73 0 1/1/72 All employees 1/1/72 Pennsylvania State Ees' Ret. Sys.

TENNESSEE-TOMBIGBEE WATER DEVELOPMENT AUTHORITY

Designated Official--Secretary Administrator, P.O. Drawer 671, Columbus, Mississippi 39701 Original Agreement Executed - 1/25/63 0 10/1/58 All employees (Em F P/30 hrs. or less per week/)

TOLEDO BEND PROJECT JOINT OPERATION

Designated Official--Project Supervisor for Administration, P.O. Box 579, Orange, Texas 77631

Original Agreement Executed - 12/28/62(10/8/62) O 1/1/62 All Employees (Em F)

TRI-STATE REGIONAL PLANNING COMMISSION

Designated Official--Supervisor-Payroll, One
World Trade Center, 56 South, N.Y., N.Y. 10048
Original Agreement Executed - 3/28/67
O 4/1/66. All Employees (Em F P S)
4/1/66 OA d/c-New York State Ees'
Retirement System (Em F P S)

UPPER COLORADO RIVER COMMISSION

Designated Official--Engineer-Secretary, 355 South 4th East Street, Salt Lake City, Utah 84111

Original Agreement Executed - 10/1/51
Modification 1 - 12/21/71 (7/1/71)
0 7/1/51 All employees (A El Em F P S)
(M 1 cov. P eff, 1/1/67)

UPPER VALLEY PLANNING AND DEVELOPMENT COUNCIL, INC.

Designated Official--Executive Director, 5 Court Street, Lebanon, N.H. 03766 Original Agreement Executed - 2/26/70(8/11/69) 0 1/1/64 All employees (A El Em F P S)

VEHICLE EQUIPMENT SAFETY COMMISSION (VESC)

Designated Official--Executive Director, 1030 - 15th Street, N.W., Suite 536, Washington, D.C. 20005

Original Agreement Executed - 1/17/73 0 1/1/70 All Employees (F P S)

WABASH VALLEY INTERSTATE COMMISSION

Designated Official--Executive Director, 414-416 Rea Building, Eighth and Wabash, Terre Haute, Indiana 47807

Original Agreement Executed - 10/29/64(8/7/64)
1/1/63 OA Public Employes' Retirement
Fund of Indiana(Em F P/600 hrs.
or less per year/)

$\frac{\text{WASHINGTON METROPOLITAN AREA TRANSIT}}{\text{AUTHORITY}}$

Designated Official--General Manager,
950 South L'Enfant Plaza, Washington, D.C.20024
Original Agreement Executed - 7/25/69
0 2/20/67 All employees (El Em F P/less
than 30 hrs. per week/) (Rptd.
under FICA)

WATERFRONT COMMISSION OF NEW YORK HARBOR

Designated Official--Comptroller, 15 Park Row, New York, New York 10038

Original Agreement Executed - 12/27/54

Modification 1 - 7/8/57

7/1/57

Modification 2 - 1/24/73 (2/1/71)

0 10/1/54 All Employees (A El Em F P S) 7/1/57 M 1 Consolidated Police &

Firemen's Pension Fund of

New Jersey (El Em F P)

M 1 The New York City Ees.'
Retirement System (El Em F P)

7/1/57 M 1 The New York State Ees.

(El Em F) (M 2 cov. P eff.1/1/67)

WESTERN INTERSTATE COMMISSION FOR HIGHER EDUCATION

Designated Official--Executive Director, University East Campus - 30th Street, Boulder, Colorado 80301

Original Agreement Executed - 12/31/53 0 6/17/53 All employees

WHEELING CREEK WATERSHED PROTECTION AND FLOOD PREVENTION COMMISSION

Designated Official--Executive Director, City-County Building, Wheeling, West Virginia 26003

Original Agreement Executed - 3/5/70

0 4/1/68 All employees (A F S)

Dissolved dates are from the copy of State Agreements provided by the Federal Gov't November 1974

Sorted by Type of Policitical Subdivision then by Location

> IS POLITICAL SUBDIVISION

TYPE OF	CITY	Original					ON AP						
POLITICAL SUBDIVISION	CLASSIFICA TION LOCATION	Agreement Effective Date MOD #	EFFECTIVE DATE	EXCLUSIONS	NOTES	DISSOLVED	SPREAD SHEET	MOD # DATE	EXCLUSIONS	NOTES	MOD #	DATE	Exclusions or notes
Airport	TION LOCATION	Lifective Date MOD W	DAIL	EXCEUSIONS	NOTES	DIGGOLVED	JILLI	MOD# DATE	EXCECTIONS	NOTES	IIIOD #	DAIL	OI HOLES
Authority	Ainsworth	343	7/1/1978				Y						
Airport													
Authority	Aurora	325	1/1/1978				Y						$\overline{}$
Airport	Dt-i	044	4/4/4077									, !	
Authority Airport	Beatrice	311	1/1/1977		State of NE designates the		Y				_		$\overline{}$
Authority	Central City	195	1/1/1969		following date: 2/13/69		N					, !	
Airport	Contain Only	1.00	17 17 1000		State of NE designates the								
Authority	Columbus	96	1/1/1959		following date: 8/25/59		Y						
Airport					State of NE designates the							, !	
Authority	Hall County	227	4/1/1970		following date: 12/2/70		Y						$\overline{}$
Airport Authority	Hastings	262	1/1/1972				Y					, !	
Airport	nasungs	202	1/1/19/2				+ -						
Authority	Holdrege	372	9/13/1982				Y					, !	
	Kearney												
	Municipal											, !	
Airport	Airport											, !	
Authority	Corporation	2	1/1/1951				Y					, !	
Airport													
Authority	Lincoln	256	1/1/1959				Y						\perp
							? Karl					, !	
A inm ant							Stefan Memorial					, !	
Airport Authority	Norfolk	330	1/1/1978				Field					, !	
Airport	TOTOIR	000	17171373		State of NE esignates the		Ticia						
Authority	North Platte	179	1/1/1968		following date: 4/18/68		Y					, !	
Airport					State of NE designates the								
Authority	Omaha	113	1/1/1961		following date: 4/14/61		Y						
Airport	0.00	1.00	4/4/4000		State of NE designates the							, !	
Authority Airport	O'Neill	196	1/1/1969		following date: 3/28/69		Y				_		$\overline{}$
Authority	Plattsmouth	396	7/1/1985				Υ					, !	
Airport	T lattornoutr	030	77171300				<u>'</u>						
Authority	Seward	319	7/1/1977				Y						
Airport					State of NE designates the								
Authority	Wahoo	190	7/1/1968		following date: 11/29/68		Y						
Cemetery	Bayard, Bayar				State of NE designates the								
District	NE	186	5/1/1968		following date: 8/23/68		Y						$\overline{}$
Cemetery District	Benkelman	362	1/1/1977				Y					, !	
Cemetery	Denkelman	302	1/1/19//				+ +						-
District	Big Springs	379	1/1/1984				Y					, !	
Cemetery	Dig Spilligs	0.0					<u> </u>						\Box
District	Broadwater	309	7/1/1976				Y						
					State of NE designates the							, 7	
	Central Garde	n			following date: 9/30/70							, !	
Cemetery	County, Oshkosh	225	4/1/1970				Y					, !	
District Cemetery	East Lawn,	225	4/1/1970				Y				_		$\overline{}$
District	Minatare	11	1/1/1954				Y					, !	
Cemetery	Trinida 0	1 ''	., .,		State of NE designates the		<u> </u>						
District	Elsie, Elsie NE	225	1/1/1970		following date: 9/30/70		Y						
Cemetery	Forest Lawn												
District	Rural	56	1/1/1956		Otata af NIE al		Y				+		\vdash
Cemetery District	Luana	387	1/1/1964		State of NE designates the following date: 3/31/86		Y					, !	
DISTRICT	Lyons	387	1/1/1904		Tollowing date: 3/31/00		_ T				+		\vdash
Cemetery	Mitchell Valley	<i>,</i> .										, !	
District	Mitchell	36	1/1/1955		State signatures are typed in		Υ					, !	
Cemetery	Oakland,												
District	Oakland	17	7/1/1955				Y					!	\perp
												, !	
Cemetery	Paxton Rural, Paxton NE		1/1/1057				Y					, !	
District		60	1/1/1957		State of NE designates the		Y -		+		+ +		\vdash
Cemetery District	Plainview, Maxwell	199	1/1/1969		following date: 5/21/69		Y					. !	
DISTRICT	INIGVACII	1 199	11111303										$\overline{}$

Secretary 1986 1987 19		1											
Selection	Cometon		Cuithauland										
Secondary Company Co				271	1/1/1973			Y					
Secretary 1986 1987 19	Cemetery		Cutionalia IVE	211	17171010			•					
Second Common 171955 Second S	District			324	4/1/1951			Υ					
This set of Wheel Case			Wyuka										
March Marc			Cemetary 1/1/1951					Y					$\overline{}$
March Marc	Villages	Village	Odell	229	1/15/1971			Υ					
Second S	Cities and												
Class of Class Cla	Villages		Adams	8	1/1/1953			Υ					
Process Proc	Cition and												
Second 1985	Villages	City	Ainsworth	1	1/1/1951			Υ					
Column		Second						·					
Manual M	Cities and												
Missage	Villages	City	Albion 1/1/1951					Y					
	Villages	Village	Alda	281	1/1/1973			Υ					
Present Village Vill	Cities and												
Millages Value V	Villages	Village	Alexandria	11	1/1/1954			Υ					
First Firs		Villago	Allon	4	1/1/1061			V					
Altereco Partnerson Control Co	villages	village	Allen		1/1/1951			T			Firemen under		
File											Alliance		
First Case											Fireman's		
Class and Clas													
First Class and Class Cl													
First Color											covered to		
Class Clas											10/1/67)		
Class Clas		F:											
Cities of Colors Cities	Cities and												
Second Second Column S	Villages	City	Alliance	1	1/1/1951			Υ	183	1/1/1951			
Illages City Alma		Second											
Diles and Class Cl	Cities and		Alma	4	1/1/1051			V					
	Cities and	City	Alma		1/1/1951	State of NE designates the		T					
Milage Village Villa	Villages	Village	Anselmo	104	1/1/1960	following date: 6/22/60		Υ					
Cities and Cities and City	Cities and	, , , , ,						.,					
Dities and Class City Araphoe 1 1/1/1951	villages	Second	Ansiey	1	1/1/1951			Y					
Dites and Dite	Cities and												
Illages Village Vill	Villages	City	Arapahoe	1	1/1/1951			Υ					
Diles and Dile	Cities and	\ CII	A di -		7/4/4054			.,					
Milages Milage	Villages Cities and	village	Arcadia	1	7/1/1951			Y					
Dities and Milage Class	Villages	Village	Arlington	10	1/1/1953			Υ					
Second Class Cla	Cities and												
Dities and Class City Ashland 1 1/1/1951	Villages	Village	Arnold	16	1/1/1955			Y					
Allages City Ashland 1	Cities and												
Allaria Alla	Villages		Ashland	1	1/1/1951			Υ					
Second Class City Alkinson 56 1/1/1957 Y Class City Alkinson 56 1/1/1955 Y Class	Cities and	1.611	A - I. 4	. T	4/4/4050		\neg					T	7
Class and Class City Atkinson 56 1/1/1957	villages	Second	ASHION	4	I/ I/ 195Z			Y					
Atkinson 56 1/1/1957	Cities and	Class											
Village	Villages	City	Atkinson	56	1/1/1957			Y					
Second Class City Auburn 1/1/1951		\GU	Atlanta	,,	1/1/1055			· ·					
Cites and Class City Auburn 1/1/1951 City Auburn 1/1/1951 City City Auburn 1/1/1951 City City Auburn 1/1/1951 City	villages		Апаца	16	1/1/1955			Y					
Cities and Class City Auburn 1/1/1951 Cities and Class City Aurora 1/1/1951 Cities and Class City Aurora 1/1/1951 Cities and Class City Cities and Class Ci	Cities and	Class											
Second Class City Aurora 1/1/1951 Y Y Second Class Cla	Villages	City	Auburn 1/1/1951					Υ					
Cities and Cities Cities and Cities Cities and Cities													
Dities and Dit			Aurora 1/1/1951					Υ					
Cities and Cities Cities and Cities Citi	Cities and												
Village	Villages	Village	Axtell	1	1/1/1951			Y					
Dities and Class	Cities and	Village	Bancroft	62	7/1/1957			_					
Villages Village Bartlett 390 1/1/1985 Y Cities and Village Sities and Cities and Cities and Cities and Cities and Cities and Class 11 1/1/1954 Y	Cities and	village	Danici VIII	US	11111001			1					
Cities and Village Village Bartley	Villages	Village	Bartlett	390	1/1/1985			Υ					
Second Cities and Class Class	Cities and	\ CII	D#I	,,	4/4/4054			.,					
Cities and Class C	villages	Second	Daruey	11	1/1/1904			Y					
	Cities and	Class											
	Villages		Bassett 1/1/1951					Y					

0	Second												
Cities and Villages	Class City	Battle Creek	1/1/1951					Υ					
villages	Second	Daille Creek	1/1/1951					T					
Cities and	Class												
Villages	City	Bayard		16	1/1/1955			Υ					
Cities and	First					All ampleuses of the Police Post of the					applies to services performed by employees (1) which original agreement does not already apply, (2) which were covered by a retirement system on the date such Agreement was made applicable to such political subdivision or coverage group, and (3) which by reason of action taken by the political subdivision prior to Sept. 1, 1954, are no longer covered by any retirement system		
Cities and Villages	Class City	Beatrice		1	1/1/1951	All employees of the Police Dept of the City		Υ	38	8/1/1956			
Villages	Second	Deatrice			1/1/1331	Oity		'	30	0/1/1300			
Cities and	Class												
Villages	City	Beaver City		1	1/1/1951			Y					
Cities and Villages	Village	Beaver Crossing		36	1/1/1956		State signatures are typed in	Υ					
Cities and	Village	Crossing		30	1/1/1930		State signatures are typed in	- 1					
Villages	Village	Beemer		20	1/1/1955			Υ					
Cities and				20	EMMOES		Ctata simpaturas ara tr	Υ					
Villages	First	Belgrade		36	5/1/1956		State signatures are typed in	Y					+
Cities and	Class												
Villages		Bellevue		2	1/1/1951			Υ					
Cities and Villages	Village	Bellwood		1	1/1/1951			Υ					
Cities and													+
Villages	Village	Belvidere		56	1/1/1957			Υ					
Cities and Villages	Village	Benedict		1	1/1/1951			Υ					
villages	Second	Deriedict			1/1/1331								
Cities and	Class												
Villages	City	Benkelman		5	1/1/1953		State of NE designates the	Y					
Cities and							following date: 3/14/66						
Villages	Village Second	Bennett		156	1/1/1966			Y					
Cities and Villages	Class	Bennington		36	1/1/1955		State signatures are typed in	Υ					
Cities and	Village	Doutrond		1	1/1/1051			Υ					
Villages Cities and	village	Bertrand			1/1/1951			T					
Villages	Village	Big Springs		22	1/1/1955			Υ					
Cities and Villages	Village	Pladan		11	1/1/1954			Υ					
villages	First	Diaueii			1/1/1954			1					+
Cities and	Class												
Villages	City	Blair	1/1/1951					Y					
Cities and	Second Class												
Villages	City	Bloomfield		1	7/1/1951			Υ					
Cities and	Second Class						Reports and payments for OASI for Blue Hill Cememtary employees were made directly to the Feds when they should have been made through the Village of Blue Hill; this mod has Withdrawn written near the top of the page; typed in state signatures, no federal signature						
Villages		Blue Hill	1/1/1951	37	none stated			Y					
Cities and Villages	Second Class City	Blue Springs	1/1/1951					Υ					
Cities and Villages	Village	BoysTown		404	1/1/1990			Υ					
Cities and													
Villages Cities and	Village	Bradshaw		1	1/1/1951			Y					+
Villages	Village	Brady		31	1/1/1956			 Υ					
	Second												7
Cities and Villages	Class City	Bridgeport	1/1/1951					Υ					
villages	City	Diageport	1/1/1001	_		1			\vdash				

Cities and		5.4		4444070							.
Villages Cities and	Village	Bristow	257	1/1/1972		Y					
Villages	Village	Broadwater	56	1/1/1957		Y					.
Cities and	village	Diodawater	- 50		State of NE designates the						
Villages	Village	Brock	107		following date: 7/25/60	Y					.
	Second										
Cities and	Class										.
Villages	City	Broken Bow	1	1/1/1951		Y					
Cities and Villages	Village	Prulo	17	1/1/1955		Y					.
Cities and	village	Bruie	17	1/1/1955		'					
Villages	Village	Bruning	2	7/1/1951		Y					.
Cities and											
Villages	Village	Bruno 1/1/1951				Y					
Cities and	Village	Drumanniak	17	4/1/1955		Y					.
Villages	Second	Brunswick	17	4/1/1955		T					
Cities and	Class										.
Villages	City	Burwell	28	1/1/1955		Y					
Cities and											.
Villages	Village	Bushnell	36	1/1/1956	State signatures are typed in	Y					
Cities and	\60	Dutte	400		State of NE designates the following date: 12/27/68	Y					
Villages Cities and	Village	Dutte	193	1/1/1968	ionowing date. 12/2//00	Y			-	1	
Villages	Village	Byron	289	1/1/1974		Υ					
Cities and											
Villages	Village	Cairo	22	10/1/1955		Y					
Cities and	\	0-11		4444050							
Villages	Village Second	Callaway	8	1/1/1953		Y					
Cities and	Class										.
Villages	City	Cambridge 1/1/1951				Y					.
Cities and											
Villages	Village	Campbell	17	1/1/1955		Y					
Cities and			054	4444070							.
Villages Cities and	Village	Carleton	354	1/1/1979		Y					
Villages	Village	Carroll	60	1/1/1957		Y					.
Cities and											
Villages	Village	Cedar Bluffs	56	4/1/1957		Y					
Cities and				4444055		Y					.
Villages Cities and	Village	Cedar Rapids	16	1/1/1955		Y					
Villages	Village	Center	381	1/1/1985		Y					.
	Second		-								
Cities and	Class										.
Villages	City	Central City 1/1/1951				Y					
Cities and Villages	Village	Ceresco 1/1/1951				Y					.
villages	First	Ceresco 1/1/1931									
Cities and	Class										
Villages	City	Chadron 1/1/1951				Y					
Cities and					State of NE designates the						
Villages	Village	Chambers	154	1/1/1965	following date: 10/6/65	Y					
Cition or d	Second										
Cities and Villages	Class City	Chappell	5	1/1/1952		Y					
vindyes	City	Onappell	- 5	1/1/1992	Handwritten note: Deleted						$\overline{}$
					per State letter 3/18/58;						
Cities and					notation is signed and dated						
Villages	Village	Chester	72	1/1/1958	3/24/58	Y	74	1/1/1958		\square	
Cities and Villages	Village	Clarks	1	1/1/1951		Y					
villages	Village Second	Oldino	-	1/1/1801		- Y			<u> </u>		
Cities and	Class										
Villages	City	Clarkson 1/1/1951				Y					
Cities and										7	, 7
Villages	Village	Clatonia	292	7/1/1974		Y			-		
Cities and	Second										
Villages	Class City	Clay Center	1	1/1/1951		Y					
Cities and	CILY	Old y Octilici	-		State of NE designates the					+	
Villages	Village	Clearwater	83	1/1/1958	following date: 11/6/58	Y					
Cities and					,,						
Villages	Village	Cody	2	1/1/1951		Y					
Cities and	\60	Calaridae		4/4/4052		Y					.
Villages	Village	Coleridge	8	1/1/1953		Y					

					Refer to Mod; basically,				
	First				allows Fireman under Columbus Firement's				
Cities and	Class				Reitrement System coverage				
Villages	City	Columbus 1/1/19	51 183	3 1/1/1951	1/1/51 - 10/1/67	Y			
Cities and	Uity	Columbus 17 17 10		17171001	17 170 1 107 1701				
Villages	Village	Comstock	20	1/1/1955		Y			
Cities and									
Villages	Village	Concord	22	2 1/1/1955		Y			
Cities and	\ CII	01-		4/4/4050		Y			
Villages Cities and	Village	COOK	8	1/1/1953		Y		_	
Villages	Village	Cordova	380	0 1/1/1984		Y			
Cities and		-							
Villages	Village	Cortland	341	1 4/1/1978		Y			
Cities and									
Villages		Cotesfield	290	0 4/1/1974		Y			
Cities and	Second Class								
Cities and Villages	City	Cozad	5	7/1/1952		Y			
Cities and				77171002					
Villages	Village	Craig 1/1/19	51			Y			
	Second								
Cities and	Class								
Villages	City	Crawford 1/1/19	151			Y			
Cities and	Second Class								
Villages	City	Creighton	3	1/1/1952		Y			
Cities and									
Villages	Village	Creston 1/1/19	51			Y			
o	First								
Cities and Villages	Class City	Crete 1/1/19	E1			Y			
villages	Second	Crete 1/1/15	31			1		_	
Cities and	Class								
Villages	City	Crofton	43	3 1/1/1956		Y			
Cities and									
Villages	Village	Crookston	63	3 1/1/1957		Y		_	
Cities and Villages	Village	Culbertson	5	1/1/1952		Y			
villages	Second	Culbertson		1/1/1552		' '			
Cities and	Class								
Villages	City	Curtis 1/1/19	51			Y			
	Second								
Cities and	Class	Delega Oite	2	1/1/1951		Y			
Villages Cities and	City	Dakota City		1/1/1951		1			
Villages	Village	Dalton 1/1/19	51			Y			
Cities and	.,				State of NE designates the				
Villages	Village	Danbury	107	7 7/1/1960	following date: 7/25/60	Y			
Cities and	.,	,			State of NE designates the				
Villages	Village	Dannebrog	191	1 1/1/1968	following date: 12/12/68	Y			
Cities and									
Villages		Davenport	52	2 1/1/1956		Y		-	
Cities and	Second Class								
Villages	City	David City 1/1/19	151			Y			
Cities and									
Villages	Village	Dawson	13	3 1/1/1954		Y			
Cities and		L	_						
Villages	Village	Daykin 1/1/19	51			Y			
Cities and Villages	Village	Decatur	4	1/1/1952		Y			
viilages	Second	Doodtu	+	17 17 1002					
Cities and	Class								
Villages	City	Deshler	1	1/1/1951		Y			
Cities and	\	D							
Villages	Village	Dewitt 1/1/19	151			Y		-	
Cities and Villages	Village	Diller	1	1/1/1951		Y			
Cities and	village	Dilloi		17171001	State of NE designates the				
Villages	Village	Dix	198	8 1/1/1969	following date: 5/12/69	Y			
Cities and					_				
Villages	Village	Dixon	74	1/1/1958		Y			
Cities and			-						
Villages	Village	Dodge 1/1/19	151		out the time	Y		-	
Cities and Villages	Village	Doninhon	83	3 1/1/1958	State of NE designates the following date: 11/6/58	Y			
viiiages	village	Doniphan	63	1/1/1900	Tollowing date: 11/6/38	T			

Cities and	\ (III	Darsha-t		1	4/4/4054						
Villages Cities and	Village	Dorchester		1	1/1/1951			Υ			
Villages	Village	Dunning		36	1/1/1956		State signatures are typed in	Υ			
Cities and	Villago	Durining			., .,		otate digitataree are typea iii	•			
Villages	Village	Dwight		63	1/1/1957			Υ			
Cities and											
Villages	Village	Eagle		2	1/1/1951			Υ			
Cities and	Second Class										
Villages	City	Edgar		1	1/1/1951			Υ			
Cities and	Oity	Lugui			17 17 130 1						
Villages	Village	Edison		4	1/1/1952			Υ			
Cities and											
Villages	Village	Elba		308	7/1/1976			Υ			
Cities and	Second Class										
Villages	City	Elgin	1/1/1951					Υ			
Cities and	Unity	Ligin	., .,					•			
Villages	Village	Elk Creek		302	10/1/1974			Υ			
	First										
Cities and Villages	Class	Elkhorn		36	1/1/1956		State signatures are typed in	Υ			
Cities and	City	LIKHUHI		30	1/1/1900		orace signatures are typed In	ſ			+
Villages	Village	Elm Creek		20	7/1/1955			Υ			
Cities and											
Villages	Village	Elmwood		43	5/1/1956			Υ			
Cities and Villages	\/illaa-	Flois		22	1/1/1955			Υ			
villages	Village	EISIE		22	1/1/1955			Y			+
							Notation beside village				
							name: see letter dated				
							10/2/51 from state; notation				
Cities and						İ	s signed, not dated; no copy				
Villages Cities and	Village	Elwood		1	1/1/1951		of letter attached	Y			
Villages	Village	Emerson		3	1/1/1952			Υ			
Cities and	Villago	Lineroon									
Villages	Village	Eustis		10	1/1/1953			Υ			
							State of NE designates the				
							following date: Jan 25 1968; the 25 is crossed out and *27				
							s written in. at the bottom of				
							the page: *change made per				
							State letter of 2/2/68				
Cities and							signature and dated				
Villages	Village	Ewing		176	1/1/1968			Υ			
Cities and Villages	Village	Exeter	1/1/1951					Υ			
· mugoo	Second		17 17 130 1								
Cities and	Class										
Villages	City	Fairbury		1	1/1/1951			Υ			
O'tti d	Second										
Cities and Villages	Class City	Fairfield		17	1/1/1955			Υ			
Cities and	City	i aillielu		17	1/1/1800			1			
Villages	Village	Fairmont		8	6/1/1953			Υ			
							Refer to Mod; basicall allows				
							Firemen under Falls City				
Cities and	Second Class						Firemen's Reitrement System coverage 1/1/51 -				
Villages	City	Falls City	1/1/1951	183	1/1/1951		System coverage 1/1/51 - 10/1/67)	Υ			
Cities and	Only	. and only	11111001	100	.7171001						
Villages	Village	Farnam		11	1/1/1954			Υ			
Cities and											
Villages	Village	Firth		338	7/1/1978			Υ			
Cities and Villages	Villago	Fordyce		14	1/1/1954			Υ			
villages	Second	1 Jiuyue		144	1/1/1804						
Cities and	Class										
Villages	City	Fort Calhoun		64	1/1/1955			Υ			
	Second										
Cities and	Class	F			4/4/4051			.,			
Villages	City	Franklin		2	1/1/1951			Υ	I		

		1				I							
Cities and Villages		Fremont		1	1/1/1951	All employees of Public Utilities Dept and all employees of the City Library		Y	26	1/1/1955	referendum held 11/10/55 and passed to include services in positions covered by the Nebraska Municipal Retirement System; state signatures are only typed in signatures; federal signature is actual written signature		
Cities and Villages		Friend	1/1/1951					Υ					
Cities and Villages	Second Class City	Fullerton		7	1/1/1953			Υ					
Cities and Villages	Second Class City	Geneva	1/1/1951					Υ					
Cities and Villages		Genoa		2	7/1/1951			Υ					
Cities and Villages	First Class City	Gering	1/1/1951					Υ					
Cities and Villages	Second Class City	Gibbon	1/1/1951					Y					
Cities and Villages	Village	Gilead		397	1/1/1986			Υ					
Cities and Villages Cities and	Village	Giltner		3	1/1/1952			Υ					
Villages	Village	Glenvil	1/1/1951					Υ					
Cities and Villages	Village Second	Goehner		347	1/1/1979			Υ					
Cities and Villages	Class City	Gordon	1/1/1951					Υ					
Cities and Villages	Second Class City	Gothenburg		3	1/1/1952		State of NE designates the	Y					
Cities and Villages	Village First	Grafton		131	1/1/1963		following date: 3/22/63	Υ					
Cities and Villages	Class	Grand Island		2	1/1/1951			Υ					
Cities and Villages	Class	Grant		77	1/1/1958			Υ					
Cities and Villages Cities and	Village	Greeley Center		12	1/1/1954			Y					
Villages Cities and		Greenwood		5	1/1/1952			Y Y					
Villages Cities and	Class	Gresham					State of NE designates the following date: 6/15/65						
Villages Cities and		Gretna		150			TOTIONING GATE. 0/10/00	Y					+
Villages Cities and Villages	Village	Guide Rock Gurley		16	1/1/1952			Y					
Cities and Villages	Village	Haigler		73	1/1/1958			Υ					\perp
Cities and Villages Cities and	Village	Halsey		385	1/1/1985			Υ					
Villages Cities and	Village	Hampton		1	1/1/1951			Υ					
Villages Cities and	Village	Hardy		17	6/1/1955			Y					
Villages	Village Second	Harrison		1	1/1/1951			Υ					+-
Cities and Villages	Class	Hartington		4	1/1/1952			Υ					
Cities and Villages	Class City	Harvard	1/1/1951					Υ					
Cities and Villages	First Class City	Hastings	1/1/1951					Y					

							1		
	Second								
Cities and	Class			4/4/4050		Y			.
Villages Cities and	City	Hay Springs	31	1/1/1956		Y			
Villages	Village	Hayes Center	232	1/1/1971		Y			
Timagoo	Second	nayee center		777077					
Cities and	Class								
Villages	City	Hebron	1	7/1/1951		Y			
Cities and	,			4444055					
Villages	Village Second	Hemingford	16	1/1/1955		Y			
Cities and	Class								
Villages	City	Henderson	8	1/1/1953		Y			.
Cities and									
Villages	Village	Herman	16	1/1/1955		Y			
Cities and	\ (!!!	Harakan.	40	4/4/4055					
Villages	Village Second	Hershey	16	1/1/1955		Y			
Cities and	Class								
Villages	City	Hickman	36	1/1/1955	State signatures are typed in	Y			
Cities and									
Villages	Village	Hildreth 1/1/1951				Y			
Cities and	Village	Holbrook	47	1/1/1956		Y			
Villages	First	HOIDFOOK	41	1/1/1936		1			
Cities and	Class								
Villages	City	Holdrege	1	1/1/1951		Y			
Cities and					State of NE designates the				
Villages	Village	Holstein	149		following date: 4/5/65	Y			
Cities and					State of NE designates the				
Villages	Village	Homer	202	4/1/1969	following date: 8/1/69	Y			
Cities and	Second								
Cities and Villages	Class City	Hooper	1	1/1/1951		Y			
Cities and	Oity	Поорел		17 17 130 1					
Villages	Village	Hordville	60	1/1/1955		Y			
Cities and									
Villages	Village	Hoskins	253	1/1/1971		Y			
Cities and Villages	Village	Howells	2	10/1/1951		Y			
Cities and	Village	liowells			State of NE designates the				
Villages	Village	Hubbell	109	1/1/1960	following date: 11/4/60	Y			
	Second								
Cities and	Class								
Villages	City	Humboldt	12	1/1/1954		Y			
Cities and	Second Class								
Villages		Humphrey	22	1/1/1955		Y			
Cities and	J,	, and the same of							
Villages	Village	Hyannis	296	1/1/1975		Y			
	Second								
Cities and	Class	Imperial 1/1/1951				Y			
Villages	City Second	Imperial 1/1/1951				Y			
Cities and	Class								
Villages	City	Indianola	16	1/1/1955		Y			
Cities and									
Villages	Village	Jansen 1/1/1951	-			Y	 -	\vdash	
Cities and Villages	Village	Johnson	4	1/1/1952		Y			
Cities and	village	JOIN JOH	-	11111002	State of NE designates the	I I			
Villages	Village	Juniata	121	1/1/1961	following date: 12/19/61	Y			
	First				-				
Cities and	Class								
Villages	City	Kearney	1	1/1/1951		Y		\vdash	
Cities and Villages	Village	Kenesaw 1/1/1951				Y			
viilages	Second	1/1/1951						\vdash	
Cities and	Class								
Villages	City	Kimball 1/1/1951				Y			
Cities and	Class				State of NE designates the				
Villages	City	La Vista	155	1/1/1966	following date: 12/10/65	Y			
Cities or d	Second								
Cities and Villages	Class	Laurel 1/1/1951				Y			
Cities and	City	Laurer 1/1/1951				1			
Villages	Village	Lawrence	1	1/1/1951		Y			
Cities and									
Villages	Village	Leigh 1/1/1951				Y			

Cities and			_								
Villages	Village	Lewellen	3	1/1/1952			Y				
Cities and	First Class										
Villages	City	Lexington	1	7/1/1951			Y				
Cities and	City	Lexington		77171851			· ·				
Villages	Village	Liberty	56	1/1/1957			Y				
	Primary										
Cities and	Class										
Villages	City	Lincoln 1/1/1951					Y				
Cities and					State of NE designates the						
Villages	Village	Lindsay	86	1/1/1959	following date: 2/2/59		Y				
Cities and	Village	Litchfield	12	1/1/1954			Y				
Villages Cities and	village	Literineid	12	1/1/1954			T				
Villages	Village	Lodge Pole	4	1/1/1952			Y				
	Second	-									
Cities and	Class										
Villages	City	Long Pine	1	1/1/1951			Y				
Cities and	\ CII		9	4/4/4050			Y				
Villages	Village Second	Loomis	9	1/1/1953			Y				
Cities and	Class										
Villages	City	Louisville	3	1/1/1952			Y				
	Second										
Cities and	Class										
Villages	City	Loup City	1	1/1/1951			Y				
Cities and	\ /;II	Luman	10	4/4/4054			Y				
Villages Cities and	Village	Lyman	12	4/1/1954			Y			\vdash	
Villages	Village	Lynch	4	1/1/1952			Y				
	Second		Ė								
Cities and	Class										
Villages	City	Lyons 1/1/1951					Y				
	Second										
Cities and	Class	N 4 41		4/4/4050							
Villages Cities and	City	Madison	4	1/1/1952			Y				
Villages	Village	Madrid	17	1/1/1955			Y				
Cities and		- Industrial					· ·				
Villages	Village	Malcolm	265	1/1/1972			Y				
Cities and					State of NE designates the						
Villages	Village	Malmo	112	1/1/1961	following date: 2/28/61		Y				
Cities and					State of NE designates the						
Villages	Village	Marquette	190	1/1/1968	following date: 11/29/68		Y				
Cities and Villages	Village	Mason City	14	1/1/1954			Y				
Cities and	village	IVIASOIT CITY	1-4	1/1/1504			· ·				
Villages	Village	Maxwell	11	1/1/1954			Y				
Cities and					State of NE designates the						
Villages	Village	Maywood	149		following date: 4/5/65		Y				
	First										
Cities and	Class										
Villages Cities and	City	McCook 1/1/1951					Y			\vdash	
Villages	Village	McCool Junction	1	1/1/1951			Y				
villages	village	ouriou011	+'-		State of NE designates the		'	1		\vdash	
					following date: March 7,						
					1991; March 5 was orginally						
					entered and crossed out with						
					the notation: see letter dated						
Cities e					3/15/91 with signature, no						
Cities and Villages	Village	McCrow	406	1/1/1989	date		Y				
Cities and	village	INICOLEM	406	1/1/1303			T	1		\vdash	
Villages	Village	Mead	17	1/1/1955			Y				
Cities and											
Villages	Village	Meadow Grove	36	1/1/1955	State signatures are typed in		Y				
Cities and											
Villages	Village	Merna	12	1/1/1954			Y	-		\vdash	
Cities and	\/ille=-	Marriman	60	1/1/1057			Y				
Villages	Village Second	Merriman	60	1/1/1957			Y			\vdash	
Cities and	Class										
Villages	City	Milford 1/1/1951					Y				
Cities and	,				State of NE designates the						
Villages		Millard	111	1/1/1961	following date: 2/8/61	4/22/1971	N				
Cities and						-					
Villages	Village	Milligan	20	7/1/1955			Υ				
villages											

	Second													
Cities and	Class													
Villages	City	Minatare		13	1/1/1954			Υ						$\overline{}$
Cities and	Second													
Cities and Villages	Class City	Minden	1/1/1951					Υ						1
villages	Second	Willidell	1/1/1851					- '						
Cities and	Class													1
Villages	City	Mitchell		2	1/1/1951			Υ						
Cities and	Oity	WINTOFFCII			17171001									
Villages	Village	Monroe		1	7/1/1951			Υ						
Cities and	Villago				77171001									
Villages	Village	Morrill	1/1/1951					Υ						
Cities and	.,													
Villages	Village	Mullen		1	1/1/1951			Υ						
Cities and														
Villages	Village	Murray		318	4/1/1977			Υ						
						Refer to Mod; basically								
						allows Firemen under								1
	First					Nebraska City Firemen's								
Cities and	Class	National City	4/4/4054	400	4/4/4054	Retirement System coverage		.,						1
Villages	City	Nebraska City	1/1/1951	183	1/1/1951	1/1/51 - 10/1/67)		Υ						
Cities and						State of NE designates the								1
Villages		Nehawka		82	1/1/1958	following date: 8/29/58		Υ						
0:4:	Second													
Cities and	Class	Nalish			1/1/1050			V						
Villages	City	Neligh		4	1/1/1952			Y	-					\vdash
Citios and	Second													
Cities and Villages	Class City	Nelson	1/1/1951					Υ						
Cities and	City	Neison	1/1/1951					T						$\overline{}$
Villages	Village	Newcastle		52	1/1/1957			Υ						1
Villages	Second	Newodolic		02	17 17 1007									
Cities and	Class	Newman												1
Villages	City	Grove		9	1/1/1953			Υ						1
Cities and						State of NE designates the								
Villages	Village	Niobrara		136	1/1/1963	following date:12/11/63		Υ						1
.,	First					-								
Cities and	Class													1
Villages	City	Norfolk	1/1/1951					Υ						
	Second													
Cities and	Class													
Villages	City	North Bend		240	4/1/1971			Υ						
Cities and														1
Villages	Village	North Loup	1/1/1951					Υ						$\overline{}$
	First													1
Cities and	Class	5			4444050			Υ						
Villages	City	North Platte		3	1/1/1952	Otata of NE deciments of the		Y						$\overline{}$
Cities and	, ,,,,,					State of NE designates the following date: 11/17/61		.,						
Villages	Village	Oakdale		119	1/1/1961	ionowing date. 11/17/01		Y	-					\vdash
Cities and	Second													1 1
Cities and	Class	Ookland	1/1/1051					Υ						
Villages Cities and	City	Oakland	1/1/1951					Y	-					\vdash
Villages	Village	Oconto		73	1/1/1958			Υ						1 1
vinages	First	COULC		13	1/1/1900			1	-					\vdash
Cities and	Class													
Villages	City	Ogallala		3	1/1/1952			Υ						1
Cities and		.,,						-						
Villages	Village	Ohiowa		1	1/1/1951			Υ						1 1
						Referemdum held 4/19/57		-						
						and passed, it was					purpose-to correct an error in mod57 to be			
						determined that services in					instead: services of employees in all			1 1
						positions covered by the City					coverage groups including services			
	Metro					of Omaha Employees					performed by employees of a coverage group			
Cities and	Class					Retirement System should					of the City of Omaha Employees Retirement			1 1
Villages	City	Omaha		57	1/1/1956	be included		Υ	58	1/1/1956	System			
-9	Second										·			
Cities and	Class													1 1
Villages	City	O'Neill		11	1/1/1954			Υ						
Cities and														
Villages	Village	Ong		1	1/1/1951			Υ						
Cities and														
Villages		Orchard		13	1/1/1954			Υ						
	Second	Ι Τ	7]			T						_	
Cities and	Class													
Villages	City	Ord	1/1/1951					Y	\vdash					
Cities and						State of NE designates the								
Villages	Village	Orleans		111	1/1/1961	following date: 2/8/61		Υ						

	Second											
Cities and	Class							l				
Villages	City Second	Osceola		1	1/1/1951			Y				
Cities and	Class											
Villages	City	Oshkosh		11	1/1/1954			Y				
rinagoo	Second	Contoon			., .,							
Cities and	Class											
Villages	City	Osmond		16	1/1/1955			Y				
Cities and		_				State	of NE designates the					
Villages	Village	Otoe		184	1/1/1968	follow	ing date: 8/2/68	Y				
Cities and Villages	Village	Overton	1/1/1951					Y				
Cities and	village	Overton	1/1/1951									
Villages	Village	Oxford	1/1/1951					Y				
Cities and												
Villages	Village	Page		52	1/1/1956			Y				
Cities and Villages	Village	Palisade		56	1/1/1956			Y				
Cities and	village	railsaue		30	1/1/1930			<u>'</u>				+
Villages	Village	Palmer		236	5/1/1971			Y				
Cities and												
Villages	Village	Palmyra		17	1/1/1955			Y				\perp
Cities and Villages	Village	Danama		287	6/1/1974			Y				
v mayes	First	anama		201	0/1/18/4			T T				+
Cities and	Class											
Villages	City	Papillion		1	1/1/1951			Y				
o	Second											
Cities and Villages	Class City	Pawnee City	1/1/1951					Y				
Cities and	City	1 awrice City	1/1/1331					'				_
Villages	Village	Paxton		2	1/1/1951			Y				
Cities and			41414054					.,				
Villages	Village Second	Pender	1/1/1951					Y				+
Cities and	Class											
Villages	City	Peru	1/1/1951					Y				
Cities and												
Villages	Village	Petersburg		1	1/1/1951			Y				
Cities and Villages	Village	Phillips		374	10/5/1982			Y				
Villagoo	Second	1 11111111111		0	10/0/1002							
Cities and	Class											
Villages	City	Pierce		12	7/1/1954			Y				
Cities and		D.1						.,				
Villages	Village Second	Pilger		16	1/1/1955			Y	+ + -			+
Cities and	Class											
Villages		Plainview		6	1/1/1952			Y				
Cities and												
Villages	Village	Platte Center		224	4/1/1967			Y	+ + -			+
Cities and	First Class											
Villages	City	Plattsmouth	1/1/1951	L l				Υ				
Cities and												
Villages	Village	Pleasanton		359	7/1/1980			Y	1			+
Cities and Villages	Villago	Plymouth	1/1/1951					Y				
Cities and	village	i iyinoutii	1/1/1951	\vdash				T				+
Villages		Polk	1/1/1951					Y				
	Second											
Cities and	Class	Damas		4	10/1/1051							
Villages Cities and	City	Ponca		14	10/1/1954			Y				+
Villages	Village	Potter		63	1/1/1957			Y				
Cities and												
Villages	Village	Prague		11	1/1/1954			Y				\perp
							of NE identitifed the					
						tollow date is	ring date: 5/15/59; this s crossed out and the					
						day 15	5th is handwritten in					
Cities and						*per le	etter from State dated					
Villages		Primrose		89	1/1/1959	5/12/5	54 with a signature	Y				\perp
Cition and	First Class											
Cities and Villages		Ralston		47	1/1/1957			Y				
viilages	City	raiotori		7/	1/1/100/					l	 	

Recompleted 1.5 1.									
This cold Co									
Second S	Cities and								.
Clase of Clase Cla	Villages		Randolph	7	1/1/1953	Y			
Minuse City	0:4:								
Second S			Povenne 1/1/1	261					.
This and Garden (Carlo See Cities of 1970) 15 1970 197	villages	Second	Ravenna 1/1/13	901		T			-
Misses Cry Ref Cloud 11/1951 1 11/1951 Y	Cities and	Class							.
No.	Villages		Red Cloud 1/1/19	951		Y			
Marco Carlo Carl	Cities and		Republican						
This and Clark States 10 10 10 10 10 10 10 1	Villages	Village	City	13	1/1/1954	Y			
Nilse	Cities and								.
Misses Misses Revenue	Villages	Village	Rising City	10	1/1/1953	Y			
This and Many Many Many Many Many Many Many Many	Cities and								.
Misses Wisses Roseled 31 1/1956 Y	Villages	Village	Riverton	8	1/1/1953	Y			
Cline and Clin		Villago	Pacalia	21	1/1/1056				.
Missee Missee Second 29 7,11968 Y	Cities and	village	Rosalle	31	1/1/1930	T			
Cities and Cities City	Villages	Village	Roseland	250	7/1/1968				.
Miles Mile		villago	rtooolana		17111000	·			
Second Company Compa	Villages	Village	Royal	52	1/1/1956	Y			.
Miles of Color C		Second	,						
Close Clos	Cities and								
	Villages	City	Rushville	52	1/1/1956	Y			
Second S	Cities and								
Class Clas	Villages		Santee	299	9 4/1/1974	Y		\vdash	
	Cities e								.
First Chies and Chies Ch			Carment	20	1/1/1055				
Class Clas	villages	Eirot	Sargerit	20	1/1/1800	Y		+	
	Cities and	Class							.
Class and Class Cl			Schuyler	2	7/1/1951	Y			.
Milegon Mile		U.I.	Condyion		17171001	·			
Cities and Cities Cities and Cities Citie	Villages	Village	Scotia	17	1/1/1955	Y			.
Indicate		First							
Cities and Cities City Scribner 1/1/1951 City	Cities and								
Cities and Cities City Sertiner 1/1/1951	Villages		Scottsbluff	1	1/1/1951	Y			
Cities and Cities									
First Cities and Cities City Cities City City Cities City Cit									.
Diles and Class	Villages		Scribner 1/1/1	951		Y			
A	Cition and								
Dities and Village Shelby 3 1/1/1952 Y			Seward 1/1/1	251					
Milage Village Shelty 3 1/1/951		City	Jeward 1/1/1	331		' '			
Dites and Willage Shelton 1/1/1951	Villages	Village	Shelby	3	1/1/1952	Y			.
Dites and Dite	Cities and		, i						
Milage	Villages	Village	Shelton 1/1/19	951		Y			
Dities and Village Shubert 304 1/11/1976 Y	Cities and								
Dities and Village Shubert 304 1/11/1976 Y	Villages	Village	Shickley	3	1/1/1952	Y			
First Class City Sidney 1 7/11/1955 Y	Cities and								.
Dities and Class City 1 7/1/1955	Villages		Shubert	304	1 1/1/1976	Y			
City Sidney 1 7/1/1955 Y	Cities e	First							.
First Class Clas	Villages	City	Sidney	4	7/1/1055				.
Cities and Cities City Cities City Cities City Cities Cit	villages		Olulley		11111000	Ť		+	
City Sidney 1 7/1/1951 Y City	Cities and								.
Dites and Dite		City	Sidney	1	7/1/1951	Y			
Village Village Village Silver Creek 43 1/1/1956 Y	Cities and	Jity							
Cities and Cities and City Ci	Villages	Village	Silver Creek	43	1/1/1956	Y			
Village Village First Class	Cities and								
First Class South Sioux Class South Sioux Class South Sioux Class Cl	Villages	Village	Snyder 1/1/19	951		Y			
Cities and Cities Cities and Cities Cities and Cities Citie		First							.]
Cities and Village Spalding 1									
Village	Villages	City	City	1	10/1/1951	Y	-	\vdash	
Cities and Village Spencer 1		Village	Spolding		1/1/1051				.
Village		village	opaiding	- 1	1/1/1901	Y		+	$\overline{}$
Cities and Village Village Sprague 282 7/1/1973 Y V V V V V V V V V	Villages	Village	Spencer	1	1/1/1951	\ \ \ \			.
Village	Cities and	village	Sporioui .		1, 1, 1, 1, 1, 1	'			
Second Class City Springfield Spri	Villages	Village	Sprague	282	2 7/1/1973	Y			.
Cities and Class City Springfield 8 1/1/1953			· "						
City Springfield 8 1/1/1953 Y Springfield 8 1/1/1953 Y Springfield 8 1/1/1953 Y Springfield Spring	Cities and								
Cities and Village Village Springview 1/1/1951 Y Second Class	Villages		Springfield	8	1/1/1953	Y			
Second Class Class	Cities and								
Cities and Class	Villages		Springview 1/1/19	951		Y			
	0:4:	Second							.
niages City of Paul Z 1/1/1951 Y			Ct. David	_	1/1/1051				.
	villages	Lity	or Lan	2	1/1/1901	Y	1		

Cities and	Second Class										
Villages	Ciass	St. Edward		1	7/1/1951		Y				
Cities and											
Villages	Village Second	Stamford		388	1/1/1984		Y				
Cities and	Class										
Villages	City	Stanton		1	1/1/1951		Y				
Cities and	Village	Ctanlahunat		275	1/1/1972		Y				
Villages	Village	Staplehurst		2/5	1/1/19/2	State of NE designates the	T				
Cities and Villages	Village	Stapleton		130	1/1/1963	following date: 2/11/63	Y				
Cities and											
Villages Cities and	Village	Steinauer		376	1/1/1983		Y				
Villages	Village	Stella		8	6/1/1953		Y				
Cities and		O. 1.	41414054				.,				
Villages Cities and	Village	Sterling	1/1/1951				Y				
Villages	Village	Stratton		2	7/1/1951		Y				
	Second										
Cities and Villages	Class City	Stromsburg	1/1/1951				Y				
Cities and											
Villages Cities and	Village	Stuart		43	1/1/1956		Y				-
Villages	Village	Sumner		22	1/1/1955		Y				
	Second										
Cities and Villages	Class City	Superior	1/1/1951				Y				
Cities and											
Villages	Village Second	Sutherland	1/1/1951				Y				
Cities and	Class										
Villages	City	Sutton		2	1/1/1952		Y				
Cities and	Second Class										
Villages		Syracuse	1/1/1951				Y				
Cities and	\ (!!!	T-1			4/4/4050						
Villages Cities and	Village	Talmage		22	1/1/1956		Y				
Villages		Taylor		314	2/1/1977		Y				
Cities and	Second Class										
Villages	City	Tecumseh	1/1/1951				Y				
0:4:	Second										
Cities and Villages	Class City	Tekamah	1/1/1951				Y				
	Second										
Cities and Villages	Class City	Terrytown		235	1/1/1971		Y				
v mayes	City	1 STI YLOWIT		233	11111911	Original date typed in was	T				
						1/1/69; crossed out with new					
Cities and						date, referenced letter from State, signed and dated					
Villages	Village	Thedford		216	10/1/1968	, orgrou and dated	Y				
Cities and Villages	Village	Thurston		12	1/1/1954		Y				
	Second	mursioff		12	1/1/1954		Y				
Cities and	Class	Tilde		40	4/4/4057						
Villages Cities and	City	Tilden		43	1/1/1957		Y	+ + -			+
Villages	Village	Tobias		31	1/1/1956		Y				
Cities and	Village	Tronton		4	1/1/1952		Y				
Villages Cities and	Village	rrenton		4	1/1/1952		Y				+ -
Villages	Village	Trumbull		272	1/1/1973		Y				
Cities and Villages	Village	Llehling		28	9/1/1955		Y				
Cities and											
Villages	Village	Ulysses		4	1/1/1952		Y				
Cities and Villages	Village	Unadilla		14	1/1/1954		Y				
Cities and											
Villages Cities and	Village	Union	-	382	1/1/1985		Y				+
Villages	Village	Upland		13	1/1/1954		Y				
Cities and											
Villages	Village	Utica		14	1/1/1955		Y		1		

	Second											
Cities and	Class											
Villages	City	Valentine	1	1/1/1951			Y					
	Second											
Cities and	Class	.,		4444050								
Villages	City	Valley	47	1/1/1956			Y				-	
Cities and Villages	Village	Valparaiso	1	1/1/1951			Y					
Cities and	village	valparaiso		1/1/1951			T					
Villages	Villago	Venenge	371	1/1/1981			Y					
Cities and	village	Venango	3/1	1/1/1961			1					
Villages	Village	Verdigre	28	1/1/1956			Y					
Villages	Second	Vertagre	20	1/1/1000								
Cities and	Class											
Villages	City	Wahoo	2	1/1/1951			Y					
	Second											
Cities and	Class											
Villages	City	Wakefield	9	7/1/1953			Y					
Cities and												
Villages	Village	Wallace	12	1/1/1954			Y					
Cities and												
Villages	Village	Walthill	1	1/1/1951			Y					
					State of NE designates the							
					following date: 11/24/59;							
					Haigler is crossed out and							
					Waterloo handwritten in with the notation: change of name							
					authorized by State letter of							
Cities and					12/10/59; signed but not							
Villages	Village	Waterloo	98	1/1/1959	dated		Y					
Cities and	Villago	Tratorios .	- 00	17171000	datod							
Villages	Village	Wauneta	31	1/1/1956			Y					
Cities and			-									
Villages	Village	Wausa 1/1/1951					Y					
	Second											
Cities and	Class											
Villages	City	Waverly	1	1/1/1951			Y					
	First											
Cities and	Class											
Villages	City	Wayne	1	1/1/1951			Y					
0	Second	l										
Cities and	Class	Weeping	2	41414054			Y					
Villages Cities and	City	Water		1/1/1951			Y					
Villages	Village	Wellfleet 1/1/1951					Y					
Cities and	village	Weillieet 1/1/1931					'					
Villages		West Lincoln	1	1/1/1951		1/4/1966	N					
Villages	Second	West Elifolii		17171301		17-17 1000	- '`					
Cities and	Class											
Villages	City	West Point	1	1/1/1951			Y					
Cities and	,				State of NE designates the							
Villages	Village	Western	130		following date: 2/11/63		Y					
Cities and	*				State of NE designates the							
Villages	Village	Weston	218		following date: 5/6/70		Y					
Cities and	ago		- 10		5		· ·					
Villages	Village	Whitney	306	1/1/1976			Y					
	Second	,										
Cities and	Class											
Villages	City	Wilber 1/1/1951	L				Y				<u> </u>	
Cities and												
Villages	Village	Wilcox	12	1/1/1954			Y					
Cities and											1	
Villages	Village	Wilsonville	10	1/1/1953			Y				\vdash	
Cities and					State of NE esignates the							
Villages	Village	Winnebago	179	1/1/1968	following date: 4/18/68		Y					
Cities and	\ ru	\A(::	,	5/4/4055								
Villages	Village	Winside	43	5/1/1955			Y		-	-	\vdash	
0:4:	Second											
Cities and	Class	Minner					,					
Villages	City	Wisner 1/1/1951			State of NE doc!		Y				-	
Cities and	\ cu	VAC-III II-	400		State of NE designates the							
Villages	Village	Wolbach	130	1/1/1963	following date: 2/11/63		Y	-	+	-	\vdash	
Cities and	Villoge	Wood Lake	16	1/1/1955			Y					
Villages	Village Second	VVOOU LAKE	10	1/1/1900			1					
Cities and	Class											
Villages	City	Wood River 1/1/1951					Y					
v mayes	LILY	1/1/1851			I			1	I			

						I								
Cities and	Second Class													.
Villages	City	Wymore	1/1/1951						Y					.
Villagoo	First	TT yo.o	17 17 100 1											
Cities and	Class				4/4/4054				.,					.
Villages	City Second	York		1	1/1/1951				Y					
Cities and	Class													.
Villages	City	Yutan	1/1/1951						Y					
							First date subdivision had							.
Colleges and		Fairbury Junior					emplyees in positions covered by School							.
Universities		College		211	1/1/1970		Retirement System	6/30/1972	N					.
Colleges and Universities		Municipal University of Omaha		2	1/1/1951		Founded 1908 as Omaha University, became Municipal University of Omaha 1931, became University of Omaha 1968		N	21	1/1/1955		Referrundum passed to include service in positions covered by the retirement system of the Municipal University of Omaha	
OTHVCISHCS		Omana			17171301		There is a paragraph which		- '		17 17 1300		Omana	
Colleges and Universities		Platte Junior College		174	1/1/1967		states: * The Purpose of this Modification is to add the above political subdivision to the retirement system coverage group of the Social Retirement System of the State of Nebraska. Social is crossed out and School is written in. Then the entire paragraph is crossed out. At the bottom of the page - * Deleted per State's letter of January 2, 1968 with an initial;	6/30/1973	N	182	10/1/1967	First date political subdivision has employees in positions covered by SRS; hand written across the second copy of the mod was the word VOID and a notation - put on mod 174 6442; no signature, date or reference		
Colleges and Universities		Scottsbluff Junior College		180	1/1/1968	Note: This mod contained only one political subdivision but had two parts; each part had its own effective date; each part is entered separately under the column Notes	Part 1. Services of employees in all coverage groups (as defined in Section 218 (b) (5) of the Act). There is a handwritten note that says "non Ret" Name changed to Nebraska Western College (1971)		N	180	7/1/1967		Services performed by individuals as employees of the College as members of a coverage group (as defined in Section 218 (d) (4) of the Social Secutiry Act) of the NE School Retirement	
							Filed mod10 in the belief that							.
Colleges and Universities		University of Nebraska		19	8/19/1955		Filed mod19 in the belief that University was a separate political subdivision from the State of NE		N	305	1/1/1955	University is not a separate political subdivision		
		Plack Crast												.
Councils of Government		Block Grant Program, Franklin		375	1/1/1983									
Councilf		Corhnusker												
Councils of Government		Regional, Ogallala		323	1/1/1978									
Soveriment		Extra		523	1/1/19/0									
		Metropolitian												
Councils of		Council,			4/4/40===									
Government		Fremont		329	1/1/1978									
Councils of Government		Fort Kearney, Kearney		323	1/1/1978									

Councils of Government	Mid-Elkhorn Valley, Norfolk	329	1/1/1978							
Government	valley, Nortolk	329	1/1/1976							
	Northeast NE									
Councils of	Economic									
Government	Development	368	1/1/1982							
Councils of	Region 18,	200	4/4/4070							
Government Councils of	Stapleton Region 24,	323	1/1/1978							
Government	Ainsworth	313	10/1/1975							
COVETIMICIN	7 till SWOI til	010	10/1/10/0							
	Region 26									
	Council for									
Councils of	Civil Defense,									
Government	Ord	323	1/1/1978							
	D									
	Region 5/6 Common Civil									
Councils of	Defense,									
Government	Fremont	317	7/1/1977							
			7,7,7,0,7,7							
Councils of	Southeast NE,									
Government	Humboldt	323	1/1/1978							 \perp
Councils of	Southwest NE,	200	4/4/4070							
Government Councils of	McCook Tri-County,	323	1/1/1978		 			 		++
Government	Hartington	328	1/1/1978							
County	Adams 1/1/1951	020	17.77.07.0		Y					
County	Antelope 1/1/1951				Y					
County	Arthur	17	1/1/1955		Y					
County	Banner 1/1/1951				Y					
County	Blaine 1/1/1951	-	7/4/4054		Y	_				
County	Boone Box Butte 1/1/1951	1	7/1/1951		Y	_				-
County	Boyd 1/1/1951				Y					
County	Brown 1/1/1951				Ý					
County	Buffalo 1/1/1951				Y					
County	Burt 1/1/1951				Y					
County	Butler 1/1/1951				Y					
County	Cass 1/1/1951				Y					
County	Cedar 1/1/1951 Chase	1	7/1/1951		Y					-
County	Cherry 1/1/1951	<u>'</u>	77171931		Ÿ					
County	Cheyenne 1/1/1951				Y					
County	Clay 1/1/1951				Y					
County	Colfax	1	7/1/1951		Y					
County	Cuming 1/1/1951	-			Y					
County	Custer 1/1/1951	+			Y			-		 ++
County	Dakota 1/1/1951 Dawes 1/1/1951	+			Y					+
County	Dawes 1/1/1951 Dawson 1/1/1951	1			Y					+
County	Deuel	2	1/1/1952		Y					
County	Dixon 1/1/1951				Y					
County	Dodge 1/1/1951				Y					$\perp \perp $
County	Douglas 1/1/1951	-			Y					 +
County	Dundy 1/1/1951	4	1/1/1951		Y					+
County	Fillmore 1/1/1951	1	11111301		Y					+
County	1/1/1991				·					+
County	Frontier County	13	1/1/1954		Y					
County	Furnas 1/1/1951				Y					
County	Gage 1/1/1951				Y					\Box
County	Garden	1	1/1/1951		Y				-	+
County	Garfield Gosper 1/1/1951	12	1/1/1954		Y			-		+
County	Gosper 1/1/1951 Grant 1/1/1951	-			Y					+
County	Greeley 1/1/1951				Y					\Box
County	Hall	2	7/1/1951		Y					
County	Hamilton 1/1/1951				Y					
County	Harlan 1/1/1951				Y					
County	Hayes 1/1/1951				Y					
County	Hitchcock 1/1/1951	-	7/4/4054		Y				-	
County	Holt 1/1/1951	1	7/1/1951		Y			-		+
County	Hooker 1/1/1951 Howard 1/1/1951	+			Y					+-+
County	Jefferson 1/1/1951				Y					+
	1/1/1001	-	I I				I .	1		

County County											
	Johnson	1/1/1951				Y				ı	
	Kearney	1/1/1951				Y					
County	Keith	1/1/1951				Y					
County	Keya Paha	1/1/1951				Y					
	Keya Pana		2/4/405								-
County	Kimball		3 7/1/195			Y					
County	Knox		7/1/195	51		Y					
County	Lancaster	1/1/1951				Y					
County	Lincoln	1/1/1951				Y				ļ	
County	Logan		1/1/195	51		Y					
County	Loup		1/1/195			Y					
County	Madison	1/1/1951	17 17 100	21		·					
County	McPherson	1/1/1951	3 7/1/195	5.4		Y					
			3 //1/190	34		Y					
County	Merrick	1/1/1951									
County	Morrill	1/1/1951				Y					
County	Nance		3 1/1/195	52		Y				ļ	
County	Nemaha	1/1/1951				Y					
County	Nuckolls	1/1/1951				Y					
County	Otoe	1/1/1951				Y					
		1/1/1951				Y					
County	Pawnee	1/1/1951									
County	Perkins	1/1/1951				Y					
County	Phelps	1/1/1951				Y					
County	Pierce	1/1/1951				Y				ļ	
County	Platte	1/1/1951				Y		 			
County	Polk	1/1/1951				Ý					
County	Red Willow	1/1/1951				Y			\vdash		
		1/1/1951				Y			+		+
County	Richardson		4/4/405	54					+		\vdash
County	Rock		1/1/195	21		Y			\vdash		
County	Saline	1/1/1951				Y					
County	Sarpy		7/1/195	51		Y				ļ	
County	Saunders	1/1/1951				Y					
County	Scotts Bluff	1/1/1951				Y					
County	Seward	1/1/1951				Ý					
						Y					
County	Sheridan	1/1/1951				Y					
County	Sherman	1/1/1951									
County	Sioux		7/1/195	51		Y					
County	Stanton	1/1/1951				Y				ļ	
County	Thayer	1/1/1951				Y					
County	Thomas		1/1/195	53		Y					
	Thurston	1/1/1951	1717130	30		Ý					
County		1/1/1951				Y					
County	Valley	1/1/1951				Y			\vdash		
										ļ	
County	Washington	1/1/1951				Y					
County	Wayne	1/1/1951				Y				ļ	
County	Webster	1/1/1951				Y					
County	Wheeler		1/1/195	52		Y					
	York		1/1/195			Ý				$\overline{}$	
County	TOIK		1/1/190	31		1			_		
Hospital	l	_								ļ	
District	Callaway	2	37 1/1/197	/1		Y			\vdash		
	Community									ļ	
	Memorial									ļ	
Hospital	Hospital,			St	tate of NE designates the		1			,	
District	Crawford	A	00 7/1/198	87 for	llowing date: 6/16/88	Y	1			,	
District	Olumbia		1717130	2.1							
				1							1
	0									j	
Hospital	Cozad Hospital			_						İ	
District	District # 2		6 5/1/197	77		Y					
District Hospital	District # 2 Gordon	3									
District	District # 2	3	5/1/197 50 10/1/19			Y					
District Hospital District	District # 2 Gordon Memorial	3									
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970		Y					
District Hospital District	District # 2 Gordon Memorial	2		70	riginal data of 2/4/09 based						
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970 70 ori	riginal date of 2/1/88 typed	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970 	; notation: see 8/28/89	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970	; notation: see 8/28/89 tter in file; signature but no	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970 70 ori in; let da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970 70 ori in; let da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	oro ori in; let da the	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates the following date May 15,	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	970 ori in; letet da the	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates be following date May 15, 989 - the date of 11 was	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg	2	50 10/1/19	oro ori in; let da the	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates be following date May 15, 389 - the date of 11 was riginally entered and	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial	2	50 10/1/19	oro ori in; let da the	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 389 - the date of 11 was riginally entered and rossed out replaced with the	Y					
District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial	2	50 10/1/19	970 ori in; let da the 19 ori crc	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates ee following date May 15, 389 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89;	Y					
District Hospital District Hospital District	District # 2 Gordon Memorial Gothenburg Memorial Pender Community	2	50 10/1/19	oro ori in; let da the 19 ori cr rr no	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates ee following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not	Y					
District Hospital District Hospital District	District # 2 Gordon Memorial Gothenburg Memorial Pender Community	2	50 10/1/19	oro ori in; let da the 19 ori cr rr no	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates ee following date May 15, 389 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89;	Y					
District Hospital District Hospital District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital,	2	33 1/1/197 1/1/197	ori in; let da the 19 ori cr cr 15 no	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates ee following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not	Y					
District Hospital District Hospital District Hospital District Hospital District	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender	2	50 10/1/19	970 ori in; let da the 19 ori cre 15 no da 88	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 389 - the date of 11 was iginally entered and ossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent	2	50 10/1/19 33 1/1/197 01 1/1/198	970 70 ori in; let da the 19 ori cr 15 no da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					
District Hospital District Hospital District Hospital District Hospital District	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent Community	2	33 1/1/197 1/1/197	970 70 ori in; let da the 19 ori cr 15 no da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 389 - the date of 11 was iginally entered and ossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent	2	50 10/1/19 33 1/1/197 01 1/1/198	970 70 ori in; let da the 19 ori cr 15 no da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent Community	2	50 10/1/19 33 1/1/197 01 1/1/198	970 70 ori in; let da the 19 ori cr 15 no da	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital Hospital Hospital Hospital Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent Community Tri-County Area,	2	50 10/1/19 ⁷ 33 1/1/19 ⁷ 01 1/1/198 09 10/1/196	970 70 ori in; let da the 19 ori cr 15 no da 88 St fol	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital District	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent Community Tri-County	2	50 10/1/19 33 1/1/197 01 1/1/198	970 70 ori in; let da the 19 ori cr 15 no da 88 St fol	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					
District Hospital District Hospital District Hospital District Hospital District Hospital District Hospital Hospital Hospital Hospital Hospital	District # 2 Gordon Memorial Gothenburg Memorial Pender Community Hospital, Pender Sargent Community Tri-County Area,	4 2 2	50 10/1/19 ⁷ 33 1/1/19 ⁷ 01 1/1/198 09 10/1/196	970 770 ori in; let da da the 19 ori crc 15 5 no da da 969 773	; notation: see 8/28/89 tter in file; signature but no ate; State of NE designates te following date May 15, 989 - the date of 11 was iginally entered and rossed out replaced with the 5 per letter dated 7/24/89; otation signed, but not ated tate of NE designates the	Y					

	Allen Hausine											
	Allen Housing Authority -											
Housing	Summit Hills											
Authority	Apts.	363	1/1/1981		Υ							
Housing	дріз.	303	17171301									
Authority	Alliance	7	1/1/1953		Υ							
tutionity	7 dilatioe	- '	17171300									
	Ansley Housing											
Housing	Agency -											
Authority	Husker Homes	246	7/1/1971		Y							
	Arapahoe											
	Housing											
Llauaina	Authority - Sunshine											
Housing Authority	Village	336	1/1/1978		Υ							
Authority	Arcadia	330	1/1/19/0									
	Housing											
	Agency -											
Housing	Hawthorne											
Authority	Manor	331	1/1/1978		Υ							
	Ashland											
Usualaa	Housing											
Housing	Authority -	250	4/4/1070		Υ							
Authority	Golden Manor	358	4/1/1979	State of NE designates the	Y					\vdash		
	Auburn Housing			following date: 11/12/68								
Housing	Authority -			Tollowing date. 11/12/00								
Authority	Valley View	189	1/1/1968		Υ							
	,											
	Aurora Housing											
	Authority -											
Housing	Crossroads											
Authority	Court	172	1/1/1967		Υ							
	S "											
	Bassett											
Housing	Housing Authority -											
Authority	Meadow View	384	1/1/1985		Υ							
Additionty	Weadow view	304	1/1/1905	State of NE designates the								
	Bayard			following date: 3/28/69								
	Housing			9								
Housing	Agency - East											
Authority	Lawn Manor	196	1/1/1969		Υ							
	Beaver City											
	Housing											
	Agency -											
Housing	Beaver City	240	1/1/1979		Υ							
Authority Housing	Plaza	349	17171919									
Authority	Beemer	391	1/1/1985		Υ							
Housing		001										
Authority	Bellevue	369	1/1/1981		 Υ							
						1						
	Benkelman											
	Housing											
	Authority -							Change the effective date of Mod199				
Housing	Rainbow	199	1/1/1000	State of NE designates the		213	1/1/1000	because that's when the City actually began filling contributions				
Authority	Fountain Park	199	1/1/1969	following date: 5/21/69	Y	213	1/1/1966	Illing contributions		\vdash		
Housing	Authority -	100	1/1/1000	State of NE designates the following date: 5/12/69	V							
Authority	Parkview	198	1/1/1969	State of NE designates the	Y	-				\vdash		
Housing Authority	Housing	140	1/1/1965	following date: 4/5/65	Υ							
Authority	Authority - Bridgeport	149	17 17 1303		ſ			1		\vdash		
	Housing											
Housing	Agency - Camp											
Authority	Clark	235	2/1/1971		 Υ							
	Burwell											
	Housing											
Housing	Authority -		4444007		.,							
Authority	Parkview Plaza	172	1/1/1967		Y					\vdash		
		1 1										
T	Coiro Havaina											
Housing	Cairo Housing											
Housing Authority	Authority -	403	1/1/1990		Y							
Housing Authority Housing	Cairo Housing Authority - Hulett Park	403	1/1/1990		Υ							

Authority Control (Septiment Control) Control (Septiment Control												
Cutrotic Cutrotic	Housing											
Housey Souther 157 101967 System's Standard beed in Y	Authority		386	1/1/1985		Y				\vdash		
Market Authority Authori												
Notation Surround		Housing										
Authority Author	I I a continue	Authority -										
Cap Center Read Cap Center Read Cap Center Read Cap Center Cap Cent			4.0-	41414007								
Multiday	Authority		167	1/1/1967	Governor's signature typed in	Y				\vdash		+
Machabity Authority 279		Clay Ceriter										
Authority Classification 278 91/1972 State of N.D. Seeggrees (the V V V)	Hausina	Authority										
Control		Coldopred	270	0/1/1072		v						
No.saing	Authority		219	0/1/19/3	State of NE designates the	1						+
Mailtong												
Housing Ridgeries 160 77/1909					Tollowing date. 7/14/00							
Authority Auth	Housing	Ridgeview										
County C			160	7/1/1966								
Housing Authority Authorit	radionty	IVIGITO	100	77171300								1
Housing Authority Authorit		Columbus			Original date typed in was							
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Authority Heritage Hassian	Housing				new date referenced letter							
Authority	Authority	Heritage House	226	10/1/1969	from State, signed and dated	Y						
Part					,.,.,,.,,							change
Cozat Housing												
Coract Housing												
Cozzd Housing												date of
Cazard Housing												
County C												
Cozad Housing Authority												
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County Housing Agency Authority Auth												
Cozad Housing Authority - Foreitry Village College												
Housing Authority Haymarker 197 11/1969 State of NE designates the V 245 10/11/988 concept effective date of model?", to extend estimate Coloring Colo		Cozed Housing										
Housing Haymaker 197 1/1/1989 State of NE designates the following date. 4/1098 Y 245 10/1/1988 employees effective on and after 10/1/198 248 4/1/1986 on and charter of the charte		Authority							a abanga affactive data of mod107: to extend			
Authority	Housing				State of NE decignates the							
Creighton Housing Authority Authority Authority Authority Terrace 147 11/1986 Y Y Y Y Y Y Y Y Y	Authority		107	1/1/1060	following date: 4/10/60	v	245 10/1	1/1069	overage to services performed by	240	4/4/4066	en end
Housing Authority	Additionty		137	1/1/1303	State of NE decignates the	'	243 10/1	1/1300 6	employees effective off and after 10/1/00	240	4/1/1300	Olland
Authority		Housing			following date: 2/2/65							
Housing		Authority			Tollowing date. 2/2/03							
Authority	Hausina											
Cortination Cortination County Continued County			147	1/1/10GE								
Housing	Authority		147	1/1/1905		T		_		\vdash		+
Housing		Housing										
Housing												
Authority Villa 352 7/11/979 Housing Authority Frontier Village 215 3/5/1970 David City Housing Authority - Authority - Frontier Village 215 3/5/1970 David City Housing Authority - Authority - Authority - Authority - Authority - Authority - Authority - Susake of ME designates the following date: 9/2/6/6 Housing Authority - Agency - Agency - Agency - Agency - Authority - Agency - Agency - Authority - Agency - Authority	Hausina											
Housing Authority	Authority		252	7/1/1070		v						
Housing Authority Frontier Willage 215 3/5/1970 State of NE designates the Y Y Y Y Y Y Y Y Y	Authority	Villa	332	11111919		1						+
Housing Authority Frontier Willage 215 3/5/1970 State of NE designates the Y Y Y Y Y Y Y Y Y												
Housing Authority Frontier Village 215 3/5/1970 State of NE designates the Y Y Y Y Y Y Y Y Y		Curtie Housing										
Authority	Housing				State of NE designates the							
David City Housing Authority Housing Authority Sunshine Court Housing Authority County Sunshine Court Authority Authority State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y Authority State of NE designates the following date: 9/26/66 Y Authority State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y State of NE designates the following date: 9/26/66 Y Authority State of NE designates the following date: 9/26/66 Y State of NE desig		Frontier Village	215	2/5/1070	following date: 2/20/70	v						
Housing Authority Sunshine Court 162 1/1/1966 Y Housing Authority Sunshine Court 162 1/1/1966 Y Housing Douglas County 312 4/1/1977 State of NE designates the following date: 9/13/65 which is crossed out and Sep 14 1965' is handwritten in; at the bottom of the page there is a note "See State letter of 9/25/65; on the dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and September 30 is written in Housing Agency - Authority Leisure Village 153 10/1/1965 Written in Authority Elim Creek 367 1/1/1980 Y Housing Authority Elim Creek 1/1/1/1980 Y Housing Authority Elim Creek 1/1/1/1980 Y Housing Authority Elim Creek 1/1/1/1980 Y Housing Authority Elim Creek 1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/1/	Authority	Frontier village	213	3/3/19/0	State of NE decignates the	'						+
Housing		David City										
Housing Authority - Sunshine Court 162 1/11/1966					Tollowing date. 9/20/00							
Authority Sunshine Court 162 1/1/1966 Y Housing Douglas 312 4/1/1977 State of NE designates the following date: 9/13/65 which is crossed out and Sep 14 1965* is handwrither in; at the bottom of the page there is a note "See State letter of 9/20/65 with a signatue and date of 9/22/65, on the dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and Sep that of September 13th is crossed out and September 30 is written in Housing Agency - Leisure Village 153 10/1/1965 Housing Authority Elm Creek 367 1/1/1980	Housing											
Housing	Authority	Sunshine Court	162	1/1/1066								
Authority	Housing	Douglas	102	1/1/1300		'				 		+
State of NE designates the following date: 9/13/65 which is crossed out and Sep 14 1965" is handwritten in; at the bottom of the page there is a note "See State letter of 9/20/65 with a signatue and date of 9/25/65; on the dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and September 30 is written in Housing Agency - Authority Leisure Village 153 10/1/1965 Housing Authority Elm Creek 367 1/1/1980 State of NE designates the following date: 9/13/65 which is crossed out and September 30 is written in Y		County	312	4/1/1077								
following date: 9/13/65 which is crossed out and Sep 14 1965" is handwritten in; at the bottom of the page there is a note "See State letter of 9/20/65 with a signatue and date of 9/25/65; on the dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and September 13th is crossed out and September 30 is written in Housing Agency - Leisure Village 153 10/1/1965 Housing Authority Leisure Village 367 1/1/1980 Y	Additionty	County	312	4/1/13/1	State of NE designates the	<u> </u>						+
is crossed out and Sep 14 1965* is handwritten in; at the bottom of the page there is a note 'See State letter of 9/20/65 with a signatue and date of 9/25/65, on the dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and September 30 is written in Y Housing Agency - Authority Leisure Village 153 10/1/1965 Written in Y Housing Authority Elm Creek 367 1/1/1980 Y Housing Authority Elm Creek 367 1/1/1980 Y Housing Authority Elm Creek 367 1/1/1980												
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September 13th is crossed out and September 30 is written in Y September 30 is written in Y					is a note *See State letter of							
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dateline for the Secretary of Health, Education and Welfare, the date of September 13th is crossed out and September 30 is Written in Y					doto of 0/05/65, on the			- 1				
Health, Education and Welfare, the date of September 13th is crossed out and September 30 is written in Y					dataling for the Secretary of							
Welfare, the date of September 13th is crossed Out and September 30 is Written in Y					Hoolth Education and							
Company Comp												
Edgar Housing Agency -					September 12th is grossed			- 1				
Housing Agency - Authority Leisure Village 153 10/1/1965 Written in Y		Edgar Hausing			out and Contember 30 in							
Authority Leisure Village 153 10/1/1965 Y Housing Authority Elm Creek 367 1/1/1980 Y	Llausing											
Housing	nousing	Agency -	150	10/1/1005	written in			- 1				
Authority Elm Creek 367 1/1/1980 Y Housing Y Y Y		Leisure Village	153	10/1/1965		Y	+			\vdash		+
Housing		Flm Crook	207	1/1/1000								
Authority		EIIII Greek	367	1/1/1980		Y	+ + -	-		\vdash		+
	Authority	Emerson	168	1/1/1967		Y		- 1				1 '

	Fairbury			State of NE designates the					
	Housing			following date: 7/14/66					
	Authority -								
Housing	Parkview								
Authority	Manor	160	1/1/1966		Y				
	Fairfield								
	Housing								
	Agency - Cedar								
Housing	View								
Authority	Apartments	346	7/1/1978		Y				
	Fairmont								
	Housing								
	Authority -								
Housing	Fairview								
Authority	Apartments	240	7/1/1971		Y				
7 tuti lority	/ tpartments	240	77171371	State of NE designates the	<u> </u>				
				full and a state of the					
	F 11 011			following date: 7/8/69					
	Falls City								
	Housing								
	Authority - East								
Housing	View Apts.,								
Authority	Pioneer Plaza	200	7/1/1969		Υ				
	Franklin								
	Housing								
	Authority -								
Housing	Golden Age								
		0.10	4/4/4070						
Authority	Village	310	4/1/1976		Y				
	Fremont								
	Housing								
	Authority -								
Housing	Gifford Stanton								
Authority		230	1/1/1971		Y				
Authority	Tower	230	1/1/19/1	0	T				
				State of NE designates the					
				following date: 12/19/69					
	Genoa Housing								
Housing	Authority -								
Authority	Sunrise Villa	210	1/1/1969		Y				
	Gibbon								
	Housing								
	nousing								
Housing	Authority -		4444074						
Authority	Colony Acres	288	4/1/1974		Y				
Housing									
Authority	Gordon	260	10/1/1970		Y				
Housing									
Authority	Gothenburg	407	7/16/1990		Y				
Housing	Agency -			State of NE designates the					
	Sunset Haven	150	1/1/1965	following date: 6/15/65	Υ				
Authority	Sunset naven	150	1/1/1905		T				
Housing				State of NE designates the					
Authority	Greeley	181	1/1/1968	following date: 6/28/68	Υ				
	Gresham								
	Housing								
	Authority -								
Housing	Golden Age								
	Manor	268	7/4/4070		Y				
Authority	IVIAITOF	208	7/1/1972		T	 +	-		
Housing									
Authority	Hall County	11	1/1/1954		Y				
Housing	Manor of			State of NE designates the					
Authority	Aurora,	150	1/1/1965	following date: 6/15/65	N				
,	Harvard			State of NE esignates the					
	Housing			following date: 4/18/68					
				10110Willing Gallet. 4/ 10/00					
	Authority -								
Housing	Parkview		4/4/4000						
Authority	Manor	179	1/1/1968		Y				
Housing			1/1/1955		Y		1		
	Hastings	16		State of NE designates the					
Housing Authority	Hastings	16		State of the designates the					
Housing Authority Housing				following date: 11/1/66				1	- 1
Housing Authority	Hastings Hay Springs		10/1/1966	following date: 11/1/66	Y		_		
Housing Authority Housing	Hay Springs			following date: 11/1/66 State of NE designates the	Y				
Housing Authority Housing	Hay Springs Hemingford			following date: 11/1/66	Y		+		
Housing Authority Housing Authority	Hay Springs Hemingford Housing			following date: 11/1/66 State of NE designates the	Y				
Housing Authority Housing Authority	Hay Springs Hemingford Housing			following date: 11/1/66 State of NE designates the	Y				
Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority -	163	10/1/1966	following date: 11/1/66 State of NE designates the	Y				
Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority - Apollo Court	163		following date: 11/1/66 State of NE designates the following date: 3/30/70					
Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority - Apollo Court Humboldt	163	10/1/1966	following date: 11/1/66 State of NE designates the following date: 3/30/70 State of NE designates the					
Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority - Apollo Court Humboldt Housing	163	10/1/1966	following date: 11/1/66 State of NE designates the following date: 3/30/70					
Housing Authority Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority - Apollo Court Humboldt Housing Authority -	163	10/1/1966	following date: 11/1/66 State of NE designates the following date: 3/30/70 State of NE designates the					
Housing Authority Housing Authority	Hay Springs Hemingford Housing Authority - Apollo Court Humboldt Housing	163	10/1/1966	following date: 11/1/66 State of NE designates the following date: 3/30/70 State of NE designates the					

	Imperial Housing Authority -								
Housing Authority	Sunset	20	99 3/16/1988			Y			
Authority	Apartments Indianola	31	3/ 10/ 1900	State	of NE designates the	T			
Housing	Housing Authority -			follow	ving date: 10/2/68				
Authority	Valley View	18	38 7/1/1968			Y			
Housing Authority	Kearney	1.	25 1/1/1962		of NE designates the ving date: 6/5//62	Y			
Housing	Keya Paha				J				
Authority	County	36	1/1/1981			Y			
Housing	Kimball Housing Agency - Park								
Authority	Terrace	38	53 1/1/1979	State	of NE designates the	Y			
Housing	Lexington Housing Authority - Eastlawn,				ving date: 10/6/65				
Authority	Pioneer Homes	15	7/1/1965			Y			
Housing Authority	Lincoln City 1	/1/1951				Y			
	Loup City Housing				of NE designates the ving date: 4/5/65				
Housing Authority	Authority - Westside Park	14	49 1/1/1965			Y			
Housing	Lynch Housing Agency - Ponca Valley								
Authority	Court	36	50 1/1/1980			Y			
Housing	Lyons Housing Authority -								
Authority	Evista Village	39	92 1/1/1986	State	of NE designates the	Y			
Housing	Minden Housing Authority - East			follow	ving date: 7/14/66				
Authority Housing	View Court	16	60 4/15/1966	State	of NE designates the	Y			
Authority	Nebraska City	15	51 9/1/1965	follow	ving date: 8/26/65 of NE designates the	Y			
Hausing	Neligh Housing			follow	ving date: 12/18/64				
Housing Authority	Authority - Pioneer Homes	14	46 3/10/1964	1		Y			
Housing	Nelson Housing Agency - Elk								
Authority	Creek Manor	37	78 4/1/1983	State	of NE designates the	Y		+	
Housing	Newman Grove Housing Authority - Golden Age			follov	ving date: 12/10/65				
Authority	Apartments	15	55 1/1/1965		of NE designates the	Y			
Housing	Niobrara Housing Authority - Niobrara Valley			follov	of NE designates the ving date: 7/8/69				
Authority	Homes North Loup Housing	20	7/1/1969			Y			
Housing Authority	Authority - No- Lo Villa	34	1/1/1979			Y			

	North Platte								
	Housing								
Housing	Authority -								
Authority	Autumn Park	257	4/1/1972		Y				
Housing									
Authority	Omaha City	1	1/1/1951	Otata of NE deciments the	Y			\vdash	
				State of NE designates the following date: 9/13/65 which					
				is crossed out and Sep 14					
				1965* is handwritten in; at					
				the bottom of the page there					
				is a note *See State letter of					
				9/20/65 with a signatue and					
				date of 9/25/65; on the					
				dateline for the Secretary of					
	Ord Housing			Health, Education and Welfare, the date of					
	Authority - Park View Sunrise			September 13th is crossed					
	View Surinse Villa and			out and September 30 is					
Housing	Rolling Hills			written in					
Authority	Terrace	153	1/11/1965		Y				
	Oshkosh							T	
l	Housing								
Housing	Authority -	470	6/1/1967		Y				
Authority	Mesa View Oxford	1/2	0/1/190/		Y			+ +	
	Housing								
	Agency -								
Housing	Pleasant								
Authority	Heights	297	1/1/1971		Y				
Housing	Housing			State of NE designates the					
Authority	Authority -	145	1/1/1964	following date: 11/30/64	Y			\vdash	
Housing	Dt	٥٠٠	0/4/4070		Y				
Authority	Paxton	355	6/1/1979		Y			-	
	Plattsmouth								
Housing	Housing Authority -								
Authority	Cassco Arms	170	1/1/1967		Y				
radionty	Red Cloud	170	17 17 1307	State of NE designates the	'				
	Housing			following date: 8/26/65					
Housing	Authority - Park								
Authority	View	151	7/1/1965		Y				
I I a constante	0								
Housing Authority	Santee Sioux Tribal	254	1/1/1972		N				
Housing	ITIDAI	254	1/1/1972	State of NE designates the	IN.				
Authority	Sargent	162	7/1/1966	following date: 9/26/66	Y				
radionty	Schuyler	102	77171300	, ,	<u>'</u>				
	Housing								
	Agency -								
Housing	Schuyler			State of NE designates the					
Authority Housing	Manor Scotts Bluff	181	1/1/1968	following date: 6/28/68	Y			+	
Authority	County	168	1/1/1967		Y				
	Shelton	100			<u>'</u>				
	Housing								
	Authority -								
Housing	Pioneer								
Authority	Apartments	172	1/1/1967		Y	+ + -	-	+	
Housing Authority	Silver Creek	361	7/1/1980		Y				
, sautority	St. Edward	301	77171000				1		
	Housing								
	Agency -								
Housing	Centennial								
Authority	Cottages	286	1/1/1974	Obstract NE 1 2 2 2	Y			+	
	St David			State of NE designates the					
	St. Paul Housing			following date: 8/26/65					
Housing	Authority -								
Authority	Parkside Plaza	151	1/1/1965		Y				
,	Stanton	1.5.		State of NE designates the	· ·				
	Housing			following date: 8/10/64					
Housing	Authority - Ivy		1/1/1964						
Authority	Manor				Y				

	Stromsburg Housing			State of NE designates the following date: 11/30/64			
Housing Authority	Authority - Swede Haven	145	1/1/1965		Y		
	Sutherland Housing						
Housing Authority	Authority - Sandy Acres	286	6/1/1974		Y		
	Tekamah Housing			State of NE designates the following date: Jan 27 xxxx which is crossed out and Mar			
Housing Authority	Authority - The Village	178	1/1/1968	29 1968 is stamped in	Y		
Housing	Tilden Housing Agency - Westwood						
Housing Authority	Homes	295	1/1/1975		Y		
Housing	Wayne Community Housing Development						
Authority Housing	Corporpation Weeping	246	1/1/1971		Y		
Authority	Water	334	1/1/1978		Y		
Housing Authority	Winnebago	158	1/1/1966	State of NE designates the following date: 5/13/66	Y		
Housing	Wood River Housing Authority - Overland Trails						
Authority	Oasis Wymore	277	4/1/1973	State of NE designates the	Y		
Housing Authority	Housing Authority - Park Lodge	139	1/1/1964	following date: 5/28/64	Y		
Housing Authority	York Housing Agency - Leisure Home	249	1/1/1971		Y		
Mental Health	Eastern Nebraska Community Office, Omaha,			Voided; signed by State not			
District Mental Health	NE Keya Paha-	244	7/1/1970	by Feds			
District	Cherry	350	4/1/1979				
Mental Health District	Mid-Nebraska Communinty Center	333	1/1/1971	Original date of 7/1/69 typed in; notation: changes made per State's letter dated 5/3/78; signed and dated			
Mental Health District	Mid-Nebraska Mental Retardaton, Hastings	329	1/1/1978				
Mental Health District	Region III, Grand Island		7/1/1978				
DISTRICT	Granu (Slanu	340	11111910	Date of 1/1/75 was typed in; crossed out and new date			
Mental Health District	Region IV, Norfolk	326	10/1/1974	handwritted in with notation: per State's letter dated 4/28/78; signed and dated	Y		
Mental Health District	Saunders County, Wahoo	242	7/1/1971				

Mental Health	South Central Community Center,											
District	Kearney	332	10/1/1974									
	Aging Office of Western NE,											
Miscellaneous	Scottsbluff Amendment to	366	8/1/1981									
Miscellaneous	Orininal Agreement	18	8/18/1955		Several wording changes							
	Amendment to				Purpose is to clarify Mod30 by defining the composition of the retirement system coverage group coveraged							
Miscellaneous	Mod30 Amendment to	62	12/9/1957		thereunder Re: Justices of the peace		N					
Miscellaneous	Orininal Agreement	120	4/6/1962		and constables compensation		N					
	Amendment to Orininal				Re: Individuals who work for the State and one or more political subdivisions or by two or more political							
Miscellaneous	Agreement Amendment to	219	1/1/1970		Re: services performed in the employ of a school, college, university by a		N					
Miscellaneous	Orininal Agreement	269	4/1/1973		student who is enrolled and regularly attending classes		N					
Wiscellaneous		209	4/1/19/3		regularly attending classes		IN					
Miscellaneous	Blue Rivers Area on Aging, Beatrice Burt-	323	1/1/1978									
	Washington Drainage		7///05/									
Miscellaneous	District Central Nebraska Emergency Medical	1	7/1/1951				Y					
Miscellaneous	Services	323	1/1/1978									
Miscellaneous	Clearwater Fire Protection	60	1/1/1957		State of NE designates the		Y					
Miscellaneous	County Land Reutilization,	402	7/1/1988		following date: 8/2/89							
Miscellaneous	Douglas County, North Omaha Bridge Commission	4	5/1/1952									
Miscellaneous	East Omaha Drainage District	10	1/1/1953	Mod noted exclusion of temporary employees in time of flood emergency; this was crossed out with the notation: letter from state official dated December 1, 1953; no letter attached		12/1/1971	N					
	Election Workers			Services Covered is amended by adding to the list of excluded services: Effective after September 30, 1970 services performed by election officials and election workers for a calendar quarter in which the remuneration paid for such						To amend mod221 to change the exclusion of services performed by election officials and election workers from each calendar quarter in which remuneration paid for such services is less than \$50 to each calendar year in which the remuneration paid for such services is less than \$1000; this limit will be subject to adjustment for calendar years after 1999 to reflect changes in the economy.		
Miscellaneous	Exclusion	221	9/30/1970	service is less than \$50.00	Otata of NE decisionate "		N	408	1/1/1995	without further modification of the agreement		
Miscellaneous	Surban Fire District	160	1/1/1966		State of NE designates the following date: 7/14/66		Υ					

	Grand Island									
	Urban Renewal									
Miscellaneous	Authority	273	1/1/1973							
	Great Plains									
Miscellaneous	Human Services	321	7/1/1975							
IVIISCEIIAITEOUS	Services	321	1/1/19/3							
	Lincoln County									
	Drainage									
Miscellaneous	District 1	22	1/1/1955							
	Reclamation			State	e of NE designates the wing date: 8/14/59					
Miscellaneous	District,	94	1/1/1959				Y			
	Madison			Voic	ded; signed by State er signed by Feds					
	County Office			lieve	si signed by i eds					
	of Mental									
Miscellaneous	Retardation	239	7/1/1970							
	Medicine Creek	407	4/4/4000	State	e of NE designates the wing date: 4/10/69;	0/00/4070				
Miscellaneous	Watershed	197	1/1/1969	IOIIO	wing date. 4/10/69,	6/30/1972				
	Midland Area									
	on Aging,									
Miscellaneous	Hastings	323	1/1/1978							
	Omaha-									
	Douglas									
	County Board									
Miscellaneous	of Health 1/1/1	951				6/30/1972				
							maybe-			
							Lancaster			
							Co.; Mod			
							only states			
	Railroad						city of Lincoln as			
	Transportation						the			
Miscellaneous	Safety, Lincoln	255	1/1/1972				address			
				State	e of NE designates the					
	Salt-Wahoo			follo	wing date: 6/5//62;					
Miscellaneous	Watershed, Lincoln	125	1/1/1962	nam Valle	ed changed to Salt ey Watershed District;	6/30/1972				
IVIISCEIIAITECUS	LINCOIN	125	1/1/1902	Vanc	by Watershed District,	0/30/1972				
	South Central									
	NE Area on	323	1/1/1978							
Miscellaneous	Aging, Kearney South Central	323	1/1/1978							
	NE									
	Development,									
Miscellaneous	Kearney	377	2/19/1983							
	Statewide									
	Interagency									
	Exchange of									
	Police									
Miscellaneous	Services, North Platte	329	1/1/1978							
iviioceiiai leous	Vision 17-	329	11111910							
	Areawide									
Miscellaneous	Planning	320	10/1/1973							
	Western NF									
	Western NE Area Agency									
	on Aging,									
Miscellaneous	Scottsbluff	322	7/1/1975							
	Western Sarpy Drainage									
Miscellaneous	District	11	1/1/1954				Y			
Natural										
Resources	Central Platte,						I	1 1		1
District	Grand Island	204	7/1/1972				Y			

	I									
Natural	Lewis and									
Resources	Clark,									
District	Hartington	261	7/1/1972			Y				
Natural										
Resources	Little Blue,									
District	Hastings	264	7/1/1972			Y				
Natural										
Resources	Lower Big									
District	Blue, Beatrice	261	7/1/1972			Y				
Natural										
Resources	Lower Elkhorn,									
District	Norfolk	261	7/1/1972			Y				
Natural										
Resources	Lower Loup,									
District	Ord	261	7/1/1972			Y				
Natural	Old	201	1711/1912			' 				
Resources	Lower									
District	Niobrara, Butte	261	7/1/1972			Y				
DISTRICT	Niobrara, butte	201	7/1/1972			1				
Natural	Lower Platte									
Resources	North, David									
District	City	261	7/1/1972			Y				
Natural										
Resources	Lower Platte									
District	South, Lincoln	264	7/1/1972			Y				
Natural	Lower							 		
Resources	Republican,									
District	Alma	261	7/1/1972			Y				
		-01				 				
Natural	Middle									
Resources	Missouri Tribs,									
		200	7/1/1072			N.				
District	Walthill	263	7/1/1972			N	-		\vdash	
Natural	Middle									
Resources	Niobrara,									
District	Valentine	261	7/1/1972			Y				
Natural	Middle									
Resources	Republican,									
District	Curtis	261	7/1/1972			Y				
Natural										
Resources	Nemaha,									
District	Syracuse	263	7/1/1972			Y				
Natural	-,									
Resources	North Platte,									
District	Harrisburg	263	7/1/1972			Y				
Natural	Harrisburg	203	7/1/1972			<u> </u>				
Resources	Dania Onasha	004	7/4/4070			\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \				
District	Papio, Omaha	261	7/1/1972			Y				
Natural										
Resources	South Platte,									
District	Sidney	263	7/1/1972			Y				
Natural							T		T	1
Resources	Tri-Basin,									
District	Holdrege	261	7/1/1972			Y				
Natural										
Resources	Twin Platte,									
District	North Platte	261	7/1/1972			Y				
Natural	110.1.1110110	201				 				
Resources	Upper Big									
District	Rive Vorb	263	7/1/1972			Y				
	Blue, York	203	11111312			T				
Natural	Hanne Eller									
Resources	Upper Elkhorn,		7/4/4070							
District	O'Neill	261	7/1/1972			Y			\vdash	
Natural										
Resources	Upper Loup,									
District	Thedford	263	7/1/1972			Y				
Natural	Upper Niobrara-									
Resources	White,									
District	Chadron	261	7/1/1972			Y				
Natural	Upper									
Resources	Republican,									
District	Imperial	261	7/1/1972			Y				
	imperial	201	1711/012	State of NE designates the		N			 	
Noxious Weed				following date: 11/17/64:		IN				
District	Adams Co.	119	1/1/1961	following date: 11/17/61;	1/1/1966					
Noxious Weed	Antelope									
District	County	10	4/1/1953		1/1/1966	N				
DISTRICT										

Noxious Weed District	Banner County	9	4/1/1953		1/1/1966	N					
Noxious Weed District	Boone County 1/1/1951				1/1/1966	N					
Noxious Weed District	Boyd County	52	1/1/1957		1/1/1966	N					
Noxious Weed											
District	Brown County	63	1/1/1957		1/1/1966	N					
Noxious Weed District	Buffalo County	31	1/1/1956		1/1/1966	N					
Noxious Weed District	Burt County	64	1/1/1957		1/1/1966	N					
Noxious Weed District	Cass County	4	1/1/1952		1/1/1966	N					
Noxious Weed District	Clay County	2	1/1/1951		1/1/1966	N					
Noxious Weed District	Colfax County	73	1/1/1958		1/1/1966	N					
Noxious Weed District	Custer County	1	1/1/1951		1/1/1966	N					
Noxious Weed District	Dawes County	1	1/1/1951		1/1/1966	N					
Noxious Weed District	Dawson County	2	1/1/1951		1/1/1966	N					
Noxious Weed District	Dixon County	56	1/1/1957		1/1/1966	N					
Noxious Weed District	Dodge County	31	1/1/1956		1/1/1966	N	40	1/1/1955	to correct an error made in mod 31; to correct the effective date		
Noxious Weed District	Douglas County	31	1/1/1955		1/1/1966	N					
District	County	- 51	17171900		1/1/1900	IN .					
Noxious Weed District	Dundy County	22	1/1/1955		1/1/1966	N					
Noxious Weed District	Franklin County	77	1/1/1958		1/1/1966	N					
Noxious Weed District	Frontier County	16	1/1/1955		1/1/1966	N					
Noxious Weed District	Furnas County	9	1/1/1953		1/1/1966	N					
DISTRICT	i umas county	ď	1/1/1000		1/1/1900	IN IN					 \vdash
Noxious Weed District	Gosper County	36	1/1/1956	State signatures are typed in	1/1/1966	N					
Noxious Weed District	Hall County	20	1/1/1955		1/1/1966	N					
Noxious Weed District	Hamilton County	8	1/1/1953		1/1/1966	N					
Noxious Weed District	Howard County	11	1/1/1954		1/1/1966	N					
Noxious Weed District	Johnson County	123		State of NE designates the following date: 3/6/62;	1/1/1966	N					
Noxious Weed District	Kearney County	13	1/1/1954		1/1/1966	N					
Noxious Weed											
District	Knox County	12	1/1/1954		1/1/1966	N					
Noxious Weed District	Lancaster County 1/1/1951				1/1/1966	N					

Noxious Weed District	Lincoln County	1/1/1951				1/1/1966	N			
Noxious Weed District	Madison County		36	1/1/1956	State signatures are typed in	1/1/1966	N			
Noxious Weed District	Merrick County		1	1/1/1951		1/1/1966	N			
Noxious Weed District	Morrill County		138	1/1/1964	State of NE designates the following date: 4/24/64;	1/1/1966	N			
Noxious Weed District	Nance County		9	1/1/1953		1/1/1966	N			
Noxious Weed District	Nemaha County		14	1/1/1954		1/1/1966	N			
Noxious Weed District	Otoe County		17	1/1/1955		1/1/1966	N			
Noxious Weed District	Pawnee County		16	1/1/1955		1/1/1966	N			
Noxious Weed District	Phelps County		1	1/1/1951		1/1/1960	N			
Noxious Weed District	Polk County		8	1/1/1953		1/1/1966	N			
Noxious Weed District	Red Willow	1/1/1951				1/1/1956	N			
Noxious Weed District	Saline County		2	1/1/1951		1/1/1966	N			
Noxious Weed District	Sarpy County		12	1/1/1954		1/1/1966	N			
Noxious Weed District	Saunders County		107	1/1/1960	State of NE designates the following date: 7/25/60;	1/1/1966	N			
Noxious Weed District	Scottsbluff County		3	1/1/1952		1/1/1966	N			
Noxious Weed District	Seward County		17	1/1/1955		1/1/1966	N			
Noxious Weed District	Sherman County	1/1/1951				1/1/1966	N			
Noxious Weed District	Thayer County		12	1/1/1954		1/1/1966	N			
Noxious Weed District	Wayne County		52	1/1/1955		1/1/1966	N			
Noxious Weed District	Webster County		1	1/1/1951		1/1/1966	N			
Noxious Weed District	York County		2	1/1/1951		1/1/1966	N			
Power & Irrigation District	Ainsworth Irrigation		191	1/1/1968	State of NE designates the following date: 12/12/68		Y			
Power & Irrigation District	Alliance Irrigation		5	1/1/1952			Y			
Power & Irrigation District	Bostwick Irrigation		47	1/1/1955			Y			
Power & Irrigation District	Bridgeport Irrigation		123		State of NE designates the following date: 3/6/62		Y			
Power & Irrigation District	Browns Creek		178		State of NE designates the following date: Jan 27 xxxx which is crossed out and Mar 29 1968 is stamped in		Y			

New Carlot Note N												
Ruse Public Ruse Public					National Rural Electric							ı l
Debits	ower &	Burt County			Cooperative Assoc. Security							ı l
Power & Duller County	rigation				& Retirement Program							ı l
Imagelian	istrict	Power	44	1/1/1956			Y					
Imagelian												ı l
Imagelian												ı l
Desired Power 3 11/1952 Y		Butler County										ı l
Prover & Conter-Nova Control Sural County Start County Start	rigation											ı
Impation County Rural County R	istrict	Power	3	1/1/1952			Y					
Impation County Rural County R												
Impation County Rural County R												ı l
Impation County Rural County R												ı
District	ower &	Cedar-Knox										ı
District	rigation	County Rural										ı
Power & Contents Public Power	istrict	Public Power	24	1/1/1955			Y					ı
Intrigation Debter Debte												
Introduction Public Prover 1/1/1951 Public Prover 1/1/1952 Public Prover 1/1/1952 Public Prover 1/1/1953 Public Prover 1/1/1955 Publ	ower &	Central										ı
Delited Public Power 1/1/1951		Nebraska										ı
Power &	istrict	Public Power 1/1/1951					Y					ı
Intrigation Chimney Rock Power & Intrigation Chimney Rock												i
Debted Infrastion 74 11/1958 Y Prover 8 Prover 9 P	rigation	Chimney Rock										ı
Power & Deliver Deli	istrict	Irrigation	74	1/1/1958			Y					ı l
Intrigation Chimmey Rock Sa 101/1957 Named changed to Nebraska Y Power &												
Intrigation Chimmey Rock Sa 101/1957 Named changed to Nebraska Y Power &	ower &											
Desired Public Power S3 10/1/1957 Named changed to Nebraska Public Power Public Po		Chimney Rock										
Power &	istrict	Public Power	63	10/1/1957			Y					
Intrigation					Named changed to Nebraska							
District		Consumers										
Power &	istrict	Public Power 1/1/1951										ı l
Irrigation Corthhusker 91 1/1/1959 District Y District District District Bow 99 1/1/1959 District District Bow 99 1/1/1959 District D	ower &	, <u></u>			Named changed to							$\neg \neg$
District Rural 91 1/1/1959 District Y		Corhhusker			Cornhusker Public Power							
Cuming County Rural Public State of NE designates the following date: 12/9/59 Y Y Y Y Y Y Y Y Y	istrict	Rural	91	1/1/1959	District		Y					ı l
District	ower &	Cuming County					<u> </u>					
District		Rural Public										ı l
Power &	istrict	Power	3	1/1/1952			Y					ı l
Irrigation District Bow		1 0110.	_	17 17 1002			· ·					
District Sow So 1/1/1959 Infollowing date: 1/29/59 Y		Custer Broken			State of NE designates the							ı
Dower & Dawson	istrict	Bow	99	1/1/1959	following date: 12/9/59		Y					ı l
Irrigation County Public District Power Sat 1/1/1955 Retirement and Security Y Power & Eastern Program of the National Program of the Nation			- 55	17 17 10 000			· ·					
District												ı l
Power & Eastern			24	1/1/1055	Retirement and Security		_ v					ı
Irrigation Nebraska 23 1/1/1955 Rural Electric Cooperative 7/26/1966 N			34	1/1/1955			- '					$\overline{}$
District	rigation	Nobrocko										ı l
Power & Elkhorn Rural Public Power 1/1/1951 Public Power & Enterprise Irrigation District Di	igation		22	1/1/1055		7/26/1066	N N					ı
Irrigation Elkhorn Rural Public Power 1/1/1951 Public Power A Irrigation Public Power A Irrigation District District A7 1/1/1955 Y District A7 Irrigation Irrigation District A7 Irrigation Irrigation Irrigation District A7 Irrigation Irrigation Irrigation District A7 Irrigation	ISUICI	Fublic Fower	23	1/1/1955	Rurar Electric Cooperative	1120/1900	IN					
Irrigation Elkhorn Rural Public Power 1/1/1951 Public Power A Irrigation Public Power A Irrigation District District A7 1/1/1955 Y District A7 Irrigation Irrigation District A7 Irrigation Irrigation Irrigation District A7 Irrigation Irrigation Irrigation District A7 Irrigation	tower 9											ı l
District Public Power 1/1/1951		Elkhorn Bural										ı
Power & Enterprise	igation	Public Power 1/1/1051					_ v					ı
Irrigation Irrigation District District District 47 1/1/1955 Y District District District 47 1/1/1955 Y District	lower 9	Enterprise										$\overline{}$
District District 47 1/1/1955 Y												ı
Power & Farmers	igation	Dietriet	47	1/1/1066								ı l
Irrigation Irrigation District Distr			41	1/1/1955								$\overline{}$
District District 2												ı
Power & Franklin		District	ا ۾ ا	1/1/1051								
Irrigation County Rural District Public Power 16 1/1/1955 Y	15ti ICt	DISTRICT		1/1/1931			T				\vdash	$\overline{}$
Irrigation County Rural District Public Power 16 1/1/1955 Y												
Irrigation County Rural District Public Power 16 1/1/1955 Y	iowor 8	Franklin										
District Public Power 16 1/1/1955 Y Power & Intigation French Ditch Irrigation French Ditch Irrigation French Ditch Irrigation French Ditch Irrigation Frenchman Frenc	Jwel &	County Press										
Power & French Ditch		County Kurai	4.0	1/1/1055								
Irrigation	ISUICI	Public Power	10	1/1/1900			Y	_			\vdash	
District Irrigation 6 1/1/1952 11/19/1971 N Power & Irrigation Frenchman Valley Irrigation Tenchman Valley Irrigation Tenchman		Evensh Dit-I										
Power &	igation		اہا	1/1/1052		44/40/4074	l N					
Irrigation	ISUICI	irngauon	р	1/1/1902		11/19/19/1	IN I			-	\vdash	
District Valley Irriqation 16 1/1/1955 Y Power & Frenchman-		F										
Power & Frenchman-			ایرا	4/4/4055								
Irrigation			16	1/1/1955			Y		-	-	\vdash	\vdash
District Irrigation 16 1/1/1955 Y Power & Image: Control of the property of th	ower &											
Power &	igation		ا ۱	4/4/4055								
Power &	ISTRICT	irrigation	16	1/1/1955			Y	_	-		\vdash	
		O in -										
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District Irrigation 17 1/1/1955 Y	ıstrıct	Irrigation	17	1/1/1955			Y	_	-		\vdash	\vdash
Power & Gering Valley	ower &	Gering Valley										
Irrigation Rural Public Rural P												
District Power 1/1/1951 1/30/1969 N	istrict					1/30/1969	N				\sqcup	\vdash
Gering-Fort	_	Gering-Fort										
Power & Laramie												
Irrigation Irrigation Irrigation	rigation	Irrigation	,	l								
District District 2 1/1/1951 Y	ıstrict	District	2_	1/1/1951			Y					

Power & Irrigation District	Hooper Irrigation		43	1/1/1956		Y			
Power & Irrigation District	Howard- Greeley Rural Public Power	1/1/1951				Y			
Power & Irrigation	KBR Public Rural Public								
District	Power		373	1/1/1951		Y			
Power & Irrigation District	Keith-Lincoln County Irrigation	1/1/1951				Y			
Power & Irrigation									
District Power &	Lisco Irrigation		36	1/1/1955	State signatures are typed in	Y			
Irrigation District	Loup River Public Power	1/1/1951				Y			
Power & Irrigation District	Loup Valleys Rural Public Power		47	1/1/1956		Y			
Power & Irrigation	McCook Public Power District		1	1/1/1051		Y			
District Power & Irrigation	Metropolitan Utilities District of City of			1/1/1951		T			
District Power &	Omaha Middle Loup		19	8/19/1955		Y			
Irrigation District	Public Power and Irrigation	1/1/1951				N			
Power & Irrigation District	Mirage Flats Irrigation		393	1/1/1951		N			
Power & Irrigation District	Mitchell Irrigation		17	1/1/1955		Y			
Power & Irrigation	Nebraska Mid- State Reclamation			744050					
District	District		9	7/1/1953	original date typed in was				
Power & Irrigation	Nine Mile Irrigation,				1/1/70; new effective date was per State's letter dated 6/17/74; notation initialed and				
District	Bayard		283	4/1/1974	dated National Rural Electric	Y			
Power & Irrigation District	Norris Rural Public Power		35	1/1/1956	Cooperative Assoc. Retirement and Security Program	Y			
Power & Irrigation	North Central NE Rural								
District Power &	Public Power North Loup River Public		9	10/1/1953		Y			
Irrigation District Power &	Power and Irrigation Northeast NE	1/1/1951				N			1
Irrigation District	Rural Public Power		104	1/1/1960	State of NE designates the following date: 6/22/60	N			
Power & Irrigation District	Northport Irrigation		12	1/1/1954		Y			
Power & Irrigation District	Northwest Rural Public Power		4	4/18/1952		Y			
Power & Irrigation District	Omaha Public		1	6/1/1951	All employees in positions now covered by the retirement plan of the District	Y			
Power & Irrigation District	Power District Pathfinder Irrigation District		2	1/1/1951		Y			
הופוורו	DISTRICT			1/1/1901		ſ			

Patter Value Patt									T.		
Property Property		Dianass									
Property of Property of Street, 1993 1993 1995	Dower 8										
Part Part	Irrigation	District of									
Part Part	District		1/1/1951								
Policy College - Policy Country - Polic	District	Duridy County	1/1/1001				'				
Policy College - Policy Country - Polic	Power &	Platte Valley									
Position follows Position foll	Irrigation	Irrigation,									
Part Part	District	Hershey		31	1/1/1955		Y				
Part Part											
Part Part											
regardon Services Prof. Coury 6 Prof. Coury 7 Pr		Platte Valley									
Part Part	Power &										
Polic County Polic County Polic County Polic County Polic County Polic County Polic Po	Irrigation	and Irrigation,	1/1/1051				l N				
Property Property	DISTRICT	IV.Flatte	1/1/1951				IN .				
Property Property											
Property Property	Power &	Polk County									
Proved P	Irrigation	Rural Public									
Property Property	District			7	1/1/1953		Y				
Property Property											
Property Property											
Proved A Security County Figure	Power &										
Prover & Formation Pulse Second County Pulse Pul	Irrigation	Rural Public		١	4444054						
Power A Power Delication Power	District	Power District		1	1/1/1951		Y				
Power A Power Delication Power											
Power A Power Delication Power	Power &	Seward County									
Deliver Prover S 11/1953 State of NE Geolgrades the Y	Irrigation	Rural Public									
Paper Pape	District			6	1/1/1953		Y				
Delicit Public Power 16 11/1981 Tolkwang date; 7/2461 Y					17 17 1000	State of NE designates the					
Southern Notherstall Note Notherstall Note Notherstall Note Notherstall Note Not	District	Public Power		116	1/1/1961	following date: 7/24/61	Y				
Proper 6											
Proper 6											
Power Section Power Desired 1 1/1/951		Southern									
Power Powe											
Nover & Sunton County Foliable Power 14 91/1955 91/1955	Irrigation	Rural Public		١							
1954 the name is crossed of circ no notation make its part of the part of th	District	Power District		1	1/1/1951		Y				
Fower & Inguiston Route Power Power Service State of Power Route P						Mod 14 approved Nov 15,					
Power &						1954 the name is crossed					
Power & Public Power 14 991/1954 15,1955 15,	Dower &					three lines struck through the					
District		Southwest				entry Mod 15 approved Dec					
Power & Stanton County Rural Public Power Number	District	Public Power		14	9/1/1954	15. 1954	Y	15 9/1/1954			
Power & Powe											
Power & Powe											
Destrict	Power &	Stanton County									
Suburban Irrigation Irrig	Irrigation										
Irrigation Irrigation Irrigation North Plate 300 1/1/1972 Y Y	District	Power	1/1/1951				Y				
Irrigation Irrigation Irrigation North Plate 300 1/1/1972 Y Y											
Platte 300 1/1/1972 Y Platte 300 1/1/1972 Y Platte 300 1/1/1972 Y Platte 300 1/1/1972 Y Platte 300 1/1/1972 Y Platte 300 1/1/1975 Y Platte P											
Power & Twin Valleys Public Power District Dist	Dietriet	Plotto		200	1/1/1072						
Public Power District Distr	DISTRICT	1 iaut		500	11111312		, T	+ + +			
Public Power District Distr											
Public Power District Distr	Power &	Twin Valleys									
District District	Irrigation	Public Power									
State of NE designates the following date: 5/5/60 Y District	District	District		2	1/1/1951		Y				
District Public Power 102 4/1/1960 Following date: 5/5/60 Y Power & Irigation Public Power 17 5/1/1955 Y Power & Irigation Power & Irigation Power & Irigation District 1 1/1/1951 Irigation Power & Irigation	Power &										
Power &		Wayne County		,	4/4//	State of NE designates the					
Wheat Belt	District	Public Power		102	4/1/1960	following date: 5/5/60	Y	+ + -			
Public Power Public Power 17 5/1/1955 Y Power & Whitney Irrigation District 1 1/1/1951 Y Power & York County Irrigation Rural Public Power 1/1/1951 Y Y Power & York County Irrigation Rural Public Power 1/1/1951 Y Y Power & York County Irrigation Rural Public Power 1/1/1951 Y Y Power & York County Power 1/1/1951 Y Y Power & York County Power 1/1/1951 Y Y Power & York County Power & Yo	Power &	Wheat Polt									
Power & Whitney	District			17	5/1/1055						
Irrigation		Whitney		17	3/1/1833		, T	+ + +			
District District 1 1/1/1951 Y	Irrigation	Irrigation									
Power & York County Rural Public Power 1/1/1951 N N N N N N N N N N N N N N N N N N N	District			1	1/1/1951		Y				
Rural Public Power 1/1/1951 N N N N N N N N N											
Rural Public Power 1/1/1951 N N N N N N N N N											
District Power 1/1/1951 N Rural Fire District Fremont 370 8/15/1982 Y Y District Shelby 342 10/1/1976 Y Cass County-District #2.	Power &	York County									
Rural Fire District Fremont 370 8/15/1982 Y Quistrict Shelby 342 10/1/1976 Y Cass County-District # 2, District # 2, 10/1/1976 Image: Cass County-District # 2,	Irrigation	Rural Public									
District Fremont 370 8/15/1982 Y	District	Power	1/1/1951	\vdash			N	+ + -			
Rural Fire District Shelby 342 10/1/1976 Y Cass County- District # 2, District # 2, Image: Case County- District # 2, <td< td=""><td>Rurai Fire</td><td>Eromant</td><td></td><td>270</td><td>0/15/1000</td><td></td><td></td><td></td><td></td><td></td><td></td></td<>	Rurai Fire	Eromant		270	0/15/1000						
Shelby 342 10/1/1976 Y	Rural Fire	rieinont		3/0	0/10/1982		Y	+ +			
Cass County- District # 2,		Shelby		342	10/1/1076						
Rural Water District # 2,	5.53.100	Onloiby		042	.3/1/13/0		'	1 1			
Rural Water District # 2,			1	1							1
Nistrict Flmwood 405 8/1/1990 Y		Cass County-									
	Rural Water	District # 2,									

Rural Water District	Cuming County- District # 1, Beemer	337	1/1/1978			Y					
Rural Water District	Johnson County- District # 1, Tecumseh	277	4/1/1973			Y					
Rural Water District	Lancaster County- District #1, Walton	285	1/1/1974			Y					
Rural Water District	Nehama County- District #1, Brownville	267	4/1/1970			Y					
Rural Water District	Nehama County- District # 2, Brock	266	7/1/1972			Y					
Rural Water District	Otoe County- District # 1, Nebraska City	254	1/1/1972			Y					
Rural Water District	Otoe County- District # 2, Nebraska City	294	1/1/1974			N					
Rural Water District	Otoe County- District # 3, Syracuse	294	9/1/1974			Y					
Rural Water District	Pawnee County- District #1, Pawnee City	280	4/1/1971			Y					
Sanitary & Improvement Districts	Dodge County- District # 3	301	1/1/1975			Y	303	1/1/1974	to change effective date of Mod301 and to extend coverage to services performed by employees effective on and after 1/1/74		
Sanitary & Improvement Districts Sanitary &	Douglas County-District #2	11	1/1/1954		7/28/1958	Y					
Improvement Districts	East Sarpy County Lancaster	116	1/1/1961	State of NE designates the following date: 7/24/61;	7/23/1965	N					
Sanitary & Improvement Districts	County Sanitary District No. 1 1/1/1951 Eastern NE				9/1/1962	N					
Social Service Districts	Human Services, Omaha Multi-County	323	1/1/1978								
Social Service Districts Social Service	Service Unit 121, Ogallala Multi-County Service Unit	329	1/1/1978								
Districts Social Service	122, McCook Multi-County Service Unit	329									
Districts Social Service Districts	123, Lexington Multi-County Service Unit 141, Norfolk	329									
Social Service Districts	Multi-County Service Unit 144, Oakland Multi-County	329									
Social Service Districts	Service Unit 142, O'Neill Multi-County	329	1/1/1978								
Social Service Districts	Service Unit 143, Columbus	329	1/1/1978								

	Multi-County										
Social Service	Service Unit										
Districts	151, Seward	329	1/1/1978							\vdash	
Social Service	Pioneer Mental										
Districts	Health, Seward	323	1/1/1978								
	Region I										
	Mental										
Social Service	Retardation,										
Districts	Scottsbluff	323	1/1/1978								
	Region IV										
0 0	Developmental										
Social Service	Disabilities,	000	4/4/4070								
Districts	Wayne	323	1/1/1978								
	Region V										
Casial Camina	Community Human Svs,										
Social Service Districts	Lincoln	323	1/1/1978								
Soil & Water	LINCOIN	323	1/1/19/0	State of NE designates the							
Conservation				following date: 5/13/66;							
District	Pierce County	158	1/1/1966	Tollowing date: 5/15/00,	6/30/1972						
	Fierce County	156	1/1/1900	State of NE designates the	0/30/19/2		1			 	
Conservation	A d 2	100	7/4/4000	following date:12/11/63;	0/00/4070						
District	Adams County	136	7/1/1963	Tollowing date. 12/11/05,	6/30/1972						
Cail 9 M-+											
Soil & Water											
Conservation	B 0 /		4/4/4050		0/00/4070						
District	Banner County	31	1/1/1956		6/30/1972					\vdash	
Soil & Water											
Conservation				State of NE designates the							
District	Beaver-Sappa	104	1/1/1960	following date: 6/22/60;	6/30/1972					-	
Soil & Water	5 " 1			a							
Conservation	Buffalo-		40/4/4050	State of NE designates the	0/00/4070						
District	Ravenna	83	10/1/1958	following date: 11/6/58;	6/30/1972		-			-	
0-:1-0-14/-4											
Soil & Water											
Conservation District	Burt	40	4/4/4050		0/00/4070						
DISTRICT	Вип	43	1/1/1956		6/30/1972		-			-	
0-:1-0-14/-4											
Soil & Water											
Conservation	Dutter Court	47	4/4/4050		6/30/1972						
District	Butler County	47	1/1/1956	Otata af NE da sissa da a da a	6/30/1972						
Soil & Water Conservation				State of NE designates the following date: 5/13/66;							
District	Cass	158	1/1/1966	Tollowing date. 5/13/66,	6/30/1972						
Soil & Water	Cass	156	1/1/1900	State of NE designates the	0/30/1972					-	
Conservation	0-40	138	1/1/1964	following date: 4/24/64;	6/30/1972						
District Soil & Water	Cedar County	130	1/1/1964	State of NE designates the	0/30/1972					-	
Conservation	Chaco,			following date: 11/10/59;							
Dietriet	Arapahoe	97	1/1/1959	Tollowing date. 11/10/59,	6/30/1972						
District Water	Arapanoe	91	1/1/1939	State of NE designates the	0/30/1972						
Conservation				following date: 5/28/64;							
District	Cherry	139	1/1/1964	Tollowing date: 5/20/04,	6/30/1972		1			\vdash	
Soil & Water				<u></u>							
Conservation			l	State of NE designates the							
District	Clay County	102	1/1/1960	following date: 5/5/60;	6/30/1972		-			\vdash	
Soil & Water	016										
Conservation	Clay County	0.55	4/4/4077		0/00/4070						
District	Groundwater	357	4/1/1977		6/30/1972		-			\vdash	
0-11 0 10/-4											
Soil & Water											
Conservation	Colfou	70	1/1/1050		6/20/4070						
District	Colfax	76	1/1/1958	Chate of NE decision 4 0	6/30/1972		-			\vdash	
				State of NE designates the							
				following date:3/24/67 which							
Cail 9 M/-+				is struck out and initialed;							
Soil & Water				notation beside the Fed							
Conservation	Custor County	400	1/1/1067	signature See letter 424B	6/20/4070						
District	Custer County	166	1/1/1967	Chata of NE designs -4 41	6/30/1972		1		+	+	
Conservation	South Sioux			State of NE designates the							
District	City	209	4/1/1969	following date: 12/15/69;	6/30/1972	231	1/1/1966	changes effective date of mod209		\vdash	
Conservation	County,			State of NE designates the							
District	Lexington	202	7/1/1969	following date: 8/1/69;	6/30/1972						
									_		

0-:1 0 14/-4									
Soil & Water Conservation									
District	Dixon County	76	1/1/1958		6/30/1972				
District	Dixon County	70	1/1/1936		0/30/1972				
Soil & Water									
Conservation									
District	Dodge County	52	1/1/1957		6/30/1972				
				State of NE designates the					
				following date: Jan 27 xxxx					
Soil & Water				which is crossed out and Mar					
Conservation				29 1968 is stamped in					
District	Douglas	178	1/1/1968		6/30/1972				
Soil & Water									
Conservation									
District	Dundy County	64	1/1/1957		6/30/1972				
Diotriot	Dunay County	- 04	1/1/1007		0/00/10/2				
Soil & Water									
Conservation	Fillmore								
District	County	31	1/1/1955		6/30/1972				
Soil & Water									
Conservation	Franklin								
District	County	76	1/1/1958		6/30/1972				
0-:1 0 14/-4									
Soil & Water Conservation									
District	Frontier County	3	1/1/1952		6/30/1972				
District	Trontier County	-	1/1/1902		0/30/13/2				
Soil & Water									
Conservation									
District	Gage County	1	1/1/1951		6/30/1972				
Soil & Water	Gosper								
Conservation	County,								
District	Elwood	251	1/1/1972		6/30/1972				
Soil & Water									
Conservation District	0	85	4/4/4050	State of NE identitifed the	0/00/4070				
Soil & Water	Grant-Hooker	85	1/1/1958	following date: 12/16/58; State of NE designates the	6/30/1972				
Conservation	Greeley- Wheeler,			following date: 12/26/68;					
District	Spalding	192	1/1/1968	Tollowing date: 12/20/00,	6/30/1972				
Soil & Water	oparag	102	17 17 1000	State of NE designates the	0/00/10/2				
Conservation				following date: 3/6/62;					
District	Hall County	123	1/1/1962		6/30/1972				
Soil & Water									
Conservation	Hamilton	١							
District	County	31	1/1/1956		6/30/1972				
Soil 9 Meter									
Soil & Water Conservation									
District	Harlan County	77	1/1/1958		6/30/1972				
District	Tidital County	11	1/1/1000	State of NE designates the	0/30/18/2		+	\vdash	
				following date:3/24/67 which					
				is struck out and initialed;					
Soil & Water				notation beside the Fed					
Conservation	Hitchcock			signature See letter 424B					
District	County	166	1/1/1967		6/30/1972				
Soil & Water								l T	
Conservation		1							
District	Holt	73	1/1/1958	0	6/30/1972				
Soil & Water				State of NE designates the					
Conservation	Howard County	124	1/1/1963	following date: 3/22/63	6/30/1972				
District	noward County	131	1/1/1903		0/30/19/2	 			
Soil & Water									
Conservation	Jefferson								
District	County	63	10/1/1957		6/30/1972				
		50			0,00,1012				
Soil & Water									
Conservation	Johnson								
District	County 1/1/1951				6/30/1972				
Soil & Water									
Conservation	Kearney			State of NE designates the					
District	County	113	1/1/1961	following date:4/14/61;	6/30/1972				

Soil & Water				State of NE designates the				
Conservation				following date: 8/10/64;				
District	Kimball County	141			6/30/1972			
				State of NE designates the				
				following date:3/24/67 which				
Cail 9 Mater				is struck out and initialed; notation beside the Fed				
Soil & Water Conservation				signature See letter 424B				
District	Knox County	166	1/1/1967	signature See letter 4246	6/30/1972			
Soil & Water	TOOK County	100		State of NE designates the	0/30/1972			+
Conservation				following date: 7/25/60;				
District	Lancaster	107	4/1/1960	Tollowing date. 7720700,	6/30/1972			
Soil & Water	Editodotor		1/1/1000		5/55/1512			
Conservation				State of NE designates the				
District	Lincoln County	82	1/1/1958	following date: 8/29/58;	6/30/1972			
Soil & Water	Logan-			State of NE designates the				
Conservation	McPherson			following date: 3/6/62;				
District	Counties	123	1/1/1962	_	6/30/1972			
Soil & Water				State of NE designates the				
Conservation				following date: 2/26/68;				
District	Merrick County	177	1/1/1968		6/30/1972			
Soil & Water								
Conservation			4444057		0/00/4070			
District	Morrill County	52	1/1/1957		6/30/1972	+	$\overline{}$	+
Soil & Water				Otata af NE day:				
Conservation			4444050	State of NE designates the	0/00/4070			
District	Nance County	83	1/1/1958	following date: 11/6/58;	6/30/1972	+	+	+
Soil & Water				State of NE designates the following date: 11/16//62;				
Conservation District	Nehama	120	10/15/1962	Tollowing date. T1/T6//62;	6/30/1972			
Soil & Water	INCHAITIA	129	10/13/1902	State of NE designates the	0/30/1972	+	+	+
Conservation	Nuckolls			following date: 7/25/60;				
District	County	107	1/1/1960	Tollowing date: 7/25/00,	6/30/1972			
District	County	107	1/1/1000		0/00/1372			+
Soil & Water								
Conservation								
District	Otoe	47	1/1/1955		6/30/1972			
Soil & Water								
Conservation								
District	Papio	9	1/1/1953		6/30/1972			
Soil & Water				State of NE designates the				
Conservation	Perkins			following date: 11/10/59;				
District	County, Madrid	97	10/1/1959		6/30/1972			
Soil & Water								
Conservation								
District	Phelps County	76	1/1/1958		6/30/1972			
Soil & Water								
Conservation District	Pine Ridge	76	1/1/1958		8/17/1964			
Soil & Water	Pille Riuge	/6	1/1/1900		0/11/1904	+	+	+
Conservation				State of NE designates the				
District	Polk County	144	1/1/1964	following date: 11/10/64;	6/30/1972			
DISTRICT	1 Oik County	144	1/1/1004	Tonowing date. 11/10/04,	0,00,1012	+	+	+
Soil & Water								
Conservation	Red Willow							
District	County	76	1/1/1958		6/30/1972			
	,	1.5						
Soil & Water								
Conservation								
District	Saline County	5	1/1/1952		6/30/1972			
Soil & Water								
Conservation								
District	Sarpy County	1	1/1/1951		6/30/1972			\perp
1								
Soil & Water								
Conservation								
District	Scottsbluff	77	1/1/1958	0	6/30/1972	+	-	+
Soil & Water	Seward			State of NE designates the				
	County,		4/4/4050	following date: 11/10/59;	6/30/1972			
Conservation		0.7					1	1 1
District	Seward	97	4/1/1959	Ctate of NE designates 41: -	6/30/1972	+	+	
District Soil & Water	Seward	97		State of NE designates the	6/30/1972			
District		97		State of NE designates the following date: 12/21/60;	6/30/1972			

Soil & Water											
Conservation	Sherman	1.0	4/4/4055		0/00/4070						
District	County	16	1/1/1955		6/30/1972						
Soil & Water											
Conservation											
District	Sugarloaf	10	1/1/1953		6/30/1972						
District	Gugarioui	10	1/1/1900		0/30/13/2						
Soil & Water											
Conservation											
District	Thayer County	31	1/1/1956		6/30/1972						
	,	-			0.00.00						
Soil & Water											
Conservation											
District	Turkey Creek	3	1/1/1952		6/30/1972						
Soil & Water											
Conservation				State of NE designates the							
District	Wayne County	104	1/1/1960	following date: 6/22/60							
Soil & Water											
Conservation	Webster		4444000	State of NE designates the	0/00/4070						
District	County	104	4/1/1960	following date: 6/22/60;	6/30/1972						
Soil & Water											
Conservation	West										
District	Richardson	1	1/1/1951								
DISTRICT	Richardson	-	1/1/1951	State of NE identitifed the					State of NE		
				following date: 12/16/58;					designates the		
				15115Willing date. 12, 10,000,					following date:		
									4/5/65		
Soil & Water									1		
Conservation											
District	White River	85	1/1/1958		8/17/1964		149	1/1/1965			
Soil & Water				State of NE designates the							
Conservation				following date: 4/5/65;							
District	White River	149	1/1/1965		6/30/1972						
Soil & Water											
Conservation				State of NE designates the							
District	York County	100	1/1/1960	following date: 2/3/60;	6/30/1972						
State	Nebraska 1/1/1951					N					
	School										
	Retirement										
Ctata	System of	27	1/1/1955	State signatures are typed in		N					
State	Nebraska	21	1/1/1955	State signatures are typed in Accept as an additional		IN .					
				coverage group - Civilian							
				employees of the State							
				National Guard who are							
				employed pursuant to							
				Section 90 of the National							
				Defense Act of June 3, 1916							
				and paid from funds alloted							
				to the State National Guard							
				by the Department of							
				Defense; state signatures							
	State National			are typed in, federal							
	Guard Unit			signature is an actual							
State	Employees	25	7/1/1953	signature		N					
Technical	Central										
Community	Nebraska,		7/4/4070			.,					
Colleges	Grand Island	274	7/1/1973			Y					
Technical	Eastern NE										
Technical	Technical			Name changed to							
Community Colleges	Community College	278	7/1/1973	Name changed to Metropolitan		Y					
Technical	College	210	1711/10/10	ivieuopoiitari			1				
Community	Mid-Plains,										
Colleges	North Platte	274	7/1/1973			Y					
Technical		21.4				<u> </u>					
Community	Northeast,										
Colleges	Norfolk	274	7/1/1973			Y					
Technical	Omaha										
Community	Technical,										
Colleges	Omaha	274	7/1/1973		6/30/1974						
Technical	Southeastern										
Community	Nebraska,										
	Southeastern Nebraska, Lincoln	274	7/1/1973			Y					

Technical	Western								
Community Colleges	Nebraska, Scottsbluff	274	7/1/1973		Y				
Coneges	Adams (Gage	214	17171070						
Townships	Co.)	4	1/1/1952		Y				
Tarrana la lina	Algernon (Custer Co.)	151	1/1/1965	State of NE designates the following date: 8/26/65	Y				
Townships	Custer Co.)	151	1/1/1965	Tollowing date: 0/20/03	T				-
	Arcadia (Valley								
Townships	Co.) Arizona (Burt	16	1/1/1955		Y				
Townships	Co.)	3	1/1/1952		Y				
Townships	Arnold (Custer Co.)	17	1/1/1955		Y				
TOWNSHIPS	CO.)	- 17	1/1/1955		'				
	Ashton								
Townships	(Sherman Co.) Atkinson (Holt	7	1/1/1953		N				
Townships	Co.)	60	1/1/1957		Y				
Townships	Bancroft (Cuming Co.)	11	1/1/1954		Y				
TOWNSHIPS	(Cultillig Co.)		1/1/1934		1				
	Beaver (Nance								
Townships	Co.)	56	1/1/1955		Y				
	Beemer								
Townships	(Cuming Co.)	11	1/1/1954		Y				
Townships	Bellcreek (Burt. Co.)	8	1/1/1953		Y				
TOWNSHIPS	66.7		1/1/1000	State of NE designates the					
				following date: 12/23/70 has					
Townships	Berwyn (Custer Co.)	228	1/1/1970	lines drawn through it	Y				
Townships			17171070		·				
Tarrana kina	Bismark	271	1/1/1973		Y				
Townships	(Cuming Co.) Bismark (Platte	2/1	1/1/1973		Y				
Townships	Co.)	20	1/1/1955		Y				
	Blaine (Cuming			State of NE designates the					
Townships	Co.)	87	1/1/1959	following date: 2/20/59	Y				
Townships	Blakely (Gage Co.)	124	1/1/1962	State of NE designates the following date: 5/9/62	Y				
TOWNSHIPS		12-7	17171502	ronowing date: 6/6/62					
Tarrana kina	Bloomington (Franklin Co.)	327	40/4/4070		Y				
Townships	(Franklin Co.)	321	10/1/1976		Y				
	Bone Creek								
Townships	(Butler Co.)	11	1/1/1954	Dagan filing guarter anding	Y				
	Bristol			Began filing quarter ending March 1967; this Mod dtd					
Townships	(Sherman Co.)	214	1/1/1967	March 1970	N				
	Broken Bow								
Townships	(Custer Co.)	9	1/1/1953		Y				
	Burrows (Platte			State of NE designates the					
Townships	Co.)	87	1/1/1959	following date: 2/20/59	Y				
Townships	Butte (Boyd Co.)	86	1/1/1959	State of NE designates the following date: 2/2/59	Y				
TOWNSHIPS	Center (Buffalo	- 00	17171000	State of NE designates the					
Townships	Co.)	101	1/1/1960	following date: 3/8/60	Y				
	Center (Butler								
Townships	Co.)	31	1/1/1956	State of NE designates the	Y				
Townships	Chambers (Holt Co.)	113	1/1/1961	following date: 4/14/61	Y				
		1.0		2	'				
Townships	Chapman (Merrick Co.)	31	1/1/1056		Y				
Townships	(IVIEITICK CO.)	31	1/1/1956		Y			+	
	Chester								
Townships	(Saunders Co.)	52	1/1/1957		Y				
Townships	Clark (Dixon Co.)	13	1/1/1954		Y				
Townships	Clarksville (Merrick Co.)	36	1/1/1955	State signatures are typed in	Y				
Townships	(IVIEITICK CO.)	30	1/1/1800	otate signatures are typed in	T T	I			

Taumahina	Clatonia (Gage	43	1/1/1956			Y					
Townships	Co.)	43	1/1/1956			Y					
	Clear Creek										
Townships	(Saunders Co.)	16	1/1/1955			Y					
	Cleveland										
Townships	(Cuming Co.)	16	1/1/1955			Y					
	Cliff (Custer										
Townships	Co.)	284	1/1/1974			Y				-	
Townships	Columbia (Knox Co.)	7	1/1/1953			Y					
TOWNSHIPS	Columbus					· ·					
Townships	(Platte Co.)	293	1/1/1974			Y					
Taumahina	Concord (Dixon	8	1/1/1053			Y					
Townships	Co.)	0	1/1/1953			T					
	Cotterell										
Townships	(Dodge Co.)	7	1/1/1953			Y					
T	Craig (Burt		4/4/4050			\ \ \ \					
Townships	Co.)	3	1/1/1952			Y				+-+	
	Crawford										
Townships	(Antelope Co.)	276	1/1/1972			Y					
T	Creston (Platte	0.1	4/4/4050								
Townships	Co.)	31	1/1/1956			Y	_			-	
	Cuming										
Townships	(Cuming Co.)	52	1/1/1957			Y					
Townships	Cuming (Dodge Co.)	16	1/1/1955			Y					
TOWNSHIPS	Daily (Dixon	10	1/1/1955	State of NE designates the		T					
Townships	Co.)	112	1/1/1961	following date: 2/28/61		Y					
	Dawes										
Townships	(Thurston Co.)	31	1/1/1956			Y					
	Delight (Custer										
Townships	Co.)	56	1/1/1957			Y					
Taumahina	Divide (Buffalo Co.)	16	1/1/1055			Y					
Townships	Dowling (Knox	16	1/1/1955			T					
Townships	Co.)	3	1/1/1952			Y					
	Eastern (Knox			State of NE designates the							
Townships	Co.)	112	1/1/1961	following date: 2/28/61		Y					
	Elim (Custer			State of NE designates the							
Townships	Co.)	132	1/1/1963	following date: 7/5/63		Y				-	
	Elk (Saunders										
Townships	Co.)	31	1/1/1956			Y					
Townships	Elkhorn (Cuming Co.)	4	1/1/1952			Y					
Townships	(Curring Co.)	4	1/1/1002			1				+	
	Elkhorn (Dodge										
Townships	Co.)	11	1/1/1954			Y					
	Elm Crook										
Townships	Elm Creek (Buffalo Co.)	12	1/1/1954			Y					
	Elyria (Valley										
Townships	Co.) Emerson	31	1/1/1956		5/9/1959	N				-	
Townships	(Dixon Co.)	31	1/1/1956			Y					
	Ewing (Holt										
Townships	Co.)	52	1/1/1955			Y					
	Eveter										
Townships	Exeter (Fillmore Co.)	31	1/1/1956			Y					
	Franklin (Butler										
Townships	Co.)	17	1/1/1955			Y				\sqcup	
L	Franklin			State of NE designates the							
Townships	(Filmore Co.)	111	1/1/1961	following date: 2/8/61		Y				-	
Townships	Galena (Dixon Co.)	240	7/1/1971			Y					
i Owi ioi ii po	00.7	249	11111311					I .	1		

						1	1		 	
Townships	Geneva (Fillmore Co.)	3	1/1/1952		Y					
Townships	Genoa (Nance Co.)	36	1/1/1955	State signatures are typed in	Υ					
Townships	Gibbon (Buffalo Co.)	22	7/1/1955		Υ					
Townships	Grant (Cuming Co.)	186		State of NE designates the following date: 8/23/68	Y					
Townships	Grant (Gage Co.)	8	1/1/1953		Y					
Townships	Granville (Platte Co.) Grattan (Holt	31	1/1/1956		Y					
Townships	Co.)	43	5/1/1956		Y					
Townships	Green (Saunders Co.)	77	1/1/1958		Y					
Townships	Harrison (Sherman Co.)	89	1/1/1959	State of NE identitifed the following date: 5/15/59; this date is crossed out and the day 15th is handwritten in *per letter from State dated 5/12/54 with a signature	N					
Townships	Hazard (Sherman Co.)	52	1/1/1955		N					
Townships	Highland (Gage Co.) Hooker (Gage	11	1/1/1954		Y					
Townships	Co.) Hooper (Dodge	383			Y					
Townships Townships	Co.) Humphrey (Platte Co.)	17	1/1/1955		Y					
Townships	Jackson (Hall Co.)	16			Y					
Townships	Kilfoil (Custer Co.)	31			Y					
Townships	Leshara (Saunders Co.)	286	1/1/1974		Y					
Townships	Lillian (Custer Co.)	265	1/1/1972		Y	270	1/1/1971	Changed effective date of Mod 265		
Townships	Lincoln (Cuming Co.)	218	4/13/1970	State of NE designates the following date: 5/6/70	Y					
Townships	Lincoln (Gage Co.) Lincoln (Knox	56	1/1/1955		Y					
Townships	Co.) Linwood (Butler	31	1/1/1956		Y					
Townships Townships	Co.) Logan (Clay Co.)	16	1/1/1955		Y					
Townships	Logan (Burt Co.)	11	1/1/1954		Y					
Townships	Logan (Cuming Co.) Logan (Dixon	31	1/1/1956	State of NE designates the	Y					
Townships	Co.)	87	1/1/1959	following date: 2/20/59	Y					
Townships	Logan (Dodge Co.)	11	1/1/1954	State of NE designates the	Y					
Townships	Logan (Gage Co.)	131	1/1/1963	following date: 3/22/63	Y					
Townships	Lone Tree (Merrick Co.) Lost Creek	16	1/1/1955		Y					
Townships	(Platte Co.) Loup (Custer	315	2/1/1977	State of NE designates the	Y					
Townships	Co.)	177	1/1/1968	following date: 2/26/68	Y					

		_								
Townships	Loup (Merrick Co.)	12	1/1/1954		Y					
Townships	Loup City (Sherman Co.)	16	1/1/1955		N					
Townships	Maple (Dodge Co.)	167		Governor's signature typed in	Y					
Townships	Marble (Saunders Co.)	356	1/1/1979		Y					
Townships	Mariposa (Saunders Co.)	11	1/1/1954		Y					
Townships										
Townships	Merry (Thurston Co.)	252	1/1/1971		Y					
Townships	Midland (Merrick Co.)	16	1/1/1955		Y					
Townships	Mirage (Kearney Co.)	52	1/1/1956		Y					
Townships	Monterey (Cuming Co.)	74	1/1/1958		Y					
Townships	Morton (Knox Co.)	31	1/1/1956		Y					
Townships	Neligh (Cuming Co.)	3	1/1/1952		Y					
Townships	North Loup (Valley Co.)	3	1/1/1952		Y					
Townships	Oak Creek (Butler Co.)	11	1/1/1954		Y					
Townships	Oak Creek (Saunders Co.)	16	1/1/1955		Y					
Townships	Oak Creek (Sherman Co.)	72	1/1/1958		N					
Townships	Oakland (Burt Co.)	31	1/1/1956		Y					
Townships	Odessa (Buffalo Co.)	16	1/1/1955		Y					
Townships	Olive (Butler Co.)	3	1/1/1952		Y					
Townships	Omaha (Thurston Co.)	31	1/1/1956		Y					
Townships	Ord (Valley Co.)	3	1/1/1952		Y					
Townships	Orleans (Harlan Co.)	16	1/1/1955		Y					
Townships	Otter Creek (Dixon Co.)	13	1/1/1954		Y					
Townships	Pebble (Dodge Co.)	36	1/1/1956	State signatures are typed in	Y					
Townships	Peoria (Knox Co.)	11	1/1/1954		Y					
Townships	Perry (Thurston Co.)	7	1/1/1953		Y					
Townships	Pershing (Burt Co.)	16	1/1/1955		Y					
Townships	Platte (Dodge Co.)	31	1/1/1956		Y					
	Pleasant Valley									
Townships	(Dodge Co.) Plum Creek	273		State of NE designates the	Y					
Townships Townships	(Butler Co.) Ponca (Dixon Co.)	156 31		following date: 3/14/66	Y					
. ownormpa	50.,	1 01				 	1	1		

						_		
	Prairie Creek							
Townships	(Merrick Co.) Read (Butler	281	1/1/1973		Y			-
Townships	Co.)	52	1/1/1957		Y			
	Reading (Butler				Y			
Townships	Co.) Richardson	11	1/1/1954		Y			
Townships	(Butler Co.)	31	1/1/1956		Y			
	Richland							
Townships	(Saunders Co.)	56	1/1/1957		Y			
	Riverdale							
Townships	(Buffalo Co.)	31	1/1/1956		Y			
Townships	Riverside (Gage Co.)	31	1/1/1956		Y			
Townships		31	1/1/1930		'			
Townships	Rockville (Sherman Co.)	31	1/1/1956		N			
Townships	(Sileman Co.)	31	1/1/1930		IN IN			
	Sappa (Harlan							
Townships	Co.) Savannah	11	1/1/1954		Y			
Townships	(Butler Co.)	31	1/1/1956		Y			\perp
	Scott (Sherman							
Townships	Co.)	307	1/1/1976		N			
Townships	Shell Creek (Platte Co.)	345	1/1/1977		Y			
	Shelton			State of NE designates the				
Townships	(Buffalo Co.)	100	1/1/1960	following date: 2/3/60	Y			
	Sherman							
Townships	(Cuming Co.)	72	1/1/1958		Y			\square
Townships	Sherman (Gage Co.)	52	1/1/1956		Y			
	Sherman							
Townships	(Platte Co.)	246	5/1/1971		Y			 \vdash
	Silver Creek							
Townships	(Burt Co.)	11	1/1/1954		Y			 \vdash
Townships	Silver Creek (Merrick Co.)	63	1/1/1957		Y			
	Silvercreek							
Townships	(Dixon Co.)	365	1/1/1981		Y			
Townships	Skull Creek (Butler Co.)	101	4/1/1960	State of NE designates the following date: 3/8/60	Y			
				Tonoving date: 6/6/66				
Townships	South Cedar Spencer (Boyd	398	1/1/1987		Y			 \vdash
Townships	Co.)	52	1/1/1957		Y			
	Spring Grove							
Townships	(Harlan Co.) Springbank	52	1/1/1957		Y			 \vdash
Townships	(Dixon Co.)	16	1/1/1955		Y			
Townships	St. Bernard (Platte Co.)	22	1/1/1955		Y			
1 OWI ISHIPS		- 22	1,1,1000		I			
Townships	St. Charles (Cuming Co.)	31	4/1/1956		Y			
Townships	Summit (Burt							
Townships	Co.)	4	1/1/1952		Y	-		 \vdash
Townships	Summit (Butler Co.)	31	1/1/1956		Y			
	Sutton (Clay							
Townships	Co.) Ulysses (Butler	7	1/1/1953		Y		\vdash	
Townships	Co.)	16	1/1/1955		Y			-
Townships	Union (Butler Co.)	28	1/1/1955		Y			1
12171611190								
Townships	Union (Dodge Co.)	72	1/1/1958		Y			
rownsnips	(0.)	12	1/1/1900		Y			

	Union								
Townships	(Saunders Co.)	36	1/1/1956	State signatures are typed in		Y			
TOWNSHIPS	Verdigris (Holt	30	1/1/1930	State signatures are typed in		- '			
Townships	Co.)	247	1/1/1968			Y			
TOWNSHIPS	55.7		17 17 1000						
	Victoria (Custer								
Townships	Co.)	348	1/1/1979			Υ			
	Wakefield								
Townships	(Dixon Co.)	31	1/1/1956			Y			
	Walker (Platte								
Townships	Co.)	36	1/1/1955	State signatures are typed in		Y			
T	Webster		4/4/4050			Y			
Townships	(Dodge Co.)	3	1/1/1952			Y			
	Wisner								
Townships	(Cuming Co.)	8	1/1/1953			Y			
TOWNSHIPS	(Culting Co.)	- 0	1/1/1800						+
	Wood River								
Townships	(Hall Co.)	36	1/1/1956	State signatures are typed in		Y			
	(* am d d)								
	Woodriver								
Townships	(Custer Co.)	60	1/1/1957			Υ			
	Woodville								
Townships	(Platte Co.)	73	1/1/1958			Y			
				State of NE designates the					
				following date: Jan 25 1968;					
	.			the 25 is crossed out and *27					
	Area			is written in. at the bottom of					
14	Vocational- Technical			the page: *change made per State letter of 2/2/68					
Vocational- Technical	School # 2.			signature and dated					
School	North Platte	176	1/1/1968	signature and dated	6/30/1973				
SCHOOL	North Platte	1/6	1/1/1900	State of NE designates the	0/30/1973				1
	Nebraska Area			following date 11/1/66: name					
Vocational-	Vocational			changed to Central NE					
Technical	School # 1,			Technical College;					
School	Hastings	163	7/1/1966	rediffical conege,	6/30/1973				
		100		State of NE designates the	2, 22, 1010				
				following date: 11/12/68;					
Vocational-				named changed to Northeast					
Technical	Northeast # 3,			Vocational Technical					
School	Norfolk	189	9/15/1968	College;	6/30/1973				

Appendix C

Modification #1

MODIFICATION NO. 1.

TO MARASKA STATE SOCIAL SECURITY AGREEMENT

The Federal Security Administrator and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original agreement to the following:

B. COUNTIES.

Fillmore
 Garden
 Rock
 Logan
 York

C. CITIES AND VILTAGES.

1.	Ainsworth	18.	Diller	35•	Osceola
2.	Allen	19.	Dorchester	36.	Papillion
3.	Alliance	20.	Edgar	37.	Petersourg
4.	A7 ma	21	-Elwood See Letten	38.	Scottsbluff
5.	Ansley	22.	Fairbury FROM	39•	Spalding
6.	Arapahoe	23.	Hampton OFFICIAL	40.	Spencer
7.	Ashland	24.	Harrison	41.	Stanton
8.	Axtell	25.	Holdrege	42.	Valentine
9.	Beaver City	26.	Hooper	43.	Valparaiso
10.	Bellwood	27.	Kearney	44.	Walthill
11.	Benedict	28.	Lawren ce	45.	Waverly
12.	Bertrand	29.	Long Pine	46.	Wayne
13.	Bradshaw	30.	Loup City	47.	West Lincoln
14.	Broken Bow	31.	McCool Junction	48.	West Point
15.	Clarks	32.	Mullen	49.	York
16.	Clay Center	33.	Ohiowa *		·
17.	Deshler	34.	Ong		

C. CITIES AND VILLAGES (with exclusions)

- 1. Beatrice excluding all employees of the Police Department of the city.
- 2. Fremont excluding all employees of the Department of Public Utilities and all employees of the City Library.

- D. FUBLIC POWER AND IRRIGATION DISTRICTS.
- 1. McCook Public Power District
- 2. Roosevelt Rural Public Power District
- 3. Southern Nebraska Rural Public Power District
- 4. Whitney Irrigation District
 - E. NOXIOUS WEED ERADICATION DISTRICTS.
- 1. Custer County Noxious Weed District
- 2. Dawes County Noxious Weed District
- 3. The Merrick County Noxious Weed District
- 4. Phelps County Noxious Weed District
- 5. Webster County Noxious Weed District
 - F. SOIL CONSERVATION DISTRICTS.
- 1. Gage County Soil Conservation District
- 2. Sarpy County Soil Conservation District
- 3. West Richardson Soil Conservation District
 - G. PUBLIC HOUSING AUTHORITY.
- 1. The Housing Authority of the City of Omeha.

The effective date for coverage of all of the foregoing groups shall be January 1, 1951.

- D. PUBLIC POWER AND IRRIGATION DISTRICTS.
- 1. Omaha Public Power District excluding all employees in positions now covered by the retirement plan of the District.

The effective date for coverage of the one foregoing group shall be June 1, 1951.

- B. COUNTIES.
- 1. Boone 4. Holt
- 2. Chase 5. Knox
- 3. Colfax 6. Sioux
 - C. CITIES AND VILLAGES.
- 1. Arcadia 5. Monroe
- 2. Bloomfield 6. St. Edward
- 3. Hebron 7. Sidney
- 4. Lexington

L. DRAINAGE DISTRICTS.

1. Burt-Washington Drainage District

The effective date for coverage of all of the foregoing groups shall be July 1, 1951.

- C. CITIES AND VITTAGES.
- 1. South Sioux City

The effective date for coverage of the one foregoing group shall be October 1, 1951.

Approved for the State of Nebraska this 24 day of September, 1951.

By Hilly Kannan /

Tax Commissioner

Approved for the Federal Security Administrator this 22 day of

October

, 1951.

ACTING Commissioner for Social Security

APPROVED SEPTEMBER 244, 1951:

The State of Nebraska

Appendix D

Modification #2

MODIFICATION NO. 2

TO NEBRASKA STATE SOCIAL SECURITY AGREEMENT

The Federal Security Administrator and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original agreement to the following:

C. CITIES AND VILLAGES.

1. Bellevue

- 6. Mitchell
- 11. Franklin

2. Cody .

7. Paxton

3. Dakota City

8. St. Paul

4. Bagle

9. Wahoo'

- 5. Grand Island
- 10. Weeping Water
- D. PUBLIC POWER AND IRRIGATION DISTRICTS.
- 1. Farmers Irrigation District
- 2. Gering-Fort Laramie Irrigation District
- 3. Pathfinder Irrigation District
- 4. Twin Valleys Public Power District
 - E. NOXIOUS WEED ERADICATION DISTRICTS.
- 1. Clay County Noxious Weed District
- 2. Dawson County Noxious Weed District
- 3. Saline County Norious Weed District
- 4. York County Noxious Weed District
 - H. MUNICIPAL AIRPORT CORPORATION.
- 1. Kearney Municipal Airport Corporation
 - I. MUNICIPAL UNIVERSITY.
- 1. Municipal University of Omaha

The effective date for coverage of all of the foregoing groups shall be January 1, 1951.

- B. COUNTIES
- 1 Hail County
- 2. Sarpy County

- C. CITIES AND VILLAGUS.
- 1. Village of Bruning
- 2. City of Genoa
- 3. City of Schuyler
- 4. Village of Stratton

The offective date for coverage of the two foregoing groups shall be July 1, 1951.

- C. CITIES AND VILLAGES.
- 1. Village of Howells

The effective date for coverage of the one foregoing group shall be October 1, 1951.

- B. COUNTIES.
- 1. Deuel County
- 2. Wheeler County
 - C. CITIES AND VILLAGES.
- _1. City of Sutton

The effective date of the two foregoing groups shall be January 1, 1952.

Approved for the State of Nebraska this 12 day of December, 1951.

Approved for the Federal Security Administrator this 29th day of December, 1951.

> Wellin you Commissioner for Social Security

APPROVED/DECEMBER /2 4 , 1951:

The State of Nebraska

MEG TERRY

STATE OF NEBRASKA

DEPARTMENT OF JUSTICE

LINCOLN

January 29, 1952.

Federal Security Agency 911 Walnut Room 2305 Kansas City, Missouri

Attention: Mr. Newell A. George, Regional Attorney.

Dear Mr. George:

Mr. Johnson, the State Tax Commissioner, has just referred to this office a situation wherein the Twin Valleys Public Power District on December 3, 1951 submitted a plan and agreement for social security coverage for its employees, the agreement providing that such coverage should be retroactive to January 1, 1951. The District was therefore included in the 2nd Supplemental Agreement approved by your Agency in December 1951. Then, on January 24, 1952, in response to a request for a report and contribution on its employees' wages for 1951, the District wrote the Commissioner in part as follows:

"* * We have already paid the F.I.C.A. taxes for the first three quarters and for October 1951 under Twin Valleys Electric Membership Association (47-0346308).

The Commissioner made an immediate investigation and found that until November 1, 1951 the District had been an Electric Membership Association and that its employees had theretofore been covered under other provisions of the Social Security Act for a number of years, but had changed the type of its organization on November 1 in accordance with Nebraska laws, and since that date has been a public power district and consequently a political subdivision within the meaning of the Social Security Act Amendments of 1950.

The District has submitted a report on its employees for November and December, 1951, and a check covering F. I. C. A. taxes for that period. Those taxes can be readily reported by the Commissioner in his fourth quarter report to your agency. The difficulty will arise when the Agency requests a report on Twin Valleys Public Power District for the first three quarters of 1951, and we are therefore requesting your assistance in working out a satisfactory solution.

An analysis of the situation shows that during the first 10 months of 1951 the employees of the present District were not entitled to coverage under the existing state-federal agreement, for the reason that

Newell A. George January 29, 1952 Page -2-

they were not employees of the state or of a political subdivision thereof during the period in which the District was organized and operating as an Electric Membership Association. The fact that they mistakenly signed an agreement calling for coverage retroactive to January 1, 1951 would not serve to make such employees eligible for contract coverage prior to November 1, 1951, since they did not become a political subdivision until the latter date.

Possibly this matter can be adjusted under Section 218 (h) (2). In any event, the individual employees have received credit for their social security contributions for the first 10 months of 1951. The problem appears to be chiefly one of proper accounting to your agency for the first three quarters of last year, with respect to this one power district. Your help in working out a solution will be greatly appreciated.

Very truly yours,

CLARENCE S. BECK Attorney General

/s/ Clarence A. H. Meyer

Clarence A. H. Meyer Assistant Attorney General

CAHM/bpf

Region VII

Room 2305, 911 Walnut Kansas City, Missouri February 1, 1952

Mr. Clarence A. H. Meyer Assistant Attorney General Capitol Building Lincoln, Nebraska

Dear Mr. Meyer:

According to your letter dated January 29, 1952, the Twin Valleys Public Power District, which was included in Modification No. 2, did not become a political subdivision until November 1, 1951. This Modification was retroactive to January 1, 1951. The District paid Federal Insurance Contribution taxes to the Collector of Internal Revenue for the first three quarters and for October 1951. In accordance with the laws of Nebraska the district became a political subdivision by changing its type of organization on November 1. The Tax Commissioner has inquired what steps should be taken to correct the status of the district.

Since the district was not a political subdivision within the meaning of section 218(b)(2) of the Social Security Act, as amended, prior to November 1, it is impossible to extend coverage under the Nebraska agreement to services performed by its employees prior to that date. Inasmuch as it was included in the Modification, however, and was a political subdivision of the State of Nebraska on the date the Modification was executed, coverage must be extended to include those months in which the District legally qualified as a political subdivision.

This mistake of fact cannot be corrected by a modification since it is provided in section 3(1)(c) of L.B. 265 that no modification can be effective with respect to services performed prior to the first of the calendar year in which it is executed.

It is suggested that you advise Mr. Johnson to write a letter to the Regional Representative explaining the situation with respect to the District. Attached to his letter should be a copy of your opinion regarding the status of the District before and after November 1, 1951. A sufficient number should be signed in order to permit a copy of each to be attached to each copy of Modification No. 2.

Yours sincerely,

Newell A. George Regional Attorney

cc-OASI Div. NAGeorge:rw Copied-nmh Mr. Philip K. Johnson Tax Commissioner Capitol Building Lincoln, Nebraska

Dear Mr. Johnson:

This is in reply to your oral request for an opinion relative to the Twin Valleys Public Power District. The available facts are as follows:

In November 1951 the Twin Valleys Public Power District submitted to your office a plan and agreement for social security coverage of its employees, such coverage to be retroactive to January 1, 1951. The plan and agreement were approved, and the Twin Valleys Public Power District was included in the second supplemental agreement approved by the Federal Security Agency in December 1951. Thereafter, information came to your attention which established that prior to November 1, 1951 the Twin Valleys Public Power District had been an electric membership association. An electric membership association is not a political subdivision within the meaning of the Social Security Act Amendments of 1950, nor is it a political subdivision within the meaning of L.B. 265, the Nebraska Enabling Act which permitted social security coverage for employees of the state and its political subdivisions. Under the circumstances, coverage cannot be extended to the employees of the Twin Valleys Public Power District for any period prior to November 1, 1951. This is true even though the agreement signed by the District indicated that coverage was to be retroactive to January 1, 1951. They did not become a political subdivision of this state

Philip K. Johnson February 4, 1952 Page -2-

until November 1, 1951, and contributions should be collected from their employees and remitted to you as of November 1, 1951 and thereafter.

Very truly yours,

CLARENCE S. BECK Attorney General

Clarence A. H. Meyer
Assistant Attorney General

CAHM/bpf

Fobruary 5. 1952

Hr. Howard C. Dunn, Regional Representative. Dureau of Old-Ago and Survivors Insurance. 2305 Fidelity Building. Kansas City 6. Missouri.

Dear Mr. Dunn:-

Modification No. 2 of the Nobraska State-Federal Agreement was signed by the Social Security Administrator on December 29, 1951. Included in that Modification was the Twin Valleys Public Power District. This office had corresponded with representatives of the District at some length in negotiating their resolution and agreement with the State, and all such correspondence had been carried on under the assumption by us that we were dealing with a political subdivision which had been in existence as such prior to January 1, 1951. Subsequent to December 29th, when this office initiated procedures for reporting by the political subdivisions included in the Second Modification, we were advised that until November 1, 1951, the Twin Valleys ... Public Power District had been an electric membership association and as such had been reporting contribution taxes to the Collector of Internal Tevense for the first three quarters of the 1951 calendar year and for October also of that year.

This matter was presented to our state Attorney General, who in turn contacted the Regional Attorney for the Social Security Administration . at Kansas City, and this letter is prepared in accordance with the advice rendered by these two legal officers. I am attaching hereto copy of an opinion from our state Attorney General, dated February 4, 1952, and heve included sufficient copies of both this letter and the Attorney General's opinion so that one set may be attached to each copy of Modification No. 2.

Unloss we are advised to the contrary, we shall require OAR-S3 forms from the Twin Valleys Public Power District only for the fourth quarter of 1951, and then of course for all succeeding quarters in 1952 and following years.

Sin cerely yours,

State Tax Commissioner

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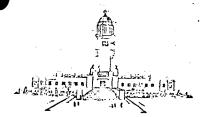
PHILIP K. JOHNSON

STATE TAX COMMISSIONER

STATE BUDGET DIRECTOR

GEORGE W. PETERSON

ASSISTANT TAX COMMISSIONER



LOREN H. LAUGHLII

BUDGET SUPERVISOR

CHARLES L. SMITH

BUDGET STATISTICIAN

State of Nehraska

VAL PETERSON, GOVERNOR LINCOLN 9

December 18, 1951

Mr. Hugh S. McKenna,
Asst. Director,
Division of Field Operation,
Social Security Administration,
Equitable Building,
Baltimore, Maryland.

Attention of Mr. Cooper

Dear Mr. McKenna:-

Pursuant to a long distance telephone conversation this afternoon with Mr. Cooper and his assistant, and in accordance with their advice, it is requested that the City of Franklin, Nebraska, be included in the terms of Modification No. 2 to the Nebraska State Social Security Agreement, which is now in process of signing by the Federal Agency.

Since the City of Franklin desires social security overage for its employees retroactively to January 1, 1951, it is our specific request that under initial "C. CITIES AND VILLAGES" on page 1 and to the right of "Mo. 10, Weeping Water, there be added the following:- 11. Franklin.

With respect to the detailed information which is required with each agreement or modification, I wish to advise that the official responsible for preparing wage reports is Mr. Dwight Davisson, City Clerk. His address is Franklin, Nebraska. There are approximately eight employees to be reported by this unit and the principal activity of the unit is that of municipal government.

I wish to thank you for your cooperation in expediting this matter.

Sincerely yours,

PHILIP K. JOHASON.

State Tax Commissioner

PKJ-dmt

APPROVED DECEMBER . 0 VM . 195

Governor

The State of Nebraska

2

Appendix E

Modification #3

MODIFICATION NO. 3

TO NEBRASKA STATE SOCIAL SHOURITY AGREEMENT

The Federal Security Administrator and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and adknowledge the full applicability of the original agreement to the following:

B. COUNTIES

1. Nance County

C. CITIES AND VILLAGES

1. Greighton

7. Louisville

2. Mmerson

8. North Platte

3. Giltner

9. Ogallala

4. Cothenburg

10. Shelby

5. Gresham

11. Shickley

6. Lewellen

D. PUBLIC POWER AND IRRIGATION DISTRICTS

- 1. Butler County Rural Public Power District
- 2. Cuming County Rural Public Power District

E. NOXIOUS VEED DISTRICTS

1. Scotts Bluff County Weed District

F. SOIL CONSURVATION DISTRICTS

- 1. Frontier County Soil Conservation District
- 2. Turkey Creek Soil Conservation District

J. TOWNSHIPS

- 1. Arisona Township (Burt County)
- 6. Heligh Township (Cuming County)
- 2. Craig Township (Burt County)
- 7. North Loup Township (Valley County)
- 3. Dowling Township (Knox County)
- 8. Clive Township (Butler County)
- 4. Geneva Township (Fillmore County)
- 9. Ord Township (Valley County)
- 5. Logan Township (Clay County)
- 10. Webster Township (Dodge County)

The effective date for coverage of all of the foregoing groups shall be January 1, 1952.

Approved for the State of Mebrasics t	m Bhilip Tokhuson
	Tex Commissioner
Approved for the Pederal Security Ad	ministrator this 15 th day of
April 1956	DETOTIL
	O. C. Pogge, Director Hureau of Old-Age and Survivors Insurance
APPRIORED HARIOT 22. 10521	
Vue Pulisa	
Covernor The State of Loyasta	

Appendix F

Modification #8

MODIFICATION NO. 8

TO NEBRASKA STATE SOCIAL SECURITY AGREEMENT

The Secretary of Health, Education and Welfare and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original Agreement to the following:

B. COUNTIES.

- 1. Thomas
 - C. CITIES AND VILLAGES.
- 1. Adams 369

- 5. Henderson
- 2. Callaway 764
- 6. Riverton
- 3. Coleridge 365
- 7. Springfield

4. Cook

E. NOXIOUS WEED ERADICATION DISTRICTS.

- 1. Hamilton County Noxious Weed District
- 2. Polk County Noxious Weed District

J. TOWNSHIPS .

- 1. Bellcreek Township (Burt County)
- 2. Concord Township (Dixon County)
- 3. Grant Township (Gage County)
- 4. Wisner Township (Cuming County)

The effective date for coverage of all of the foregoing groups shall be January 1, 1953.

C. CITIES AND VILLAGES.

- 1. Fairmont
- 2. Stella

The effective date for coverage of the one foregoing group shall be June 1, 1953.

Approved for the State of Nebraska this	
Tax Commissioner	*******
Approved this 19th day of June. 1953.	
Secretary of Health, Education and Welfare By: Much Mall	
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	

APPROVED MAY 19. 1953:

The State of Nebraska

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Appendix G

Modification #12

MODIFICATION NO. 12

TO NUBRASKA STATE SOCIAL SECURITY AGRICMENT

The Secretary of Health, Education and Welfare and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original Agreement to the following:

B. COUNTIES

1. Garfield County

C. CITIES AND VILLAGES

1. Greeley Center

5. Thurston

2. Humboldt

6. Wallace

3. Litchfield

7. Wilcox

4. Merna

D. PUBLIC POWER AND IRRIGATION DISTRICTS

1. Northport Irrigation District

E. NOXIOUS WEED ERADICATION DISTRICTS

- 1. Knox County Noxious Weed District
- 2. Sarpy County Noxious Weed District
- 3. Theyer County Noxious Weed District

K. TOWNSHIPS

- 1. Elm Creek Township (Buffalo County)
- 2. Loup Township (Merrick County)

The effective date for coverage of all of the foregoing groups shall be January 1, 1954.

C. CITIES AND VILLAGES

1. Lyman

The effective date for coverage of the one foregoing group shall be April 1. 1954.

C. CITIES AND VILLAGES

1. Pierce

The effective date for coverage of the one foregoing group shall be July 1, 1954.

L
Approved for the State of Nebraska this 18 day of June. 1954.
By Gen n. Beturn
Tax Commissioner
Approved this 15th day of July 1954.
Secretary of Health, Education and Welfare
By / introblinty
Bureau of Old-Age and Survivors Insurance Victor Christgau, Director
APPROVED JUNE 8, 1954.
Governor The State of Nehraska
Governor The State of Nebraska

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Appendix H

Modification #13

MODIFICATION NO. 13

TO NEBRASKA STATE SOCIAL SECURITY ACREEMENT

The Secretary of Health, Education and Welfare and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original Agreement to the following:

- B. COUNTIES
- 1. Frontier County
 - CITIES AND VILLAGES
- Dawson

4. Republican City

Minatare

5. Upland

- Orchard
 - E. NOXIOUS WHED ERADICATION DISTRICTS
- 1. Kearney County Noxious Weed District
 - K. TOWNSHIPS
- 1. Clark Township (Dixon County)
- 2. Otter Creek Township (Dixon County)

The effective date for coverage of all of the foregoing groups shall be January 1, 1954.

B. COUNTIES

- 1. Kimball County
- 2. McPherson County

The effective date for coverage of the one foregoing group shall be July 1, 1954.

Approved for the State of Nebraska this day of September, 1954.

Tax Commissioner

Approved this 27th day of Outota

Secretary of Health, Education and Welfare

Victor Christgau, Director Bureau of Old-Age and Survivors Insurance

APPROVED SEPTEMBER 1954

Governor

The State of Nebraska

Appendix I

Modification #17



MODIFICATION NO. 17

TO MIDRASKA STATE SOCIAL SECURITY AGREEMENT

The Secretary of Health, Education and Welfare and the State of Nebraska acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as additional coverage groups under said Agreement and acknowledge the full applicability of the original Agreement to the following:

B. COUNTIES

- 1. Arthur
 - C. CITIES AND VILLAGES
- 1. Brule

- 5. Mead
- 2. Campbell
- 6. Palmyra
- 3. Fairfield
- 7. Scotia

- 4. Madrid
 - D. PUBLIC POWER AND INRIGATION DISTRICTS
- 1. Gering Irrigation District
- 2. Mitchell Irrigation District

E. NOXIOUS WEED BRADICATION DISTRICTS

- 1. Otoe County Noxious Weed District
- 2. Seward County Noxious Weed District

K. TOWNSHIPS

- 1. Arnold Township (Custer County)
- 2. Franklin Township (Butler County)
- 3. Hooper Township (Dodge County)

The effective date for coverage of all of the foregoing groups shall be January 1, 1955.

C. CITIES AND VILLAGES

1. Brunswick

The effective date for coverage of the one foregoing group shall be April 1, 1955.

D. PUBLIC POWER AND IRRIGATION DISTRICTS

1. Wheat Belt Public Power District
The effective date for coverage of the one foregoing group shall be
May 1, 1955.

C. CITTES AND VILLAGES

1. Hardy

The effective date for coverage of the one foregoing group shall be June 1, 1955.

J. CEMETERY ASSOCIATIONS

1. Oakland Cemetery District

The effective date for coverage of the one foregoing group shall be July 1. 1955.

ybbro ne g	for	the State of Webraska this 25th day of June, 1955.
		(Signed) F. A. HERRINGTON
		Tex Commissioner State Social Security Administrator
		Approved this 19th day of July. 1955.
		Secretary of Health, Education and Welfare
		By Ewell T. Barlett
•		Ewell T. Bartlett, Assistant Director
		Bureau of Old-Age and Survivors Insurance

APPROVED JUNE 25 . 1955

(Signed) VICTOR E. ANDERSON

Governor

The State of Nebraska

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Appendix J

Modification #18 – Expand Coverage to Retirements Systems, Except Police Officer and Firefighter Positions

LINCOLN, NEBRASKA

MODIFICATION NO. 18

TO NEBRASKA STATE SOCIAL SECURITY AGREEMENT

The Secretary of Health, Education, and Welfare and the State of Nebraska acting through its representative designated to administer the responsibilities under the agreement of June 20, 1951, hereby accept the following amendments to said agreement:

The opening paragraph of said agreement is amended by changing the phrase, "The Federal Security Administrator, hereinafter called the Administrator" to read:

"The Secretary of Health, Education, and
Welfare, hereinafter called the Secretary";
and Parts 4, 7 and 8 of said agreement are amended by changing the term
"Administrator" wherever it appears in such Parts to read: "Secretary".

Part 1 of said agreement is amended to include the following language:

"A 'coverage group' means a coverage group as defined in section 218 (b) (5) of the Social Security Act, and for the purpose of section 218 (c) of the Social Security Act only, the term 'coverage group' shall also mean a coverage group as defined in section 218 (d) (4) of the Social Security Act."

Subparagraph (b) of Part 2 of said agreement (relating to the exclusion of services in positions subject to a retirement system) is amended by changing such paragraph to read:

- "(b) (1) Any service performed by an employee in a policeman's or fireman's position which, on the date this agreement is made applicable to the coverage group (as defined in section 218 (b) (5) of the Act) to which he belongs, is covered by a retirement system; and
- (2) Any service performed by an employee in a position which is not a policeman's or fireman's position and which, on September 1, 1954, is covered by a retirement system other than--

- (a') Service performed by an employee in a position which is included in a separate coverage group established by section 213 (d) (4) of the Social Security Act; or
- (b') Prior to January 1, 1958, service performed by an employee as a member of a coverage group (as defined in section 218 (b) (5) of the Act) with respect to which this agreement was in effect on September 1, 1954, in a position-
 - (1') to which this agreement is not otherwise applicable;
 - (2') which was covered by a retirement system on the date the agreement was made applicable to such coverage group and
 - (3') which, by reason of action taken prior to September 1, 1954, by the State or any of its political subdivisions, as the case may be, is not covered by a retirement system on the date the agreement is made effective to such service; or
- (c') Service performed by an individual as a member of a coverage group (as defined in section 218 (b) (5) of the Act with respect to which this agreement is in effect, in a position covered by a retirement system, if the individual performing such service was ineligible to become a member of such retirement system on the date the agreement was made applicable to such coverage group (or, if later, the date on which such individual first occupied such position)."

Part 3 of said agreement (relating to contributions by the

State) is amended to read:

"The State will pay to the Secretary of the Treasury, at such time or times as the Secretary of Health, Education, and Welfare may by regulation prescribe, amounts equivalent to the sum of the taxes which would be imposed under the Federal Insurance Contributions Act if the services of employees covered by this agreement constituted employment as defined in such Act."

Part 9 of said agreement, relating to the effective date thereof, is amended to read as follows:

"This agreement shall be effective as of January 1, 1951, but shall be effective with respect to any coverage group, political subdivision, or services listed

in the appendix or modifications thereto on the date indicated in such appendix or modification with respect to such coverage group, political subdivision, or services, as the case may be."

955.	
	By (Signed) F. A. HERRINGTON
	Tax Commissioner State Social Security Administrator
	Approved this Kday of August, 1955
	Secretary of Health, Education and Welfare
	Secretary of Health, Education and Welfare With Children
	Secretary of Health, Education and Welfare Mits Chilopse By Victor Christgau, Director
	Secretary of Health, Education and Welfare
APPROVED July 28	Secretary of Health, Education and Welfare Mits Chilopse By Victor Christgau, Director
APPROVED July 28	Secretary of Health, Education and Welfare Mith Childre By Victor Christgau, Directof Bureau of Old Age and Survivors Insurance
APPROVED July 28	Secretary of Health, Education and Welfare Mith Childre By Victor Christgau, Directof Bureau of Old Age and Survivors Insurance
APPROVED July 28 (Signed) VICTOR E. ANDE	Secretary of Health, Education and Welfare With Children By Victor Christgau, Director Bureau of Old Age and Servivors Insurance 195 5

Appendix K

Modification #29 Coverage Extended to Omaha School Employees

To the Secretary of Health, Education, and Welfare:

STATE OF MEBRASKA

This is to certify that-

- (a) A referenden by secret ballot was held on September 2k, 1955, on the question of whether services covered by the School Employees' Retirement System of the School District of Gmaha should be excluded from or implicate under the agreement extered into on June 20, 1951, by the State of Mebraska and the Secretary of Health, Education, and Welfare pursuant to section 218 of the Social Security Act;
- (b) An opportunity to vote in such referendum was given, and was limited, to eligible employees (as defined in Section 218(d) (3) of such Act) of such System;
- (c) Not less than ninety days; notice of such referendum was given to all such employees;
- (d) Such referenden was conducted under the supervision of Dwight L. Williams, duly designated by the undersigned to conduct such referenden; and
- (e) A majority of the eligible employees woted in favor of including services covered by the School Employees' Retirement System of the School District of Gmaha under the Agreement entered into on June 20, 1951, by the State of Mebraska and the Secretary of Health, Education, and Welfare, pursuant to section 218 of the Social Security Act.

No referendum has previously been held on the question of whether services in positions covered by the School Employees' Retirement System of the School District of Gumha should be excluded from or included under the agreement entered into on Ame 20, 1951, by the State of Hebraska and the Secretary of Health, Education, and Walfare, pursuant to section 218 of the Social Security Act.

Dated this 21st day of December, 1955.

(Signed)	VICTOR E	ANDERSON	50
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HODIFICATION NO. 29

To Mebruska State Social Security Agreement

The Secretary of Health, Education and Welfare and the State of Hebrasia, acting through its representative designated to administer ime responsibilities under the agreement of June 20, 1951, hereby accept as an additional coverage group under said agreement and acknowledge full applicability of the terms of said agreement to the following:

Services performed by employees of the School District of the City of Counta, including services performed my employees in positions ovvered by the School Employees' Retirement System of the School District of Counta.

The effective date of coverage is January 1, 1955.

to ratification by the Director, Deputy Director, or Assistant Director, See But Division of Claims Policy, Bureau of Claims Policy, Bureau of Claims Policy, Dureau of Cla

By (Signed) F. A. HERRINGTON

Tax Commissioner—
Social Secretary

Approved this /7/hday of Aurory, 1957.

Secretary of Health, Education and Welfare

By (Signed) F. A. HERRINGTON

Ewell T. Bartlett, Assistant Director

Bureau of Old-Age and Survivors Insurance

Bureau of Old-Age and Survivors Insurance

APPROVED December 21 , 1955.

(Signed) VICTOR E. ANDERSON

Covernor The State of Mebraska CLARENCE S. BECK ATTORNEY GENERAL

DEPUTY

CLARENCE A. H. MEYER

STATE OF NEBRASKA

Department of Iustice

LINCOLN

December 15, 1955

ASSISTANT ATTORNEYS
GENERAL
HOMER G. HAMILTON
ROBERT V. HOAGLAND
HOMER L. KYLE
RALPH D. NELSON
ROBERT A. NELSON
RICHARD H. WILLIAMS

HAROLD S. SALTER
DEPT. OF ROADS AND
IRRIGATION

JOHN H. BINNING
NEBRASKA LIQUOR CONTROL
COMMISSION

Fred A. Herrington Tax Commissioner State Capitol Building Lincoln, Nebraska

Attention: Delpha M. Taylor

Dear Miss Taylor:

The following form of modification may be used to extend coverage to employees of the Omaha School District:

"The Secretary of Health, Education and Welfare and the State of Nebraska, acting through its representative designated to administer its responsibilities under the agreement of June 20, 1951, hereby accept as an additional coverage group under said agreement and acknowledge full applicability of the terms of said agreement to the following:

"Services performed by employees of the School District of the City of Omaha, including services performed by employees in positions covered by the School Employees' Retirement System of the School District of Omaha.

"The effective date of coverage is January 1, 1955."

Very truly yours,

CLARENCE S. BECK Attorney General

Clarence A. H. Meyer / Deputy Attorney General

CAHM:dlc

tate of Nehranka LIKCOLN 0 Dacember 30, 2955 an E. Walker, icting Regional Representative, Tursau of Old-Age and Survivors Insurance, Ill Walnut, Room 2305, Cansas City 6, Missouri. ear Mr. Walker: -Your letter of December 29th is just rebeived, in which it is stated that regional approval was not necessary to make Modifications Nos. 26 and 29 effective on the dates indicated, and you therefore ask for inthorization to memove the ratification paragraphs from these two Modifications. This letter will be your authority for removing from Modifications Nos. 26 and 29 the following wording:-"It is further agreed that this medification is executed subject to ratification by the Director, Deputy Director, or Assistant Director, Division of Claims Policy, Bureau of Old-life and Survivors Insurance of the Social Security Administration." "Ratified this day of Very truly yours, State Tax Commissioner 16.356_{3.44} TO SHOW ALL

Appendix L

Modification #30 Extended Coverage
To School Employee Members in the School
Employees Retirement Plan

TO REPLACE OF SEED TO COLOR SERVICE ASSESSMENT

The Secretary of Realth, Research and Velfare and the State of References, exting through the representative designated to editinisher.

Its responsibilities under the agreement of June 20, 1951, hereby accept as an additional coverage group under said agreement and addedicate full applicability of the terms of said agreement to the following:

Services performed by exployees of all diasers of school districts of the State of Schools, services performed by exployees of junior college districts of the State of Schools, and services performed by county school officials as the same are defined by section 77-1501 (4). Noviced Statement of Schools, including services performed by such exployees and county adopt officials in positions covered by the School Schirosopt System of the State of Schroeles has excepting services performed by exployees playees of the School Schroeles has according services performed by expensive provinces of the School Schroeles has according services performed by expensive provinces according to the School Schroeles has a second to the School Schroeles has a se

The effective date of coverage is demony 1, 1955.

AM WORK	for	120	State of Tolerand Miles and Tolerand, 1996.					
			(Signed) F. A. HERRINGTON	6545c				
Cor demissioner desinternor								
			Aggreetti tikkaan maan ka tiran maan maan ka ta ka					
		-	secretary of Lealth, Sandation and Solfers					
			A CONTRACTOR OF THE PROPERTY O	perce)				

laurone of Clarico and inevivors lucioness

(Signed) VICTOR E. ANDERSON

Covernor The Photo of Debracia The effective date of coverage is January 1, 1955.

Approved for the State of Nebraska this 27 day of February, 1956. By Alexander
Tax Commissioner State Social Security Administrator
Approved this 14th day of March . 1956.
Secretary of Health, Education and Welfare By Ewell 1. Saults
Ewell T. Bartlett, Assistant Director Eureau of Old-Age and Survivors Insurance
Approved Februars 37. 1956
Governor The State of Nebraska

To the Secretary of Health, Education, and Welfare:

STATE OF BEURASKA

This is to certify that-

- (a) A referendum by secret ballot was held on December 16-17.

 1955, on the question of whether services (except services by individuals as employees of the State) in positions covered by the School Retirement System of the State of Nebraska should be excluded from or included under the agreement entered into on June 20, 1951, by the State of Nebraska, and the Secretary of Health, Education, and Welfare pursuant to Section 218 of the Social Security Act:
- (b) An opportunity to vote in such referendum was given, and was limited, to eligible employees (as defined in Section 218(d)(3) of such Act) of such system;
- (c) Not less than ninety days' notice of such referendum was given to all such employees;
- (d) Such referendum was conducted under the supervision of F. A. Herrington, duly designated by the undersigned to conduct such referendum; and
- (e) A majority of the eligible employees voted in favor of including services (except as employees of the State) in positions covered by the School Retirement System of the State of Nebraska under the agreement entered into on June 20, 1951, by the State of Nebraska and the Secretary of Heelth, Education, and Welfare, pursuant to Section 218 of the Social Security Act.

No reforendum has previously been held on the question of whether services in positions covered by the School Retirement System of the State of Rebraska (except as employees of the State) should be excluded from or included under the agreement entered into on June 20, 1951, by the State of Rebraska, and the Secretary of Health, Education, and Welfare pursuant to Section 218 of the Social Security Act.

Done this 27th day of February, 1956.

(Signed) VICTOR E. ANDERSON

March 8, 1956

Mr. Howard C. Dunn
Regional Representative
Bureau of Old-Age & Survivors Ins.
Dept. of Health, Education & Welfare
911 Walnut - Room 2305
Kansas City 6, Missouri

Dear Mr. Dunn:

Reference is made to your letter of March 7, 1956 concerning our Modification No. 30. You are hereby authorized to change the introductory paragraph of Modification No. 30 to read as follows:

"....hereby accept as an additional coverage group under said agreement..."

Sincerely yours,

F. A. Herrington State Tax Commissioner

FAH-ee

Appendix M

Modification #57 Extended Coverage to City of Omaha Employees

MAY 22 1957

MODIFICATION NO. 57

TO INTERNASKA STATE SOCIAL SECURITY AGREDUSATE

STATE TAX COMMISSION

The Secretary of Health, Education, and Welfare and the State of Hebraska, acting through its representative designated to administer its responsibilities under the Agreement of June 20, 1951, hereby accept as an additional coverage group under said Agreement, and admoviedge full responsibility of the terms of said Agreement to services performed by individuals as employees of the following political subdivision of the State, as members of a coverage group (as defined in Section 218(d) (4) of the Act) of The City of Omaha Employees Retirement System:

G. CITIES AND VILLAGES

l. Omaha

The effective date of coverage of the foregoing group shall be January 1, 1956.

Bertlett, Assistant Director

Bureau of Old-Age and Survivors Insurance

Morrows has 17th 1959

Governor, The State of Mebraeka

To the Secretary of Health, Education and Welfare:

STATE OF NEBRASKA

This is to certify that--

- (a) A referendum by secret ballot was held on April 19, 1957, on the question of whether services in positions in the City of Omaha Covered by The City of Omaha Employees Retirement System should be excluded from or included under the agreement entered into on June 20, 1951, by the State of Nebraska and the Secretary of Health, Education, and Welfare pursuant to section 218 of the Social Security Act;
- (b) An opportunity to vote in such referendum was given, and was limited, to eligible employees (as defined in section 218(d) (3) of such Act) of such system;
- (c) Not less than ninety days! notice of such referendum was given to all such employees;
- (d) Such referendum was conducted under the supervision of Dwight L. Williams, duly designated by the undersigned to conduct such referendum; and
- (e) A majority of the eligible employees voted in favor of including services in positions covered by The City of Omaha Employees Retirement System, under the Agreement entered into on June 20, 1951, by the State of Nebraska and the Secretary of Health, Education, and Welfare, pursuant to section 218 of the Social Security Act.

No referendum has previously been held on the question of whether services in positions covered by The City of Omaha Employees Retirement System should be excluded from or included under the agreement entered into on June 20, 1951, by the State of Nebraska and the Secretary of Health, Education, and Welfare, pursuant to section 218 of the Social Security Act.

Dated this 27 day of May, 1957.

Covernor

Appendix N

Modification #183 Validates Improper Contributions to Social Security by Firefighters in Alliance, Columbus, Falls City & Nebraska City

MODIFICATION NO.	183
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TO NEBRASKA STATE SOCIAL SECURITY AGREEMENT

PART I

The Secretary of Health, Education, and Welfare and the State of Nebraska, acting through its representative designated to administer its responsibilities under the agreement of June 20, 1951, hereby accept the following amendment to said agreement:

"Subparagraph (b) (1) of Part 2 of said agreement, is amended to read as follows:

(b) (1) Any services other than those services described in Section 119(b) of Public Law 90-248 (90th Congress, 1st Session, 1967) performed by an employee in a policeman's or fireman's position which, on the date this agreement is made applicable to the coverage group (as defined in Section 218(b) (5) of the act) to which he belongs, is covered by a retirement system; and"

PART II

The Secretary of Health, Education, and Welfare and the State of Nebraska, acting through its representative designated to administer its responsibilities under the agreement of June 20, 1951, hereby modify said agreement with respect to the following political subdivisions to which said agreement already applies to provide in accordance with Section 119(b) of Public Law 90-248 (90th Congress, 1st Session, 1967), that said agreement shall also apply for the period of time specified herein with respect to such political subdivisions to services performed prior to January 2, 1968, by those employees of such political subdivisions in a fireman's position covered by Alliance Fireman's Retirement System, Columbus Fireman's Retireman's System, Falls City Fireman's Retirement System and Nebraska City Fireman's Retirement System for which the remuneration was reported timely, and in good faith, and no refund of the contribution amounts paid with respect to this remuneration was obtained.

Mod. No. 183 Page 1 of 2

Period of time for which erroneous payments were made

	·	•	0				
	•						
City of Alliance 69-0470189	Mod. # 1	Jan. 1, 1951	to Oct. 1, 1967				
City of Columbus 69-0470087	Original Agreement	Jan. 1, 1951	to Oct. 1, 1967				
City of Falls City 69-0470101	Original Agreement	Jan. 1, 1951	to Oct. 1, 1967				
City of Nebraska City 69-0470123	Original Agreement	Jan. 1, 1951	to Oct. 1, 1967				
Approved by the State of N	Nebraska this <u>2360</u> day o	f Tucy	, 1968.				
	BY: Chi.	to Fillering					
	Robert F. Yeager, State Accountant and						
	State So	cial Security Ad	ministrator ·				
			•				
Approved this 3rd day	of feplunter, 1968.		1				
	Canada	f TT - 141 - TD 1					

Secretary of Health, Education, and Welfare

BY: Jacee ,
IdeNa Hardy, Director

Bureau of Retirement and

Survivors Insurance

Social Security Administration

Governor

The State of Nebraska

Mod. No. 183 Page 2 of 2

Appendix O

1967 Communications from the Social Security Administration to Nebraska U.S. Senator Curtis

Meeting on February 27, 1967, in Senator Curtis' Office on Nebraska State and Local Problem

Staff of the Social Security Administration and of the OASI Division of the Office of General Counsel met with Senator Curtis and Frank McDermott of the Finance Committee Staff about firemen in Columbus and several other Nebraska cities who had been reported erroneously for many years, as early as 1951 in some cases.

In brief, Nebraska is not on the list of States named in section 218(p) of the Social Security Act which may cover policemen and firemen under a retirement system. Nebraska law requires first-class cities like Columbus to establish a retirement system, and the firemen were considered to be in positions under a retirement system even though the city of Columbus had not acted to implement the State law. Thus the firemen were erroneously reported.

About two years ago the Social Security Administration as a technical service, provided Senator Hruska with draft language which would validate the earnings erroneously reported for the Nebraska firemen. Last year Representative Callan introduced a bill which would provide validation for the earnings erroneously reported for the firemen, without requiring future coverage. In a bill report on the Callan bill released on June 17, 1966, the Department stated that:

For these reasons, we would not favor the enactment of H.R. 9358. However, we would not object to an amendment which would validate these erroneous reportings if the amendment were coupled with a provision which would add Nebraska to the list of States which may cover policemen and firemen who are under retirement systems, and which would permit validation only for groups of firemen who are covered for future periods.

The tone of the meeting was very friendly. While it seems clear that Senator Curtis would prefer straight validation, he asked for draft language which the Department would find acceptable.

Homorable Carl 1. Curtis United States Senate Sasi Ington, D.C. 20510

Dear Senator Custie:

This is in response to jour request under at the meeting of Fubruar, 27 with Frank McDermott of the staff of the Security Fluence Committee and with Social Security Findulatration staff concerning the social security coverage of certain Nebraska fireman.

Enclosed is draft language which would make social security coverage available to policemen and firemen in Webrasia, and which would provide validation of the erroneously reported earnings of firemen employed by a political subdivision if the firemen employed by such subdivision are brought under social security coverage for the future. The deaft language would meet the criteria set out in a report by this Pepartment, dated June 17, 1966, on Representative Callan's bill, 1.8. 33%. (For your convenience, a copy of that report is enclosed.)

Section 1 of the draft language would add Nebraska to the list of States (now 17) which have the option to provide social security coverage for policemen and firmen in positions under retirement systems. Social security coverage would be available on the same basis as for other exployees under retirement systems, except that policemen or firmen (or both together) could be treated as though they were in a separate retirement system even though they are, in fact, included in a retirement system which also covers other employees.

dection 2 of the draft language would permit the State of Nebraska to validate the sarnings erroneously reported for persons in firezen's positions. It would first be necessary for the State to andify its coverage agreement to provide for coverage under that agreement for a retirement system coverage group which includes the positions of the firemen in question. Then the State c uld further modify its agreement to validate the earnings erroneously reported for services by persons in firemen's positions performed for the same political subdivision before enactment date and with respect to which the State has before enactment date paid the prescribed social security contributions.

If the State should not wish to pursue this course of action, the State may request refund of the contributions erroneously paid. In the absence of any further extension of thus, it will be necessary for the State to file its request for refund before April 16, 1966, for the years 1951 through 1963.

As we indicated at the meeting in your office, the draft language is designed to dual with the situation we understand exists in the case of the city of Columbus. Thould there be other situations involving Webraska cities of the first class where the positions of fireten are under a retirement system but the retirement system has not in fact became operative, additional statutory language would be required.

Please let us know if we can be of further assistance in this matter.

Sincerely yours,

Robert M. Ball Commissioner of Social Security

Inclosures 2

GMelick/CVGalaway: jw 4-11-67

Draft Amendment

Draft Legislative Language to (1) Include Nebraska Among the States Which May Obtain Social Security Coverage for Policemen and Firemen in Positions Under a State or Local Government Retirement System, and (2) Validate Earnings Erroneously Reported for Nebraska Firemen Employed by Political Subdivisions Which Provide Future Social Security Coverage for Their Firemen.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section 218(p) of the Social Security Act is amended by inserting "Nebraska," after "Maryland,".

Sec. 2. Notwithstanding any other provision of section 218 of the Social Security Act, if the agreement with the State of Nebraska heretofor entered into pursuant to such section 218 is modified pursuant to subsection (c)(4) of such section 218, upon compliance with subsection (d)(3), so as to apply to services performed by individuals employed by a political subdivision thereof in any firemen's positions covered by a retirement system, then such agreement may be further modified at any time before 1969 so as to apply to all such services performed by individuals in firemen's positions before the date of enactment of this act for such political subdivision for which the State has paid to the Secretary of the Treasury prior to the date of enactment of this act the sums prescribed pursuant to subsection (e) of section 218.

Appendix P

Social Security Administration September 30, 2010 Determination Letter to the City of Bellevue September 30, 2010

Michael F. Polk City Attorney, Bellevue Nebraska Adams & Sullivan 1246 Golden Gate Drive Suite #1 Papillion, Nebraska 68046

Re: Social Security coverage determination for Bellevue, Nebraska - Firefighters

Dear Mr. Polk:

Thank you for your recent inquiry into the Social Security coverage for firefighters in Bellevue, Nebraska. The question of Social Security coverage can be complex and I applaud you for your persistence in making sure the coverage is correct.

State and local government employees were excluded from Social Security coverage when the Social Security Act was enacted in 1935. Pursuant to the Social Security Amendments of 1950, Section 218 was added to the Social Security Act in recognition of the fact that many state and local government employees were not covered by a retirement system. Section 218 allowed states to enter into voluntary agreements with the Federal government to provide Social Security coverage to those state and local government employees who were not covered by a retirement system. The voluntary agreements are called Section 218 Agreements. All states have executed Section 218 Agreements that vary from state to state. Effective January 1, 1951, the State of Nebraska entered into a Section 218 Agreement, providing Social Security coverage to employees who were not otherwise covered by an existing retirement system on the date of the agreement or any modification thereof. Political subdivisions of the state can request coverage under the State's 218 agreement, by requesting a modification to the agreement. Effective January 1, 1951, Social Security coverage was extended to Bellevue under the terms of the original 218 agreement.

When a state enters into a section 218 agreement, it may request coverage for two types of employee groups: absolute coverage group (composed of positions not under a retirement system), and retirement systems groups (composed of positions under a retirement system). The State of Nebraska's Section 218 agreement and Bellevue's modification to the agreement, requested Social Security coverage for all employees in the absolute coverage group and excluded from Social Security coverage those employees in positions under a retirement system. In 1951, Bellevue did not have a retirement system for firefighters. When Bellevue executed its modification, firefighters would have been covered for Social Security as part of the absolute

coverage group, not a retirement system group. Once an absolute coverage group obtains coverage by a Section 218 agreement or modification, the absolute coverage positions remain covered even if they are later brought under a retirement system. See 20 C.F.R. § 404.1217.

As you discussed with our regional legal counsel, federal law provides that if state law requires a political entity to have a retirement system, it is considered established even though no action has been taken to establish the system. In 1951, the State of Nebraska required all first class cities with paid fire departments to provide a pension for firefighters. However, Bellevue did not become a first class city until 1955. Thus, when Social Security coverage was extended to Bellevue, it was not a first class city and did not have a paid fire department. Therefore, it cannot be said that Bellevue "established" a retirement system under federal law at the time Social Security coverage was extended.

Consequently, even though the paid firefighters of Bellevue are now under a retirement system, they remain covered by Social Security as part of the absolute coverage group. Please contact Assistant Regional Counsel, Ann K. Reeg at (816) 936-5075, or by e-mail at Ann.Reeg@ssa.gov, if you have any questions regarding this matter.

Sincerely,

Michiel W. Grochowski Regional Commissioner

Swehmer

Appendix Q

Social Security Administration August 5, 2022 Determination Letter to the City of Papillion



Kansas City Region Social Security Administration Richard A. Bolling Federal Building Room 1042 601 East 12th Street Kansas City, MO 64106

August 5, 2022

Philip Olsen
State Accounting Administrator
State of Nebraska
Department of Administrative Services
1526 K Street, Suite 190
Lincoln, Nebraska 68508
Attention: Ron Carlson

Re: Social Security Coverage Status of Firefighters in Papillion, Nebraska

Dear Mr. Olsen:

At the request of Ron Carlson, the Social Security Administration (SSA) has evaluated the Social Security coverage status of firefighter positions in the City of Papillion, Nebraska. We provide background and a Social Security coverage determination for these positions below.

As you know, John E. Corrigan, an attorney representing a firefighter's union in Papillion (International Association of Firefighters, Local 367), asked the agency to review the coverage status of City firefighters. We also received a letter from the City that responds to Mr. Corrigan's views about coverage. On October 28th, we discussed these letters with Mr. Carlson, who asked that we provide a coverage determination for City of Papillion firefighter positions. As it is ordinarily the State Social Security Administrator's role to communicate coverage determinations to political subdivisions, we have prepared this letter for your office rather than responding to city officials directly. Please feel free to share this letter with the City.

Nebraska's Section 218 Agreement, which was approved by SSA on June 20, 1951, excluded services performed by an employee in a position "which, on the date of this agreement or of any modification thereof, is covered by a retirement system." Modification No. 1, executed by the agency on October 22, 1951, extended the Agreement to cover absolute coverage groups, i.e., groupings of positions not under a retirement system, in several cities including Papillion.

At that time, Chapter 35 of the Nebraska Revised Statutes for 1943, sections 201 and 205, required first-class cities with paid fire departments to provide a pension for all firemen of the department. First-class cities were cities with populations of 5,000 to 40,000 according to the most recent federal census. Neb. Rev. Stat. §§ 16-101, 16-102.

Parties appear to agree that the City of Papillion did not have paid firefighter positions until after Modification No. 1 was executed. Under agency policy, then, firefighter positions in Papillion are newly created. Newly created positions are part of an absolute coverage group if the positions would have been part of the absolute coverage group had they existed when the State extended coverage to the group. Thus, to determine whether firefighter positions in Papillion are covered by the State's Section 218 agreement, we must consider whether such positions would have been under a retirement system—and thus excluded from the absolute coverage—if the positions had existed in the City on October 22, 1951.

The City of Papillion was not a first-class city on October 22, 1951. Accordingly, at the time Papillion received Social Security coverage, the City was not subject to State laws that required first-class cities to establish pension plans for firefighters. As we cannot say that firefighter positions in the City of Papillion would have been under a retirement system if they had existed on October 22, 1951, the firefighter positions are part of the City's absolute coverage group.² Accordingly, these positions are covered under the State's Section 218 agreement.

We recognize that prior to August 15, 1994, Section 218 of the Act did not permit Nebraska and many other states to extend coverage to police and firefighter positions that were under retirement systems. However, Section 218 has always permitted coverage for police and firefighter positions that are not under retirement systems. Once a police or firefighter position is covered for Social Security as part of an absolute coverage group, the position remains covered even if it is later placed under a retirement system.³

SSA personnel would be happy to meet with your office and City of Papillion officials to discuss this coverage determination. We stand ready to assist your office and the City in addressing this sensitive issue.

¹ SSA Program Operations Manual System (POMS) State and Local Coverage Handbook (SL) 30001.315.B. You may access the *State and Local Coverage Handbook* at http://policy.ssa.gov/poms.nsf/. Follow the hyperlink for "Table of Contents," and then click "SL - State and Local Coverage Handbook."

² POMS SL 30001.347.A.1 (covering police and firefighter positions as part of an absolute coverage group).

³ See id.

Please contact Shawn Cole at (816) 936-5595, or by email at shawn.cole@ssa.gov, if you have any questions or wish to schedule a meeting regarding this Social Security coverage determination.

Sincerely,

Aretha McKay
Acting Deputy Assistant Regional Commissioner,

Management and Operations Support

Appendix R

Social Security Administration August 5, 2022 Determination Letter to South Sioux City



SOCIAL SECURITY

Office of the Regional Commissioner

Kansas City Region Social Security Administration Richard A. Bolling Federal Building Room 1042 601 East 12th Street Kansas City, MO 64106

August 5, 2022

Philip Olsen
State Accounting Administrator
State of Nebraska
Department of Administrative Services
1526 K Street, Suite 190
Lincoln, Nebraska 68508
Attention: Ron Carlson

Re: Social Security Coverage Status of Firefighters in South Sioux City, Nebraska

Dear Mr. Olsen:

At the request of Ron Carlson, the Social Security Administration (SSA) has evaluated the Social Security coverage status of firefighter positions in South Sioux City, Nebraska. We provide background and a Social Security coverage determination for these positions below.

As you know, John E. Corrigan, an attorney representing a firefighter's union in South Sioux City (International Association of Firefighters, Local 644), asked the agency to review the coverage status of City firefighters. We also received a letter from the City that responds to Mr. Corrigan's views about coverage. On October 28, 2021, we discussed these letters with Mr. Carlson, who asked that we provide a coverage determination for South Sioux City firefighter positions. As it is ordinarily the State Social Security Administrator's role to communicate coverage determinations to political subdivisions, we have prepared this letter for your office rather than responding to City officials directly. Please feel free to share this letter with the City.

Nebraska's Section 218 Agreement, which was approved by SSA on June 20, 1951, excluded services performed by an employee in a position "which, on the date of this agreement or of any modification thereof, is covered by a retirement system." Modification No. 1, executed by the agency on October 22, 1951, extended the Agreement to cover absolute coverage groups, i.e., groupings of positions not under a retirement system, in several cities including South Sioux City.

At that time, Chapter 35 of the Nebraska Revised Statutes for 1943, sections 201 and 205, required first-class cities with paid fire departments to provide a pension for all firemen of the department. First-class cities were cities with populations of 5,000 to 40,000 according to the most recent federal census. Neb. Rev. Stat. §§ 16-101, 16-102.

Parties appear to agree that South Sioux City did not have paid firefighter positions until after Modification No. 1 was executed. Under agency policy, then, firefighter positions in this City are newly created. I Newly created positions are part of an absolute coverage group if the positions would have been part of the absolute coverage group had they existed when the State extended coverage to the group. Thus, to determine whether firefighter positions in South Sioux City are covered by the State's Section 218 agreement, we must consider whether such positions would have been under a retirement system—and thus excluded from the absolute coverage—if the positions had existed in the City on October 22, 1951.

South Sioux City was a first-class city on October 22, 1951. If paid firefighter positions had existed in the City on that date, State law would have required the City to provide a pension for the firefighters. As the firefighter positions would have been under a retirement system if they had existed, the positions are not part of the City's absolute coverage group. Accordingly, Nebraska's Section 218 Agreement does not extend coverage to firefighter positions in South Sioux City.

If South Sioux City wishes to validate past contributions and provide continuing Social Security coverage for firefighters at this time, the State and City would need to complete several steps.² We discuss these steps for information purposes only, and not to advocate any particular course of action. After August 15, 1994, all States are authorized to provide coverage for police and firefighter positions under retirement systems. However, such coverage remains unavailable unless permitted by State law and the State's Section 218 Agreement. At this time, Nebraska law has not been amended to permit police and firefighters from voting in a referendum for Social Security coverage,³ and Nebraska has not modified its Section 218 Agreement to allow coverage for police and firefighter positions under retirement systems. If State law is changed and Nebraska modifies its Agreement to permit coverage for such positions, the State could hold a referendum for South Sioux City firefighters and, if a majority approves coverage, the State could request coverage for these firefighters.

¹ SSA Program Operations Manual System (POMS) State and Local Coverage Handbook (SL) 30001.315.B. You may access the *State and Local Coverage Handbook* at http://policy.ssa.gov/poms.nsf/. Follow the hyperlink for "Table of Contents," and then click "SL - State and Local Coverage Handbook."

² Id. B.1 (covering police and firefighter positions as a retirement system coverage group).

³ Neb. Rev. Stat. § 68-621(3) (an "employee . . . in service in a police officer or firefighter position" is not eligible to vote in a referendum for Social Security coverage).

If the State and City do not wish to pursue coverage for the firefighter positions, then the City must stop contributing to Social Security on behalf of employees in these positions. In that case, South Sioux City or the affected employees could request refunds of past erroneous contributions. The Internal Revenue Code would limit those refunds to the past three years. This would mean that any earlier, non-refundable contributions would remain on the employees' earnings record. The affected employees would continue to be credited for purposes of Social Security coverage and benefit amount determinations for any years prior to the last three years. They would only lose Social Security credits for the last three years.

SSA personnel would be happy to meet with your office and South Sioux City officials to discuss this coverage determination. We stand ready to assist your office and the City in addressing this sensitive issue.

Please contact Shawn Cole at (816) 936-5595, or by email at shawn.cole@ssa.gov, if you have any questions or wish to schedule a meeting regarding this Social Security coverage determination.

Sincerely,

Aretha McKay

Acting Deputy Assistant Regional Commissioner,

Management and Operations Support

⁴ See 26 U.S.C. § 6511 (limiting refunds for tax overpayments).

Appendix S

Social Security Administration Responses to Questions Submitted by Retirement Committee Legal Counsel Regarding Firefighter and Police Officer Social Security and Medicare Coverage



November 30, 2022 via email

Kate Allen Retirement Committee Legal Counsel Senator Mark Kolterman, Chairman Nebraska Retirement Systems Committee

Re: Questions about Nebraska Section 218 Agreement and Eligibility for Social Security Coverage for Police Officers and Firefighters

Dear Ms. Allen:

We have provided written responses to your questions below, and we will address these issues and expand on our answers during tomorrow's meeting. Although SSA has not evaluated the coverage status of police and firefighter positions in all of the entities that you identified, we are prepared to discuss the framework in which coverage determinations are made. Going forward, we are happy to provide any additional coverage determinations that the Nebraska State Social Security Administrator may require.

Before we address your questions, we wish to provide relevant background. As you know, a Section 218 Agreement is a voluntary agreement between the State and SSA. The State enters into an Agreement with SSA on behalf of each political subdivision within the State that wishes to extend Social Security coverage to its employees. The State designates a State Administrator to act on the State's behalf in administering the Section 218 agreement. 20 C.F.R. § 404.1204. In addition to administering the State's Agreement, the State Administrator also plays a central role in communicating information between SSA and State and local entities. At the State Administrator's request, SSA can explain entities' coverage options, review proposed modifications to the State's Section 218 Agreement for legal sufficiency, and evaluate the coverage status of entities and positions when questions arise.

You have asked about the process for extending Social Security coverage to police and firefighter positions. If police and firefighter positions are not under retirement systems, they can be covered as part of an absolute coverage group without holding a referendum. Once covered, the positions remain covered even if they are later placed under a retirement system.

Federal law also authorizes States to request Social Security coverage for police and firefighter positions under retirement systems. However, this coverage is not available unless State law allows it and the State has modified its Section 218 Agreement to permit coverage for police and firefighter positions under retirement systems. At this time, Nebraska law prevents police officers and firefighters from voting in Social Security referendums and the State has not amended its Agreement to allow coverage for police and firefighter positions under retirement

systems. If Nebraska amends State statutes to permit police officers and firefighters to vote in referendums, the State could use an existing SSA template to modify its Section 218 Agreement to allow coverage for police and firefighter positions as part of retirement system coverage groups. For further details, please see our response to Question 11 below.

Police Officer & Firefighter Coverage Questions

1. Are police officer positions in first class cities eligible or ineligible for social security coverage? Please explain the basis for the SSA conclusion.

SSA has not evaluated the coverage status of police and firefighter positions for all of the entities that you identified, but we are prepared to discuss the framework in which coverage determinations are made. The coverage status of police and firefighter positions depends on several factors, including the date the entity obtained Social Security coverage under the State's Section 218 agreement, the type of modification that the State used, and whether the positions were under a retirement system on the applicable date. For this reason, the coverage status of police and firefighter positions must be evaluated on an entity-by-entity basis.

SSA can provide coverage determinations for particular entities and positions at the State Administrator's request. When the State Administrator requests a coverage determination, he or she identifies the entity and positions at issue and provides the facts and evidence that SSA needs to evaluate coverage.

The agency recently provided coverage determinations for firefighter positions in the City of Papillion and South Sioux City at the State Administrator's request. SSA stands ready to provide any additional coverage determinations that the State requires.

2. Are police officer/law enforcement positions in counties eligible or ineligible for social security coverage? Please explain the basis for the SSA conclusion.

Please see our response to Question 1.

- 3. If the answer to Q#1 and/or Q#2 is no -- for police officers who have been paying into social security and were/are not eligible for coverage, what is their status regarding social security benefits?
- a. For benefits received in the past?
- b. For current benefits being received?
- c. For eligibility of future benefits?
- d. Are there any other questions or issues regarding benefits that participants should be made aware of?

If workers are contributing to Social Security without legal authority, then the State and entity must choose how to proceed.

Depending on the nature of the error, the State may be able to pursue an "error modification" to validate erroneous contributions and provide permanent, ongoing coverage. See POMS SL

<u>40001.465</u> (modifications to correct erroneous reports and payments). As Nebraska law does not permit police officers or firefighters to vote in referendums, and Nebraska has not modified its Section 218 Agreement to permit coverage for police or firefighter positions under retirement systems, error modifications may be unavailable for certain types of errors involving police or firefighter positions.

If an error modification is unavailable or the State chooses not to pursue an error modification, workers can stop contributing to Social Security and the entity or its employees can contact the Internal Revenue Service to request refunds of past erroneous contributions. In general, the Internal Revenue Code would limit those refunds to the past three years. This would mean that the earlier nonrefundable contributions would remain on the employees' earnings record. The affected employees would continue to be credited for purposes of Social Security coverage and benefit amount determinations for any years prior to the last three years. They would only lose Social Security credits for the last three years. We would note that for some individual employees, depending on their personal work history, a loss of three years of Social Security credits could affect the amount of benefit payments or result in ineligibility for Social Security benefits.

- 4. If the answer to Q#1 and/or Q#2 is no -- will the police officers and cities/counties get social security contributions refunded if police officers were ineligible for social security coverage? And if so,
- a. What is the process to request refunds?
- b. How long does it take for refunds to be made?
- c. Is there a limit on how many years for which a refund can be sought?
- d. Are there any other questions or issues regarding refunds that participants should be made aware of?

Please see our response to Question 3.

5. Are firefighter positions in first class cities eligible or ineligible for social security coverage?- Please explain the basis for the SSA conclusion.

Please see our response to Question 1. Although SSA has not evaluated the coverage status of firefighter positions in all Nebraska first class cities, we have issued coverage determinations for specific cities at the State Administrator's request. We previously determined that Nebraska's Section 218 Agreement extends Social Security coverage to firefighter positions in the cities of Bellevue and Papillion. The agency also determined that the State's Agreement does not extend Social Security coverage to firefighter positions in South Sioux City. I have provided copies of these coverage determinations and I am happy to discuss them.

In 1967, SSA assisted Nebraska to resolve issues with firefighters in several Nebraska cities who were contributing to Social Security in error. These cities were Alliance, Columbus, Falls City, and Nebraska City. Congress passed special legislation that permitted the State to validate improper past contributions made on behalf of these firefighters. *See* POMS SL 30001.370.N (discussing special legislation in Nebraska); P.L. 90-248, § 119; Nebraska Modification No. 183.

6. Are there specific first-class cities in which firefighters are currently eligible to participate in social security, and if so, which cities?

Please see our responses to Questions 1 and 5.

7. Are there any pending determinations regarding social security coverage of firefighters in a first-class city? If so, please describe.

No, there are no pending Social Security coverage determinations for Nebraska firefighters. If Nebraska's State Administrator requires coverage determinations for entities or positions, SSA is happy to provide the determinations.

8. Are all Nebraska firefighters and police officers eligible to be paying into Medicare? If the answer is no for either or both positions, please provide the basis for conclusions.

We do not have the information needed to evaluate whether all Nebraska police officers and firefighters are eligible to contribute to Medicare. However, Medicare coverage is mandatory for State and local government employees hired or rehired on or after April 1, 1986. Any police officers or firefighters who were hired before this date and who are not covered by the State's Section 218 Agreement or subject to mandatory Social Security coverage under Section 210 of the Social Security Act would be exempt from mandatory Medicare. Mandatory Social Security coverage generally applies to workers who are not covered by a Section 218 agreement and who do not participate in a retirement system that provides a retirement benefit comparable to Social Security retirement. For further background, please see POMS SL 50001.510 (mandatory Medicare coverage).

9. For police officers and firefighters who have been paying into Medicare and were/are not eligible for coverage, will contributions be reimbursed, and if so, what is the process?

If any Nebraska police officers or firefighters have been paying into Medicare in error, then the State and entity must choose how to proceed. The State may be able to pursue an error modification to validate past erroneous Medicare contributions, or the entity or employee can contact IRS to seek a refund of past erroneous Medicare contributions. Please see our response to Question 3.

- 10. For police officers and firefighters who have been paying into Medicare and were/are not eligible for coverage
- a. Are repayments required for past Medicare benefits received?
- b. Do current Medicare benefits cease?
- c. Are they eligible to receive any benefits based on Medicare contributions made for many years?
- d. Are there any other impacts that need to be addressed?

Please see our response to Question 9.

- 11. It is our understanding that in order to allow police officers and firefighters to participate in a referendum, state statute must be amended to allow their eligibility to participate. Once this statute is changed:
- a. What specific language has to be modified in the Section 218 Agreement to allow police officers and firefighters to participate in a referendum?
- b. What is the process to adopt a Modification, including who initiates it; how is it initiated?
- c. How long does it take the SSA to review and approve a Modification?

If Nebraska amends State statutes to permit police officers and firefighters to participate in referendums, the State could modify its Section 218 Agreement to permit coverage for police and firefighter positions as part of retirement system coverage groups. The State would need to modify language in Part 2 ("Services Covered"), sub-paragraph (b), which excludes services performed by an employee in a policeman's or fireman's position covered by a retirement system on the applicable date. The current language of Part 2 can be found in Modification No. 18, which amended the State's agreement to permit coverage for positions under retirement systems except police and firefighter positions.

Nebraska may use the template at <u>POMS SL 40001.490</u>, <u>Exhibit 30</u> to modify its Agreement to permit coverage for police and firefighter positions under retirement systems. SSA can assist the State Administrator to adapt this template to Nebraska's needs.

In general, the State Administrator initiates the modification process by submitting a modification to SSA. Once the State submits the modification, SSA reviews and execute the modification. The time needed for review varies from one modification to the next, but SSA can review modifications fairly quickly when they conform to SSA templates.

12. Following adoption of the appropriate Modification, if there is interest in pursuing a referendum, does each separate political subdivision have to conduct its own referendum?

Under SSA policy, a State has several options for defining the retirement system for referendum and coverage purposes. See POMS SL 30001.321.A (what a retirement system is for referendum purposes), SL 30001.347.B.1 (providing coverage for police officers and firefighters). However, Nebraska Revised Statutes sections 68-621(1) and 68-622 appear to limit retirement system coverage groups to employees of the State, employees of "a single political subdivision of the state," or employees of a joint instrumentality created by Nebraska and any other states. These state statutes may prevent Nebraska from combining political subdivisions for referendum purposes. If so, the State would need to hold separate referendums for retirement system members in each political subdivision.

SSA generally defers to a State's Attorney General on matters interpreting State law, so although we provide our basic response above for informational purposes, you may which to consult with your Attorney General on how to best interpret these Nebraska statutes.

13. Can cities join together to conduct a single referendum, and if so, would this require a change in state statute, and if not, are there other options to achieve this alternative?

Please see our response to Question 12.

SSA Determinations, Documentation & Communication Questions

- 1. What specific 218 Modifications, determination letters or other documents has the SSA based its conclusions on regarding police officer coverage and/or non-coverage for first-class cities and for counties and when were the specific determinations/conclusions made?
- a. How and when was this information communicated to the State Social Security Administrator?
- b. Are copies of these determinations available?

As explained above, coverage of police officer and firefighter positions must be evaluated on an entity-by-entity basis. SSA has not issued coverage determinations for police officer positions in first-class cities or counties. However, SSA is prepared to discuss the framework in which we evaluate coverage for these positions.

- 2. What specific 218 Modifications, determination letters or other document has the SSA based its conclusions on regarding first-class city firefighter coverage and/or non-coverage of specific political subdivisions and when were the specific determinations/conclusions made?
- a. How and when was this information communicated to the State Social Security Administrator?
- b. Are copies of these determinations available?

As explained above, coverage of police officer and firefighter positions must be evaluated on an entity-by-entity basis. SSA has issued coverage determinations or technical guidance for firefighter positions in the following cities:

- City of Papillion (2022). Coverage determination shared with State Administrator
- South Sioux City (2022). Coverage determination shared with State Administrator
- City of Bellevue (2010). Coverage determination provided to City Attorney.
- Cities of Alliance, Columbus, Falls City, and Nebraska City (1967). Technical guidance provided to Congress about special legislation to validate firefighters' erroneous reporting. See P.L. 90-248, § 119; Nebraska Modification No. 183.

I have attached copies of determinations and guidance.

3. How are state and local political subdivisions made aware of the coverage status or change of status of police officer and firefighter social security and Medicare coverage in specific political subdivisions, and whose obligation is it to communicate this information?

Section 218 permits the State to request coverage for employees of the State and its political subdivisions by entering into a Section 218 Agreement with SSA. As employers, the State and covered political subdivisions are ultimately responsible for withholding employees' Social Security and Medicare taxes. The State Administrator works with employers to ensure proper Social Security and Medicare withholding. When necessary, the State Administrator can ask

SSA to evaluate the coverage status of entities or positions. If SSA issues a coverage determination at the State Administrator's request, the State Administrator will communicate the determination to the State or political subdivisions affected by the determination. For further background, please see <u>POMS SL 10001.130 (State Administrator responsibilities)</u> and <u>SL 10001.140 (SSA program administration)</u>.

4. What specific 218 Agreement provision/Modification does SSA base its current conclusions on regarding coverage or non-coverage for each of the following state and local political subdivisions?

[Responses to this question have lowest priority for December 1st meeting].
Nebraska State Patrol officers
Metropolitan City (Omaha) firefighters
Metropolitan City (Omaha) police officers
Primary City (Lincoln) police officers
Primary City (Lincoln) firefighters
Rural Fire Districts
Suburban Fire Districts

SSA has not prepared coverage determinations for these entities or groups of entities. If Nebraska's State Administrator requires coverage determinations for these entities, we are happy to provide them. SSA is prepared to discuss the framework in which we evaluate the coverage status of police officer and firefighter positions.

We look forward to discussing these issues tomorrow.

Best regards,

Shawn Cole Section 218 Specialist Kansas City Regional Office Social Security Administration

John P. Fox Senior Attorney Office of the General Counsel, Office of Program Law Social Security Administration

Appendix T

Transcript of December 1, 2022 Zoom Meeting with Social Security Representatives Organized by the Legislative Retirement Committee

Transcript – December 1, 2022 Zoom Meeting with State & Regional Social Security Administration Representatives Regarding 218 Agreement Coverage of Police Officers & Firefighters

[Initial discussions about technical issues prior to the beginning of the meeting are not included in this transcript]

<u>Senator Kolterman:</u> First of all, my name is Mark Kolterman. I'm Chairman of the Legislative Retirement Committee. We're joined today by Senator McDonnell, a member of the Retirement Committee, and Senator Carol Blood, I believe, is going to be on. Are you on Carol -- who's working with the committee on issues related to first-class city firefighters.

First of all I want to extend my appreciation, and I mean this in all seriousness. Ron Carlson has been the Nebraska Social Security contact that we've been working with. We're really grateful for the time you spent with my legal counsel, Kate, and the staff, the documents that you've provided and the assistance in facilitating this zoom meeting. It's really been a pleasure for Kate to work with you and thank you for your help.

I'm also grateful to the regional Social Security administration representatives in Kansas City, and that is Shawn Cole, who is a State and a local coverage 218 Specialist, and John Fox, who is a senior attorney in the office of the General Counsel. They've agreed to help us learn, and that's what this is today -- it's really a learning opportunity about the social security and to understand the coverage for government workers, particularly police officers and firefighters.

I've been asked to extend the appreciation also of the League and NACO to them as well. We appreciate their time and their expertise and their willingness to work with us.

Lynn, I want to thank you and your team over at the League of Municipalities for hosting this zoom. Normally, we were all going to get together, and we ended up deciding let's just zoom this meeting. It's a large number of participants. My zoom contract wouldn't allow for as many as we have, but theirs does so, Lynn, we really appreciate it, and we appreciate your willingness to record the meeting and share that with us when it's all said and done.

As all of you know this, what we're talking about today with social security and the 218 agreements and 408 modifications. It's a complicated issue and there's a long history of Federal and State legislation taken regarding these section 218 agreements and the 408 modifications and that have been adopted since this 218 Agreement was entered into in 1951. There's been lots of changes, and so we're going to try and get some clarity on that.

I know there's been a lot of questions raised, particularly about the coverage of the firefighters and police officers in Nebraska. It's my hope that today we can get a clear understanding of the current social security coverage status of these groups, and learn what, if any, specific steps to take to resolve any necessary changes about coverage issues going forward.

Yesterday we received and forwarded to you written responses to the questions that my committee legal counsel proposed to representatives of regional Social Security Administration

office. These written responses have already been helpful to many of us in the committee in reaching our goal to document this information so the policymakers and public workers have a record of coverage determinations and have been able to document the reasons for those determinations.

So we've asked Shawn and John to begin with the general description of the section 218 agreement, and then to expand their responses. If possible, we'll take questions. We'd like you to forward those questions to us. They're the ones we forwarded to you last week regarding specific coverage questions, Shawn and John, about police officers and firefighters in Nebraska and the modification process, and if any suggestions about statutory changes and questions about conducting referendums.

Again, our goal here is to limit this meeting to a couple hours. We have a lot of information to cover, and want to leave time for some follow up questions from individual participants.

Because we have so many people participating in the meeting, the host has muted everyone, so we can be as efficient as possible in conducting a meeting. So if you have questions, please post them in the chat. I will pose as many of those questions as I can.

Shawn and John depending on the time we have available for those questions we can't get to -- well, my team and I will follow up with those and seek responses in the immediate future. So with that I hope I haven't confused everybody. Shawn and John maybe introduce yourselves and you're welcome to begin what you found in response to what we've asked.

<u>Shawn Cole:</u> Okay, this is Shawn. Can you hear me? Okay -- very good. Thank you. The presentation today on behalf of social security. So first I want to thank Ron Carlson and the Committee for the opportunity to participate in this meeting. As I said, my name is Shawn Cole, and I am the Kansas City Regional, 218 Specialist with the Social Security Administration. Hopefully, you all have had time to review our responses to written questions on the information regarding our past coverage and determinations for firefighter positions in certain cities in Nebraska. So, I'm going to begin by providing you with an overview or background on Section 218, and then we'll open it up for questions that anyone may have,

So, as you may be aware of -- the Social Security Act of 1935 did not extend social security coverage to State and local government employees because there was a legal question regarding the Federal government's authority to tax State and local governments. However, because many local government employers did not have their own retirement, systems, Congress amended the act in 1950, and created section 218 agreements. So, the 1951 amendments allowed the States to voluntarily extend social security coverage to governmental employees not covered under retirement system by entering into a section 218 agreement. All States have executed Section 218 agreements that vary from State to State, and the Nebraska agreement was effective. January the first 1951, and it was signed June 20th, 1951.

But that did not cover positions under retirement system. So a coverage group that's made up of positions that are under retirement system is called an absolute coverage group. Additionally, Federal law provides that if the State law requires a political subdivision to have a retirement system, it is considered established, even though no action has been taken to establish the system. So a firefighter and police positions, not under retirement system or State laws, did not mandate a retirement system on the date that coverage was extended to the

political subdivision. Positions were covered as part of the absolute coverage group and social security coverage continues if positions later come under a retirement system.

So the social security amendments of 1954 expanded the act to allow States to extend coverage to state and local government employees who were members of a retirement system except police officers and firefighters, provided the coverage, authorized by the State, and approved through a voluntary referendum of all sorts of retirement system.

So Nebraska Modification #18, which was effective 1954 extended authority to cover positions under retirement, system, except a policeman or firefighters position This type of coverage group is called the retirement system coverage group.

So since 1954, when a State enters into a section 218 agreement, it may request coverage for two types of coverage groups -- the absolute coverage group, which is composed of positions not under a retirement system and retirement system coverage group, which is composed of positions under a retirement system.

So, not long after the 1954 amendments went into effect, some States began clamoring to have section 218 coverage made available to police officer and firefighter positions already under a retirement system. To accomplish this, it was a two-step process. Congressional legislation had to be passed which gave the State in question the authority to extend section 218 social security coverage to police and firefighter positions under retirement systems. Then the State had to remove State statutes and the Enabling Act language forbidding section 218 coverage of police offer officer of firefighter positions already under retirement systems. That was followed by the preparation and execution of a modification removing the prohibitive language from the State section 218 agreement.

Now, once that was completed, the State could begin holding coverage referendums and extending section 218 coverage to police officers and the firefighters already under retirement system.

The Nebraska Governor did not ask for authorization to extend Section 218 coverage to police officers or for firefighters already under a retirement system, and they didn't modify their agreement to remove the restrictive language. On top of that, um Nevada - Nebraska revised statute 68-621 states that police officers and firefighters cannot participate in a referendum and that's further expanded, 68-632, which limits the referendum to eligible employees, and 68-621(3) defines eligible employees to exclude any police officer or firefighter position.

So on August 16, 1994, all States were authorized to extend social security coverage to police officers and firefighters covered by a retirement system after they held a referendum prior to this day, as I explained before. Only certain States, for example, states where they did pass the legislation giving the State the authority to extend to 218 coverage to police officer and firefighter positions -- and then the States subsequently have removed the prohibiting language from their 218 agreements. Those are the only States that have the authority to extend social security coverage to police and firefighter positions covered by a retirement system.

So, while Federal law now permits Nebraska to ask for voluntary section 218 coverage for police officers and firefighters covered by a retirement system, beginning 1994, after holding a referendum, again, Nebraska Revised Statutes 68-621, states that police officers and

firefighters cannot participate in a referendum. And Nebraska has not modified its section 218 agreement to permit coverage for police officer and firefighter positions under retirement systems.

I didn't mention Medicare, because Medicare became mandatory for all State and local government employees hired after March 1, 1986, and then beginning July 2, 1991, social security coverage is mandatory for police officers and firefighters who are not covered by a public retirement system as determined by the IRS and not covered under a section 218 agreement as part of an absolute coverage group.

So social security coverage for public employees falls into three categories: social security coverage through mandatory coverage, social security coverage through a section 218 agreement, or exempt from mandatory coverage because they are covered by a public retirement system.

So the section 218 agreement is a voluntary program -- a voluntary agreement between the State and SSA and the State enters into an agreement with SSA on behalf of each political subdivision within the State that wishes to extend social security coverage to its employees.

Now the State must designate a State administrator to act on the State's behalf in administering the section 218 agreements. Many groups that are involved in determining employees, coverage, status and monitoring that the taxes are paid --and we're going to go through each of these groups that are involved in this process.

So the first are employers -- the employers are ultimately responsible for withholding employees FICA taxes and there are many tools available to public employers on the IRS's, Federal, State and local government website, for example, publication 5138, which is a quick reference for public employers. They also have a video that has section 218 tools, tips, and compliance for governmental entities. Form 14581, which is the social security coverage self-assessment for state and local government entities.

Another group involved is a State Administrator. So the State Administrator is the State employee responsible for administering the State section 218 agreement. The State Administrator also plays a central role in communicating information between SSA and State and local entities. Because section 218 agreements are voluntary agreements between SSA and the States, SSA's communication to the State, and local entities must flow through the State Administrator.

Then you have SSA. At the State Administrator's request we explain entities' coverage options, review proposed modifications to the State Section 218 agreement for legal sufficiency, and evaluate the coverage status of entities and positions when questions arise.

Lastly, we have the IRS, The IRS collects social security and Medicare taxes, and verifies the amount of taxes that are owed.

So specifically, I want to talk about Nebraska firefighters' history about social security coverage. So Nebraska has four types of cities. We have metropolitan class, which is Omaha, primary class, which is Lincoln, and then we also have first class and second class cities, plus the villages.

The original 1895 Nebraska Firefighters Pension Act provided that all metropolitan cities and cities of the first class, having a paid fire department, to pension all firemen of the paid fire department. And chapter 30 of the Nebraska revised statutes for 1943 -- sections 201 and 205 --require first-class cities, with paid fire departments to provide a pension for all firemen of the department,

Now, first-class cities were cities of populations 5,000 to 40,000 in January of 1951, and again, Federal law provides that if the State law requires a political entity to have a retirement system, it is considered established, even though no action has been taken to establish the system.

So, whether firefighters and cities in Nebraska are covered or excluded from social security coverage, such as part of the absolute coverage group will depend on the city's classification on the applicable date.

The agreement or modification that extended social security coverage to the city, as I mentioned before, the agency can provide a determinations of coverage status for entities or positions at the State Administrators request.

Along with our written responses to the Committee's questions, we provided copies of past coverage, determinations, and technical guidance the agency provided for certain Nebraska firefighter positions. If Nebraska State Administrator requires further coverage, determinations for particular entities, then SSA is happy to provide the determinations. At this time I'll be happy to respond to any questions you may have.

<u>Senator Kolterman:</u> Thank you Shawn. Do we have any questions thus far? Yeah, we have a question, Sheriff Don Henry, as to police officer - does that mean all law enforcement or city law enforcement? Where does county law enforcement stand?

Shawn Cole: Could you repeat it, please

<u>Senator Kolterman:</u> By police officer -- does that mean all law enforcement or city law enforcement? Where does county law enforcement stand?

<u>Shawn Cole:</u> Okay, whenever it comes to 218 positions, we look at positions and not the political subdivision itself. So whenever we're talking about a policeman that would include anyone who was in a position that was classified as a police officer.

<u>Senator Kolterman:</u> So you're saying that that takes into account Sheriff's departments.

Shawn Cole: Correct.

<u>Senator Kolterman:</u> Okay -- that answer your question Don? Thank you. Any additional questions, John, did you want to add anything to that?

<u>John Fox:</u> Just yeah, it's -- I don't think I've been introduced yet. But I'm John Fox. I'm an attorney with the Social Security Administration. With respect to that last question, the coverage, the state request -- coverage for political subdivisions, and I don't think that we have looked at the organization of counties, but it would depend on -- the coverage would depend on the political subdivision that the positions are part of, and so we would have to look at, for

example, I think you said county sheriff's -- we would have to look at what coverage the State requested for the county, and then we would look to whether the positions are, in fact, police positions under social security policy, and that basically that depends on whether the position is performing traditional law enforcement functions. And so essentially, we would just have to, we'd have to look at everything, and then just make a coverage determination, but in principle um county sheriff would be treated as police officers if they meet that same definition.

<u>Kolterman:</u> Well, the other part of that question is -- does it matter the kind of plan it is? So we, you know, obviously you're familiar with the fact that we have defined benefit plans, we have cash balance plans which is a form of defined benefit, and then we have defined contribution plans. Does it matter if it is a retirement plan or retirement plan, no matter what aspect it falls under the IRS or what's your response to that?

<u>Shawn Cole:</u> So yeah, I mean, whenever um you look at retirement plans, whether or not mandatory social security coverage would apply, in order to be exempt from mandatory coverage, the retirement plan would have to meet IRS regulations, and be what they call a the equivalent retirement plan. But we don't make those determinations -- social security doesn't make those determinations. It's the IRS that actually makes that determination.

Senator Kolterman: Okay, thank you. Additional questions?

John Fox: Senator, could I kind of jump in on that as well? Just to add one more point. It's important, I think, in 218 to distinguish between the meaning of retirement system for 218 purposes versus mandatory coverage. And so, whether a position is under a retirement system or not, for 218 purposes, it doesn't matter what the retirement plan is like. The benefit provided, or the type of benefit would be irrelevant for 218 purposes for determining whether the position is under a retirement system or not. But, as Shawn explained -- in the mandatory coverage context, whether a position is subject to mandatory coverage or not - then IRS does look at amount of the benefit provided. And essentially, they are looking to see whether the plan provides a social security equivalent retirement model. And if the plan does provide that, then an employee under that plan is not subject to mandatory coverage. So there's just one of the many wrinkles in 218. It really depends in which context of retirement system you're talking about.

<u>Senator Kolterman:</u> So here's another question. This comes from the City of Kearny. So are we saying employers should not be withholding social security for police officers? I don't believe that's the case, but you answer that for us, please.

<u>Shawn Cole:</u> No, we're not. We're not saying that at all. We have social security, you know. coverage determinations are very entity specific, and in order for us to determine, you know, we would have to do a coverage determination on each particular entity before we could make a statement whether or not you know police officers in a particular city or location or entity should be, or should not be, contributing to social security.

<u>Senator Kolterman:</u> So here's another question. So how does off-duty income affect our social security benefits at the time of retirement? This income does have social security withheld to off-duty income.

Shawn Cole: So if you're talking about - it would depend on whether or not the employee is currently contributing to social security. You know that's just gonna' add to it. But if you, if the employee is in a position where they are not covered by a 218 agreement, where they are covered by a retirement system where they're not contributing to social security -- so they would have to get their social security by performing other work, you know, outside of their current position, and ultimately, if that person insures themselves for social security, their social security benefit is going to be offset by the Windfall Elimination Provision, and I don't know how familiar you are with that information. But basically under the Windfall Elimination Provision, any non- covered um work where you receive a pension would offset your social security benefits that you're potentially eligible for -- up to two-thirds of your social security benefit could be offset. Yeah, that's just a generality. There is a specific formula that we use to calculate that, and it all depends on how many years of coverage the individual has under social security. But yeah, there's a formula that we use to apply to that figure.

<u>Senator Kolterman:</u> Shawn -- I appreciate that. Does that also take into account the spouse of an employee that's -- are, are they included the same way?

Shawn Cole: Yeah. So let's say that I were eligible for social security, and I have not been paying into social security during my primary position, you know I was I was uh we'll just say well, I'll just make something up here. I've been paying into the Civil Service retirement system, right? But I had outside employment. I had employment before I started working for the government, and so I am insured for social security retirement benefits. So let's say I'm eligible for a \$1,000 in social security, but I received a \$3,000 pension from the government. So my social security benefit is going to be offset. Okay, my paid-in amount or my primary paid-in amount is going to be reconfigured. So if maybe I was eligible for \$1,000, well, now, I'm only eligible for \$500 a month after that Windfall Elimination Provision is applied.

So -- and then I have a spouse. Now my spouse could potentially be eligible for spousal benefits on my record. But my spouse's benefit is going to be calculated, based on that reduced paid-in amount also. So let's say that now my social security is \$500, and my spouse could potentially be eligible for 50% of my benefit. My spouse would only be eligible for \$250, instead of the \$500 that they could have got if I was not covered by a non-covered pension. Then what also comes into place, what we call the Government Pension Offset. So let's say that my spouse paid into social security and eligible for a way higher benefit than I am. Let's say, my spouse is going to be eligible in a month for social security, and he paid in. He wasn't covered by any non-covered pensions. I can't -- I could file for benefits on his record as a spouse, but my benefit is going to be potentially 100 offset by the Government Pension Offset. So my benefit on his record is going to be completely tied to how much I receive in a non-covered pension. So um, those two provisions apply to individuals who are not paying into social security who are covered by a non-covered pension.

<u>Senator Kolterman:</u> Thank you. Another question. Here In November 1951, the City of Grand Island adopted an ordinance to have its employees participate in social security, and in December 1951, the city was included in coverage via Modification #2. City police officers were not participants in a retirement program in December of 1951. Did the police officers become social security participants due to the ordinance and the modifications that were put into place. In other words, does the City's trump?

John Fox: Yeah -- you bet -- I'm happy to take a shot at it. I would like to -- I cannot make a formal coverage determination during this meeting. So with that caveat, I'd be happy to take a shot at it. I think the question specified -- is Grand Island first Class City in 1951? And then I think what you said is that the city passed an ordinance to participate in social security coverage. Okay, great. And then the city of Grand Island, I think was covered, I think you said, and in later that year, in 1951, and at that time the I think it would -- you said that the police positions were not under a retirement system. Correct? Right, now we have not researched the State law framework for police positions in first-class cities as part of prior coverage determinations, but I believe could be wrong on this, but I believe that there was not a state law requiring first-class cities to form pensions for police officers in 1951. -- There was for firefighters, and that's something that Shawn has talked about. But I believe for police officers it was possible they were under a retirement system, but they were not required to be. And if that's the case, if you have a city where the police officer positions are not under a retirement system, and they're not required to be under a retirement system, then those positions would be covered as part of the absolute coverage group - it's all positions that are not under a retirement system. So, just taking a swing at this, based on this sort of set of facts, I would think that police officers in that situation would be covered because of, positions were not under a retirement system, either an actual retirement system or a deemed system meaning a system required by law, so that that would be my initial take.

<u>Senator Kolterman:</u> I think I'm an agreement from what you sent us -- I would concur with what you just said -- it was a question that came across. But I agree with what you're saying from the information you've provided us over the last few days.

So -- question about that -- I can't read it. Okay. And how does the -- how do you get the IRS to give firefighters a determination that our first class retirement is similar to social security or equivalent? Yeah --

<u>Shawn Cole:</u> Okay. So what the entity should do is, they should work through the State Social Security Administrator if there's a question about um, you know whether or not their retirement system is uh a retirement system for IRS coverage like tax purposes. But again, as John said -- that as far as section 218 goes, a retirement system, for 218 purposes -- it doesn't have to necessarily be like the equivalent. But for you know IRS tax purposes -- that is the IRS's requirements. So I would just suggest that you work through your State Social Security Administrator.

<u>Senator Kolterman:</u> I appreciate that, Shawn. We have some correspondence that has been shared by uh, Phil Olsen and Ron Carlson regarding that, and I know that that's been in August of this past year -- they were working with, uh, as an example for Papillion firefighters and as well as South Sioux. And so that that's -- I agree that's what the process should entail. And correct me if I'm wrong, but I think Phil and Ron are more than happy to help accommodate that.

<u>Phillip Olsen:</u> Yes, thank you Senator. Yeah. So the State Accounting Administrator uh by statute is the State Social Security Administrator as well. And as Shawn mentioned, we're the liaison between the local political subdivision and Federal Social security, and we're happy to take those questions, pass them along and get engaged with any determinations that we need to seek.

<u>Senator Kolterman:</u> Which is really the purpose of our call here today, is to, if nothing else, to bring some clarity as to how we go about getting the answers that we need, because obviously it -- it's been very apparent to my staff and I that Phil and Ron and John are all willing to help us. It's just a matter of asking the right questions and trying to get the clarity that we're looking for.

As you all know, this all came about as a result of just inquiries about how do we get people the right protection, so that when they retire, they can retire comfortably, and without social security that can become a pretty big issue, so it it's up to the plans that are designed the retirement plans -- to make sure that those people do have the protections in place. So I appreciate that question. Are there any other questions for the group?

Ron Trouba: I have a question for John or Shawn about - we, aside from changing the Federal regulations, is there a way to avoid being penalized by WEP -- whether it's a 218 agreement, mandatory coverage or outside employment. Is there any way that firefighters and police officers can avoid paying the full rate into social security, the reduced benefit, just because they also have a retirement system from their employer?

<u>Senator Kolterman:</u> And that question came from Ron Trouba. I appreciate that. I just wanted to make sure. I identified who is asking the question. <u>J</u>ohn, do you want to take a shot at that?

Shawn Cole: Yeah, this is Shawn. I can answer the question. So if an individual -- let's say that you do not have a 218 agreement. You're not covered by, uh -- you are covered by a retirement, a retirement plan. You don't contribute to social security, but you have outside employment, you know, and you have insured yourself for social security. So I told you that I didn't tell you the main exception to being -- to having the WEP apply to your benefit -- if you have 30 -- what we call years of coverage -- and that's not to be confused with quarters of coverage, and we do have a publication on socialsecurity.gov that explains WEP and it also um gives you the amount of each year that you had to have earned in for your earnings to be considered a year of coverage. But if you have 30 years of coverage of social security, covered earnings that meet the requirement -- you're exempt from the Windfall Elimination Provision.

If you have between 20 and 30 years of coverage, then the formula for calculating the WEP is reduced. So I'll just give you an example. So an individual -- whenever we calculate somebody's social security benefit, we have what's called, pension points -- right.

The first figure that we use is 90 of what we call your average index monthly earnings. So we start with that, and then we work our way down. So if a person has like uh \$1,500 average index monthly earnings -- we're gonna' calculate their social security benefit, using 90% of that figure. And but for a person who is subject to the Windfall Elimination Provision -- that reduces dramatically from 90 to 40%.

So, then, if you have between the 20 and 30 years of coverage -- that figure goes up, you know, from, say, 40 to 50 to 60, depending on how many years of coverage you have.

However, if an individual is in a non-covered position and um, they subsequently become covered by a section 218 agreement, then the Windfall Elimination Provision would not apply to their social security benefits, even though they still may be eligible for a pension for the years that they were not covered.

<u>Senator Kolterman:</u> A question comes up -- can we get clarification on who makes a final determination -- the Federal or the State Social Security Administrator? It's my understanding. correct me. If I'm wrong, that the questions would be directed through the State, but the final determination would come from the Federal Government. Would that be correct?

Shawn Cole: Yes, that's correct.

<u>Senator Kolterman:</u> And for those of you that aren't familiar with how this works. So one person just asked if there's going to be legislation introduced that the Legislature will permit police and firefighters to participate in referendum groups under 68-621. My answer to that would be -you have to talk to Senator McDonnell and Senator Carol Blood, because I'm not going to be around to do that. But it could come up. But I don't know if we do, would our local legislation with that trump. I mean, if we wanted to do that, we can't trump what the Federal government's already done, can we?

<u>John Fox:</u> Because section 218 is a voluntary program, the State really has the -- it's really your prerogative to decide what this -- can be covered or not. And so the fact that State law prevents police officers and firefighters from voting in referendums effectively bars retirement system coverage groups for police and firefighters in Nebraska, and that's Nebraska's prerogative to choose the terms on which it requests coverage. So in that way State law, and it we would want to stay a lot for that.

<u>Senator Kolterman:</u> So John, correct me if maybe I'm not hearing that correct, maybe I'm not understanding it. If we decided as a State to allow these firefighters and police officers to participate in social security -- we know the police officers, many of them already are - would - but we put in statute that that they're eligible to participate, and you would have to acknowledge that as a from the Federal perspective?

<u>John Fox:</u> Well, I think -- my understanding would be what you would do in Nebraska, or what you could do, would be to permit police and firefighters to vote in referendums and then you would be able to follow the process set by Section 218 for covering police and firefighter positions under retirement systems. So at that point you would still have to comply with Section 218 to extend coverage to those positions. And so the police officers. . .

<u>Senator Kolterman:</u> I'm sorry. Go ahead. No. Well, Here's the other side of that. Then, when we talk about, if we did allow them to participate in a referendum, we have, firefighters in the metropolitan arena that are covered by defined benefit plans. And I believe, Lincoln, that's not metropolitan, but that's a second size city. They're covered by a defined benefit plan. Would they have input on what happens to the first class cities? Or could we just break it out? The first class cities would have that opportunity.

John Fox: So in general, the State has a lot of flexibility, and how it defines the referendum coverage group, the retirement system coverage group. In other words, the people who are allowed to vote -- but that group always has to be made up of employees and positions under the same retirement system, and so I believe Lincoln and Omaha have different retirement systems. Each have their own system for police and firefighter positions, so those would be separate referendums in Omaha and Lincoln and the employees and police and firefighter positions in each of those cities would have to decide for those cities, whether to have social security, coverage, or not, one hundred and fifty.

<u>Senator Kolterman:</u> So then, then, the next question would be is, if we said that this all came about as a result of first class cities and paid firemen in first class cities. Uh, if we decided to do that -- there's something like seventeen or eighteen first class cities that have paid firefighters. Would each of them run their own referendum? Or would we put a plan together to allow them to vote as a block?

<u>John Fox:</u> Now I would have to ask more questions first. But do these uh -- are these cities typically participating in the same retirement system, or do they have their own pension plans?

<u>Senator Kolterman:</u> They have their own, they have their own. They're all defined contribution plans.

<u>John Fox:</u> Okay. So the referendum has to be one retirement system at a time. And so if they're in different retirement systems, then each city would have to vote on its own. I also notice Senator just from the language, and I think it is in Section 68-621, that referendum coverage group under Nebraska consists of employees of a single political subdivision of the State - that's statutory language -- I'm not an expert on Nebraska law like there are people in Nebraska, obviously, or Attorney General who are experts, but that language could also be a separate reason why you might need to do individual referendums for each city -- just the way that the referendum group is defined there.

<u>Senator Kolterman</u> Okay, that. Thank you. That's very helpful. Any other questions for the group?

<u>Gary Bruns:</u> We have a a question from one of our members. Uh, that is asking -- I'm sorry, I'm with the firefighters. Okay, I have a question that was asked as far as uh, if an employer is supposed to be making contributions that isn't, you know the process of you know, making sure those things are being done correctly. What would that process be? And this would be geared towards probably the Social Security Office. Thank you.

<u>Shawn Cole:</u> Okay, uh, this is Shawn. Um. So if I'm understanding you correctly, it's been determined that the fire, the entity or political subdivision should be paying into social security, and they haven't been historically, I -- can you give me a little bit more details?

<u>Gary Bruns</u>: affirmative that. I believe this is, it does -- like the situation of Papillion in trying to figure out the pathway forward for them. Wanna' make sure that everybody is doing the right thing and uh doing things correctly.

Shawn Cole: Yeah, um. Whenever there's been in a situation, you know, where you have an entity like Papillion that um based on our coverage and determination, they are a part of the city's absolute coverage group whenever the original agreement was signed with Nebraska. But social security coverage, social security has not been paid. They have been contributing, you know. At that point also we can do is provide the political subdivision from our side with um guidance on how to contact the IRS and work with them um to correct any coverage uh positions, because there, it just depends on -- you know -- what they do going forward. And I think in that situation we definitely advise the city to work with the State Administrator to work with the IRS to correct that coverage going forward, and there are options for doing it retroactively too.

Gary Bruns: Thank you.

<u>Senator Kolterman:</u> Gary, and I know that uh the city of Papillion has worked with Phil Olson and Ron Carlson, and they do have some information regarding that. But I believe we've provided some of that information in our correspondence, so - additional questions?

<u>Phillip Olsen:</u> I can add a little bit to that, I think. You know, in our conversations with SSA and a scenario like that? There is a statute of limitations that the IRS has, and that's three years. So you'd have to go back three years, and of course, with social security, there's an employer contribution and there's an employee contribution, and it was the case in which an employer did not withhold when they should have. It would be the employer's responsibility to make up both the employer and the employee portion. I'd let you know Shawn or John jump in if I've misstated anything there.

Shawn Cole: Nope. Sounds perfectly fine.

Amber Powers: Amber Powers with the plan. I just want to, I guess, clarifying us. We're still trying to understand um, really everything about what's going on that determination. And I think we're still trying to understand why some groups of first class cities are excluded, and some are included and kind of the equity of that. So, um, I guess we're still trying to work through some of that. And I don't know if we've completely determined to pass forward yet. I just want to say that. But we are working um with State, with the State and the Federal regulations on that. So

<u>Lynn Rex:</u> And this is when Senator Kolterman -- Lynn Rex -- just wanting to underscore Amber's point -- when the city was -- I mean -- not notified of this in any way, shape or form. How would the city have known that this is. . [inaudible]

Senator Kolterman: We lost you Lynn

<u>Lynn Rex:</u> Were you able to answer my question? Oh, I'm so sorry. Okay, uh. My question was underscoring. What Amber Powers of Papillion just asked you to the city administrator. The concern that municipalities have is -- I mean, at what point, or who is responsible for contacting a city, or how are they to have known any of this along the way.

Phillip Olsen: I can take stab at that. When -- so it really goes back to in -- if we're talking about firefighters here in 1951 -- was the city at that time a city of the first class, -- and really from that point forward, whether they transition from a city of the second class to the city of the first class, I don't think matters. And going back to the determination, you have to look back in 1951, and if you were a city of the first class, firefighters again were required to have a pension. Whether they did or not, that requirement was in place, and thus they would be excluded from absolute coverage. And so those facts haven't changed since that time. Now, I understand the question about uh inequity, and maybe the unfairness of having to know what happened 70 years ago. But from uh everything I've heard, and being in this position-- that's really the starting point is that look back. And what class of city were you at that time. And I don't know if Shawn or John have anything to add to that. But that's my perspective.

<u>John Fox:</u> I think that's exactly correct. Section 218 is a voluntary program, and so a lot of the principles that we're applying are just contract law. That's why we look back 70 years, if that's

when the absolute coverage group formed. And it is true that if you look at cities that are first class today, you, you may find that that some firefighters are covered in -- some are not -- but really what, as Philip explained, really, we're looking at cities, whether they were first class or not. when there's some coverage group and that is the relevant date for determining the composition of the absolute coverage group. We're always, you know -- always happy to provide coverage and determinations. I am happy to discuss any of the coverage determinations we've previously issued. I, we have provided those coverage determinations and past technical guidance, in response to the Committee's questions. We stand by those determinations, and I'm happy to discuss them, if necessary.

<u>Lynn Rex:</u> But we look forward. This is - I'm with the League of Municipalities -- and we do look forward to working with you on this and discussing it further -- mainly because it was our understanding that you know the firefighters had elected not to have social security, which is why we made up the difference in terms of what a city contributes to the defined contribution plan of thirteen percent for firefighters, whereas the city only contributed initially six, now seven percent on the police side because of that differential to make up that differential.

And so -- in addition, I mean just going back and reading the transcript that was provided to us of the presentation by somebody from SSA I believe, that is our understanding that basically that was incorrect.

So we just apparently there's just a lot of confusion and wondering, and I know we've had some city auditors, too, that have indicated auditing firms, you know, when would they, when or how could they have known this? Because obviously they had the cities known? You know, they would have been doing it if this was something they were supposed to do, they would have been doing it.

It was not an intentional act on their part of an in your face, or we're not doing it. It was based on information they were given at that time. So we look forward to working with you, and really appreciate all of your uh guidance and willingness to participate today. So thank you so much,

<u>Senator Kolterman:</u> So here's another question that, it's been posed by Sue Crawford from York. Can you clarify the police coverage question in general? Are they usually covered because there is no state required pension for police in 1950 -- would that be accurate that they are generally going to be covered?

<u>John Fox:</u> Senator I wouldn't. I don't want to go that far just because we have not issued formal coverage determinations for police positions in Nebraska. Okay. But again I can -- I'm happy to reiterate again, though the framework that we're following, and I think this question follows that framework.

But we would be looking to the date when the absolute coverage group formed, and we would be looking to whether the positions were under an actual existing retirement system, or whether by law they were required to be under a retirement system which amounts to the same thing. So if the positions were under a real, or what we would call it, deemed -- meaning a legally required retirement system. At the date, the absolute coverage group formed. Then the positions would be excluded from the absolute coverage group, and based on the research that we have done so far, it appears that, with the exception, I think of Omaha and Lincoln, it appears that on the police side there were no requirements for retirement systems to be

established. And so you don't have the situation you have on the firefighter side, where positions are under deemed retirement systems. There were no laws requiring those systems.

<u>Senator Kolterman:</u> Yeah, I agree with you, John. That's the impression we had from what you what you had sent us. I and I appreciate that. And again, we're not trying to pin you down to one specific issue here because obviously this is, we've got a lot of balls in the air, a lot of different things coming forward. The police didn't have a pension system until 1963 so that that says something to that as well.

<u>Lynn Rex:</u> And also, uh, just one more question Senator Kolterman, if I may. The question is this Just a clarification. I understand what you're saying is, for example, let's take the firefighters. If they wanted to elect to join social security or to participate in social security, as I understand what you said, and what I think I understand here is that they would they could do so on a a program by program basis, in other words, a system by system basis. So, for example, clearly Omaha is in a system of its own a plan of its own. O. Lincoln, separate plan of its own. But all first class cities are under the same uh plan under defined contribution plan.

So my question is, does that mean all First class City firefighters have to vote the same way if they wanted to? If and I don't know that they do; but if they want it to be to participate in social security with all of them. In other words, all cities with paid firefighters have to vote the same way, or a majority of them on a city by city basis or, for example, hypothetically, the city of York, their fire department to vote to do it, and the city of Columbus could vote not to do it. That that's my question.

<u>John Fox:</u> I'm happy to take a step at that again before we would even get there. The State of Nebraska would have to first modify statutes to permit police and firefighters to vote in referendums. The State would also need to modify its section 218 agreement to permit coverage for police and firefighter positions under the retirement system coverage group.

So in a universe where that's happened. Then you would get to this issue of how you define the retirement system for referendum purposes. Now what you just said I think is that the first-class cities all participate in the same retirement system Is that is that correct? Or most of them do.

<u>Lynn Rex:</u> Well, it is a statutory system, but, for example, the under the statute and Chapter sixteen, they each have their own retirement committee. So, for example, they may decide in one city to have a different set of options for firefighters to choose from for investments, for you know, to decide how they're going to, but they're going to select for investments as opposed to a different city but one hundred -- fundamentally, it's the same system as required by State statute, and I guess that's my question. Would they all have to vote together?

<u>Senator Kolterman:</u> Yeah, I agree with you, Lynn, but to a certain extent, but the reality is as we've looked at this over the last five or six years, first-class city has their own administrator and their own plan document. So they have to meet the criteria of statute, but they are not the same plan. It's not like a multi-employer plan like we have for the State teachers as an example.

<u>Lynn Rex:</u> And you've articulated much better than I did. But which is basically -- is it based on the statute requirement, or is it based on each individual plan? Senator Kolterman has stated it in a much better way than I did.

<u>John Fox:</u> With just on that specific point, we are typically going to defer to the State to define what the retirement system is. Now, in this context, I hate to add any confusion, but let me just add one more wrinkle.

A retirement system means a couple of different things. In this context, it means literally a system, you know, like the administrators and the people who run the system. But it also means what the State defines as a system for referendum purposes. And I think the first issue, whether the different cities are within the same actual retirement system or not -- that's something we are going to defer to the State to decide. But based on what I'm hearing, it sounds like they are administered separately, and so, at least in my mind, it sounds a little bit like these are different plans that all conform with the same statute - but they're run separately. So it sounds like they are separate, literal, actual plans.

<u>Senator Kolterman:</u> That's the understanding I'd have. John. I I agree with you. We've looked at this. There's different plan administrators, you know. You might have an insurance company administering two or three of them. You might have a bank administer a few of them. But there's seventeen or eighteen of these out in the State of Nebraska, all operating under different premise, but they're all subject to the same statute. They have to meet the same requirements, but they're all independent plans.

So if I'm hearing you correctly, before the referendum could take place, we'd have to change our state statues to allow for the referendum to take place, and then, secondly, once that happens, each one of those sixteen or seventeen different plans could have their own referendum to elect to social security.

<u>John Fox:</u> Right -- and senator the one thing I would just add too. That is the other kind of predicate, for that is, you'd have to modify your State Section 218 agreement to allow the police and firefighter coverage right now. I think it would be the sentence of your 218 agreement defines services covered to exclude services performed by a police or firefighter in a police or firefighter position under a retirement system, so that would be the easiest hurdle. But yes, that would also have to happen.

<u>Senator Kolterman</u>: Yeah, I agree, I think you're right. You're right on that. So here a question. If a firefighter -- let's say -- we did get this all taken care of, and we allowed for the referendums, and they voted to start participating in social security would it take the 30 years of earnings to get the full amount of benefits to eliminate the WEP - or could they? Would they just automatically start getting them? Shawn? That might be a question for you.

<u>Shawn Cole</u>: Yeah, I mean it would. Each individual employee would have to look at their situation separately, because, you know, it would depend. For example, younger employees, you know, this wouldn't have as much impact on them, because, you know, they have plenty of time to get their social security coverage if they were covered by a 218 agreement. Whereas maybe an older employee -- it may affect them differently. So yeah, it just varies individually from person to person depending. You know you do have people who do have outside employment in addition to their non-covered employment. So it would just depend on each individual person.

<u>Senator Kolterman</u>: Okay, thank you. One other question about counties. They've been required to have a mandatory retirement plan by including law enforcement since the early

1980s. Does that affect anything? They're just included in the plan in that. They are included for social security, aren't they?

<u>John Fox</u>: Okay. I believe I have not looked at this, but I believe most of the Nebraska counties were covered under the section 218 agreement as absolute coverage groups prior to the 1980s. I would guess most counties um already had coverage before that. And so I would think -- if there were no retirement systems in place, most likely in the 1950s when the counties were covered, then the positions would be part of the absolute coverage group, so the fact that the positions are later placed under a retirement system would not affect social security coverage.

<u>Shawn Cole</u>: So it looks like Kevin put a question in the chat. Let's see -- make sure I understand it. If a police or firefighter has been paying into social security -- both the employee and the employer when the city has a retirement system, will the police or firefighter, receive benefits for what they have contributed?

Well, if you have an employee who has been contributing into social security, um, yeah, they're gonna' get that social security credit when it comes time for them to file for retirement, or possibly disability, if they should become disabled.

<u>Senator Kolterman</u>: I don't want to get too far down into the weeds on all of this, because each item has a specific -- I mean, we all have our own questions that we'd like to ask, and if I would ask you if you have something like that, direct them to us here at the office for the next 30 days, and then go to McDonnell or Carol Blood's office after that.

So we're willing to work with you. And what I've what I've found today is very revealing that Ron Carlson and Phil and Shawn and John are all more than happy to work with us, Lynn. I appreciate what you said -- that there's a lot of questions out there. League has a lot of questions. Senator Blood -- do you have anything that you'd like to add at this point in time?

<u>Senator Blood</u> -- no, just that -- I mean, clearly, we're going to keep working on this. This is not something that we're going to let go by the wayside.

<u>Lynn Rex</u>: This is Lynn again. Just two quick questions. One -- how long does it take? How many is it a a period of months? How long does it take to amend the 218 agreement? Secondly, I mean, I think, that Kate and I've had a rough conversation about that -- conversation with a rough idea. But roughly, you know, how long would it take to amend our 218?

I mean passing legislation that can clearly be done in one session to do what the legislature is able to do. But then amending the 218 agreement is a different thing. And how long does that take? And then the other questions -- logistic that has been texted to me during this call by one of our cities -

So one of the big issues in negotiating the current defined contribution plans was portability, not just for police, but also on the fire side. So with that what happens then, when a city -- so, for example, social security -- you deal with a city that a firefighter that is in one, let's assume that everything's put in place, and that city elects to go the firefighters in city, and decides to participate in social security after things have been done. Then what happens when that firefighter then goes to City B, where their firefighters have elected not to do it. Then what?

<u>Shawn Cole</u>: Okay, I'll try to answer your first question first. We -- actually social security already has a modification template for changing the original agreement to allow coverage for police and firefighters. So in order, as far as how long does that take? Basically, the State administrator would submit that modification to social security, and we would give it priority, and we could get that approved fairly quickly - you know - probably just in a matter of weeks at the most.

Now, as to your second question, if you are paying into social security because you are covered by a 218 agreement with, you know your employment's covered with a 218 agreement, and then you change positions and go to -- you know, change employers and go. Your social security coverage is going to be governed by whatever the situation is with your new employer. So if your new employer doesn't contribute to social security under a 218 agreement, then they will stop withholding social security from your wages. At that point you don't lose any coverage that you may have had in the past, but that would be that would have to be on a decision by the employee, knowing that their employment with that new employer is not going to be covered for social security.

The law also requires for employers who do not pay into social security for their employees, there's a form that they have to present to their employees. It's called an SSA 1945. In that form they have to give to the employee whenever they're hired. That clearly explains to them that their position there does not cover by a 218 agreement, and they don't pay into social security, and the employee has to actually acknowledge that they receive that. So, anyway, did I answer your question?

<u>Lynn Rex</u>: Thank you very much. I appreciate it.

<u>Senator Kolterman</u>: Any additional questions? Well, obviously, we're going to keep this dialogue going. I - again -- I can't emphasize enough how happy I am that Shawn and John and Philip and Ron have been willing to work with us. You never know what kind of legislation might bring up what kind of questions. And obviously, we've been kicking this around for a few years, and didn't really understand the 218 agreement concept, and the fact that at least I didn't understand that we could do this.

Like, if Seward is a first-class city and they want to do their own. If we put in statute that they can have a referendum and be included, we could make that happen. So, I think that's maybe a first step that we have to take a look at Senator Blood and Senator McDonnell.

And then, secondly, if we could get that taken care of next year. So maybe we can get some social security benefits some of these people. It takes some changes and willingness to work, but I sense that the League of Municipalities, along with NACO and everybody involved wants to make sure that these people are protected properly. And so that's really what this is all about.

Other than that I don't have anything else. If you didn't get the questions answered that we sent out for the information, and you want another copy -- we didn't go over it line by line, but John and Shawn really did do a nice job of clarifying the questions that we sent to them. We'd be glad to send that information back out to you. Lynn. I think we provided you with copies of that. So with that, if, unless there's anything really pressing, I guess I maybe call a meeting complete. And again hope that we can keep the dialogue going and take care of these people that we're trying to protect.

So with that, thank you everybody for participating. Especially thank you to Lynn for providing the avenue that we could do this via zoom.

<u>Lynn Rex</u>: And I must state that it's Ethan, our IT manager, because I'm incapable of doing any of this. So I really appreciate Ethan doing it. And again, Senator Kolterman, Senator Blood, and Senator McDonnell -- thank you so much for your assistance, and I hope I know you all know how hard Kate Allen has worked with all of these folks from the Social Security -- State and Federal, and we just really appreciate everybody. Thanks so much. I agree. Thank you. I don't give her enough credit, but she is why we get where we get around here.

Questions posted in December 1, 2022 chat during zoom meeting with SSA

<u>Don Henery</u>: By police officer, does that mean all law enforcement, or city law enforcement? Where does county law enforcement stand? *

<u>Admin</u>: We utilize a defined contribution plan, not a defined benefit plan.. How does that affect coverage? *

<u>Kearney</u>: Are you saying employers should NOT be withholding social security for police officers? *

<u>Admin</u>: How does "off duty" income affect our social security benefit at time of retirement? This income does have Social Security withheld.*

<u>Gary Bruns</u>: How do we get the IRS to give firefighters a determination that our 1st class retirement is similar to Social Security?

<u>Grand Island</u>: In November 1951, GI adopted an ordinance to have its employees participate in Dec 1951, the city was included in coverage via modification no 2. City police officers were not participants in retirement programs in Dec 1951. Did the police officers become social security participants due to the ordinance and modification?

<u>CSvendsen</u>: Can we get clarification on who makes the final determination? The federal or the state social security administrator?

<u>Grand Island</u>: Senator Kolterman, do you anticipate a bill will be introduced in the legislature that would permit police and firefighters to participate in referendum groups under Sec. 68-621?

<u>Darren Garrean</u>: If an employer is supposed to be making contributions but isn't, what would that process to rectify it be?

<u>S Crawford</u>: Can you clarify the police coverage question in general? Are they usually covered because there ask no state required pension for police in the 1950's?

<u>Don Henery</u>: The counties were required to have mandatory retirement plans, including law enforcement, in the 1980's, does this affect anything?

S.Crawford: each city has its own fund though

<u>Tom Treffer</u>: If firefighters voted to start to participate in SS, would it take 30 years of earnings to get the full amount of benefits to eliminate the WEP?

<u>Kevin Pokorny:</u> So for clarification, if a police or firefighter has been paying into social security, both employee and employer, when the city has a retirement system, will the police or firefighter receive benefits for what they have contributed?

Appendix U

First Class City Firefighter Bills & Statutes

Ch. 39.]

insurance corporation company, or association, doing business in such city or village, for the use, support, and benefit of volunteer fire departments, regularly organized under the laws of the State of Nebraska regulating the same.

Repealing clause.

SEC. 2. All acts or parts of acts inconsistent or in conflict with the provisions of this act are hereby repealed.

Approved April 8th, A. D. 1895.

CHAPTER 39.

(SENATE FILE No. 124.)

AN ACT to pension firemen of paid fire departments after a service of 21 years, and the widows and orphans of firemen who lose their lives while in the line of their duty, and to provide for pensioning firemen of paid fire departments in metropolitan cities, and cities of the first class, who shall become totally disabled while in the line of their duty.

Be it Enacted by the Legislature of the State of Nebraska:

Firemen in cities of metropolitan and first classes; pensions on retirement,

SECTION I. That all metropolitan cities and cities of the first class having a paid fire department, shall pension all firemen of the paid fire department whenever such fireman shall have first served in such fire department for the period of twenty-one years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid, and such pension shall be twenty-five per cent of the amount of salary such retiring fireman shall be receiving at the time that he goes upon such pension list.

Pensions to widows and children. SEC. 2. In case of the death of any fireman in a paid fire department in any city of the metropolitan,

or first class, while in line of duty, or death is caused by injury received while in the line of duty, then the same rate of pension as is herein provided for in section one shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman, and in case there be no widow, then the minor children, if any, of such deceased fireman shall be paid such pension during their minority, to the age of 16; Provided, however, So soon as a child of such deceased fireman shall become sixteen years, such pension as to such child shall cease.

SEC. 3. In case any fireman of a paid fire depart-Pensions for ment in any metropolitan city, or city of the first class, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at a rate of twenty-five per cent of the salary such firemen was receiving for his services as fireman at the time of receiving such injury, and suffering such disability.

SEC. 4. This act shall apply to officers of paid ^{officers}. fire departments in cities of the first class and cities of the metropolitan class, as well as to regularly employed fireman.

Approved April 8th, A. D. 1895.

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[Ch. 60]

be the duty of the district court at each term of court to appoint a competent number of bailiffs to wait on the grand jury and court during the term, who shall be allowed for their services two dollars per day, to be paid by the county. Provided, however, that in counties having aver 125,000 inhabitants each bailiff shall be appointed to serve one year from the time of his appointment (unless sooner removed by the court, such power of removal being hereby given) and and shall receive for this service a salary of Twelve hundred dollars per year, to be paid monthly by the county.

Section 2. (Repeal.) That Section 9469 of Cobbey's Annotated Statutes of Nebraska for the year 1907 as the same now exists, be and the same is hereby repealed.

Approved March 29th, 1909.

CHAPTER 60.

(House Roll No. 246.)

[Introduced by Mr. Connolly.]

AN ACT to amend Sections eleven (11), twelve (12), and thirteen (13) of Chapter Thirty (30), of the Compiled Statutes of Nebraska for the year 1907, entitled "Fire companies, firemen, escapes, and to repeal said sections as heretofore existing.

Be it Enacted by the Legislature of the State of Nebraska:

Section I. (Amendment.) That Section II of Chapter 30 of the Compiled Statutes for 1907, be amended to read as follows:

"Section II. (Firemen, pensions, service.) That all metropolitan cities, and cities of the first class, having a paid fire department, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the

same manner as firemen upon the active list are paid, and such pension shall be at least fifty per cent (50%) of the amount of salary such retiring fireman shall be receiving at the time he goes upon such pension list; and, provided, that in no case shall the amount of such pension be less than Fifty Dollars, (\$50.00) per month. At the death of any such retired fireman, the same rate of pension as herein provided for shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fifeman, and in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority, to the age of eighteen years; provided, however, as soon as a child of such deceased fireman shall become eighteen years, such pension as to such child shall cease."

Section 2. (Amendment.) That Section 12 of said Chapter 30 of the Compiled Statutes of 1907, be amended to read as follows:

"Section 12. (Same. Death.) In case of the death of any fireman in a paid fire department in any city of the metropolitan, or first class, while in the line of duty, or death is caused by or is the result of injuries received while in the line of duty, then the same rate of pension as herein provided for in Section 11 shall be paid to the widow or minor children of such deceased fireman, as provided in Section 11 of this act."

Section 3. (Amendment.) That Section 13 of said Chapter 30 of the Compiled Statutes for 1907 be amended to read as follows:

"Section 13. (Same. Disability.) In case any fireman in a paid fire department in a metropolitan city, or city of the first class, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate as provided for retired firemen in Section 11 of this act. And provided that the

[Ch. 60, 61]

provisions of this act shall apply to all paid firemen now on the retired list and to the widows and minor children of any deceased firemen who was on the retired list under the provisions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act, in case of partial disability of a fireman received while in the line of duty he shall receive his salary during the continuance of such disability for a period not to exceed twelve months. Provided further, that if it shall be ascertained by the Board of Fire and Police Commissioners or other proper Municipal authorities within twelve months that such disability has become permanent, then his salary shall cease, and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act."

Section 4. (Repeal.) That Sections II, I2 and I3 of said Chapter 30, Compiled Statutes of I907, for the State of Nebraska, be and the same hereby are repealed.

Approved March 30th 1909.

CHAPTER 61.

(House Roll No. 26.)

[Itroduced by Mr. Sink.]

AN ACT To provide buildings three or more stories high with Fire Escapes and Fire Protection under the supervision of the Commissioner of Labor or Deputy Commissioner of Labor, providing for the expense thereof, penalties for its violation, means for prosecuting persons who violate its provisions and to repeal Sections 15-16-17-18-19 and 20 of Chapter 30 of Compiled Statutes of 1907 as now existing.

Be it Enacted by the Legislature of the State of Nebraska:

Section 1. (Fire escapes.) That within six months after the passage of this act, every hotel, boarding house, store house, tenement house, every building now or here-

after used, in whole or in part, as a public building, public or private institution, office or store building, school house, theatre, public hall, place of assemblage or place of public resort, more than two stories high and containing above the ground floor sleeping apartments, offices, assembly hall, work rooms or a room intended to be used as a place of amusement, all or any of which rooms are designed for occupancy by fifteen or more persons, shall be provided with one [or] more fireproof stairways, chutes or toboggans constructed on the outside thereof, placed in such a position and as many in number as may be designated by the Commissioner of Labor, or Deputy Commissioner of Labor. Such fireproof stairways, chutes or toboggans shall connect the cornice with the top of the first story of such building by a wrought iron or steel platform, properly surrounded with a wrought iron or steel railing; said platform to be constructed on a level with the floor of each story so connected, and of sufficient length to permit access to the same from not less than two windows of each story—said platform shall be so constructed as to be of convenient access from the interior of the building, commodious in size and form and of sufficient strength to be safe for the purpose of ascent and descent.

Section 2. (Inspection of buildings.) For the purpose of carrying out the provisions of this act, the Commissioner of Labor is hereby authorized and required at least once every year, to inspect all of the buildings in this state enumerated in Section I. Such inspection may be by the Commissioner of Labor, Deputy Commissioner of Labor, or such other person as may be appointed by the Deputy Commissioner of Labor for the purpose of making such inspection. Such persons shall be under the control and direction of the Deputy Commissioner of Labor and are especially charged with the duties imposed, and shall receive such compensation as shall be fixed by the Deputy Commissioner of Labor, not to exceed three dollars a day, together with all necessary expenses. All compensation for services and

1943 Session La	ws Herein	1943 Session Laws Herein 1943 Session Laws Herein
Ch. 90 (LB420)	§26 29-2211	Ch. 102 (LB387) § 1 39-234 Ch. 108 (LB419) § 1 45-101
	26 29-2212	2 Omitted 2 45-102
	26 29-2213	Ch. 103 (LB40) § 1 42-121 3 45-116
	26 29-2214	2 42-122 4 Omitted
	27 43-207	3 42-123 Ch. 109 (LB86) § 1 Appendix
Ch. 91 (LB431)	28 Omitted	4 42-124 2 Omitted
OH. ST (DB491)	§ 1 33-128 2 Omitted	5 42-125 3 Omitted
Ch. 92 (LB327)	§ 1 35-201	6 42-126 Ch. 110 (LB171) § 1 46-129
	2 35-202	7 42-127 2 Omitted 8 42-128 Ch. 111 (LB197) 5 1 48-502
	3 35-203	8 42-128 Ch. 111 (LB197) § 1 48-602 9 42-104 2 48-602
	4 35-204	10 Omitted 3 Omitted
	5 35-205	11 Omitted 4 Omitted
	5(1) 35-206	Ch. 104 (LB329) § 1 43-101 Ch. 112 (LB219) § 1 48-701
	5(2) 35-207	2 43-102 2(1) 48-702
	5(3) 35-208	3 43-103 2(2) 48-703
	5(4) 35-209	4(1) 43-104 2(3) 48-704
	5(5) 35-210	4(2) 43-105 2(4) 48-705
	5(6) 35-211 5(7) 35-212	4(3) 43-106 3 48-706
	5(8) 35-212	5 43-107 4(1) 48-707
	5(9) 35-214	6 43-108 4(2) 48-708 7 43-109 4(3) 48-709
	6 Omitted	7 43-109 4(3) 48-709 8 43-110 5 48-710
	7 Omitted	9 43-111 6(1) 48-711
Ch. 93 (LB74)	\$ 1(1) 37-406	10 43-112 6(2) 48-712
	1(2) 37-406.01	11 43-113 6(3) 48-713
	1(3) 37-406.02	12 43-114 7 48-714
(Th. 04 /7 There)	2 Omitted	13 43-115 8 48-715
Ch. 94 (LB174)	§ 1 37-101	14 Omitted 9 48-716
	2 37-202 3 37-204	Ch. 105 (LB331) § 1 43-225 10 48-717
	3 37-204 4 37-212	2 Omitted 11 48-718
	5 37-301	Ch. 106 (LB355) § 1 44-402 12 Omitted 1 44-403 Ch. 113 (LB230) § 1 48-101
	6 37-304	1 44-403 Ch. 113 (LB230) § 1 48-101 1 44-404 2 48-109
	7 37-305	2 44-415 3 48-151
	8 37-308	3 44-502 4 Omitted
	9 37-410	4 44-408 Ch. 114 (LB263) § 1 48-215
	10 37-413	5 44-407 2 48-216
	11 37-501	5(1) 44-407.01 Ch. 115 (LB433) § 1 49-601
	12 37-503 13 37-506	5(2) 44-407,02 2 49-602
	14 37-103	5(3) 44-407.03 3 49-603
	15 Omitted	5(4) 44-407.04 4 49-604 5(5) 44-407.05 5 49-605
Ch. 95 (LB59)	\$ 1(1) 38-121	men at any and
	1(2) 38-122	5(6) 44-407.06 6 49-606 5(7) 44407.07 7 49-607
*	1(3) 38-123	6 44-405 8 49-608
	1(4) 38-124	7 44-503 9 49-609
	1(5) 38-125	8 Omitted 10 49-610
Ch. 96 (LB23)	2 Omitted	9 Omitted 11 49-611
CII, 80 (LIDZS)	\$ 1 39-742 2 Omitted	Ch. 107 (LB176) 1 1 45-114 12 49-612
Ch. 97 (LB29)	1 39-606	2 Omitted 13 49-613
	2 Omitted	3 45-138 14 49-614 4 45-139 15 49-615
Ch. 98 (LB155)	§ 1 39-211	4 45-139 15 49-615 5 45-143 16 49-616
	2 Omitted	5 45-144 17 49-617
Ch. 99 (LB158)	1 39-7,107	5 45-145 18 49-618
7h 100 /* 500-	2 Omitted	5 45-146 19 Omitted
Ch. 100 (LB269)		6 45-154 20 Omitted
Ch. 101 (LB314)		6 45-155 21 Omitted
Ch. 102 (LB387)	2 Omitted	7 45-156 22 Omitted
/*****************************	1 39-230 1 39-228	8 45-157 Ch. 116 (LB51) § 1 Omitted
	1 39-231	9 45-158 2 Omitted
	- 40-WOY	10 Omitted 3 Omitted

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of that office the sum of five dollars per day and five cents per mile to be paid out of the general county fund; Provided, however, in counties having over one hundred thousand inhabitants, members of the county board shall devote each and every day to the duties of the office and shall be allowed a salary of twenty-five hundred dollars per annum as compensation in full for their services; Provided, further, in counties having over sixty thousand inhabitants and not over one hundred fifty thousand inhabitants, members of the county boards shall be allowed a salary of twenty-two hundred dollars per annum as compensation in full for their services; Provided, further, the total maximum amount of compensation, including mileage and per diem, to be paid or drawn by any member of the board. except as hereinafter provided, shall not exceed the following amounts per annum; in counties under township organization having twenty-two thousand or more inhabitants and less than sixty thousand inhabitants, nine hundred fifty dollars; in similar counties not under township organization, fifteen hundred dollars; in counties under township organization having twelve thousand or more and less than twenty-two thousand inhabitants, eight hundred dollars; in similar counties not under township organization thirteen hundred dollars; Provided, however, that in counties not under township organization, which contain an area of not less than two thousand square miles and a population of fifteen thousand inhabitants or more and less than twenty-five thousand inhabitants, the total maximum amount of compensation, including mileage and per diem, to be paid or drawn by any member of such board shall not exceed the sum of fifteen hundred dollars per annum; in counties under township organization, having less than twelve thousand inhabitants, six hundred dollars; in similar counties not under township organization, nine hundred fifty dollars; Provided, further, that for each day actually employed in directing road work in his or her district each member of the county board shall be paid the sum of five dollars per day to be paid out of the road fund of his or her district.

Sec. 2. That original section 33-128, C. S. Supp., 1941, is repealed. 44

Approved May 28, 1943

FIRE COMPANIES AND FIREMEN

CHAPTER 92

RELATING TO PENSIONS FOR FIREMEN

Legislative Bill 327

INTRODUCED BY C. PETRUS PETERSON OF LANCASTER, JOHN F. DOYLE OF GREELEY

AN ACT relating to pensions for firemen; authorizing every city of the first class which has adopted, or which may hereafter adopt, a charter for its own government, as provided by Article XI of the Constitution of Nebraska, to provide by charter and establish pensions or a retirement system or systems for its municipal employees, subject to statutory minimum standards as to firemen and other provisions and conditions relating thereto; to amend sections 35-201, 35-202, and 35-203, Compiled Statutes of Nebraska, 1929; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

35-201 p. 313 2 13-870

35-201. All metropolitan cities and cities of the first class having a paid fire department, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring firemen is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority, to the age of eighteen years; Provided, however, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

- Sec. 2. That section 35-202, Compiled Statutes of Nebraska, 1929, be amended to read as follows:
- 35-202. In case of the death, while in the line of duty, of any fireman in a paid fire department in any city of the metropolitan or first class, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, or in case death is caused by or is the result of injuries received while in the line of duty, then the same rate of pension, as is herein provided for in the next preceding section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section.
- Sec. 3. That section 35-203, Compiled Statutes of Nebraska, 1929, be amended to read as follows:
- 35-203. In case any fireman in a paid fire department in any metropolitan city or city of the first class, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate as provided for retired firemen in the second preceding section; Provided, the provisions of this act shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the pro-

visions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; Provided, further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act. Nothing in this act shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided in sections 2439, 2440 and 2441 of the Compiled Statutes of Nebraska for 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eligible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect.

Sec. 4. Subject to the provisions of section 5 of this act, every city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, shall be authorized to provide by its charter and establish pensions or a retirement system or systems for its municipal employees, including the members of its police and fire departments: Provided, however, a minimum requirement in favor of the members of such fire department shall consist of provisions identical with all of those contained in section 5 of this act and no other or different provisions; except solely that, at the option of any such city, more liberal provisions for such firemen may be contained, but it may not provide less in any respect. The state firemen's pension law, as set forth in sections 4 and 5 of this act, shall at all times continue in force in every city of the first class which has adopted or may hereafter adopt a charter for its own government. It shall not cease to so continue when any charter provision is enacted or thereafter. If and when any such city adopts a charter provision meeting the foregoing minimum requirement, such provision shall be recognized so long and only so long as it continues to meet said minimum requirement. If such city fails to adopt a charter provision meeting such minimum requirement or, having adopted it, shall terminate, amend or change it so as to render it below such minimum in any particular, then and in any such event every fireman now in the employ of such city or hereafter employed shall continue in exactly the same position under the state firemen's pension law as if no charter provision had been enacted.

- Sec. 5. Every city of the first class which has adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, and which has a paid fire department shall pension all firemen of the paid fire department as follows:
- (1) Every such city shall pension all such firemen whenever such firemen shall have first served in the paid fire department for a period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, however, no person hereafter entering the employment of any such city as a member of its paid fire department, except those who shall have been formerly employed in such department who are now in military service or who enter such service during the present world war, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of said twenty-one years of service, he shall be fiftyfive years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid and such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month.
- (2) If, at the death of any such retired fireman, he shall leave surviving him a widow to whom he was legally married prior to his retirement, the same rate of pension, as is herein provided for, shall be paid to such widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman. In case there shall be no such widow

but such deceased fireman shall leave surviving him children of a marriage occurring prior to his retirement who shall be less than eighteen years of age, then such children of such deceased fireman shall be paid such pension to the age of eighteen years; Provided, however, as soon as a child of such deceased fireman shall become eighteen years of age such pension as to such child shall cease.

- (3) When any such fireman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension provided in subdivisions (1) and (2) of this section shall in any event be payable upon his death from any cause or upon any other termination of his service as a member of said department, whether by reason of resignation, discharge or otherwise.
- (4) If any fireman hereafter entering the employment of any such city as a member of its paid fire department, except those who shall have been formerly employed in such department who are now in military service or enter such service during the present world war, shall die other than in line of duty after becoming fifty years of age and before age fiftyfive, and after serving in the paid fire department of such city for at least twenty-one years, then a pension of at least twentyfive per cent of the amount of salary such fireman shall be receiving at the time of his death shall be paid to the widow or minor children of such deceased fireman as provided in subdivision (2) of this section.
- (5) In case of the death, while in the line of duty, of any such fireman or in case death is caused by or is the result of injuries received while in line of duty, then the same pension, as provided in subdivision (2) of this section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section, subject, however, to deduction of the amounts paid under the Workmen's Compensation Act on account of such death, as hereinafter provided.
- (6) In case any such fireman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired

firemen in subdivisions (1) and (2) of this section. In case of temporary total disability of a fireman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months: Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this subsection shall be subject to deduction of amounts paid under the Workmen's Compensation Act, as hereinafter provided.

- (7) From and after the passage of this act, every such fireman may be required by the city to contribute to the city an amount equal to not more than three per cent of his salary until such fireman shall be entitled to retire or otherwise become eligible for a pension under the provisions of this section, which amount may be deducted from the salary of every such fireman. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.
- (S) Nowithstanding any prior provisions of this section, no fireman shall be entitled during any period of disability to receive in full both his pension or salary, as herein provided, and in addition benefits under the Workmen's Compensation Act. All Workmen's Compensation Act benefits shall be payable in full to such fireman or his dependents as provided in said act, but all amounts paid by the city or its insurer under said act to any disabled fireman entitled to receive a salary or pension during such disability, or to the widow or children of any deceased fireman, shall be considered as payments on account of such salary or pension and shall be credited there-

- on. The remaining balance of such pension or salary, if any, shall be payable as otherwise provided in this section.
- (9) This section, as well as other portions of this act, shall apply to officers of paid fire departments as well as to regularly employed firemen.
- Sec. 6. That the original sections 35-201, 35-202, and 35-203, Compiled Statutes of Nebraska, 1929, are repealed.
- Sec. 7. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

Approved May 28, 1943

LB 184 1944 Firelighters

CROSS REFERENCE TABLE

SESSION LAWS OF NEBRASKA, 1947 1947 CUMULATIVE POCKET PARTS SUPPLEMENT AND REISSUE OF VOLUME II

(2000-10-10-10-10-10-10-10-10-10-10-10-10-	·						
1947	1947		1947	1947		1947	1947
Session Laws	Su	pplement	Session Laws	Session Laws Supplement		Session Laws	Supplement
Ch. 1 (LB452)	5 1	2-110	Ch. 14 (LB274)	§ 1	8-317	Ch. 23 (LB184)	§ 3 35-202
•	2	Omitted		2			4 35-203
	3	Omitted		3	Omitted		5 35-204
Ch. 2 (LB533)	\$ 1	2-305	Ch. 15 (LB78)	\$ 1	10-126		6 35-205
	2	2-504		2	10-203		7 15-1001
	3	2-704		3	10-304		8 15-1002
	4	Omitted		4	10-405		9 15-1003
	5	Omitted		5	10-406		10 15-1004
Ch. 3 (LB405)	1	2-1804		6	10-409		11 15-1005
	2	Omitted		7	10-802		12 15-1006
	3	Omitted		8	14-517	1	13 15-1007
Ch. 4 (LB363)	1 1	2-1803		9	14-529	1	14 15-100B
	2	2-1806		10	14-1424	1	15 15-1009
	3	2-1807		11	15-834		16 15-1010
	4	2-1810	Į.	12	19-802	ł	17 15-1011
	5	Omitted		13	19-1015		18 15-1012
	6	Omitted		14	23-319	1	19 15-1013
Ch. 5 (LB446)	1 1	2-1901	1	15	31-336		20 15-1014
	2	2-1902		16	39-860	1	21 15-1015
	3	2-1903		17	46-195	1	22 Omitted
	4	2-1904		18	71-1622	Ch. 24 (LB290)	1 15-737
	5	2-1905	l .	19		(,	2 15-738
	6	2-1906		20	79-1017		3 15-739
	7	2-1907		21	Omitted	Ch. 25 (LB108)	§ 1 16-310
	8	2-1908	Ch. 16 (LB25)	1	3-103		2 Omitted
	9	Omitted		2	8-101	Ch. 26 (LB194)	§ 1 16-319
Ch. 6 (LB241)	5 1	3-148		3	8-103		2 16-321
a construction of the cons	2	3-150.01		4	11-119	1	3 16-325
	3	Omitted	1	5	81-111		4 16-685
	4	Omitted		6	Omitted	1	5 16-691
Ch. 7 (LB63)	1 1	3-203	Ch. 17 (LB79)	_	Omitted		6 Omitted
	2	Omitted	Ch. 18 (LB222)	5 1	12-901	Ch. 27 (LB523)	f 1 16-683
Ch. 8 (LB353)	5 1	3-229) om 10 (,	2	12-902	CIL ET (LEUZO)	2 Omitted
	2	Omitted		3	12-903	,	3 Omitted
	3	Omitted		4	Omitted	Ch. 28 (LB333)	§ 1 16-695
Ch. 9 (LB247)	_	3-109		5	Omitted	CII. 20 (LIDSSS)	
(2	75-201	Ch. 19 (LB24)	\$ 1	14-329		2 16-6,100 3 Omitted
	3	Omitted	au (2	Omitted	1	4 Omitted
	4	Omitted	Ch. 20 (LB86)	1 1	14-1102	Ch. 29 (LB260)	1 16-203
Ch. 10 (LB343)		4-102		2	14-1005	CII. 28 (LD200)	2 16-702
	2	Omitted		3	14-1020		3 Omitted
Ch. 11 (LB407)	1 1	8-101	(4)	4	14-1029		4 Omitted
	2	Omitted		5	Omitted	Ch. 30 (LB9)	§ 1 16-6,100
Ch. 12 (LB23)	5 1	8-129		6	Omitted		2 Omitted
	2	Omitted	Ch. 21 (LB58)	§ 1	14-1026		3 Omitted
Ch. 13 (LB161)	1 1	38-901		2	14-1041	Ch. 31 (LB122)	§ 1(1) 17-108
The second secon	2	38-902		3	Omitted	WA (ALLIEE)	1(2) 17-108.01
	3	38-903		4	Omitted		1(3) 17-108.02
	4	8-207	Ch. 22 (LB548)	-	Omitted		2(1) 17-209
	5	8-207.01	Ch. 23 (LB184)	5 1	19-2011		2(2) 17-209.01
	6	Omitted		2	35-201		3 Omitted
				_	W	•	o Omnitted

This became a law without signature of the Governor, March 11, 1947.

CHAPTER 22

RELATING TO THE TRANSFER OF FUNDS OF THE CITY OF OMAHA

Legislative Bill 548

INTRODUCED BY COMMITTEE ON REVENUE, CHARLES F. TVRDIK OF DOUGLAS, CHAIRMAN

AN ACT to authorize the State Treasurer to transfer and pay over to the city treasurer of the City of Omaha the sum of sixteen hundred four and 15/100 dollars, representing funds collected for retirement of outstanding bonds of such city by the State Treasurer prior to 1917 when that officer was the fiscal agent of the City of Omaha and which funds have not been disbursed in retirement of bonds issued by such city.

Be it enacted by the people of the State of Nebraska,

Section 1. The State Treasurer be and he hereby is authorized to transfer and pay over to the city treasurer of the City of Omaha the sum of sixteen hundred four and 15/100 dollars, representing funds collected for the retirement of outstanding bonds of such city by the State Treasurer prior to the year 1917 when that officer was the fiscal agent of the City of Omaha, and which funds have not been disbursed in retirement of bonds issued by such city.

Approved May 31, 1947

Original Bicc NA

CITIES OF THE PRIMARY CLASS

CHAPTER 23

RELATING TO PENSIONS FOR FIREMEN AND POLICEMEN

Legislative Bill 184

INTRODUCED BY THOMAS H. ADAMS OF LANCASTER, C. PETRUS PETERSON OF LANCASTER

AN ACT to amend sections 35-201, 35-202, 35-203, 35-204 and 35-205, Revised Statutes of Nebraska, 1943, and section 19-2011, Revised Statutes Supplement, 1945, relating to pensions for firemen and policemen; to provide and establish a pension system for policemen and firemen, their widows and children, in cities of the primary class; to provide for contributions from members of police and fire departments; to provide conditions and methods for payment of benefits; to provide for the payment of benefits from the public funds of primary cities; to provide the effect of the adoption of home rule charters and amendments thereto in cities of the primary class which have heretofore adopted or may hereafter adopt home rule charters or amendments thereto; to provide for benefits in the event municipal employees become entitled to social security benefits or a similar benefit under state or federal laws; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 19-2011, Revised Statutes Supplement, 1945, be amended to read as follows:

19-2011. "Eligible employee" means any employee, other than (1) a fireman or policeman in a city of the primary class, or (2) other than a fireman or policeman included within the provisions of an existing pension or retirement sys-

tem created by the municipality or by statute, who has completed at least six months of employment for the then employing municipality as certified by such municipality.

Sec. 2. That section 35-201, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension. as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority to the age of eighteen years; Provided, as soon as a child of such deceased fireman shall become eighteen years of age. such pension as to such child shall cease.

Sec. 3. That section 35-202, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-202. In case of the death, while in the line of duty, of any fireman in a paid fire department in any city of the first class, except such city of the first class which has here-tofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, or in case death is caused by or is the result of

injuries received while in the line of duty, then the same rate of pension, as is herein provided for in the next preceding section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section.

Sec. 4. That section 35-203, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203. In case any fireman in a paid fire department in any city of the first class, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in the second preceding section; Provided, the provisions of this act shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the provisions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; and provided further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act. Nothing in this act shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided for in sections 2439, 2440 and 2441, Compiled Statutes of Nebraska, 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eligible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect. Sec. 5. That section 35-204, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-204. Subject to the provisions of sections 35-205 to 35-214, every city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, shall be authorized to provide by its charter and establish pensions or a retirement system or systems for its municipal employees, including the members of its police and fire departments; Provided, a minimum requirement in favor of the members of such fire department shall consist of provisions identical with all of those contained in said sections, and no other or different provisions; except solely that, at the option of any such city, more liberal provisions for such firemen may be contained, but it may not provide less in any respect. The state firemen's pension law, as set forth in sections 35-204 to 35-214, shall at all times continue in force in every city of the first class which has adopted or may hereafter adopt a charter for its own government. It shall not cease to so continue when any charter provision is enacted or thereafter. If and when any such city adopts a charter provision meeting the foregoing minimum requirement, such provision shall be recognized so long and only so long as it continues to meet said minimum requirement. If such city fails to adopt a charter provision meeting such minimum requirement or, having adopted it, shall terminate, amend or change it so as to render it below such minimum in any particular, then and in any such event every fireman now in the employ of such city or hereafter employed shall continue in exactly the same position under the state firemen's pension law as if no charter provision had been enacted.

Sec. 6. That section 35-205, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-205. Every city of the first class which has adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, and which has a paid fire department, shall pension all fire-

men of the paid fire department as provided in sections 35-205 to 35-214.

Sec. 7. Every primary city shall pension all firemen and policemen whenever such firemen or policemen shall have first served in the paid fire or police department for a period of twenty-one years and shall have attained the age of fifty-five years and shall elect to retire from active service and go upon the retired list; Provided, no person hereafter entering the employment of any such city as a member of its paid fire and police department shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of twenty-five years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen and policemen upon the active list are paid and such pension shall be seventy dollars per month; Provided, that whenever any member shall have served twenty-six years, he shall be entitled to an additional dollar of pension per month and for each additional year of service such member shall be entitled to an additional dollar of pension per month, but in no case shall a member receive a total pension in excess of eighty dollars per month.

Sec. 8. If, at the time of the death of any such retired fireman or policeman, he shall leave surviving him a widow to whom he was legally married prior to his retirement, forty dollars per month shall be paid to such widow of such deceased fireman or policeman during such time as she shall remain the widow of such deceased fireman or policeman but not to exceed twenty years. In case there shall be no such widow but such deceased fireman or policeman shall leave surviving him children of a marriage occurring prior to his retirement who shall be less than eighteen years of age, then such children of such deceased fireman or policeman shall be paid a pension to the age of eighteen years as follows: One child, twenty dollars per month; two children, thirty dollars per month; and three or more children. forty dollars per month; Provided, as soon as a child of such deceased fireman or policeman shall become eighteen years of age such pension to such child shall cease.

Sec. 9. When any such fireman or policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension provided in this act shall in any event be payable upon his death from any cause or upon any other termination of his service as a member of said department, whether by reason of resignation, discharge or otherwise.

Sec. 10. If any fireman or policeman hereafter entering the employment of any primary city as a member of its paid fire or police department, except those who shall have been formerly employed in such department who are now in military service, shall die other than in line of duty after becoming fifty years of age and before age fifty-five, and after serving in the paid fire or police department of such city for at least twenty-five years, then the same pension shall be paid to the widow or minor children of such deceased fireman or policeman as provided for in section 8 of this act.

Sec. 11. In case of the death of any such fireman or policeman caused by or the result of injuries received while in line of duty and such death occurs within one year from the date of such injury then a pension of seventy dollars per month shall be paid to the widow or minor children of such deceased fireman or policeman, subject however, to deduction of any amounts paid under the Workmen's Compensation Act on account of such death as hereinafter provided.

Sec. 12. In case any such fireman or policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman or policeman shall forthwith be placed upon the roll of pensioned firemen or policemen, at the rate provided in this act for retired firemen or policemen. In case of temporary total disability of a fireman or policeman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; *Provided*, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease

and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts paid under the Workmen's Compensation Act, as hereinafter provided.

Sec. 13. From and after the effective date of this act, every such fireman or policeman may be required by the city to contribute to the city an amount equal to not more than three per cent of his salary, not exceeding two thousand five hundred dollars per annum, until such fireman or policeman shall be entitled to retire or otherwise become eligible for a pension under the provisions of this act, which amount may be deducted from the salary of every such fireman or policeman. No fireman or policeman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. -Any fireman or policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 14. Notwithstanding any prior provisions of this act, no fireman or policeman shall be entitled during any period of disability to receive in full both his pension or salary, as herein provided, and in addition benefits under the Workmen's Compensation Act. All Workmen's Compensation Act benefits shall be payable in full to such fireman or policeman or his dependents as provided in said act, but all amounts paid by the city or its insurer under said act to any disabled fireman or policeman entitled to receive a salary or pension during such disability, or to the widow or children of any deceased fireman or policeman, shall be considered as payments on account of such salary or pension and shall be credited thereon. The remaining balance of such pension or

salary, if any, shall be payable as otherwise provided by this act.

- Sec. 15. This act shall apply to officers of paid fire and police departments as well as to regularly employed firemen and policemen.
- Sec. 16. In the event municipal employees become entitled to social security benefits or a similar benefit under a state or federal law, the amount of pension shall be reduced by the amount of such benefits.
- Sec. 17. Any city of the primary class which has heretofore or may hereafter adopt a home rule charter, may adopt an amendment to such charter at variance with the provisions of this act, which shall control and supersede inconsistent provisions of this act solely as to those persons who become members of the police or fire department after the adoption of such amendment.
- Sec. 18. Notwithstanding any other language in this act, it is specifically provided that the provisions of article 2, Chapter 35, in effect for firemen of cities of the primary class on the effective date of this act at variance with the provisions of this act, shall be controlling and supersede the provisions of this act as to all persons who were members of such fire department on such date and the widows and children of all such members.
- Sec. 19. Whenever any policeman or fireman employed by such city on the effective date of this act, shall have first served a minimum of fifteen years and shall have attained the age of at least sixty years, the governing body of any such city may at its option place such fireman or policeman on a pension in an amount that the number of years of service of such fireman or policeman bears to the pension he would be entitled to under the provisions of this act if he had completed the full term of service required by this act; *Provided*, that any pension paid under this section shall terminate upon the death of any such fireman or policeman.

Sec. 20. In all cases where a member of such paid fire or police department has heretofore left said department and entered into the military forces of the United States or shall hereafter do so in time of war or national emergency, the period of military service, up to a maximum of four years in each such case, shall be considered and computed as time served in such paid fire or police department if he has heretofore returned or shall hereafter return to service in such fire or police department, not later than ninety days following the date of his discharge from the military forces, and shall serve in such paid fire or police department during a period of at least one year after the passage of this act.

Sec. 21. The term "military" is used in its broadest sense and includes army, navy, air forces, marines and all branches of service connected therewith. Every such city may require each such fireman or policeman to contribute to the city an amount equal to not more than three per cent of his salary, not exceeding two thousand five hundred dollars per annum, for the period of military service so credited, based on the rate of pay earned by such fireman or policeman at the time of his entry into military service, but no contribution shall be required for any portion of such period when not required of the other members of the paid fire or police department.

Sec. 22. That original sections 35-201, 35-202, 35-203, 35-204 and 35-205, Revised Statutes of Nebraska, 1943, and original section 19-2011, Revised Statutes Supplement, 1945, are repealed.

Approved June 12, 1947

CHAPTER 24

AUTHORIZING A JOINT CITY AND COUNTY BUILDING

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1963		. 1963	1963		1963	1963		1963
Session Laws	Su	pplement	Session Laws	Su	pplement	Session Laws	Sı	pplement
Ch. 177 (LB418)	§ 5	32-4,102	Ch. 200 (LB749)	§ · 1	37-101	Ch. 215 (LB254)	5 1	39-1524.01
•	6	32-504		2	37-505	Ch. 216 (LB314)		39-1816
	7	32-519		3	39-737.01	Ch. 217 (LB337)		
	8	32-534		4	Omitted		2	
	9	32-809	Ch. 201 (LB214)		37-201		3	39-7.123.08
	10	32-1001,29	G1- 000 (T DES)	. 2	Omitted		5	39-7,123.09 39-7,123.10
	11 12	32-430,01 Omitted	Ch. 202 (LB511)	§ 1	37-203 37-204	Ch. 218 (LB131)		
Ch. 178 (LB85)	§ 1	32-403	4.	3	Omitted	Ch. 219 (LB332)		Omitted
CII. 110 (LL100)	2	Omitted	Ch. 203 (LB186)		Omitted	CII, 210 (22002)	2	
Ch. 179 (LB304)	5 1	32-438	CII. 200 (135100)	2	Omitted	17	3	
, ,	2	32-439	Ch. 204 (LB149)	§ 1	37-501	Ch. 220 (LB523)	§ 1	39-719
	3	Omitted		2	37-610		2	
Ch. 180 (LB540)	5 1	Omitted		3	Omitted		3	
	2	Omitted	Ch. 205 (LB616)		Omitted		4	
Ch. 181 (LB474)	\$ 1	32-524		2	Omitted		,5	Omitted
	2	Omitted	!	3	Omitted	Ch. 221 (LB222)		
	3	Omitted	Ch. 206 (LB621)		37-502		2	Omitted
Ch. 182 (LB432)		32-542		2	Omitted	Ch. 222 (LB223)	§ 1	Omitted Omitted
	2 3	32-542.01	Ch. 207 (LB752)		37-524	Ch 202 (T D901)		39-721
Ch 193 (T 19174)		Omitted 32-1042	Ch 000 (T D439)	2	Omitted 38-111	Ch. 223 (LB801)	2	Omitted
Ch. 183 (LB174)	2	Omitted	Ch. 208 (LB433)	§ 1 2	38-501	Ch. 224 (LB150)		39-723
Ch. 184 (LB36)	§ 1	33-102		3	38-503	CII. 224 (DD100)	2	39-7,115
Oit. 101 (D200)	2	Omitted		4	38-601		3	39-714.05
Ch. 185 (LB389)		33-109		5	Omitted		4	Omitted
	2	Repealed	Ch. 209 (LB202)		38-411	Ch. 225 (LB209)	5 1	Omitted
	3	Omitted		2	Omitted		. 2	Omitted
Ch. 186 (LB43)	§ 1	33-117.01	Ch. 210 (LB270)	§ 1	38-602	Ch. 226 (LB542)		39-722.01
	2	Omitted	1	2	38-608		2	39-723.06
Ch. 187 (LB34)	§ 1	33-125	1	3	38-609		3	39-723.07
CIL 100 (F PROP)	2	Omitted		4	38-609.01	1	4	Omitted
Ch. 188 (LB303)	§ 1 2	33-126 Omitted		5 6	38-611 38-616	Ch. 227 (LB322)	5 § 1	Omitted 39-727.04
Ch. 189 (LB35)	§ 1	33-126.02		7	Omitted	Ch. 221 (LD324)	2	Omitted
CII. 103 (11133)	2	Omitted	Ch. 211 (LB200)		38-1001		3	Omitted
Ch. 190 (LB280)	5 1	33-139	C 211 (11220)	2	38-1002	Ch. 228 (LB390)		39-727.01
,,	2	Omitted		3	38-1003		. z	Omitted
Ch. 191 (LB219)	9 1	35-513.02	!	4	38-1007		3	Omitted
	2	35-513.03		5	Omitted		4	Omitted
	3	35-513.04	Ch. 212 (LB2)	5.1	39-780.01	Ch. 229 (LB712)	§ 1	39-727.03
	4	35-513.05	Ch. 213 (LB132)	5 1	39-1638		2	39-727.06
Ch. 192 (LB529)	§ 1	35-107		.2	39-1639		3	39-727.08
CI. 100 /7 DE001	. 2	Omitted		.3	39-1840	•	4	39-727.14
Ch. 193 (LB599) Ch. 194 (LB263	§ 1	35-520		4	39-1641	Ch 000 (T DECE)	. 5	Omitted
Cii. 194 (LID203	§ 1	35-101 Omitted		5 6	39-1642 39-1643	Ch. 230 (LB737)	§ 1	39-727.09
Ch. 195 (LB110)	5 1	35-201		7	39-1644	Ch. 231 (LB260)	_	Omitted 39-733
(acas 44)	2	Omitted		8	39-1645	CIT' SAT (TIDSOR)	2	Omitted
Ch. 196 (LB27)	§ 1	35-302		9	39-1646	Ch. 232 (LB185)		39-7,129
-AL. 200 (MM21)	2	Omitted		10	39-1647	(*********************************	2	Omitted
Ch. 197 (LB715)	5 1	35-516		11	39-1648		3	Omitted
-m, au. (HW110)	2	Omitted		12	39-1649	Ch. 233 (LB60)	5 1	39-853
Ch. 198 (LB39)	§ 1		l i	13	39-1650		2	Omitted
City You (DD09)	8 1	Omitted Omitted	İ	14	39-1651	Ch. 234 (LB92)	5 1	39-869
Ch. 199 (LB420)	_		ļ.	15	39-1652		2	Omitted
CII, 100 (LLD420)	§ 1 2	37-213.02 37-213.03		16 17	39-1653	CF 006 X 20000	. 3	Omitted
	3	37-213.03		17	39-1654 39-1655	Ch. 235 (LB359)	§ 1 2	39-1007 Omitted
	4	37-213.05	Ch. 214 (LB238)			Ch. 236 (LB3)	§ 1	Omitted 39-1320.02
	5	37-213.06		* 2	Omitted	-11. MOG (LIDO)	2	Omitted
	100			_			_	

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under the seal of the city or village in which the fire department issuing the same is located, and (4) the tax imposed by section 77-1611. When any member shall have retired from such company after having served ten years or more he shall be furnished a certificate of exemption. He shall also thereafter be exempt from the assessment or payment of any poll tax in any city or village within this state, and may claim exemption from serving upon all grand and petit juries and juries in justice of the peace courts in every county of this state; Provided, that any member in good standing in any fire company or hook and ladder company in this state on September 20, 1957, shall be furnished a certificate of exemption after five years of service and shall thereafter be exempt from the assessment or payment of any poll tax in any city or village within this state and the tax imposed by section 77-1611; and provided further, when a member serves in different fire companies or hook and ladder companies in this state, or at different times in the same company, he may add the years he previously served to his present membership in order to qualify for such exemption. Any person claiming to be exempt from assessment and payment of poll tax and the tax imposed by section 77-1611 under this section shall claim such exemption on his annual personal property assessment schedule or lose his exemption for that year; Provided, that persons who received certificates of exemption for five years service prior to September 20, 1957, shall be entitled to all exemptions theretofore enjoyed by holders of such certificates.

Sec. 2. That original section 35-101, Revised Statutes Supplement, 1961, is repealed.

Approved March 25, 1963.

FIRE COMPANIES AND FIREMEN

CHAPTER 195

RETIREMENT CONDITIONS FOR FIREMEN

Legislative Bill 110

INTRODUCED BY TERRY CARPENTER, 42ND DISTRICT

AN ACT to amend section 35-201, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to provide conditions for retirement for persons entering the employment of a paid fire department of a city of the first class after the effective date of this act; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after the effective date of this act, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of said twenty-one years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension, as is herein provided for,

FIRE COMPANIES AND FIREMEN

shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority to the age of eighteen years; *Provided*, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

Sec. 2. That original section 35-201, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved March 4, 1963.

CHAPTER 196

HOURS OF EMPLOYMENT

Legislative Bill 27

INTRODUCED BY GEORGE H. FLEMING, 43RD DISTRICT; EUGENE T. MAHONEY, 8TH DISTRICT; JEROME WARNER, 18TH DISTRICT

AN ACT to amend section 35-302, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to reduce the hours of duty of firemen employed in the paid fire department of any city; to increase the number of additional periods off duty of such firemen when working on an alternating day schedule; and to repeal the original section.

Be it enacted by the people of the State of Nebraska.

Section 1. That section 35-302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-302. On and after January 1, 1954, firemen employed in the fire department of cities having paid fire departments and not working on alternating day schedules, as hereinafter provided, shall not be required to remain on duty

for periods of time which will aggregate in each month more than an average of seventy-two hours per week, and no single period of time or shift shall exceed twenty-four hours in length. Such hours shall be reduced to not more than sixty-eight effective January 1, 1964, not more than sixty-four effective January 1, 1965, and not more than sixty effective January 1, 1966. In the event a majority of the firemen employed in any such fire department petition the chief of said department to fix the hours within which they shall be assigned to duty so that each fireman shall alternately be on duty twenty-four hours continuously, and off duty for twenty-four hours without being subject to perform any work or service as such fireman during the period in which he is off duty, except in cases of extraordinary conflagrations or emergencies, and if the chief of such fire department shall determine that the best interests of the city and the fire department will be conserved by granting such petition, it shall be lawful for the chief of said fire department to enter an order fixing the hours of duty of such firemen in conformity therewith; Provided, that each fireman working on such alternating day schedule shall be allowed four additional twenty-four hour periods off duty each month.

Sec. 2. That original section 35-302, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved March 6, 1963.

CHAPTER 197

MERGER OF RURAL AND SUBURBAN FIRE PROTECTION DISTRICTS

Legislative Bill 715

INTRODUCED BY WILLIAM B. BRANDT, 2ND DISTRICT; RICHARD LYSINGER, 34TH DISTRICT

LEGISLATURE OF NEBRASKA

SEVENTY-THIRD SESSION

Legislative Bill 110

Introduced by Terry Carpenter, 42nd District Read first time January 8, 1963 Referred to committee on Labor and Public Welfare Sent to printer January 9, 1963

A BILL

FOR AN ACT to amend section 35-201, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to provide conditions for retirement for persons entering the employment of a paid fire department of a city of the first class after the effective date of this act; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

1975 First Session	n	1975 Supplement	1975 First Session		1975 Supplement	1975 First Session	1975 Supplement
1 TO 200	8 1			7	19-921	29	83-949
LB 360	\$ 1	88-503 88-518		8	19-922	30	83-950
	3	Omitted		9	18-1303	31	83-951
LB 365	\$ 1	44-1901		10	19-901	32	83-952
22 000	2	Omitted		11	19-902	33	83-953
LB 366	\$ 1	81-8,280		12	19-903	34	47-106
	2	Omitted		13	19-904	35	47-110
LB 370	\$ 1	48-628		14	19-904.01	36	47-111
	2	Omitted		15	19-905	37	47-204
	3	Omitted	-	16	19-907	38	83-954
LB 371	\$ 1	79-2619		17	19-908	39	Omitted 83-955
	2	Omitted		18	19-910	LB 417A \$ 1 LB 418 \$ 1	71-5101
7 13 2004	3 § 1	Omitted		19	19-911	2	71-5102
LB 374	\$ 1	44-213 44-213.03		21	19-913 19-915	3	71-5103
	3	Omitted		22	23-114.01	4	71-5104
LB 375	1	35-508		23	23-114.04	5	71-5105
100 010	` 2	35-509		24	23-114.05	6	71-5106
	3	Omitted		25	23-164	7	71-5107
LB 377	§ 1	84-314		26	23-168.01	8	71-5108
22 011	2	Omitted		27	23-168.03	9	71-5109
LB 378	§ 1	2-201		28	23-172	10	71-5110
	2	2-203.01	•	29	23-173	11	71-5111
	3	23-932		30	23-372	12	71-5112
	4	Omitted		31	84-151	13	71-5113
LB 379	\$ 1	39-669.22		32	84-159	14	71-5114
	. 2			33	84-160	15 16	71-5115 71-5116
LB 380	\$ 1	60-403.06		34	Omitted	17	71-5117
	2	60-403.07	LB 414 / 8	35	Omitted 53-124	18	71-5118
	3	60-403.08	LB 414 / S	2	53-125	19	71-5119
	5	60-403.09 60-403.10		3	Omitted	20	71-5120
	6	Omitted	i	4	Omitted	21	71-5121
LB 381	\$ 1	39-662	LB 416		35-201	22	71-5122
	2	39-666		2	35-203	23	71-5123
	3			3	35-203.01	24	60-337
	4	Omitted	1	4	35-206	25	Omitted
	5	39-662.03		5	35-211	26	Omitted
	6			6	35-212	27	Omitted
	7	Omitted		7	Omitted	LB 421 \$ 1	53-124.03 Omitted
	. 8	Omitted	LB 417 \$		83-922	LB 422 \$ 1	71-1,132.04
LB 387	§ 1		8	3	83-923 83-924	2	71-1,132.05
	2			4	83-925	3	71-1,132.06
	3		l	5	83.926	4	71-1,132.07
LB 391	\$ i	80-413	1	6	83-927	5	71-1,132.08
LB 395	8 1	16-6,110		7	83-928	6	71-1,132.11
	2	17-174		8	83-929	7	71-1,132.12
	3	Omitted		9	83-931	8	71-1,132.13
LB 397	\$ 1	43-504	1	10	83-932	9	71-1,132.14
	2	Omitted		11	83-933	10	71-1,132.15
	3	Omitted		12	83-934	11	71-1,132.16
LB 401	\$ 1	39-2223	1	13	83-935	12	71-1,132.20
	2			14	83-936	13	71-1,132.27
	3			15	83-938	14 15	71-1,132.29
LB 404	\$ 1			16 17	83-939 83-940	15	71-1,132.30 71-1,132.35
DD 404	§ 1			18	83-941	17	71-1,132.37
	3			19	83-937	18	71-1,132.47
	4			20	83-942	19	71-1,132.48
	5			21	83-943	20	Omitted
	ě			22	83-944	21	Omitted
LB 410	8 1	15-106		23	83-1,105	LB 423 \$ 1	79-1003
N. S. S. S. S. S. S. S. S. S. S. S. S. S.	2	19-#16		24	83-4,103	2	Omitted
	3	19-917	l .	25	83-945	3	Omitted
	3 4 5	19-918 19-919		26 27	83-946 83-947	LB 427 § 1	23-1715 81-1108.02

LB414

Revised Statutes Supplement, 1974, are repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

LB416

LEGISLATIVE BILL 416

Approved by the Governor May 22, 1975

Introduced by Anderson, 37

AN ACT to amend sections 35-201, 35-203, 35-203.01, 35-206, 35-211, and 35-212, Reissue Revised Statutes of Nebraska, 1943, relating to fire companies and firemen; to provide for reduced benefits as prescribed; to clarify when a fireman may be pensioned for disability; to change provisions relating to return of contributions as prescribed; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department shall pension all firemen of the paid fire department who are serving as such on August 7, 1965 and who do not elect coverage under the provisions of sections 35-204 to 35-215, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after October 19, 1963, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of such twenty-one years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list. Any fireman who ratires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the Years of his service to twenty-one. At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there he no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority

1977		1977	1977			1977	1977			1977
First Session	Sı	applement	First Session	on	S	upplement	First Ses			upplement
LB 274	9 4	Omitted	LB 305A			Omitted	LB 335	ş	2	Omitted 44-342.01
LB 275	9 1	48-121	LB 307		§ 1	71-1630.01	LB 336	8	2	44-342.02
	2	48-122	r 77 000		2 § 1	Omitted 77-27,150			3	44-342.03
T 70 000 A	3	Omitted	LB 308		§ 1 2	77-27,151			4	44-342.04
LB 275A LB 283	5 1	Omitted 25-1627			3	77-27,152	LB 337	ş	1	48-624
LID 203	2	25-1629			4	77-27,154			2	48-669
	3	25-1631			5	Omitted			3	Omitted
	4	Omitted	LB 309		\$ 1	81-173	LB 338	9	1	8-230
LB 290	9 1	1-114			2	81-174			2	8-231 8-232
	2	1-124			3	81-175 81-176	1		4	8-233
	3	1-136.02 1-136			5	81-177	LB 340	ş	ī	19-709
	5	1-136.03			6	81-178		100	2	Omitted
	6	1-136.04			7	81-179	LB 344	9	1	24-710.01
	7	Omitted	į		8	81-180			2	24-703
LB 291	\$ 1	21-17,127			9	81-181			3	24-703.01
	2	21-17,128	1		10	81-182			4	24-707
	3	21-17,129	1		11	81-183	1		5	24-710 Omitted
	4 5	21-17,131 21-17,132	ē		12 13	81-184 81-185			7	Omitted
	6	21-17,133			14	81-186	LB 344	١.		Omitted
	7	21-17,134			15	81-187	LB 345	ş		35-201
	8	21-17,135	İ		16	81-188		_	2	Omitted
	9	21-17,136			17	81-189	LB 346	5	2	23-343.121 23-343.122
	10	21-17,137			18	81-190	1		3	Omitted
	11 12	21-17,138 21-17,139	1		19 20	81-191 85-106	LB 347	š	1	60-452.01
	13	21-17,141	İ		21	85-304		-	2	60-452.02
	14	21-17,142	i		22	Omitted	1		3	Omitted
	15	21-17,143	ł		23	Omitted	LB 347A		_	Omitted
	16	21-17,144			24	Omitted	LB 349	5	1	79-1509
LB 294	17	Omitted	LB 309A			Omitted	73		2	79-1509.02 79-1509.03
LD 254	§ 1 2	60-439 Omitted	LB 311		§ 1 2	68-1004 68-1005			4	79-1509.04
	3	Omitted	+		3	Omitted			5	Omitted
	4	Omitted	LB 311A		-	Omitted			6	Omitted
LB 302	§ 1	48-806	LB 312		§ 1	43-515	LB 353		1	77-3001
** ***	2	Omitted	1 .		2	43-901			2	77-3004 77-3007
LB 302A LB 303	§ 1	Omitted	1		3	43-902 43-904	1		4	77-3009
TD 909	2	21-2401 21-2402	ł		5	43-905			5	Omitted
	3	21-2403			6	43-907	İ		6	Omitted
	4	21-2404	l		7	43-908	1		7	Omitted
	5	21-2405	1		8	68-1008	LB 355		1	77-2753
	6	21-2406	1		9	Omitted	LB 357		2	Omitted 77-2704
	7	21-2407 21-2408	LB 314		10	Omitted 39-6,124	LD 331		2	Omitted
	9	21-2408	TP 914		2	39-6,133	LB 362		1	53-118
	10	21-2410			3	39-6,136			2	Omitted
	11	21-2411	1		4	39-6,155			3	Omitted
	12	21-2412	1		5	60-320	LB 363		1	23-107
	13	21-2413	Į		6	60-407	LB 364	4	2	Omitted 72-1249
	14 15	21-2414 21-2415	LB 317		7 § 1	Omitted 85-112.01	DD 304		S	Omitted
	16	21-2416	1		2	85-112.02	LB 365	9		84-306.01
	17	21-2417	LB 324		5 1	60-301	1		2	84-306.06
	18	Omitted	Į		2	60-305.09			3	84-306.07
T TO 204	19	Omitted	l		3.		}		1 5	84-306.08 84-306.09
LB 304	§ 1 2	23-1723 23-1723.01	LB 328		§ 1	Omitted 48-1401	1		3	Omitted
	3	Omitted	1 DD 020		2	Omitted	İ	i		Omitted
LB 305	8 1	69-1302	LB 332		5 1	75-359	LB 366	§ :	l	44-127.01
	2	69-1303			2	75-360		3		44-127.02
	3	69-1304	{		3	75-361			3	44-127.03
	5	69-1310 69-1311	LB 333		4 4	75-362	1		<u> </u>	44-129 44-2403
	8	69-1312	ניני מנו		§ 1 2	44-114 Omitted		i		44-2406
	7	69-1317	LB 334		9 1	44-341	be	•		44-2407
	8	69-1324			2	Omitted		1		44-2410
	9	Omitted	LB 335		9 1	44-333.01	•	8	,	44-127.25
				4	131					

Approved by the Governor April 14, 1977

Introduced by Nebraska Retirement Systems Committee, Hasebroock, 18, Chmn.; Fowler, 27; Warner, 25; Goodrich, 20; Mills, 44

AN ACT to amend section 35-201, Revised Statutes Supplement, 1976, relating to firemen's pensions; to define a term; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Revised Statutes Supplement, 1976, be amended to read as follows:

35-201. (1) All cities of the first class having a paid fire department shall pension all firemen of the paid fire department who are serving as such on August 7. 1965 and who do not elect coverage under the provisions of sections 35-204 to 35-215, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after October 19, 1963, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of such twenty-one years of service, he shall be fifty-five years of age.

(2) Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list.

(3) Any fireman who retires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the years of his service to twenty-one.

[4] At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor

children, if any, of such deceased fireman, shall be paid such pension during their minority to the age of eighteen years; <u>Provided</u>, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

15) For the purposes of sections 35-201 to 35-216, salary shall mean the base rate of pay, excluding overtime, callback pay, clothing allowances, and other such benefits.

Sec. 2. That original section 35-201, Revised Statutes Supplement, 1976, is repealed.

to the age of eighteen years; <u>Provided</u>, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

Sec. 2. That section 35-203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203. In case any fireman in a paid fire department in any city of the first class shall become permanently and totally disabled from accident or other cause, for the work he was doing at the time of such accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in section 35-201; <u>Provided</u>, the provisions of sections 35-201 to 35-205 shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the provisions of sections 35-201 to 35-205 at the time of his death, and such widow and minor children shall receive such pension as is provided for in sections 35-201 to 35-205; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; and provided further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in sections 35-201 to 35-205. Nothing in sections 35-201 to 35-205 shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided for in sections 2439, 2440 and 2441, Compiled Statutes of Nebraska, 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eliquible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect.

Sec. 3. That section 35-203.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203.01. After August 7, 1965, every fireman subject to the provisions of sections 35-201 to 35-203, shall contribute to the city an amount equal to five per cent of his salary until he shall be entitled to retire or otherwise become eligible for a pension. No fireman

continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as provided in this section shall, upon demand, be reimbursed by the city for the amount of such contributions without plus interest at five per cent per annum.

Sec. 4. That section 35-206, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-206. Every such city shall pension all such firemen whenever such firemen shall have first served in the paid fire department for a period of twenty-one years, shall have obtained the age of fifty-five years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid and such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list. Any fireman who retires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the years of his service to twenty-one.

Sec. 5. That section 35-211, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-211. In case any such fireman shall become permanently and totally disabled from accident or other cause, for the work he was doing at the time of such accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in sections 35-206 and 35-207. In case of temporary total disability of a fireman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed. twelve months; Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts

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paid under the Workmen's Compensation Act, as hereinafter provided.

Sec. 6. That section 35-212, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-212. Every such fireman may be required by the city to contribute to the city an amount equal to not more than five per cent of his salary until such fireman shall be entitled to retire or otherwise become eligible for a pension under the provisions of sections 35-205 to 35-214, which amount may be deducted from the salary of every such fireman. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided shall, upon demand, be reimbursed by the city for the amount of such contributions without plus interest at five per cent per

Sec. 7. That original sections 35-201, 35-203, 35-203.01, 35-206, 35-211, and 35-212, Reissue Revised Statutes of Nebraska, 1943, are repealed.

LEGISLATIVE BILL 417

Passed over the Governor's veto May 20, 1975

Introduced by Luedtke, 28; Cavanaugh, 9

AN ACT relating to the Department of Correctional Services; to create divisions within the department; to provide and transfer functions, powers, duties, and responsibilities as prescribed; to harmonize provisions; to provide for a community-based pilot project in Omaha; to authorize the establishment of jail standards; to provide for the construction of certain facilities; to provide for planning; to amend sections 47-106, 47-110, 47-111, 47-204, 83-1,137, 83-1,138, 83-1,139, and 83-4,103, Reissue Revised Statutes of Nebraska, 1943, and sections 83-1,105 and 83-1,136, Revised Statutes Supplement, 1974; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Services shall fulfill those functions of state government relating to the custody, study, care, discipline, training, and treatment of persons in correctional and detention institutions. There shall be separate divisions within the department to assist in fulfilling these functions. The divisions shall be the Division of Community-Centered Services, the Division of Luvenile Services, the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services shall appoint a separate assistant director as head of each division, which appointments shall be made not later than July 1, 1978, and shall be empowered to remove the assistant director of any of the divisions at his discretion.

- Sec. 2. The compensation of each assistant director shall be fixed by the director subject to availability of appropriations.
- Sec. 3. <u>Subject to the supervision and approval of the Director of Correctional Services, each assistant director shall have the following duties, powers, and responsibilities:</u>
- (1) To coordinate and direct all programs and facilities under his jurisdiction:

Ch. 39.]

insurance corporation company, or association, doing business in such city or village, for the use, support, and benefit of volunteer fire departments, regularly organized under the laws of the State of Nebraska regulating the same.

Repealing clause.

SEC. 2. All acts or parts of acts inconsistent or in conflict with the provisions of this act are hereby repealed.

Approved April 8th, A. D. 1895.

CHAPTER 39.

(SENATE FILE No. 124.)

AN ACT to pension firemen of paid fire departments after a service of 21 years, and the widows and orphans of firemen who lose their lives while in the line of their duty, and to provide for pensioning firemen of paid fire departments in metropolitan cities, and cities of the first class, who shall become totally disabled while in the line of their duty.

Be it Enacted by the Legislature of the State of Nebraska:

Firemen in cities of metropolitan and first classes; pensions on retirement,

SECTION I. That all metropolitan cities and cities of the first class having a paid fire department, shall pension all firemen of the paid fire department whenever such fireman shall have first served in such fire department for the period of twenty-one years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid, and such pension shall be twenty-five per cent of the amount of salary such retiring fireman shall be receiving at the time that he goes upon such pension list.

Pensions to widows and children. SEC. 2. In case of the death of any fireman in a paid fire department in any city of the metropolitan,

or first class, while in line of duty, or death is caused by injury received while in the line of duty, then the same rate of pension as is herein provided for in section one shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman, and in case there be no widow, then the minor children, if any, of such deceased fireman shall be paid such pension during their minority, to the age of 16; Provided, however, So soon as a child of such deceased fireman shall become sixteen years, such pension as to such child shall cease.

SEC. 3. In case any fireman of a paid fire depart-Pensions for ment in any metropolitan city, or city of the first class, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at a rate of twenty-five per cent of the salary such firemen was receiving for his services as fireman at the time of receiving such injury, and suffering such disability.

SEC. 4. This act shall apply to officers of paid ^{officers}. fire departments in cities of the first class and cities of the metropolitan class, as well as to regularly employed fireman.

Approved April 8th, A. D. 1895.

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[Ch. 60]

be the duty of the district court at each term of court to appoint a competent number of bailiffs to wait on the grand jury and court during the term, who shall be allowed for their services two dollars per day, to be paid by the county. Provided, however, that in counties having aver 125,000 inhabitants each bailiff shall be appointed to serve one year from the time of his appointment (unless sooner removed by the court, such power of removal being hereby given) and and shall receive for this service a salary of Twelve hundred dollars per year, to be paid monthly by the county.

Section 2. (Repeal.) That Section 9469 of Cobbey's Annotated Statutes of Nebraska for the year 1907 as the same now exists, be and the same is hereby repealed.

Approved March 29th, 1909.

CHAPTER 60.

(House Roll No. 246.)

[Introduced by Mr. Connolly.]

AN ACT to amend Sections eleven (11), twelve (12), and thirteen (13) of Chapter Thirty (30), of the Compiled Statutes of Nebraska for the year 1907, entitled "Fire companies, firemen, escapes, and to repeal said sections as heretofore existing.

Be it Enacted by the Legislature of the State of Nebraska:

Section I. (Amendment.) That Section II of Chapter 30 of the Compiled Statutes for 1907, be amended to read as follows:

"Section II. (Firemen, pensions, service.) That all metropolitan cities, and cities of the first class, having a paid fire department, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the

same manner as firemen upon the active list are paid, and such pension shall be at least fifty per cent (50%) of the amount of salary such retiring fireman shall be receiving at the time he goes upon such pension list; and, provided, that in no case shall the amount of such pension be less than Fifty Dollars, (\$50.00) per month. At the death of any such retired fireman, the same rate of pension as herein provided for shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fifeman, and in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority, to the age of eighteen years; provided, however, as soon as a child of such deceased fireman shall become eighteen years, such pension as to such child shall cease."

Section 2. (Amendment.) That Section 12 of said Chapter 30 of the Compiled Statutes of 1907, be amended to read as follows:

"Section 12. (Same. Death.) In case of the death of any fireman in a paid fire department in any city of the metropolitan, or first class, while in the line of duty, or death is caused by or is the result of injuries received while in the line of duty, then the same rate of pension as herein provided for in Section 11 shall be paid to the widow or minor children of such deceased fireman, as provided in Section 11 of this act."

Section 3. (Amendment.) That Section 13 of said Chapter 30 of the Compiled Statutes for 1907 be amended to read as follows:

"Section 13. (Same. Disability.) In case any fireman in a paid fire department in a metropolitan city, or city of the first class, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate as provided for retired firemen in Section 11 of this act. And provided that the

[Ch. 60, 61]

provisions of this act shall apply to all paid firemen now on the retired list and to the widows and minor children of any deceased firemen who was on the retired list under the provisions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act, in case of partial disability of a fireman received while in the line of duty he shall receive his salary during the continuance of such disability for a period not to exceed twelve months. Provided further, that if it shall be ascertained by the Board of Fire and Police Commissioners or other proper Municipal authorities within twelve months that such disability has become permanent, then his salary shall cease, and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act."

Section 4. (Repeal.) That Sections II, I2 and I3 of said Chapter 30, Compiled Statutes of I907, for the State of Nebraska, be and the same hereby are repealed.

Approved March 30th 1909.

CHAPTER 61.

(House Roll No. 26.)

[Itroduced by Mr. Sink.]

AN ACT To provide buildings three or more stories high with Fire Escapes and Fire Protection under the supervision of the Commissioner of Labor or Deputy Commissioner of Labor, providing for the expense thereof, penalties for its violation, means for prosecuting persons who violate its provisions and to repeal Sections 15-16-17-18-19 and 20 of Chapter 30 of Compiled Statutes of 1907 as now existing.

Be it Enacted by the Legislature of the State of Nebraska:

Section 1. (Fire escapes.) That within six months after the passage of this act, every hotel, boarding house, store house, tenement house, every building now or here-

after used, in whole or in part, as a public building, public or private institution, office or store building, school house, theatre, public hall, place of assemblage or place of public resort, more than two stories high and containing above the ground floor sleeping apartments, offices, assembly hall, work rooms or a room intended to be used as a place of amusement, all or any of which rooms are designed for occupancy by fifteen or more persons, shall be provided with one [or] more fireproof stairways, chutes or toboggans constructed on the outside thereof, placed in such a position and as many in number as may be designated by the Commissioner of Labor, or Deputy Commissioner of Labor. Such fireproof stairways, chutes or toboggans shall connect the cornice with the top of the first story of such building by a wrought iron or steel platform, properly surrounded with a wrought iron or steel railing; said platform to be constructed on a level with the floor of each story so connected, and of sufficient length to permit access to the same from not less than two windows of each story—said platform shall be so constructed as to be of convenient access from the interior of the building, commodious in size and form and of sufficient strength to be safe for the purpose of ascent and descent.

Section 2. (Inspection of buildings.) For the purpose of carrying out the provisions of this act, the Commissioner of Labor is hereby authorized and required at least once every year, to inspect all of the buildings in this state enumerated in Section I. Such inspection may be by the Commissioner of Labor, Deputy Commissioner of Labor, or such other person as may be appointed by the Deputy Commissioner of Labor for the purpose of making such inspection. Such persons shall be under the control and direction of the Deputy Commissioner of Labor and are especially charged with the duties imposed, and shall receive such compensation as shall be fixed by the Deputy Commissioner of Labor, not to exceed three dollars a day, together with all necessary expenses. All compensation for services and

1943 Session La	ws Herein	1943 Session Laws Herein 1943 Session Laws Herein
Ch. 90 (LB420)	§26 29-2211	Ch. 102 (LB387) § 1 39-234 Ch. 108 (LB419) § 1 45-101
	26 29-2212	2 Omitted 2 45-102
	26 29-2213	Ch. 103 (LB40) § 1 42-121 3 45-116
	26 29-2214	2 42-122 4 Omitted
	27 43-207	3 42-123 Ch. 109 (LB86) § 1 Appendix
Ch. 91 (LB431)	28 Omitted	4 42-124 2 Omitted
OH. ST (DB491)	§ 1 33-128 2 Omitted	5 42-125 3 Omitted
Ch. 92 (LB327)	§ 1 35-201	6 42-126 Ch. 110 (LB171) § 1 46-129
	2 35-202	7 42-127 2 Omitted 8 42-128 Ch. 111 (LB197) 5 1 48-502
	3 35-203	8 42-128 Ch. 111 (LB197) § 1 48-602 9 42-104 2 48-602
	4 35-204	10 Omitted 3 Omitted
	5 35-205	11 Omitted 4 Omitted
	5(1) 35-206	Ch. 104 (LB329) § 1 43-101 Ch. 112 (LB219) § 1 48-701
	5(2) 35-207	2 43-102 2(1) 48-702
	5(3) 35-208	3 43-103 2(2) 48-703
	5(4) 35-209	4(1) 43-104 2(3) 48-704
	5(5) 35-210	4(2) 43-105 2(4) 48-705
	5(6) 35-211 5(7) 35-212	4(3) 43-106 3 48-706
	5(8) 35-212	5 43-107 4(1) 48-707
	5(9) 35-214	6 43-108 4(2) 48-708 7 43-109 4(3) 48-709
	6 Omitted	7 43-109 4(3) 48-709 8 43-110 5 48-710
	7 Omitted	9 43-111 6(1) 48-711
Ch. 93 (LB74)	\$ 1(1) 37-406	10 43-112 6(2) 48-712
	1(2) 37-406.01	11 43-113 6(3) 48-713
	1(3) 37-406.02	12 43-114 7 48-714
(Th. 04 /7 There)	2 Omitted	13 43-115 8 48-715
Ch. 94 (LB174)	§ 1 37-101	14 Omitted 9 48-716
	2 37-202 3 37-204	Ch. 105 (LB331) § 1 43-225 10 48-717
	3 37-204 4 37-212	2 Omitted 11 48-718
	5 37-301	Ch. 106 (LB355) \$ 1 44-402 12 Omitted 1 44-403 Ch. 113 (LB230) \$ 1 48-101
	6 37-304	1 44-403 Ch. 113 (LB230) § 1 48-101 1 44-404 2 48-109
	7 37-305	2 44-415 3 48-151
	8 37-308	3 44-502 4 Omitted
	9 37-410	4 44-408 Ch. 114 (LB263) § 1 48-215
	10 37-413	5 44-407 2 48-216
	11 37-501 12 37-603	5(1) 44-407.01 Ch, 115 (LB433) § 1 49-601
	12 37-503 13 37-506	5(2) 44-407.02 2 49-602
	14 37-103	5(3) 44-407.03 3 49-603
	15 Omitted	5(4) 44-407.04 4 49-604 5(5) 44-407.05 5 49-605
Ch. 95 (LB59)	\$ 1(1) 38-121	men at any and
	1(2) 38-122	5(6) 44-407.06 6 49-606 5(7) 44407.07 7 49-607
*	1(3) 38-123	6 44-405 B 49-608
	1(4) 38-124	7 44-503 9 49-609
	1(5) 38-125	8 Omitted 10 49-610
Ch. 96 (LB23)	2 Omitted	9 Omitted 11 49-611
CII, 80 (LIDZS)	\$ 1 39-742 2 Omitted	Ch. 107 (LB176) 1 1 45-114 12 49-612
Ch. 97 (LB29)	1 39-606	2 Omitted 13 49-613
	2 Omitted	3 45-138 14 49-614 4 45-139 15 49-615
Ch. 98 (LB155)	§ 1 39-211	4 45-139 15 49-615 5 45-143 16 49-616
	2 Omitted	5 45-144 17 49-617
Ch. 99 (LB158)	1 39-7,107	5 45-145 18 49-618
7h 100 /* 500-	2 Omitted	5 45-146 19 Omitted
Ch. 100 (LB269)		6 45-154 20 Omitted
Ch. 101 (LB314)		6 45-155 21 Omitted
Ch. 102 (LB387)	2 Omitted	7 45-156 22 Omitted
/*****************************	1 39-230 1 39-228	8 45-157 Ch. 116 (LB51) § 1 Omitted
	1 39-231	9 45-158 2 Omitted
	- 40-BOY	10 Omitted 3 Omitted

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of that office the sum of five dollars per day and five cents per mile to be paid out of the general county fund; Provided, however, in counties having over one hundred thousand inhabitants, members of the county board shall devote each and every day to the duties of the office and shall be allowed a salary of twenty-five hundred dollars per annum as compensation in full for their services; Provided, further, in counties having over sixty thousand inhabitants and not over one hundred fifty thousand inhabitants, members of the county boards shall be allowed a salary of twenty-two hundred dollars per annum as compensation in full for their services; Provided, further, the total maximum amount of compensation, including mileage and per diem, to be paid or drawn by any member of the board. except as hereinafter provided, shall not exceed the following amounts per annum; in counties under township organization having twenty-two thousand or more inhabitants and less than sixty thousand inhabitants, nine hundred fifty dollars; in similar counties not under township organization, fifteen hundred dollars; in counties under township organization having twelve thousand or more and less than twenty-two thousand inhabitants, eight hundred dollars; in similar counties not under township organization thirteen hundred dollars; Provided, however, that in counties not under township organization, which contain an area of not less than two thousand square miles and a population of fifteen thousand inhabitants or more and less than twenty-five thousand inhabitants, the total maximum amount of compensation, including mileage and per diem, to be paid or drawn by any member of such board shall not exceed the sum of fifteen hundred dollars per annum; in counties under township organization, having less than twelve thousand inhabitants, six hundred dollars; in similar counties not under township organization, nine hundred fifty dollars; Provided, further, that for each day actually employed in directing road work in his or her district each member of the county board shall be paid the sum of five dollars per day to be paid out of the road fund of his or her district.

Sec. 2. That original section 33-128, C. S. Supp., 1941, is repealed. 44

Approved May 28, 1943

FIRE COMPANIES AND FIREMEN

CHAPTER 92

RELATING TO PENSIONS FOR FIREMEN

Legislative Bill 327

INTRODUCED BY C. PETRUS PETERSON OF LANCASTER, JOHN F. DOYLE OF GREELEY

AN ACT relating to pensions for firemen; authorizing every city of the first class which has adopted, or which may hereafter adopt, a charter for its own government, as provided by Article XI of the Constitution of Nebraska, to provide by charter and establish pensions or a retirement system or systems for its municipal employees, subject to statutory minimum standards as to firemen and other provisions and conditions relating thereto; to amend sections 35-201, 35-202, and 35-203, Compiled Statutes of Nebraska, 1929; to repeal the original sections; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Compiled Statutes of Nebraska, 1929, be amended to read as follows:

35-201 p. 313 2 13-870

35-201. All metropolitan cities and cities of the first class having a paid fire department, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring firemen is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority, to the age of eighteen years; Provided, however, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

- Sec. 2. That section 35-202, Compiled Statutes of Nebraska, 1929, be amended to read as follows:
- 35-202. In case of the death, while in the line of duty, of any fireman in a paid fire department in any city of the metropolitan or first class, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, or in case death is caused by or is the result of injuries received while in the line of duty, then the same rate of pension, as is herein provided for in the next preceding section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section.
- Sec. 3. That section 35-203, Compiled Statutes of Nebraska, 1929, be amended to read as follows:
- 35-203. In case any fireman in a paid fire department in any metropolitan city or city of the first class, except any city of the first class that has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate as provided for retired firemen in the second preceding section; Provided, the provisions of this act shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the pro-

visions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; Provided, further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act. Nothing in this act shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided in sections 2439, 2440 and 2441 of the Compiled Statutes of Nebraska for 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eligible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect.

Sec. 4. Subject to the provisions of section 5 of this act, every city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, shall be authorized to provide by its charter and establish pensions or a retirement system or systems for its municipal employees, including the members of its police and fire departments: Provided, however, a minimum requirement in favor of the members of such fire department shall consist of provisions identical with all of those contained in section 5 of this act and no other or different provisions; except solely that, at the option of any such city, more liberal provisions for such firemen may be contained, but it may not provide less in any respect. The state firemen's pension law, as set forth in sections 4 and 5 of this act, shall at all times continue in force in every city of the first class which has adopted or may hereafter adopt a charter for its own government. It shall not cease to so continue when any charter provision is enacted or thereafter. If and when any such city adopts a charter provision meeting the foregoing minimum requirement, such provision shall be recognized so long and only so long as it continues to meet said minimum requirement. If such city fails to adopt a charter provision meeting such minimum requirement or, having adopted it, shall terminate, amend or change it so as to render it below such minimum in any particular, then and in any such event every fireman now in the employ of such city or hereafter employed shall continue in exactly the same position under the state firemen's pension law as if no charter provision had been enacted.

- Sec. 5. Every city of the first class which has adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, and which has a paid fire department shall pension all firemen of the paid fire department as follows:
- (1) Every such city shall pension all such firemen whenever such firemen shall have first served in the paid fire department for a period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, however, no person hereafter entering the employment of any such city as a member of its paid fire department, except those who shall have been formerly employed in such department who are now in military service or who enter such service during the present world war, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of said twenty-one years of service, he shall be fiftyfive years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid and such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month.
- (2) If, at the death of any such retired fireman, he shall leave surviving him a widow to whom he was legally married prior to his retirement, the same rate of pension, as is herein provided for, shall be paid to such widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman. In case there shall be no such widow

but such deceased fireman shall leave surviving him children of a marriage occurring prior to his retirement who shall be less than eighteen years of age, then such children of such deceased fireman shall be paid such pension to the age of eighteen years; Provided, however, as soon as a child of such deceased fireman shall become eighteen years of age such pension as to such child shall cease.

- (3) When any such fireman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension provided in subdivisions (1) and (2) of this section shall in any event be payable upon his death from any cause or upon any other termination of his service as a member of said department, whether by reason of resignation, discharge or otherwise.
- (4) If any fireman hereafter entering the employment of any such city as a member of its paid fire department, except those who shall have been formerly employed in such department who are now in military service or enter such service during the present world war, shall die other than in line of duty after becoming fifty years of age and before age fiftyfive, and after serving in the paid fire department of such city for at least twenty-one years, then a pension of at least twentyfive per cent of the amount of salary such fireman shall be receiving at the time of his death shall be paid to the widow or minor children of such deceased fireman as provided in subdivision (2) of this section.
- (5) In case of the death, while in the line of duty, of any such fireman or in case death is caused by or is the result of injuries received while in line of duty, then the same pension, as provided in subdivision (2) of this section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section, subject, however, to deduction of the amounts paid under the Workmen's Compensation Act on account of such death, as hereinafter provided.
- (6) In case any such fireman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired

firemen in subdivisions (1) and (2) of this section. In case of temporary total disability of a fireman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months: Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this subsection shall be subject to deduction of amounts paid under the Workmen's Compensation Act, as hereinafter provided.

- (7) From and after the passage of this act, every such fireman may be required by the city to contribute to the city an amount equal to not more than three per cent of his salary until such fireman shall be entitled to retire or otherwise become eligible for a pension under the provisions of this section, which amount may be deducted from the salary of every such fireman. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.
- (S) Nowithstanding any prior provisions of this section, no fireman shall be entitled during any period of disability to receive in full both his pension or salary, as herein provided, and in addition benefits under the Workmen's Compensation Act. All Workmen's Compensation Act benefits shall be payable in full to such fireman or his dependents as provided in said act, but all amounts paid by the city or its insurer under said act to any disabled fireman entitled to receive a salary or pension during such disability, or to the widow or children of any deceased fireman, shall be considered as payments on account of such salary or pension and shall be credited there-

- on. The remaining balance of such pension or salary, if any, shall be payable as otherwise provided in this section.
- (9) This section, as well as other portions of this act, shall apply to officers of paid fire departments as well as to regularly employed firemen.
- Sec. 6. That the original sections 35-201, 35-202, and 35-203, Compiled Statutes of Nebraska, 1929, are repealed.
- Sec. 7. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

Approved May 28, 1943

LB 184 1944 Firelighters

CROSS REFERENCE TABLE

SESSION LAWS OF NEBRASKA, 1947 1947 CUMULATIVE POCKET PARTS SUPPLEMENT AND REISSUE OF VOLUME II

(2000-10-10-10-10-10-10-10-10-10-10-10-10-	·						
1947	100	1947	1947		1947	1947	1947
Session Laws	Su	ipplement	Session Laws	Sı	applement	Session Laws	Supplement
Ch. 1 (LB452)	5 1	2-110	Ch. 14 (LB274)	§ 1	8-317	Ch. 23 (LB184)	5 3 35-202
•	2	Omitted	•	2			4 35-203
	3	Omitted		3	Omitted		5 35-204
Ch. 2 (LB533)	\$ 1	2-305	Ch. 15 (LB78)	\$ 1	10-126		6 35-205
	2	2-504		2	10-203		7 15-1001
	3	2-704		3	10-304		8 15-1002
	4	Omitted	1	4	10-405		9 15-1003
	5	Omitted		5	10-406		10 15-1004
Ch. 3 (LB405)	\$ 1	2-1604		6	10-409		11 15-1005
	2	Omitted		7	10-802		12 15-1006
	3	Omitted		8	14-517	1	13 15-1007
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	3	2-1807		11	15-834		16 15-1010
	4	2-1810		12	19-802	ł	17 15-1011
	5	Omitted		13	19-1015	į .	18 15-1012
	6	Omitted		14	23-319	1	19 15-1013
Ch. 5 (LB446)	1 1	2-1901		15	31-336		20 15-1014
	2	2-1902		16	39-860	1	21 15-1015
	3	2-1903		17	46-195		22 Omitted
	4	2-1904		18	71-1622	Ch. 24 (LB290)	1 15-737
	5	2-1905	l .	19		(,	2 15-738
	6	2-1906		20	79-1017		3 15-739
	7	2-1907		21	Omitted	Ch. 25 (LB108)	§ 1 16-310
	8	2-1908	Ch. 16 (LB25)	1	3-103		2 Omitted
	9	Omitted		2	8-101	Ch. 26 (LB194)	£ 1 16-319
Ch. 6 (LB241)	1 1	3-148		3	8-103		2 16-321
3	2	3-150.01		4	11-119	1	3 16-325
	3	Omitted	1	5	81-111	1	4 16-685
	4	Omitted		6	Omitted	1	5 16-691
Ch. 7 (LB63)	1 1	3-203	Ch. 17 (LB79)		Omitted		6 Omitted
	2	Omitted	Ch. 18 (LB222)	1 1	12-901	Ch. 27 (LB523)	§ 1 16-683
Ch. 8 (LB353)	5 1	3-229		2	12-902	J. 1. (2200)	2 Omitted
	2	Omitted	[3	12-903		3 Omitted
	3	Omitted	Ì	4	Omitted	Ch. 28 (LB333)	§ 1 16-695
Ch. 9 (LB247)	_	3-109		5	Omitted	an (111000)	2 16-6,100
- ,	2	75-201	Ch. 19 (LB24)	\$ 1	14-329		3 Omitted
	3	Omitted	av (22221)	2	Omitted		4 Omitted
	4	Omitted	Ch. 20 (LB86)	1 1	14-1102	Ch. 29 (LB260)	§ 1 16-203
Ch. 10 (LB343)		4-102		2	14-1005	CII. 28 (LD200)	2 16-702
	2	Omitted		3	14-1020	1	3 Omitted
Ch. 11 (LB407)	1 1	8-101		4	14-1029		4 Omitted
A ANNO DELCT DE CONTRACTORIOS.	2	Omitted		5	Omitted	Ch. 30 (LB9)	§ 1 16-6,100
Ch. 12 (LB23)	5 1	8-129		6	Omitted	731,00 (220)	2 Omitted
	2	Omitted	Ch. 21 (LB58)	§ 1	14-1026		3 Omitted
Ch. 13 (LB161)	1 1	38-901	1	2	14-1041	Ch. 31 (LB122)	§ 1(1) 17-108
	2	38-902		3	Omitted		1(2) 17-108.01
	3	38-903		4	Omitted		1(3) 17-108.02
	4	8-207	Ch. 22 (LB548)	-	Omitted		2(1) 17-209
	5	8-207.01	Ch. 23 (LB184)	5 1	19-2011		2(2) 17-209.01
	6	Omitted		2	35-201		3 Omitted
				_			

This became a law without signature of the Governor, March 11, 1947.

CHAPTER 22

RELATING TO THE TRANSFER OF FUNDS OF THE CITY OF OMAHA

Legislative Bill 548

INTRODUCED BY COMMITTEE ON REVENUE, CHARLES F. TVRDIK OF DOUGLAS, CHAIRMAN

AN ACT to authorize the State Treasurer to transfer and pay over to the city treasurer of the City of Omaha the sum of sixteen hundred four and 15/100 dollars, representing funds collected for retirement of outstanding bonds of such city by the State Treasurer prior to 1917 when that officer was the fiscal agent of the City of Omaha and which funds have not been disbursed in retirement of bonds issued by such city.

Be it enacted by the people of the State of Nebraska,

Section 1. The State Treasurer be and he hereby is authorized to transfer and pay over to the city treasurer of the City of Omaha the sum of sixteen hundred four and 15/100 dollars, representing funds collected for the retirement of outstanding bonds of such city by the State Treasurer prior to the year 1917 when that officer was the fiscal agent of the City of Omaha, and which funds have not been disbursed in retirement of bonds issued by such city.

Approved May 31, 1947

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CITIES OF THE PRIMARY CLASS

CHAPTER 23

RELATING TO PENSIONS FOR FIREMEN AND POLICEMEN

Legislative Bill 184

INTRODUCED BY THOMAS H. ADAMS OF LANCASTER, C. PETRUS PETERSON OF LANCASTER

AN ACT to amend sections 35-201, 35-202, 35-203, 35-204 and 35-205, Revised Statutes of Nebraska, 1943, and section 19-2011, Revised Statutes Supplement, 1945, relating to pensions for firemen and policemen; to provide and establish a pension system for policemen and firemen, their widows and children, in cities of the primary class; to provide for contributions from members of police and fire departments; to provide conditions and methods for payment of benefits; to provide for the payment of benefits from the public funds of primary cities; to provide the effect of the adoption of home rule charters and amendments thereto in cities of the primary class which have heretofore adopted or may hereafter adopt home rule charters or amendments thereto; to provide for benefits in the event municipal employees become entitled to social security benefits or a similar benefit under state or federal laws; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 19-2011, Revised Statutes Supplement, 1945, be amended to read as follows:

19-2011. "Eligible employee" means any employee, other than (1) a fireman or policeman in a city of the primary class, or (2) other than a fireman or policeman included within the provisions of an existing pension or retirement sys-

tem created by the municipality or by statute, who has completed at least six months of employment for the then employing municipality as certified by such municipality.

Sec. 2. That section 35-201, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension. as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority to the age of eighteen years; Provided, as soon as a child of such deceased fireman shall become eighteen years of age. such pension as to such child shall cease.

Sec. 3. That section 35-202, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-202. In case of the death, while in the line of duty, of any fireman in a paid fire department in any city of the first class, except such city of the first class which has here-tofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, or in case death is caused by or is the result of

injuries received while in the line of duty, then the same rate of pension, as is herein provided for in the next preceding section, shall be paid to the widow or minor children of such deceased fireman, as provided in such section.

Sec. 4. That section 35-203, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203. In case any fireman in a paid fire department in any city of the first class, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in the second preceding section; Provided, the provisions of this act shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the provisions of this act at the time of his death, and such widow and minor children shall receive such pension as is provided for in this act; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; and provided further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in this act. Nothing in this act shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided for in sections 2439, 2440 and 2441, Compiled Statutes of Nebraska, 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eligible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect. Sec. 5. That section 35-204, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-204. Subject to the provisions of sections 35-205 to 35-214, every city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, shall be authorized to provide by its charter and establish pensions or a retirement system or systems for its municipal employees, including the members of its police and fire departments; Provided, a minimum requirement in favor of the members of such fire department shall consist of provisions identical with all of those contained in said sections, and no other or different provisions; except solely that, at the option of any such city, more liberal provisions for such firemen may be contained, but it may not provide less in any respect. The state firemen's pension law, as set forth in sections 35-204 to 35-214, shall at all times continue in force in every city of the first class which has adopted or may hereafter adopt a charter for its own government. It shall not cease to so continue when any charter provision is enacted or thereafter. If and when any such city adopts a charter provision meeting the foregoing minimum requirement, such provision shall be recognized so long and only so long as it continues to meet said minimum requirement. If such city fails to adopt a charter provision meeting such minimum requirement or, having adopted it, shall terminate, amend or change it so as to render it below such minimum in any particular, then and in any such event every fireman now in the employ of such city or hereafter employed shall continue in exactly the same position under the state firemen's pension law as if no charter provision had been enacted.

Sec. 6. That section 35-205, Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-205. Every city of the first class which has adopted or may hereafter adopt a charter for its own government, as provided in Article XI of the Constitution of Nebraska, and which has a paid fire department, shall pension all fire-

men of the paid fire department as provided in sections 35-205 to 35-214.

Sec. 7. Every primary city shall pension all firemen and policemen whenever such firemen or policemen shall have first served in the paid fire or police department for a period of twenty-one years and shall have attained the age of fifty-five years and shall elect to retire from active service and go upon the retired list; Provided, no person hereafter entering the employment of any such city as a member of its paid fire and police department shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of twenty-five years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen and policemen upon the active list are paid and such pension shall be seventy dollars per month; Provided, that whenever any member shall have served twenty-six years, he shall be entitled to an additional dollar of pension per month and for each additional year of service such member shall be entitled to an additional dollar of pension per month, but in no case shall a member receive a total pension in excess of eighty dollars per month.

Sec. 8. If, at the time of the death of any such retired fireman or policeman, he shall leave surviving him a widow to whom he was legally married prior to his retirement, forty dollars per month shall be paid to such widow of such deceased fireman or policeman during such time as she shall remain the widow of such deceased fireman or policeman but not to exceed twenty years. In case there shall be no such widow but such deceased fireman or policeman shall leave surviving him children of a marriage occurring prior to his retirement who shall be less than eighteen years of age, then such children of such deceased fireman or policeman shall be paid a pension to the age of eighteen years as follows: One child, twenty dollars per month; two children, thirty dollars per month; and three or more children. forty dollars per month; Provided, as soon as a child of such deceased fireman or policeman shall become eighteen years of age such pension to such child shall cease.

Sec. 9. When any such fireman or policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension provided in this act shall in any event be payable upon his death from any cause or upon any other termination of his service as a member of said department, whether by reason of resignation, discharge or otherwise.

Sec. 10. If any fireman or policeman hereafter entering the employment of any primary city as a member of its paid fire or police department, except those who shall have been formerly employed in such department who are now in military service, shall die other than in line of duty after becoming fifty years of age and before age fifty-five, and after serving in the paid fire or police department of such city for at least twenty-five years, then the same pension shall be paid to the widow or minor children of such deceased fireman or policeman as provided for in section 8 of this act.

Sec. 11. In case of the death of any such fireman or policeman caused by or the result of injuries received while in line of duty and such death occurs within one year from the date of such injury then a pension of seventy dollars per month shall be paid to the widow or minor children of such deceased fireman or policeman, subject however, to deduction of any amounts paid under the Workmen's Compensation Act on account of such death as hereinafter provided.

Sec. 12. In case any such fireman or policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, such fireman or policeman shall forthwith be placed upon the roll of pensioned firemen or policemen, at the rate provided in this act for retired firemen or policemen. In case of temporary total disability of a fireman or policeman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; *Provided*, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease

and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts paid under the Workmen's Compensation Act, as hereinafter provided.

Sec. 13. From and after the effective date of this act, every such fireman or policeman may be required by the city to contribute to the city an amount equal to not more than three per cent of his salary, not exceeding two thousand five hundred dollars per annum, until such fireman or policeman shall be entitled to retire or otherwise become eligible for a pension under the provisions of this act, which amount may be deducted from the salary of every such fireman or policeman. No fireman or policeman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. -Any fireman or policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 14. Notwithstanding any prior provisions of this act, no fireman or policeman shall be entitled during any period of disability to receive in full both his pension or salary, as herein provided, and in addition benefits under the Workmen's Compensation Act. All Workmen's Compensation Act benefits shall be payable in full to such fireman or policeman or his dependents as provided in said act, but all amounts paid by the city or its insurer under said act to any disabled fireman or policeman entitled to receive a salary or pension during such disability, or to the widow or children of any deceased fireman or policeman, shall be considered as payments on account of such salary or pension and shall be credited thereon. The remaining balance of such pension or

salary, if any, shall be payable as otherwise provided by this act.

- Sec. 15. This act shall apply to officers of paid fire and police departments as well as to regularly employed firemen and policemen.
- Sec. 16. In the event municipal employees become entitled to social security benefits or a similar benefit under a state or federal law, the amount of pension shall be reduced by the amount of such benefits.
- Sec. 17. Any city of the primary class which has heretofore or may hereafter adopt a home rule charter, may adopt an amendment to such charter at variance with the provisions of this act, which shall control and supersede inconsistent provisions of this act solely as to those persons who become members of the police or fire department after the adoption of such amendment.
- Sec. 18. Notwithstanding any other language in this act, it is specifically provided that the provisions of article 2, Chapter 35, in effect for firemen of cities of the primary class on the effective date of this act at variance with the provisions of this act, shall be controlling and supersede the provisions of this act as to all persons who were members of such fire department on such date and the widows and children of all such members.
- Sec. 19. Whenever any policeman or fireman employed by such city on the effective date of this act, shall have first served a minimum of fifteen years and shall have attained the age of at least sixty years, the governing body of any such city may at its option place such fireman or policeman on a pension in an amount that the number of years of service of such fireman or policeman bears to the pension he would be entitled to under the provisions of this act if he had completed the full term of service required by this act; *Provided*, that any pension paid under this section shall terminate upon the death of any such fireman or policeman.

Sec. 20. In all cases where a member of such paid fire or police department has heretofore left said department and entered into the military forces of the United States or shall hereafter do so in time of war or national emergency, the period of military service, up to a maximum of four years in each such case, shall be considered and computed as time served in such paid fire or police department if he has heretofore returned or shall hereafter return to service in such fire or police department, not later than ninety days following the date of his discharge from the military forces, and shall serve in such paid fire or police department during a period of at least one year after the passage of this act.

Sec. 21. The term "military" is used in its broadest sense and includes army, navy, air forces, marines and all branches of service connected therewith. Every such city may require each such fireman or policeman to contribute to the city an amount equal to not more than three per cent of his salary, not exceeding two thousand five hundred dollars per annum, for the period of military service so credited, based on the rate of pay earned by such fireman or policeman at the time of his entry into military service, but no contribution shall be required for any portion of such period when not required of the other members of the paid fire or police department.

Sec. 22. That original sections 35-201, 35-202, 35-203, 35-204 and 35-205, Revised Statutes of Nebraska, 1943, and original section 19-2011, Revised Statutes Supplement, 1945, are repealed.

Approved June 12, 1947

CHAPTER 24

AUTHORIZING A JOINT CITY AND COUNTY BUILDING

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1963		. 1963	1963		1963	1963		1963
Session Laws	Su	pplement	Session Laws	Su	pplement	Session Laws	Sı	pplement
Ch. 177 (LB418)	§ 5	32-4,102	Ch. 200 (LB749)	§ · 1	37-101	Ch. 215 (LB254)	5 1	39-1524.01
•	6	32-504		2	37-505	Ch. 216 (LB314)		39-1816
	7	32-519		3	39-737.01	Ch. 217 (LB337)		
	8	32-534		4	Omitted		2	
	9	32-809	Ch. 201 (LB214)		37-201		3	39-7.123.08
	10	32-1001,29	G1- 000 (T DES)	. 2	Omitted		5	39-7,123.09 39-7,123.10
	11 12	32-430,01 Omitted	Ch. 202 (LB511)	§ 1	37-203 37-204	Ch. 218 (LB131)		
Ch. 178 (LB85)	§ 1	32-403	4.	3	Omitted	Ch. 219 (LB332)		Omitted
CII. 110 (LL100)	2	Omitted	Ch. 203 (LB186)		Omitted	CII, 210 (22002)	2	
Ch. 179 (LB304)	5 1	32-438	CII. 200 (135100)	2	Omitted	17	3	
, ,	2	32-439	Ch. 204 (LB149)	§ 1	37-501	Ch. 220 (LB523)	§ 1	39-719
	3	Omitted		2	37-610		2	
Ch. 180 (LB540)	5 1	Omitted		3	Omitted		3	
	2	Omitted	Ch. 205 (LB616)		Omitted		4	
Ch. 181 (LB474)	\$ 1	32-524		2	Omitted		,5	Omitted
	2	Omitted	!	3	Omitted	Ch. 221 (LB222)		
	3	Omitted	Ch. 206 (LB621)		37-502		2	Omitted
Ch. 182 (LB432)		32-542		2	Omitted	Ch. 222 (LB223)	§ 1	Omitted Omitted
	2 3	32-542.01	Ch. 207 (LB752)		37-524	Ch 202 (T D901)		39-721
Ch 193 (T 19174)		Omitted 32-1042	Ch 000 (T D439)	2	Omitted 38-111	Ch. 223 (LB801)	2	Omitted
Ch. 183 (LB174)	2	Omitted	Ch. 208 (LB433)	§ 1 2	38-501	Ch. 224 (LB150)		39-723
Ch. 184 (LB36)	§ 1	33-102		3	38-503	CII. 224 (DD100)	2	39-7,115
Oit. 101 (D200)	2	Omitted		4	38-601		3	39-714.05
Ch. 185 (LB389)		33-109		5	Omitted		4	Omitted
- -	2	Repealed	Ch. 209 (LB202)		38-411	Ch. 225 (LB209)	5 1	Omitted
	3	Omitted		2	Omitted		. 2	Omitted
Ch. 186 (LB43)	§ 1	33-117.01	Ch. 210 (LB270)	§ 1	38-602	Ch. 226 (LB542)		39-722.01
	2	Omitted	1	2	38-608		2	39-723.06
Ch. 187 (LB34)	§ 1	33-125	1	3	38-609		3	39-723.07
CIL 100 (F DOOR)	2	Omitted		4	38-609.01	1	4	Omitted
Ch. 188 (LB303)	§ 1 2	33-126 Omitted		5 6	38-611 38-616	Ch. 227 (LB322)	5 § 1	Omitted 39-727.04
Ch. 189 (LB35)	§ 1	33-126.02		7	Omitted	Ch. 221 (LD324)	2	Omitted
CII. 103 (11133)	2	Omitted	Ch. 211 (LB200)		38-1001		3	Omitted
Ch. 190 (LB280)	5 1	33-139	C 211 (11220)	2	38-1002	Ch. 228 (LB390)		39-727.01
,,	2	Omitted		3	38-1003		. z	Omitted
Ch. 191 (LB219)	9 1	35-513.02	!	4	38-1007		3	Omitted
	2	35-513.03		5	Omitted		4	Omitted
	3	35-513.04	Ch. 212 (LB2)	5.1	39-780.01	Ch. 229 (LB712)	§ 1	39-727.03
	4	35-513.05	Ch. 213 (LB132)	5 1	39-1638		2	39-727.06
Ch. 192 (LB529)	§ 1	35-107		.2	39-1639		3	39-727.08
CI. 100 /2 DE001	. 2	Omitted		.3	39-1840	•	4	39-727.14
Ch. 193 (LB599) Ch. 194 (LB263	§ 1	35-520		4	39-1641	Ch 000 (T DECE)	. 5	Omitted
Cii. 194 (LID203	§ 1	35-101 Omitted		5 6	39-1642 39-1643	Ch. 230 (LB737)	§ 1	39-727.09
Ch. 195 (LB110)	5 1	35-201		7	39-1644	Ch. 231 (LB260)	_	Omitted 39-733
(acas 44)	2	Omitted		8	39-1645	CIT' SAT (TIDSOR)	2	Omitted
Ch. 196 (LB27)	§ 1	35-302		9	39-1646	Ch. 232 (LB185)		39-7,129
-A. 200 (MM21)	2	Omitted		10	39-1647	(*********************************	2	Omitted
Ch. 197 (LB715)	5 1	35-516		11	39-1648		3	Omitted
-m, au. (HW110)	2	Omitted		12	39-1649	Ch. 233 (LB60)	5 1	39-853
Ch. 198 (LB39)	§ 1		l i	13	39-1650		2	Omitted
City You (DD09)	8 1	Omitted Omitted	İ	14	39-1651	Ch. 234 (LB92)	5 1	39-869
Ch. 199 (LB420)	_		ļ.	15	39-1652		2	Omitted
CII, 100 (LLD420)	§ 1 2	37-213.02 37-213.03		16 17	39-1653	CF 006 X 20000	. 3	Omitted
	3	37-213.03		17	39-1654 39-1655	Ch. 235 (LB359)	§ 1 2	39-1007 Omitted
	4	37-213.05	Ch. 214 (LB238)			Ch. 236 (LB3)	§ 1	Omitted 39-1320.02
	5	37-213.06		* 2	Omitted	-11. MOG (LIDO)	2	Omitted
	100			_			_	

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under the seal of the city or village in which the fire department issuing the same is located, and (4) the tax imposed by section 77-1611. When any member shall have retired from such company after having served ten years or more he shall be furnished a certificate of exemption. He shall also thereafter be exempt from the assessment or payment of any poll tax in any city or village within this state, and may claim exemption from serving upon all grand and petit juries and juries in justice of the peace courts in every county of this state; Provided, that any member in good standing in any fire company or hook and ladder company in this state on September 20, 1957, shall be furnished a certificate of exemption after five years of service and shall thereafter be exempt from the assessment or payment of any poll tax in any city or village within this state and the tax imposed by section 77-1611; and provided further, when a member serves in different fire companies or hook and ladder companies in this state, or at different times in the same company, he may add the years he previously served to his present membership in order to qualify for such exemption. Any person claiming to be exempt from assessment and payment of poll tax and the tax imposed by section 77-1611 under this section shall claim such exemption on his annual personal property assessment schedule or lose his exemption for that year; Provided, that persons who received certificates of exemption for five years service prior to September 20, 1957, shall be entitled to all exemptions theretofore enjoyed by holders of such certificates.

Sec. 2. That original section 35-101, Revised Statutes Supplement, 1961, is repealed.

Approved March 25, 1963.

FIRE COMPANIES AND FIREMEN

CHAPTER 195

RETIREMENT CONDITIONS FOR FIREMEN

Legislative Bill 110

INTRODUCED BY TERRY CARPENTER, 42ND DISTRICT

AN ACT to amend section 35-201, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to provide conditions for retirement for persons entering the employment of a paid fire department of a city of the first class after the effective date of this act; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department, except such city of the first class which has heretofore adopted or may hereafter adopt a charter for its own government as provided in Article XI of the Constitution of Nebraska, shall pension all firemen of the paid fire department, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after the effective date of this act, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of said twenty-one years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list; Provided, in no case shall the amount of such pension be less than fifty dollars per month. At the death of any such retired fireman, the same rate of pension, as is herein provided for,

FIRE COMPANIES AND FIREMEN

shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority to the age of eighteen years; *Provided*, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

Sec. 2. That original section 35-201, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved March 4, 1963.

CHAPTER 196

HOURS OF EMPLOYMENT

Legislative Bill 27

INTRODUCED BY GEORGE H. FLEMING, 43RD DISTRICT; EUGENE T. MAHONEY, 8TH DISTRICT; JEROME WARNER, 18TH DISTRICT

AN ACT to amend section 35-302, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to reduce the hours of duty of firemen employed in the paid fire department of any city; to increase the number of additional periods off duty of such firemen when working on an alternating day schedule; and to repeal the original section.

Be it enacted by the people of the State of Nebraska.

Section 1. That section 35-302, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-302. On and after January 1, 1954, firemen employed in the fire department of cities having paid fire departments and not working on alternating day schedules, as hereinafter provided, shall not be required to remain on duty

for periods of time which will aggregate in each month more than an average of seventy-two hours per week, and no single period of time or shift shall exceed twenty-four hours in length. Such hours shall be reduced to not more than sixty-eight effective January 1, 1964, not more than sixty-four effective January 1, 1965, and not more than sixty effective January 1, 1966. In the event a majority of the firemen employed in any such fire department petition the chief of said department to fix the hours within which they shall be assigned to duty so that each fireman shall alternately be on duty twenty-four hours continuously, and off duty for twenty-four hours without being subject to perform any work or service as such fireman during the period in which he is off duty, except in cases of extraordinary conflagrations or emergencies, and if the chief of such fire department shall determine that the best interests of the city and the fire department will be conserved by granting such petition, it shall be lawful for the chief of said fire department to enter an order fixing the hours of duty of such firemen in conformity therewith; Provided, that each fireman working on such alternating day schedule shall be allowed four additional twenty-four hour periods off duty each month.

Sec. 2. That original section 35-302, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved March 6, 1963.

CHAPTER 197

MERGER OF RURAL AND SUBURBAN FIRE PROTECTION DISTRICTS

Legislative Bill 715

INTRODUCED BY WILLIAM B. BRANDT, 2ND DISTRICT; RICHARD LYSINGER, 34TH DISTRICT

LEGISLATURE OF NEBRASKA

SEVENTY-THIRD SESSION

Legislative Bill 110

Introduced by Terry Carpenter, 42nd District Read first time January 8, 1963 Referred to committee on Labor and Public Welfare Sent to printer January 9, 1963

A BILL

FOR AN ACT to amend section 35-201, Reissue Revised Statutes of Nebraska, 1943, relating to firemen; to provide conditions for retirement for persons entering the employment of a paid fire department of a city of the first class after the effective date of this act; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

1975 First Session	n	1975 Supplement	1975 First Session		1975 Supplement	1975 First Session	1975 Supplement
1 TO 200	8 1			7	19-921	29	83-949
LB 360	\$ 1	88-503 88-518		8	19-922	30	83-950
	3	Omitted		9	18-1303	31	83-951
LB 365	\$ 1	44-1901		10	19-901	32	83-952
22 000	2	Omitted		11	19-902	33	83-953
LB 366	\$ 1	81-8,280		12	19-903	34	47-106
	2	Omitted		13	19-904	35	47-110
LB 370	\$ 1	48-628		14	19-904.01	36	47-111
	2	Omitted		15	19-905	37	47-204
	3	Omitted	-	16	19-907	38	83-954
LB 371	\$ 1	79-2619		17	19-908	39	Omitted 83-955
	2	Omitted		18	19-910	LB 417A \$ 1 LB 418 \$ 1	71-5101
7 13 2004	3 § 1	Omitted		19	19-911	2	71-5102
LB 374	\$ 1	44-213 44-213.03		21	19-913 19-915	3	71-5103
	3	Omitted		22	23-114.01	4	71-5104
LB 375	1	35-508		23	23-114.04	5	71-5105
100 010	` 2	35-509		24	23-114.05	6	71-5106
	3	Omitted		25	23-164	7	71-5107
LB 377	§ 1	84-314		26	23-168.01	8	71-5108
22 011	2	Omitted		27	23-168.03	9	71-5109
LB 378	§ 1	2-201		28	23-172	10	71-5110
	2	2-203.01	•	29	23-173	11	71-5111
	3	23-932		30	23-372	12	71-5112
	4	Omitted		31	84-151	13	71-5113
LB 379	\$ 1	39-669.22		32	84-159	14	71-5114
	. 2			33	84-160	15 16	71-5115 71-5116
LB 380	\$ 1	60-403.06		34	Omitted	17	71-5117
	2	60-403.07	LB 414 / 8	35	Omitted 53-124	18	71-5118
	3	60-403.08	LB 414 / S	2	53-125	19	71-5119
	5	60-403.09 60-403.10		3	Omitted	20	71-5120
	6	Omitted	i	4	Omitted	21	71-5121
LB 381	\$ 1	39-662	LB 416		35-201	22	71-5122
	2	39-666		2	35-203	23	71-5123
	3			3	35-203.01	24	60-337
	4	Omitted	1	4	35-206	25	Omitted
	5	39-662.03		5	35-211	26	Omitted
	6			6	35-212	27	Omitted
	7	Omitted		7	Omitted	LB 421 \$ 1	53-124.03 Omitted
	. 8	Omitted	LB 417 \$		83-922	LB 422 \$ 1	71-1,132.04
LB 387	§ 1		8	3	83-923 83-924	2	71-1,132.05
	2			4	83-925	3	71-1,132.06
	3		l	5	83-926	4	71-1,132.07
LB 391	\$ i	80-413	1	6	83-927	5	71-1,132.08
LB 395	8 1	16-6,110		7	83-928	6	71-1,132.11
	2	17-174		8	83-929	7	71-1,132.12
	3	Omitted		9	83-931	8	71-1,132.13
LB 397	\$ 1	43-504	1	10	83-932	9	71-1,132.14
	2	Omitted		11	83-933	10	71-1,132.15
	3	Omitted		12	83-934	11	71-1,132.16
LB 401	\$ 1	39-2223	1	13	83-935	12	71-1,132.20
	2			14	83-936	13	71-1,132.27
	3			15	83-938	14 15	71-1,132.29
LB 404	\$ 1			16 17	83-939 83-940	15	71-1,132.30 71-1,132.35
DD 404	§ 1			18	83-941	17	71-1,132.37
	3			19	83-937	18	71-1,132.47
	4			20	83-942	19	71-1,132.48
	5			21	83-943	20	Omitted
	ě			22	83-944	21	Omitted
LB 410	8 1	15-106		23	83-1,105	LB 423 \$ 1	79-1003
N. S. S. S. S. S. S. S. S. S. S. S. S. S.	2	19-#16		24	83-4,103	2	Omitted
	3	19-917	l .	25	83-945	3	Omitted
	3 4 5	19-918 19-919		26 27	83-946 83-947	LB 427 § 1	23-1715 81-1108.02

LB414

Revised Statutes Supplement, 1974, are repealed.

Sec. 4. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

LB416

LEGISLATIVE BILL 416

Approved by the Governor May 22, 1975

Introduced by Anderson, 37

AN ACT to amend sections 35-201, 35-203, 35-203.01, 35-206, 35-211, and 35-212, Reissue Revised Statutes of Nebraska, 1943, relating to fire companies and firemen; to provide for reduced benefits as prescribed; to clarify when a fireman may be pensioned for disability; to change provisions relating to return of contributions as prescribed; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-201. All cities of the first class having a paid fire department shall pension all firemen of the paid fire department who are serving as such on August 7, 1965 and who do not elect coverage under the provisions of sections 35-204 to 35-215, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after October 19, 1963, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of such twenty-one years of service, he shall be fifty-five years of age. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list. Any fireman who ratires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the Years of his service to twenty-one. At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there he no widow, then the minor children, if any, of such deceased fireman, shall be paid such pension during their minority

			7.0	77		1077	1	1977		1977
1977 First Session	e.	1977	First S	ession	St	1977 upplement	Firs	t Sessi	on S	upplement
LB 274	5 4	upplement Omitted	LB 3			Omitted	LB	335	§ 2	Omitted
LB 275	9 1	48-121	LB 3	107	§ 1	71-1630.01	LB	336	§ 1 2	44-342.01 44-342.02
	2	48-122	LB 3	00	2 5 1	Omitted 77-27,150			3	44-342.03
LB 275A	3	Omitted Omitted	LB	100	2	77-27,151			4	44-342.04
LB 283	5 1	25-1627			3	77-27,152	LB	337	§ 1	48-624
	2	25-1629	l		4	77-27,154	1		2 3	48-669 Omitted
	3	25-1631 Omitted	LB 3	เกต	5 § 1	Omitted 81-173	LB	338	5 1	8-230
LB 290	91	1-114	'		2	81-174			2	8-231
	2	1-124			3	81-175			3 4	8-232 8-233
	3	1-136.02 1-136			4 5	81-176 81-177	LB	340	§ 1	19-709
	5	1-136.03			6	81-178		y	2	Omitted
	6	1-136.04			7	81-179	LB	344	§ 1	24-710.01
T TO 001	7	Omitted			8	81-180	1		2	24-703 24-703,01
LB 291	§ 1 2	21-17,127 21-17,128			9 10	81-181 81-182			4	24-707
	3	21-17,129			11	81-183			5	24-710
	4	21-17,131			12	81-184	ł		6	Omitted
	5 6	21-17,132			13 14	81-185	1.R	344A	7	Omitted Omitted
	7	21-17,133 21-17,134	1		15	81-186 81-187	LB		5 1	35-201
	8	21-17,135	l		16	81-188			2	Omitted
	9	21-17,136			17	81-189	LB	346	§ 1 2	23-343.121 23-343.122
	10	21-17,137 21-17,138	1		18 19	81-190 81-191	1		3	Omitted
	12	21-17,139	}		20	85-106	LB	347	§ 1	60-452.01
	13	21-17,141	1		21	85-304			2	60-452.02
	14	21-17,142			22	Omitted	I.B	347A	3	Omitted Omitted
	15 16	21-17,143 21-17,144	Ì		23 24	Omitted Omitted	LB		§ 1	79-1509
	17	Omitted	LB	309A		Omitted		73	2	79-1509.02
LB 294	§ 1	60-439	LB:	311	§ 1	68-1004			3	79-1509.03 79-1509.04
	2	Omitted Omitted	ļ		2	68-1005 Omitted			5	Omitted
	4	Omitted	LB:	311A		Omitted			6	Omitted
LB 302	§ 1	48-806	LB:	312	§ 1	43-515	LB	353	§ 1	77-3001
LB 302A	2	Omitted	ļ.		2	43-901 43-902	l		2	77-3004 77-3007
LB 302A	§ 1	Omitted 21-2401	l		4	43-904	1		4	77-3009
	2	21-2402	1		5	43-905			5	Omitted
	3	21-2403	1		6	43-907	[6	Omitted Omitted
	4 5	21-2404 21-2405	1		7 8	43-908 68-1008	LB	355	§ 1	77-2753
	6	21-2406	1		9	Omitted			2	Omitted
	7	21-2407			10	Omitted	LB	357	§ 1	77-2704
	8	21-2408 21-2409	LB	314	§ 1 2	39-6,124 39-6,133	LB	362	2 § 1	Omitted 53-118
	10	21-2410	1	•	3	39-6,136		•••	2	Omitted
	11	21-2411	1	-	4	39-6,155			3	Omitted
	12	21-2412	1		5	60-320	LB	363	§ 1 2	23-107 Omitted
	13 14	21-2413 21-2414	1.		6	.60-407 Omitted	LB	364	1 1	72-1249
	15	21-2415	LB:	317	9 1	85-112.01			2	Omitted
	16 17	21-2416	LB	224	2	85-112.02 60-301	LB	365	§ 1 2	84-306.01 84-306.06
	18	21-2417 Omitted	LE .	243	\$ 1 2	60-305.09			3	84-306.07
	19	Omitted	1		3,				4	84-306.08
LB 304	9 1	23-1723		000	4	Omitted			5 6	84-306,09 Omitted
	2	23-1723.01 Omitted	LB:	328	§ 1 2	48-1401 Omitted			7	Omitted
LB 305	8 1	69-1302	LB:	332	§ 1	75-359	LB	366	5 1	44-127.01
	2	69-1303	1		2	75-360			2	44-127.02
	3	69-1304 69-1310	{		3	75-361 75-362			3 4	44-127.03 44-129
	5	69-1311	LB:	333	51	44-114			5	44-2403
	6	69-1312			2	Omitted	1		6	44-2406
	7	69-1317 69-1324	LB:	334	9 1	44-341 Omitted			7	44-2407 44-2410
	9	Omitted	LB:	335	2 § 1				9	44-127.25
	24.700				431					
					4 C # 11					

Approved by the Governor April 14, 1977

Introduced by Nebraska Retirement Systems Committee, Hasebroock, 18, Chmn.; Fowler, 27; Warner, 25; Goodrich, 20; Mills, 44

AN ACT to amend section 35-201, Revised Statutes Supplement, 1976, relating to firemen's pensions; to define a term; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 35-201, Revised Statutes Supplement, 1976, be amended to read as follows:

35-201. (1) All cities of the first class having a paid fire department shall pension all firemen of the paid fire department who are serving as such on August 7. 1965 and who do not elect coverage under the provisions of sections 35-204 to 35-215, whenever such firemen shall have first served in such fire department for the period of twenty-one years and shall elect to retire from active service and go upon the retired list; Provided, that after October 19, 1963, no person entering the employment of any such city as a member of its paid fire department, except those who, while employed in such department, entered military service in World War II, shall be entitled to retire, elect to retire or go upon the retired list until, after the completion of such twenty-one years of service, he shall be fifty-five years of age.

(2) Such pension shall be paid by the city in the same manner as firemen upon the active list are paid. Such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list.

(3) Any fireman who retires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the years of his service to twenty-one.

[4] At the death of any such retired fireman, the same rate of pension, as is herein provided for, shall be paid to the widow of such deceased fireman during such time as she shall remain the widow of such deceased fireman and, in case there be no widow, then the minor

children, if any, of such deceased tireman, shall be paid such pension during their minority to the age of eighteen years; Provided_nas soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

15) For the purposes of sections 35-201 to 35-216, salary shall mean the base rate of pay, excluding overtime, callback pay, clothing allowances, and other such benefits.

Sec. 2. That original section 35-201, Revised Statutes Supplement, 1976, is repealed.

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to the age of eighteen years; <u>Provided</u>, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

Sec. 2. That section 35-203, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203. In case any fireman in a paid fire department in any city of the first class shall become permanently and totally disabled from accident or other cause, for the work he was doing at the time of such accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in section 35-201; <u>Provided</u>, the provisions of sections 35-201 to 35-205 shall apply to all paid firemen now on the retired list, and to the widow and minor children of any deceased fireman who was on the retired list, under the provisions of sections 35-201 to 35-205 at the time of his death, and such widow and minor children shall receive such pension as is provided for in sections 35-201 to 35-205; in case of partial disability of a fireman received while in the line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; and provided further, if it shall be ascertained by the board of fire and police commissioners or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the provisions with reference to pensions referred to in sections 35-201 to 35-205. Nothing in sections 35-201 to 35-205 shall in any manner affect the right of any person now receiving or entitled to receive the pension, provided for in sections 2439, 2440 and 2441, Compiled Statutes of Nebraska, 1922, nor the right of any fireman now in the service of any city, included within the provisions of said sections, who is now eliquible to elect to retire and receive a pension as provided in said sections, or the widow or children of any such fireman, to receive a pension in all respects the same as if said original sections remained in full force and effect.

Sec. 3. That section 35-203.01, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-203.01. After August 7, 1965, every fireman subject to the provisions of sections 35-201 to 35-203, shall contribute to the city an amount equal to five per cent of his salary until he shall be entitled to retire or otherwise become eligible for a pension. No fireman

continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as provided in this section shall, upon demand, be reimbursed by the city for the amount of such contributions without plus interest at five per cent per annum.

Sec. 4. That section 35-206, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-206. Every such city shall pension all such firemen whenever such firemen shall have first served in the paid fire department for a period of twenty-one years, shall have obtained the age of fifty-five years, and shall elect to retire from active service and go upon the retired list. Such pension shall be paid by the city in the same manner as firemen upon the active list are paid and such pension shall be at least fifty per cent of the amount of salary such retiring fireman is receiving at the time he goes upon such pension list. Any fireman who retires on or after age fifty-five with less than twenty-one years of service shall receive a pension of at least fifty per cent of the salary he was receiving at the time of his retirement multiplied by the ratio of the years of his service to twenty-one.

Sec. 5. That section 35-211, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-211. In case any such fireman shall become permanently and totally disabled from accident or other cause, for the work he was doing at the time of such accident or other cause, while in the line of his duty, such fireman shall forthwith be placed upon the roll of pensioned firemen, at the rate provided for retired firemen in sections 35-206 and 35-207. In case of temporary total disability of a fireman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed. twelve months; Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts

paid under the Workmen's Compensation Act, as hereinafter provided.

Sec. 6. That section 35-212, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

35-212. Every such fireman may be required by the city to contribute to the city an amount equal to not more than five per cent of his salary until such fireman shall be entitled to retire or otherwise become eligible for a pension under the provisions of sections 35-205 to 35-214, which amount may be deducted from the salary of every such fireman. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinbefore provided shall, upon demand, be reimbursed by the city for the amount of such contributions without plus interest at five per cent per

Sec. 7. That original sections 35-201, 35-203, 35-203.01, 35-206, 35-211, and 35-212, Reissue Revised Statutes of Nebraska, 1943, are repealed.

LEGISLATIVE BILL 417

Passed over the Governor's veto May 20, 1975

Introduced by Luedtke, 28; Cavanaugh, 9

AN ACT relating to the Department of Correctional Services; to create divisions within the department; to provide and transfer functions, powers, duties, and responsibilities as prescribed; to harmonize provisions; to provide for a community-based pilot project in Omaha; to authorize the establishment of jail standards; to provide for the construction of certain facilities; to provide for planning; to amend sections 47-106, 47-110, 47-111, 47-204, 83-1,137, 83-1,138, 83-1,139, and 83-4,103, Reissue Revised Statutes of Nebraska, 1943, and sections 83-1,105 and 83-1,136, Revised Statutes Supplement, 1974; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Services shall fulfill those functions of state government relating to the custody, study, care, discipline, training, and treatment of persons in correctional and detention institutions. There shall be separate divisions within the department to assist in fulfilling these functions. The divisions shall be the Division of Community-Centered Services, the Division of Luvenile Services, the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services, and the Division of Administrative Services shall appoint a separate assistant director as head of each division, which appointments shall be made not later than July 1, 1978, and shall be empowered to remove the assistant director of any of the divisions at his discretion.

- Sec. 2. The compensation of each assistant director shall be fixed by the director subject to availability of appropriations.
- Sec. 3. <u>Subject to the supervision and approval of the Director of Correctional Services, each assistant director shall have the following duties, powers, and responsibilities:</u>
- (1) To coordinate and direct all programs and facilities under his jurisdiction:

Appendix V

First Class City Police Bills & Statutes

1963 Session Laws	Su	1963 applement	1963 Session Laws	5	1963 Supplement	1963 Session Laws	s	1963 upplement
Ch. 29 (LB751)	§85	8-185	Ch. 37 (LB250)	ş		Ch. 58 (LB639)		6 Omitted
	86	8-186	Cit. Di (EDEDO)		2 10-202	CII. 55 (22505)		7 Omitted
	87	8-187			3 Omitted			8 Omitted
	88	8-188			4 Omitted	Ch. 59 (LB338)	ţ :	1 16-106
	89	8-189	Ch. 38 (LB136)		1 11-119		1	2 16-107
	90	8-190			2 Omitted			3 16-109
	91	8-191	Ch. 39 (LB575)	\$				1 16-110
	92				2 12-701	1		5 16-110
	93 94				3 12-702			6 Omitted
	95	8-194 8-195	Ch 40 (T 12122)		4 Omitted	Ch . CO . T 70000		7 Omitted
	96		Ch. 40 (LB137)	ş	and the second second second second	Ch. 60 (LB802)	§ 2	
	97	8-197	Ch. 41 (LB757)	ş				2 16-202 3 Omitted
	98	8-198	Cir. 12 (DDIOI)		2 Omitted			Omitted
	99		Ch. 42 (LB138)	6		Ch. 61 (LB259)	\$ 1	
	100	(0) (0)			2 Omitted	Cin. or (EDECO)		
	101	8-1,101	Ch. 43 (LB139)	ğ			:	the second contract
	102		(,		2 Omitted		-	
	103		Ch. 44 (LB55)	ş	14-388	Ch. 62 (LB269)	§ 1	
	104	8-1,104			2 Omitted		2	2 Omitted
	105	8-1,105			3 Omitted		:	Omitted
	106	8-1,106	Ch. 45 (LB81)	Ş		Ch. 63 (LB727)	§ 1	
	107	8-1,107	C. 40 (7 PF#)		2 Omitted	CORP. CONTRACTOR OF THE	2	
	108	8-1,108	Ch. 46 (LB57)	£			3	
	109	8-1,109	Ch 47 (7 DEC)		2 Omitted		4	
	110 111	8-1,110	Ch. 47 (LB56)	\$		1	5	
	112	8-1,111 8-1,112			2 Omitted 3 Omitted		6	
	113	8-1,113	Ch. 48 (LB58)	§ .			8	16-335 16-336
	114	8-1,114	10 (2200)	-		İ	9	16-337
	115	8-1,115	Ch. 49 (LB114)	ş i			10	16-328
	116	8-1,116			Omitted		11	Omitted
	117	8-1,117	Ch. 50 (LB50)	5 1		Ch. 64 (LB264)	5 1	16-663
	118	8-1,118		:			2	Omitted
	119	8-1,119	Ch. 51 (LB118)	5 1		Ch. 65 (LB140)	£ 1	16-664
	120	8-1,120		3	the state of the s		2	Omitted
	121	8-1,121	Ch to d Dien	. 3		Ch. 66 (LB244)	§ 1	16-691
	122	8-1,122	Ch. 52 (LB128) Ch. 53 (LB129)	9]		1	2	Omitted
Th. 60 (7 mags)	123	Omitted	Ch. 54 (LB510)	§ 1		Ch en er maren	3	Omitted
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h. 33 (LB224)	\$ 1	8-326		4	Omitted		2	17-925
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h. 34 (LB558)	5 1	8-328	Ch. 57 (LB127)	§ 1 2	15-901	1	4	Omitted
	2	Omitted		3	15-902 15-905	Ch. 71 (LB285)	§ 1	17-513
h. 35 (LB772	6 1	8-429		4	23-157		2	Omitted
	2	Omitted		5	23-107	Ch. 72 (LB88)	1 1	Omitted
h. 36 (LB169)	§ 1	10-126		6	Omitted		2	Omitted
	2	14-1424	Ch. 58 (LB639)	§ 1	15-1001	Ch. 73 (LB557)	§ 1	17-516
	3	15-834		´ 2	15-1002	,,,	• 2	Omitted
	4	19-1015		3	15-1005	Ch. 74 (LB365)	5 1	17-602
	5	Omitted		4	15-1006		2	Omitted
	6	Omitted		5	15-1007		3	Omitted

LEGISLATURE OF NEBRASKA

SEVENTY-THIRD SESSION

Legislative Bill 727

Introduced by George H Fleming, 43rd District; Eugene T. Mahoney, 8th District; William R. Skarda, Jr., 7th District Read first time January 29, 1963 Referred to committee on Labor and Public Welfare Sent to printer January 30, 1963

A BILL

FOR AN ACT relating to cities of the first class; to provide a pension system for policemen in the paid police department of a city of the first class, as prescribed.

Be it enacted by the people of the State of Nebraska,

Section 1. Every city of the first class shall

- 2 pension all policemen whenever such policemen shall (1)
- 3 have first served in the paid police department for a
- 4 period of twenty-one years, (2) have attained the age of
- 5 fifty-five years, and (3) elect to retire from active serv-
- 6 ice and go upon the retired list; Provided, no person,
- 7 hereafter entering the employment of any such city as a
- 8 member of its paid police department, shall be entitled
- 9 to retire, elect to retire, or go upon the retired list
- 10 until, after the completion of twenty-five years of serv-
- 11 ice, he shall be fifty-five years of age. Such pension
- 12 shall be paid by the city in the same manner as policemen
- 13 upon the active list are paid and such pension shall
- 14 be a straight life pension of one-half of the regular pay
- 15 received by such individual at the time he shall elect to
- 16 retire from active service and go upon the retired list;
- 17 Provided, that for each additional year of service after
- 18 such policeman shall have become eligible to retire, such
- 19 pension shall be increased one dollar and fifty cents per
- 20 month, but not to exceed a total increase of seven dollars
- 21 and fifty cents per month.
 - Sec. 2. When any such policeman shall be eligible
- 2 to retire, regardless of whether he may actually elect to
- 3 do so, the pension provided in section 1 of this act shall
- 4 in any event be payable upon his death from any cause or
- 5 upon any other termination of his service as a member of
- 6 said department whether by reason of resignation, dis-
- 7 charge or otherwise.
 - Sec. 3. If any policeman hereafter entering the
- 2 employment of any such city as a member of its paid police
- 3 department, except those who shall have been formerly
- 4 employed in such department who are now in military serv-
- 5 ice, shall die other than in line of duty after becoming
- 6 fifty years of age and before age fifty-five, and after

- 7 serving in the paid police department of such city for at
- 8 least twenty-one years, then a pension of at least twenty-
- 9 five per cent of the amount of salary such policeman shall
- 10 be receiving at the time of his death shall be paid to
- 11 the widow or minor children of such deceased policeman as
- 12 provided in section 1 of this act.
 - Sec. 4. In case of the death, while in the line
- 2 of duty, of any such policeman or in ca. death is caused
- 3 by or is the result of injuries received while in line of
- 4 duty, then the same pension, as provided in section 1 of
- 5 this act, shall be paid to the widow or minor children of
- 6 such deceased policeman, as provided in such section, sub-
- 7 ject, however, to deduction of the amounts paid under the
- 8 Workmen's Compensation Act on account of such death, as
- 9 provided in section 7 of this act.
 - Sec. 5. In case any such policeman shall become
- 2 permanently and totally disabled from accident or other
- 3 cause, while in the line of his duty, and said policeman
- 4 because of such disability is unable to resume the duties
- 5 he was performing at the time of his injury, such policeman
- 6 shall forthwith be placed upon the roll of pensioned police-
- 7 men, at the rate provided for retired policemen in section
- 8 1 of this act. In case of temporary total disability of
- 9 a policeman received while in line of duty, he shall receive
- 10 his salary during the continuance of such disability for a
- 11 period not to exceed twelve months; Provided, if it shall
- be ascertained by the city council or other proper munici-
- pal authorities within twelve months that such disability
 has become permanent then his release that
- has become permanent, then his salary shall cease and he
 shall be entitled to the benefits of the foregoing pro-
- 16 visions with reference to pensions in case of total and
- 17 permanent disability. All payments of pension or salary
- 18 provided by this section shall be subject to deduction of

.

19 amounts paid under the Workmen's Compensation Act, as provided

20 in section 7 of this act.

Sec. 6. From and after the effective date of this

- 2 act, every such policeman shall contribute to the city an
- 3 amount equal to six per cent of his salary, to but not to
- 4 exceed a salary of three thousand six hundred dollars per
- 5 annum, until such policeman shall be entitled to retire or
- 6 otherwise become eligible for a pension under the provisions
- 7 of this act, which amount may be deducted from the salary
- 8 of every such policeman. No policeman, continuing in the
- 9 employment of the city as a member of such department after
- 10 becoming eligible to retire, shall be required to make any
- 11 further contribution. Any policeman whose employment shall
- 12 terminate, whether by discharge or otherwise, prior to the
- 13 time he shall become entitled to a pension, and who shall
- 14 have made contributions from his salary, as provided in this
- 15 section, for a period of at least three years shall, upon
- 16 demand, be reimbursed by the city for the amount of such
- 17 contributions without interest.

Sec. 7. Notwithstanding any prior provisions of

- 2 this act, no policeman shall be entitled during any period
- 3 of disability to receive in full both his pension or salary,
- 4 as provided in this act, and in addition benefits under the
- 5 Workmen's Compensation Act. All Workmen's Compensation Act
- 6 benefits shall be payable in full to such policeman or his
- 7 dependents as provided in such act, but all amounts paid by
- 8 the city or its insurer under said act to any disabled
- 9 policeman entitled to receive a slary or pension during
- 10 such disability, or to the widow or children of any deceased
- 11 policeman, shall be considered as payments on account of such
- 12 salary or pension and shall be credited thereon. The
- 13 remaining balance of such pension or salary, if any, shall
- 14 be payable as otherwise provided in this act.

the following sums per annum, except as provided in subsection (2) of this section, when approved by a vote of the electors, respectively: The mayor, seven hundred fifty dollars; the treasurer, twelve hundred dollars; each councilman, four hundred dollars; and each member of the board of public works, one hundred dollars.

- (2) The salaries of the following officers in cities of the first class having a population of ten thousand inhabitants or less shall be, when approved by a vote of the electors and fixed by ordinance, not to exceed the following sums per annum, respectively: The mayor, twelve hundred dollars; each councilman, five hundred dollars; and each member of the board of public works, three hundred dollars.
- (3) The salaries of all the officers in cities of the first class having a population of more than ten thousand inhabitants shall be fixed by ordinance at not to exceed the following sums per annum, except as provided in subsection (4) of this section, when approved by a vote of the electors, respectively: The mayor, twelve hundred dollars; the treasurer, twelve hundred dollars; each councilman, five hundred dollars; and each member of the board of public works, three hundred dollars.
- (4) The salaries of the following officers in cities of the first class having a population of more than ten thousand inhabitants shall be, when approved by a vote of the electors and fixed by ordinance, not to exceed the following sums per annum, respectively: The mayor, eighteen hundred dollars; and each councilman, eight hundred dollars.
- (5) The amounts set forth in subsections (1), (2), (3), and (4) of this section, shall be construed as limitations and not as fixed salaries.
- (6) Other officers and employees of the city, except the police judge, shall receive such compensation as the mayor and council shall fix by ordinance.
- Sec. 2. That original section 16-310, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

Approved March 4, 1963.

CHAPTER 63

POLICEMEN'S PENSIONS

Legislative Bill 727

INTRODUCED BY GEORGE H. FLEMING, 43RD DISTRICT; EUGENE T. MAHONEY, 8TH DISTRICT; WILLIAM R. SKARDA, JR., 7TH DISTRICT

AN ACT to amend section 16-328, Reissue Revised Statutes of Nebraska, 1943, relating to cities of the first class; to provide a pension system for policemen in the paid police department of a city of the first class, as prescribed; to provide for contributions as prescribed; to eliminate the requirement for a vote of the people; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. Cities of the first class may provide a pension system for policemen as provided by the provisions of this act when the mayor and city council adopt the provisions of this act. No pension system shall be adopted until thirty days' notice of the adoption of the pension system shall have been given by the governing body by publication once each week for three successive weeks in some legal newspaper published and of general circulation in such city, or if no newspaper is published therein, then by posting in five or more public places therein. If, within thirty days after the last publication of such notice or posting thereof, a referendum petition signed by qualified electors of such city equal in number to at least twenty per cent of the vote cast at the last general municipal election held therein shall be filed

with the municipal clerk, such pension system shall not be effective until the proposition of adopting the pension system for policemen has been approved by a majority vote of the electors of such first-class city at any general or special election. If a majority of the votors voting on the proposition of a pension for policemen vote against such pension system, the pension system shall not be adopted. If no petitions are filed, the pension system shall become effective at the expiration of the thirty-day period.

Sec. 2. Subject to the provisions of section 1 of this act, every city of the first class may pension all policemen whenever such policemen shall (1) have first served in the paid police department for a period of twenty-one years, (2) have attained the age of sixty years, and (3) elect to retire from active service and go upon the retired list; Provided, no person, hereafter entering the employment of any such city as a member of its paid police department, shall be entitled to retire, elect to retire, or go upon the retired list until, after the completion of twenty-five years of service, he shall be sixty years of age. Such pension shall be paid by the city in the same manner as policemen upon the active list are paid and such pension shall be a straight life pension of one half of the regular pay as hereinafter defined; Provided, that a policeman who shall have completed twentyfive years of service and attained the age of fifty-five may elect to retire but then such pension shall be forty per cent of his regular pay as hereinafter defined; and provided further, that for each additional year of service after such policeman shall have become eligible to retire, such pension shall be increased one dollar and fifty cents per month, but not to exceed a total increase of seven dollars and fifty cents per month. Regular pay shall be defined as the average pay of such policeman for the five years preceding the date such policeman becomes eligible to retire or his death whichever is earlier.

Sec. 3. When any such policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension to which he would have been entitled as pro-

vided in section 1 of this act shall in any event be payable upon his death from any cause to his widow, or upon her remarriage or death, to his minor child or children during said child or children's minority, or to him upon any other termination of his service as a member of said department whether by reason of resignation, discharge or otherwise.

Sec. 4. On or prior to the effective date of such retirement, but not thereafter, any such policeman may elect, by written notice filed with the city, to receive his pension as hereinbefore set forth, or he may elect to receive the actuarial equivalent of his straight life pension in a reduced pension payable throughout his life, and nominate a survivor beneficiary, having an insurable interest, in accordance with the provisions of option A or B, as hereinafter set forth in this section. Said actuarial equivalent shall be computed upon the basis of the 1937 Standard Annuity Mortality Table and an interest computation of three per cent per annum, compounded annually.

Option A. Under option A, a retired policeman shall receive a reduced pension payable throughout his life and upon his death his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

Option B. Under option B, a retired policeman shall receive a reduced pension payable throughout his life and upon his death one half of his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

In the event a retired policeman and his survivor beneficiary, if any, die before the aggregate amount of pension payments received by the said retired policeman and his survivor beneficiary, if any, equals the total amount of contributions made to the retirement plan by the said retired

policeman, without interest, the difference between the total amount of his contributions and the aggregate amount of pension payments received by the retired policeman and his survivor beneficiary, if any, shall be paid, in a single sum, to such person or persons as the retired policeman shall have nominated by his written designation duly executed or filed with the city. If there be no such designated person or persons surviving the retired policeman and his survivor beneficiary, if any, such difference, if any, shall be paid to his duly qualified personal representative; *Provided*, that if the difference is less than three hundred dollars, the city may pay same to such claimant or claimants as the city, in its discretion shall determine to be entitled to same.

Sec. 5. If any policeman hereafter entering the employment of any such city as a member of its paid police department, except those who shall have been formerly employed in such department who are now in military service, shall die other than in line of duty after becoming fifty-five years of age and before age sixty, and after serving in the paid police department of such city for at least twenty-one years, then a pension of at least twenty-five per cent of his regular pay as hereinbefore defined shall be paid to the widow or minor children of such deceased policeman as provided in section 3 of this act.

Sec. 6. In case of the death, while in the line of duty, of any such policeman or in case death is caused by or is the result of injuries received while in line of duty, then the maximum pension, as provided in section 2 of this act, shall be paid to the widow or minor children of such deceased policeman, as provided in section 3 of this act, subject to deduction of the amounts paid under the Nebraska Workmen's Compensation Act on account of such death, as provided in section 9 of this act.

Sec. 7. In case any such policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, and said policeman because of such disability is unable to resume the duties he was per-

forming at the time of his injury, such policeman shall forthwith be placed upon the roll of pensioned policeman, at the rate provided for retired policemen in section 2 of this act. In case of temporary total disability of a policeman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts paid under the Nebraska Workmen's Compensation Act, as provided in section 9 of this act.

Sec. 8. From and after the effective date of this act, every such policeman shall contribute to the city an amount equal to six per cent of his salary until such policeman reaches the age of sixty or retires, which amount may be deducted from the salary of every such policeman. Any policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 9. Notwithstanding any prior provisions of this act, no policeman shall be entitled during any period of disability to receive in full both his pension or salary, as provided in this act, and in addition benefits under the Nebraska Workmen's Compensation Act. All Nebraska Workmen's Compensation Act benefits shall be payable in full to such policeman or his dependents as provided in such act, but all amounts paid by the city or its insurer under said act to any disabled policeman entitled to receive a salary or pension during such disability, or to the widow or children of any deceased policeman, shall be considered as payments on ac-

count of such salary or pension and shall be credited thereon. The remaining balance of such pension or salary, if any, shall be payable as otherwise provided in this act.

Sec. 10. That section 16-328, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-328. The mayor and council of cities of the first class may, by appropriate ordinance or proper resolution, establish a pension plan designed and intended for the benefit of the regularly employed or appointed full-time employees of the city; Provided, the provisions of this section shall not apply to firemen or policemen who are included under the provisions of an existing pension or retirement system established by the municipality or by the Legislature. Any recognized method of funding a pension plan may be employed. The employee shall contribute an amount at least equal to the city's contribution under the plan. Any two or more cities of the first class may jointly establish such a pension plan by adoption of appropriate ordinance or resolutions. Such a pension plan shall be correlated to Old Age and Survivors Insurance, otherwise generally known as Social Security.

Sec. 11. That original section 16-328, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved July 5, 1963.

CHAPTER 64

FIXING RESPONSIBILITY FOR KEEPING SIDEWALKS CLEAN

Legislative Bill 264

INTRODUCED BY GEORGE C. GERDES, 41ST DISTRICT

AN ACT to amend section 16-663, Reissue Revised Statutes of Nebraska, 1943, relating to cities of the first class; to provide for damages if a landowner and occupant fail to keep sidewalks clean and free from accumulations of snow, ice, mud, and slush, as prescribed; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-663, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-663. The mayor and city council shall have power to provide for keeping the sidewalks clean and free from obstructions and accumulations of snow, ice, mud and slush, and may provide for the assessment and collection of taxes on real estate and for the sale and conveyance thereof to pay expenses of keeping the sidewalks adjacent to such real estate clean and free from obstructions and accumulations of snow, ice, mud and slush, and the mayor and city council shall also have power to provide that the violation of the ordinance relative thereto shall give rise to a cause of action for damages in favor of any person who is injured by the failure or neglect of the owner and occupant of the real estate to comply with the ordinance in question.

Sec. 2. That original section 16-663, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved March 27, 1963.

CHAPTER 65

HARMONIZING PROVISIONS

Legislative Bill 140

INTRODUCED BY COMMITTEE ON JUDICIARY, DONALD F. McGINLEY, 39TH DISTRICT, CHAIRMAN

MINUTES OF THE

SALARIES AND CLAIMS COMMITTEE

9 April 1963

The Salaries and Claims Committee met this day in the Railway Commission Hearing Room at 2:00 p.m., for the purpose of hearing LB 727 and LB 706. Proper notice of this meeting had been given as provided by law. All members were present except Senator Russillo who was excused until the Executive Session. Senator William B. Brandt presided.

LB 727

Senator George H. Fleming, introducer of the bill, stated: This bill would set up a pension plan for all paid policemen in first class cities, and would compare to the pension for firemen already in existence. Mr. Guenzel will explain the technicalities of the bill.

PROPONENTS

Mr. Robert Guenzel, attorney, representing the Police Officers Association of Nebraska, stated: I drafted LB 727, but it was done very hurriedly and I decided it was too complicated and improperly drafted. I have prepared amendments to the bill (See Exhibit 1) which actually result in a new bill. The stricken material was in LB 727 as originally proposed, and the underlined material is that portion that has been added. We redrafted the entire bill, rather than offer amendments, for reasons that will be apparent as I explain the bill. There are a number of pension plans now in effect by state law. I have prepared a comparison between LB 727, the plan now in effect under state law in Omaha, Safety Patrol plan, and the plan for firemen in cities of the first class. The proposed pension for policemen, we believe is more actuarially sound. The age of retirement is increased over most of the other plans. The Omaha police contribute \$1.00 a month and in addition they have other contributions that come out of funds that would otherwise be available for other purposes, but are earmarked for this plan. Firemen in the cities of the first class pay 4% of the first \$3,600, and the Safety Patrol pays 5% of the first \$3,600. Under the proposed plan for policemen they would pay 6% up to \$4,800. Concerning benefits the Omaha police receive 50% of final pay, providing the person has been in the classification for one year; Safety Patrol varies from 40 to 47%; and firemen in first class cities receive 50% of final pay. This is one of the areas of complaint on the part of actuaries, because when these payments are tied to the final pay it is difficult to project costs. It is almost impossible to predict what a person's final classification will be. By using this type of plan it is possible to have two or three living chiefs, all receiving retirement based on their pay as a chief.

The proposed plan will take the average of pay received over the last 5 years the policeman works and is substantially better than other plans in view of being more actuarially sound. Retirement age is 50 for Omaha policemen, 60 for Safety Patrol (optional at 55), and no age limit for firemen. The firemen may retire after 21 years service no matter what their age. This distorts the plan, since a person retiring at 39 would push the costs of the plan up. We have set the retirement age at 60, which is the same as the Safety Patrol; however, if the optional age of 55 is taken the policeman must accept a reduction from 50% to 40%. In the Omaha police plan and the Safety Patrol an individual must work 20 years before retiring; in the proposed plan for policemen it will be 25 years. Concerning payments on death, the Omaha police system pays regular pay to the widow, but is not clear as to whether this applies to both death in line of duty and death not in line of duty. A Safety Patrolman's widow, in either instance, will receive an annuity equal to 2 of what the patrolman would have received. Firemen in cities of the first class receive the least benefits in this category. The widow gets back the money paid into the fund, plus interest, if the fireman dies not in line of duty, while the widow receives 50% of pay if the fireman dies in line of duty. This is the only place the policemen's plan is more liberal. Where death is not in line of duty, the policemen's widow would receive 25% of pay based on the last 5 years of employment. If death is in line of duty the widow receives 50% of pay the police-man was receiving at time of death, less any amounts received under Workmen's Compensation. (Comparison chart-see Exhibit 2)

We have changed the bill to conform to actuarial principles, to define regular pay, to define period of retirement. At the bottom of the first page is a new Section 3. This section actually makes no difference to the cost of this bill, whatsoever, but gives the policeman an option to take retirement pay in accordance with this act or he can, through use of actuarial tables, actuarial basis between his wife and him, so that on his death his widow would receive a pension. However, the amount of pay be actuarially the same that he would have received by taking this option. It will not cost any more if he chooses

In new paragraph 7 the amount from which the retirement percentage is taken is changed from \$3,600 to \$4,800. It also makes clear the method of payment to widows or minor children, as explained in new paragraph 8.

Firemen and the policemen in Omaha are covered and the policemen in first class cities also deserve this pension. The need for a pension and reasons a pension is necessary under current employer practices is known to the committee, and does not need to explained here. It is more and more difficult to keep and get competent help where no pension plan is available.

Senator Brandt: What would the cost be to first class cities?

Mr. Guenzel: I can give no exact figures, except to say that the cost will be substantially less than the program for the firemen in cities of the first class, and there have been no complaints to the Legislature by these cities for 20 years.

Senator Brandt: Are some of these firemen volunteers?

Mr. Guenzel: Almost all of the cities of the first class now have paid firemen.

Mr. Lewis Hollaway, Chief of Police, Fairbury, stated: Fairbury was one of the first police departments in the state outside of Lincoln that had a merit system which was copied from Civil Service. I have been with the force 28 years. We have worked for very low salaries and they are generally very low over the state. All but two of my men are two-year college men, and are capable of going out and getting jobs that pay more money. They are staying with us because they like the work. All we have now is Social Security. The firemen in our city have their retirement plan. I am getting to the age where I will be ready to retire soon. The next man will retire in about 12 years, and all my other men would have to work over 20 years before they would be retired. By this time there should be enough money to take care of the plan. It is a real good way to hold first class men with educations. These men have worked on this plan for a long time in order to get a plan that is acceptable to people out in the state.

Senator Brandt: What do you pay policemen?

- Mr. Hollaway: They start at \$320 a month, get a \$5 raise at the end of 6 months, and then \$5 a year raise until they reach a maximum salary of \$350 at the end of 5 years. These raises are given provided their qualifications and performance are up.
- Mr. Guenzel: In reference to firemen in cities of the first class, they may retire at any age except in cities with a home rule charter, where they retire at age 55. Grand Island is the only first class city in Nebraska with a home rule charter.
- Senator Brandt: Is there any qualifying period for present employees?

THE PART FAMILIES OF A PRESENT CONTROL OF THE LOSS.

Mr. Guenzel: No, and none of the other plans have had this type of provision. There is no objection to such a provision being included here if the committee should decide it is desirable.

<u>OPPONENTS</u>

Mr. Randall Sims, representing the League of Nebraska Municipalities, stated: I was instructed to speak against this bill as originally written. I would imagine that this new proposal could have removed, to at least some degree, the objections of the board. We are not against pensions per se. We have no knowledge of any actuarial studies having been made as a basis for this bill. One objection that has been corrected would be the raising of the deduction to 6% on the first \$4,800. Section 2, concerning payment of benefits, still seems unclear. As an example, what about a minor child who dies while receiving benefits? Section 5 is not clear concerning deductions made due to amounts paid under Workmen's Compensation. In general, I am almost sure my board would feel much more kindly towards this new bill, but I cannot support the bill as it was originally written.

- Senator Brandt: You said you are not opposed to pensions per se.
 Do you think that you could get together with Mr. Guenzel
 and work out your differences?
- Mr. Sims: I don't see why this couldn't be done. I believe our attorney might wish to meet with Mr. Guenzel and go over the bill.
- Mr. Guenzel: I think most of the original objections have been removed from the bill, and we can probably work out the rest. We can provide the senators, prior to time of debate on the floor, with simple actuarial figures for this plan. Also we will try to get a study that would apply to one particular city. We will try to see that you have this in time.
- Senator Brandt: Are there any provisions for funding?
- Mr. Guenzel: 6% contribution; there are no provisions for the cities to pay.
- Senator Brandt: Would it be your suggestion that we hold this bill for 10 days or 2 weeks to allow you to work further on the bill?
- Mr. Guenzel: we will try to work out sample figures with respect to certain particular categories of payment.
- Senator Lysinger: Is it true this is not a permissive bill, all first class cities would have to take part?
- Mr. Guenzel: All of these pension plans are developed by the Legislature. It would apply to all cities in the category it affects.

REBUTTAL:

None

There being no further discussion, the hearing was closed on LB 727

LB 706

Senator Donald F. McGinley, introducer of the bill, stated:
This bill would allow counties to recover not only old age assistance payments but also vendor payments to hospitals and nursing homes, from estates of recipients upon death of the recipient.
The counties now recover about \$800,000 a year by placing liens on estates of old age recipients. In past sessions there has been discussion concerning this type of recovery, and whether it was somewhat an act of cruelty, but old age payments are being recovered at present, and this bill would go one step further. As to whether or not we should go forward with this policy, this will be up to the committee. The administrative details will be explained by later testimony. The bill was introduced at the request of the Nebraska Public Welfare Directors Association.

Senator Wylie: What more would the county get than they do now?

Senator McGinley: The liens they place now cover direct old age assistance payments, and I am sure that in most cases this lien gobbles up whatever is left. But if there is anything left, this bill would come into operation and the county could recover for vendor payments.

PROPONENTS

Mr. Ewald Warnholtz, attorney, Department of Welfare, stated: We do now recover about \$800,000 a year. This present lien law also keeps a substantial number of people from applying because they know the consequences of the law. This will not apply to too many people as we usually get the entire value of the real estate for direct payments anyway. However, in those cases where there is some value left, we could collect for the direct vendor payments. No house is taken until after the death of the recipient, and not then if a wife or dependent child is living in the house.

Senator Brandt: How does the Kerr-Mills Bill affect this?

Mr. Warnholtz: LB 100 provides that you can file a lien only after the death of the recipient. The federal act prombibits a lien.

Senator Brandt: Do you recover from the children if they have the ability to pay?

Mr. Warnholtz: Not many lawsuits are filed against children.
Many applications are initially rejected because children have ability to pay.

Senator Brandt: What criteria do you use to determine whether they are able to pay?

1965 Session Laws	g,	1965 applement	1965		1965	1965		1965
			Session Laws	5	upplement	Session Laws	S	upplement
Ch. 20 (LB919)	§ 1	4-102	Ch. 30 (LB425			Ch. 46 (LB715)	\$ 1	16-609.01
	2	Omitted Omitted	C. A. (2 D	19		Ch. 47 (LB499)	\$ 1	
Ch. 21 (LB628)	•	Omitted	Ch. 31 (LB52)	5 1			2	
Ch. 22 (LB925)	§ 1	5-103.01		3			3	
	2	5-104.03	E1 K			Ch. 48 (LB819)	\$ 1	
	3	5-104.04	251	4		í	2	
	4	5-104.05		5		j	3	
	5	5-104.06		6			4	
	6	Omitted	1	7		Ch. 49 (LB303)	\$ 1	
	7	Omitted		8		A STATE OF THE STA	2	
Ch. 23 (LB491)	11	5-105]	9		Ch. 50 (LB211)	\$ 1	
- XII 10 } XIII 101)	* 2	5-105.03	,	10			2	
	3	Omitted	'	11		Ch. 51 (LB687)	\$ 1	
	4	Omitted	1	12			2	
h. 24 (LB794)	5 1	Omitted	1	13		Ch. 52 (LB406)	5 1	
	2	5-105.04	ł	14 15		And the state of t	2	
	3	Omitted	'f			Ch. 53 (LB344)	1	16-330
h, 25 (LB509)	5 1	8-115.01	•	16	Omitted		2	16-332
ch. 26 (LB530)	5 1	8-1001	Ch 20 / Dige	17	Omitted		3	Omitted
	2	8-1002	Ch. 32 (LB185)		8-902	Ch. 54 (LB542)	\$ 1	16-621
	3	8-1003	Ch. 33 (LB267)	2 § 1	Omitted	1	2	Omitted
	4	8-1004	CII. 00 (LD201)	2	9-103	Ch. 55 (LB678)	\$ 1	16-626
	5	8-1005		3	9-104		2	Omitted
	6	8-1006		4	Omitted		3	Omitted
	7	8-1007		5	Omitted Omitted	Ch. 56 (LB496)	5 1	16-629
	8	8-1008	Ch. 34 (LB517)	\$ 1			2	19-2416
	9	8-1009	CII. 52 (LIBS11)	2	14-1114 Omitted		3	Omitted
	10	8-1010	Ch. 35 (LB147)	\$ 1		Ch. 57 (LB541)	\$ 1	16-664
	11	8-1011	DAY: 00 (110731)	2	10-126 Omitted		2	Omitted
	12	8-1012	Ch. 36 (LB103)	51	10-702	Ch. 58 (LB789)	5 1	16-673
	13	8-1013	1520 GO (202200)	* 2	Omitted		2	17-528
	14	8-1014	Ch. 37 (LB633)	§ 1	10-713		3	17-528.03
	15	Omitted	G11. G1 (22,000)	* 2	Omitted	1	4	17-903
	16	8-1015	Ch. 38 (LB405)	5 1	14-365.03		5	70-504
	17	Omitted		2	14-365.10	3	6	70-1225
h. 27 (LB358)	\$ 1	8-101	-	3	Omitted		7	70-1226
2	2	Omitted	Ch. 39 (LB74)	5 1	14-3.127		8	70-1227
h. 28 (LB357)	\$ 1	8-132	,	2	Omitted	Ch. 59 (LB461)	9	Omitted
	2	B-140		3	Omitted	CIT OR (TD401)	\$ 1	16-680
	3	8-141	Ch. 40 (LB146)	5 1	14-419		2	Omitted
	4	8-152		2	15-905	Ch. 60 (LB460)	927	Omitted
and the second second second	5	Omitted		3	Omitted	CII. OU (LID400)	§ 1 2	16-691.02
h. 29 (LB295)	\$ 1	8-319	Ch. 41 (LB237)	5 1	14-1323	1		16-693
	2	Omitted	(,	2	Omitted	Ch St /Y POED	. 3	Omitted
h. 30 (LB425)	\$ 1	8-435		. 3	Omitted	Ch. 61 (LB252)	\$ 1	16-695
	2	8-436	Ch. 42 (LB683)	5 1	14-1327	CTh 80 (T T2000)	. 2	Omitted
	3	8-437		2	Omitted	Ch. 62 (LB260)	5 1	18-702
	4	8-438		3	Omitted	(Th. 62 /* TICOS)	2	Omitted
	5	8-439	Ch. 43 (LB588)	5 1	15-104		1	17-719
	6	8-440	···· / (22000)	2	15-113	Ch. 64 (LB579)	1	17-405
	7	8-441		3	15-115	OL OF CT TOOLS		Omitted
	8	8-442		4	15-116	Ch. 65 (LB866)	1	17-515
	8	8-443	-	5	15-117		2	17-520
	10	8-444		6	15-118			Omitted
	11	8-445		7		Ch. 66 (LB854)		Omitted
	12	8-446	Ch. 44 (LB439)	5 1	15-201	Ch. 66 (LB854)		17-529.01
	13	8-447		2	15-263			Omitted Omitted
							•	LILLLERII
	14	8-448		3	Omitted	Ch. 67 (T. TRESEN .		
	15	8-449	Ch. 45 (LB438)	3 § 1	Omitted 15-244	Ch. 67 (LB686)	1	17-568.01
	15 16	1	Ch. 45 (LB438)		15-244	Ch. 67 (LB686) § Ch. 68 (LB305) §	1 2	

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tion and construction of the same, has been conferred upon the board of public works, the salary of each member of such board may be fixed at not more than five dollars for each regular or special meeting attended by the respective members of said board.

- (3) Each of the members of the board of public works shall, before entering upon the discharge of his duties, take an oath to discharge faithfully the duties of his office. No member of such board shall ever be directly or indirectly interested in any contract entered into by the board on behalf of such city nor be interested, either directly or indirectly, in the purchase of any material to be used or applied for municipal purposes.
- (4) It shall be the duty of the board of public works to (a) make contracts on behalf of the city for the performance of all such work and erection of all such improvements in the manner provided in section 16-321, (b) superintend the performance of all such work and the erection of all such improvements, (c) approve the estimates of the city engineer, which may be made from time to time, of the value of the work as the same may progress, (d) accept any work done or improvements made when the same shall be fully completed according to contract, subject to the approval of the mayor and council, and (e) perform such other duties as may be conferred upon such board by ordinance.
- (5) Any member of the board of public works may at any time be removed from office by the mayor and a majority of the council, and the proceedings in regard thereto shall be entered in the journal of the council.
- Sec. 2. That original section 16-325, Reissue Revised Statutes of Nebraska, 1943, is repealed.

Approved April 9, 1965.

CHAPTER 53

POLICE PENSION PLAN

Legislative Bill 344

INTRODUCED BY GEORGE H. FLEMING, 47TH DISTRICT; EUGENE T. MAHONEY, 5TH DISTRICT; WILLIAM R. SKARDA, JR., 7TH DISTRICT

AN ACT to amend sections 16-330 and 16-332, Revised Statutes Supplement, 1963, relating to cities of the first class; to make the adoption of a pension plan for policemen mandatory; to permit the use of any recognized method of funding such pension plan; to delete the definition of actuarial equivalent; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-330, Revised Statutes Supplement, 1963, be amended to read as follows:

16-330. Every city of the first class shall pension all policemen whenever such policemen shall (1) have first served in the paid police department for a period of twentyone years, (2) have attained the age of sixty years, and (3) elect to retire from active service and go upon the retired list; Provided, no person, hereafter entering the employment of any such city as a member of its paid police department, shall be entitled to retire, elect to retire, or go upon the retired list until, after the completion of twenty-five years of service, he shall be sixty years of age. Such pension shall be a straight life pension of one half of the regular pay as hereinafter defined; Provided, that a policeman who shall have completed twenty-five years of service and attained the age of fifty-five may elect to retire but then such pension shall be forty per cent of his regular pay as hereinafter defined; and provided further, that for each additional year of service after such policeman shall have become eligible to retire, such pension shall be increased one dollar and fifty cents per month, but not to exceed a total increase of seven dollars and fifty cents per month. Regular pay shall be defined as the average pay of such policeman for the five years preceding the date such policeman becomes eligible to retire or his death whichever is earlier. Such pension may be paid in the same manner as policemen upon the active list are paid or any recognized method of funding a pension plan may be employed. If such a pension plan is to be funded by group annuity or insurance contracts, the mayor and council shall expend funds of the city in such amounts as are necessary for the payment of premiums for the group insurance contracts.

Sec. 2. That section 16-332, Revised Statutes Supplement, 1963, be amended to read as follows:

16-332. On or prior to the effective date of such retirement, but not thereafter, any such policeman may elect, by written notice filed with the city, to receive his pension as hereinbefore set forth, or he may elect to receive the actuarial equivalent of his straight life pension in a reduced pension payable throughout his life, and nominate a survivor beneficiary, having an insurable interest, in accordance with the provisions of option A or B, as hereinafter set forth in this section.

Option A. Under option A, a retired policeman shall receive a reduced pension payable throughout his life and upon his death his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

Option B. Under option B, a retired policeman shall receive a reduced pension payable throughout his life and upon his death one half of his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

In the event a retired policeman and his survivor beneficiary, if any, die before the aggregate amount of pension payments received by the said retired policeman and his survivor beneficiary, if any, equals the total amount of contributions made to the retirement plan by the said retired policeman, without interest, the difference between the total amount of his contributions and the aggregate amount of pension payments received by the retired policeman and his survivor beneficiary, if any, shall be paid, in a single sum, to such person or persons as the retired policeman shall have nominated by his written designation duly executed and filed with the city. If there be no such designated person or persons surviving the retired policeman and his survivor beneficiary, if any, such difference, if any, shall be paid to his duly qualified personal representative; Provided, that if the difference is less than three hundred dollars, the city may pay same to such claimant or claimants as the city, in its discretion shall determine to be entitled to same.

Sec. 3. That original sections 16-330 and 16-332, Revised Statutes Supplement, 1963, are repealed.

Approved July 30, 1965.

CHAPTER 54

PAVING BIDS, PETITIONS, MATERIALS

Legislative Bill 542

INTRODUCED BY RICK BUDD, 2ND DISTRICT; WILLIAM M. WYLIE, 20TH DISTRICT

AN ACT to amend section 16-621, Reissue Revised Statutes of Nebraska, 1943, relating to cities of the first class; to permit abutting property owners to file a petition for use of a particular material for paving for which a bid has been received; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-621, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

			······································	•	
1969	1969	1969	1969	1969	1969
Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement
Ch. 61 (LB264)	§ 1 14-539	Ch. 74 (LB1293		Ch. 87 (LB291) § 3 Omitted
Ch. 62 (LB224)	2 Omitted § 1 14-566	Ch. 75 (LB50)	10 Omitted	Ch. 88 (LB435	
	2 Omitted	C. 10 (LLD30)	§ 1 16-310 2 16-326		2 19-3302
Ch. 63 (LB195)	\$ 1 14-1015	ł	3 Omitted		3 19-3303 4 19-3304
C) 41 (7 mm	2 Omitted		4 Omitted	1	4 19-3304 5 19-3305
Ch. 64 (LB213)	§ 1 Omitted	Ch. 76 (LB55)	1 16-311	1	6 19-3308
	2 Omitted 3 Omitted		2 Omitted	1	7 19-3307
Ch. 65 (LB311)	1 15-1201	Ch. 77 (LB53)	3 Omitted § 1 16-318	1	8 19-3308
	2 15-1202		2 Omitted	1	9 19-3309 10 19-3310
	3 15-1203		3 Omitted		11 19-3311
	4 15-1204 5 15-1205	Ch. 78 (LB600)	\$ 1 16-321		12 19-3312
Ch. 66 (LB271)	§ 1 15-228	1.	2 17-568.0 3 18-412.0		13 19-3313
	2 15-701		4 Omitted	"1	14 19-3314
	3 15-701.01		5 Omitted	1	15 19-3315 16 19-3316
	4 15-701.02	Ch. 79 (LB1228)	\$ 1 19-3501	1	17 19-3317
	5 15-753 6 15-717		2 Omitted	1	18 19-3318
	7 15-718	Ch. 80 (LB153)	3 Omitted 5 1 16-336	1	19 19-3319
	8 15-754	, , , , , , , , , , , , , , , , , , , ,	2 Omitted	1	20 19-3320 21 19-3321
	9 Omitted	Ch. 81 (LB997)	\$ 1 16-615	ł	21 19-3321 22 19-3322
Ch. 67 (LB676)	10 Omitted § 1 15-264		2 16-617	1	23 19-3323
	2 47-306		3 16-635 4 Omitted		24 19-3324
7	3. Omitted	Ch. 82 (LB206)	1 Omitted	İ	25 19-3325
Ch. 68 (LB269)	§ 1 15-603		2 Omitted	1	26 19-3326 27 Omitted
	2 18-301 3 Omitted		3 16-672.05	5	28 Omitted
Ch. 69 (LB1373)	1 Omitted		4 Omitted	[29 Omitted
	2 Omitted	Ch. 83 (LB659)	5 Omitted 5 1 16-673	Ch. 89 (LB58)	\$ 1 17-108
CI. 70 17 7000	3 Omitted	(2200)	2 17-528		2 17-209 3 17-612
Ch. 70 (LB922)	§ 1 15-1001	Ls	3 17-528.03		3 17-612 4 Omitted
	2 15-1002 3 15-1005		4 Omitted	1	5 Omitted
	4 15-1008		5 70-504 6 Omitted	Ch. 90 (LB54)	§ 1 17-109
	5 15-1018	Ch. 84 (LB861)	§ 1 17-720	Ch. 91 (LB1349)	2 Omitted
	6 Omitted	and the same of th	2 16-691,01	CH. 81 (LIBIA99)	5 1 17-201 2 17-307
Ch 71 /7 12000	7 Omitted		3 16-712		3 Omitted
Ch. 71 (LB696)	§ 1 16-254		4 16-713	Ch. 92 (LB1273)	§ 1 17-509
Ch. 72 (LB909)	\$ 1 16-122 2 16-123		5 16-714 6 16-715		2 Omitted
	3 16-124		7 Omitted		3 Omitted
	4 16-125		8 Omitted		4 Omitted 5 Omitted
	5 16-128	Ch. 85 (LB57)	1 Omitted	Ch. 93 (LB1405)	§ 1 17-540
	6 16-127 7 16-128		2 Omitted 3 Omitted		2 19-2905
Ch. 73 (LB995)		Ch. 86 (LB836)	1 16-696		3 19-2907
(1 16-6,102 2 16-6,103	•	and the second s	Ch. 94 (LB59)	4 Omitted § 1 17-610
	3 16-6,104		3 17-948		2 Omitted
	4 16-6,105	15"	4 17-951 5 17-952	~	3 Omitted
h. 74 (LB1293)	1 Omitted		6 16-697.01	Ch. 95 (LB1272)	\$ 1 17-613
	2 Omitted 3 Omitted		7 16-697.02	Ch. 96 (LB593)	2 Omitted § 1 Omitted
	4 Omitted		8 23-820		2 Omitted
	5 Omitted	2	9 23-822 (10 Omitted	Ch. 97 (LB1370)	§ 1 17-953
	6 26-116		11 Omitted		2 17-954
	7 28-1,104.01 (8 28-118.01	Th. 87 (LB291)	1 16-6,100	Ch. 98 (LB374)	3 Omitted § 1 18-2301
			2 Omitted		2 18-2302
			•		

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Sec. 3. Whenever any city or village in this state con tracts with a public power district to operate, renew, replace and add to the electric distribution, transmission or generation system of the city or village, in the performance of the contract the public power district shall comply with the laws relating to bidding for contracts entered into by public power districts, and the city or village shall not be required to advertise for or take bids for such renewals, replacements or additions.

Sec. 4. That original sections 16-321 and 17-568.01, Revised Statutes Supplement, 1967, are repealed.

Sec. 5. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

Approved April 17, 1969.

CHAPTER 79

FUNDING FOR PAST SERVICE BENEFITS

Legislative Bill 1228

INTRODUCED BY ROBERT L. CLARK, 47TH DISTRICT

AN ACT to amend section 16-328, Revised Statutes Supplement, 1967, relating to cities of the first class; to extend provisions to cities of the second class; to provide that such cities may contribute money for funding past service benefits of employee retirement programs; to repeal the original section, and also section 17-719, Revised Statutes Supplement, 1967; and to declare an emergency.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-328, Revised Statutes Supplement, 1967, be amended to read as follows:

The mayor and council of cities of the first and second class may, by appropriate ordinance or proper resolution, establish a pension plan designed and intended for the bene-

fit of the regularly employed or appointed full-time employees of the city; Provided, the provisions of this section shall not apply to firemen or policemen who are included under the provisions of an existing pension or retirement system established by the municipality or by the Legislature. Any recognized method of funding a pension plan may be employed. The employee shall contribute an amount at least equal to the city's contribution under the plan; Provided, that the city may contribute, in addition to amounts matched by the employee, amounts to be used for the purpose of funding employee past service benefits only. Any two or more cities of the first and second class may jointly establish such a pension plan by adoption of appropriate ordinances or resolutions. Such a pension plan may be integrated with Old Age and Survivors Insurance, otherwise generally known as Social Security.

Sec. 2. That original section 16-328, Revised Statutes Supplement, 1967, and also section 17-719, Revised Statutes Supplement, 1967, are repealed.

Sec. 3. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

Approved September 19, 1969.

CHAPTER 80 POLICEMEN PENSION CONTRIBUTIONS

Legislative Bill 153

INTRODUCED BY ROBERT L. CLARK, 47TH DISTRICT

AN ACT to amend section 16-336, Revised Statutes Supplement, 1967, relating to cities of the first class; to change the requirement for contributions by policemen to the pension system as prescribed; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-336, Revised Statutes Supplement, 1967, be amended to read as follows:

16-336. From and after October 19, 1963, every such policeman shall contribute to the city an amount equal to six per cent of his salary until such policeman retires, but no longer than five years after the time he becomes eligible to retire, which amount may be deducted from the salary of every such policeman. If a person works as a policeman after he is eligible for retirement and receives benefits from the retirement fund, he shall contribute to the retirement fund. Any policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 2. That original section 16-336, Revised Statutes Supplement, 1967, is repealed.

Approved June 16, 1969.

CHAPTER 81

BOUNDARIES OF STREET IMPROVEMENT DISTRICTS

Legislative Bill 997

INTRODUCED BY DONALD ELROD, 35TH DISTRICT

AN ACT to amend section 16-615, Reissue Revised Statutes of Nebraska, 1943, and sections 16-617 and 16-635, Revised Statutes Supplement, 1967, relating to cities of the first class; to provide that cities of the first class may include county industrial areas in street improvement districts and assess benefits against properties in county industrial areas; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-615, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-615. The mayor and council shall have power by ordinance to establish the grade of any street, avenue, or alley in the city or within a county industrial area as defined in section 19-2501 contiguous to such city. When the grade of any street, avenue, or alley shall have been established, the grade of all or any part shall not be changed unless the consent in writing of the owners of the lots or land abutting upon the street, or part of a street, where such change of grade is to be made, who represent a majority of the front footage thereon, is first obtained and not then until the damages to property owners which may be caused by such change of grade shall have been assessed and determined. The damages shall be ascertained and determined as provided in sections 76-704 to 76-724. For the purpose of paying the damages, if any, so awarded, the mayor and council shall have power to borrow money from any available fund in the amount necessary, which amount, upon the collection of the same by special assessment as herein provided, shall be transferred from such special fund to the fund from which it has been borrowed; Provided, no street, avenue, or alley shall be worked to such grade or change of grade until the damages so assessed shall be tendered to such property owners or their agents. Before the mayor and council shall enter into any contract to grade any such street, avenue, or alley, the damages, if any, sustained by the property owners, shall be ascertained by condemnation proceedings, and for the purpose of paying the damages awarded and the costs of the condemnation proceedings the mayor and city council shall have power to levy a special tax upon the lots and lands abutting upon such street, avenue, or alley, or part thereof, so graded, as shall be adjudged by the mayor and council to be especially benefited thereby, in proportion to such benefits. Such special tax, or taxes, shall be collected as provided in case of other special taxes.

Sec. 2. That section 16-617, Revised Statutes Supplement, 1967, be amended to read as follows:

16-617. The mayor and council shall have power to make improvements of any street, streets, alley, alleys, or any part of any street, streets, alley or alleys, in said city or within a

				····	
1971	1971	1971	1971	1971	1971 Supplement
First Session	Supplement	First Session	Supplement	First Session	
LB 528	§ 1 79-312.01	LB 554	§ 1 70-1003	LB 572	22 Repeal'd
LB 530	§ 1 39-721		2 Omitted		23 Repeal'd
	2 Omitted	LB 557	§ 1 23-822		24 Repeal'd 25 Repeal'd
LB 534	§ 1 2-3226		2 23-823		26 Repeal'd
	2 10-404		3 Omitted		27 Repeal'd
	3 10-406	LB 559	§ 1 16-696 2 Omitted		28 Repeal'd
	4 10-407	LB 560	§ 1 51-210	1	29 Repeal'd
	5 10-409	LB 300	2 Omitted		30 Repeal'd
	6 10-410 7 10-702	LB 562	4 1 16-330]	31 Repeal'd
	8 12-1001		2 16-331		32 Repeal'd
	9 14-365.07	1	3 16-334		33 Omitted
	10 14-520		4 16-335	LB 572A	Omitted
	11 14-907		5 16-336	LB 574	. \$ 1 23-1114
	12 16-607		6 16-336.01		2 23-1114.0
	13 16-680	1	7 Omitted		3. 23-1114.0
	14 17-529.08		8 Omitted	l	4 23-1114.0
	15 17-908	LB 564	§ 1 21-1909 2 21-2013	1	5 23-1114.0 6 23-1114.0
	16 17-911		2 21-2013 3 21-20,114		7 23-1114.0
	17 17-939		4 Omitted	İ	8 23-1114.1
	18 17-950 19 17-958		5 Omitted	-	9 Omitted
	20 17-963	LB 565	\$ 1 81-8,239	LB 576	1 24-324
	21 17-967		2 Omitted		2 25-404
	22 17-908	LB 566	§ 1 Omitted		3 25-405
	23 18-610		2 60-311.02	1	4 25-406
	24 19-1403	1	3 Omitted	1	5 25-407
	25 23-129		4 Omitted	1	6 25-408 7 25-409
	26 23-343.13	LB 566A	Omitted	1	7 25-409 8 25-410
	27 39-836	LB 568	§ 1 29-3301 2 29-3302	}	9 25-501
	28 46-305		3 29-3303		10 25-503
1	29 46-309		4 29-3304		11 25-504
	30 Omitted 31 Omitted		5 29-3305		12 Omitted
LB 535	§ 1 30-129		6 29-3306	LB 576A	Omitted
110 000	2 30-130		7 29-3307	LB 578	§ 1 18-203
	3 30-131		8 Omitted		2 26-1,108
	4 30-132	LB 570	§ 1 81-502.01		3 27-1305
	5 30-133		2 81-502,02 3 81-502.03	T TO 570	4 Omitted 5 1 Omitted
	6 30-134	LB 571	3 81-502.03 § 1 77-27,119	LB 579	§ 1 Omitted 2 Omitted
	7 30-135	120 011	2 Omitted	LB 581	§ 1 72-232.0
LB 538	§ 1 2-3203	LB 572	§ 1 48-101		2 72-232.0
	2 2-3203.01		2 48-102		3 72-232.0
T TO TAKE	3 Omitted		3 48-103		4 72-232.0
LB 544	§ 1 2-3201 2 2-3205	1	4 48-105	LB 582	§ 1 79-201
	2 2-3205 3 2-3206		5 48-106	1	2 Omitted
	4 2-3213		6 48-112		3 Omitted
	5 2-3261		7 48-114	LB 583	§ 1 19-709
	6 31-101.01		8 48-145		2 Omitted
	7 31-301.01		9 48-146		3 Omitted
	8 31-401.01		10 48-147 11 48-144.01	LB 585	\$ 1 71-3003 2 Omitted
	9 46-614.01		12 48-144.02	LB 586	2 Omitted 4 1 71-313
	10 48-1001.01		13 48-144.03		2 71-314
	11 Omitted		14 48-144.04	l	3 71-315
LB 545	§ 1 5-109		15 48-146.01		4 71-316
	2 5-110		16 48-146.02		5 71-320
LB 547	§ 1 25-1625		17 48-178.01		6 71-321
T TD #40	2 Omitted	1	18 48-145.01		7 71-322
LB 549	§ 1 17-611 2 Omitted	1	19 48-145.02 20 48-125.01		8 71-322.05
					9 71-323
	3 Omitted	1	21 48-145.03	.l	10 71-327

Approved by the Governor May 20, 1971

Introduced by Donald Elrod, 35th District

AN ACT to amend sections 16-330, 16-331, 16-334, 16-335, and 16-336, Reissue Revised Statutes of Nebraska, 1943, relating to retirement for policemen of first-class cities; to redefine and clarify the terms and conditions of such retirements; to make provisions applicable to any already retired policeman; to repeal the original sections, and also section 16-329, Reissue Revised Statutes of Nebraska, 1943; and to declare an emergency,

Be it enacted by the people of the State of Nebraska,

Section 1. That section 16-330, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-330. Every city of the first class shall pension all--policemen every policeman at regular retirement of fifty per cent of his regular pay whenever such policemen policeman shall (1) have first served in the paid police department for a period of twenty-one years, (2) have attained the age of sixty years, and (3) elect to retire from active service and go upon the retired list: Provided, no person; -- hereafter entering the employment of any such city after November 18, 1965, as a member of its paid police department, shall be entitled to retire, -elect-to--retire, --or--go--upon--the retired-list until, after the completion of twenty-five years of service, he shall be sixty years of age. Such pension-shall-be-a-straight-life-pension-of-one-half--of the-regular-pay-as-hereinafter-defined; In event of such regular retirement he shall be paid a straight life pension of fifty per cent of the regular pay as defined in this act: Provided, that a policeman who shall have completed twenty-five years of service and attained the age of fifty-five may elect to retire early but then such-pension in event of such early retirement his pension shall be forty per cent of his regular pay as hereinafter defined. ;-and-provided-further;--that--for each-additional-year-of--service--after--such--policeman shall-have-become-eligible-to-retire;-such-pension-shall be-increased-one-dollar-and-fifty-cents-per-month,--but not-to-exceed-a-total--increase--of--seven--dellars--and fifty-cents-per-month: Regular pay shall be defined as the average pay of such policeman for the five years

preceding the date such policeman becomes—eligible elects to retire or his death whichever is earlier. Such pension may be paid in the same manner as policemen upon the active list are paid or any recognized method of funding a pension plan may be employed. If such a pension plan is to be funded by group annuity or insurance contracts, the mayor and council shall expend funds of the city in such amounts as are necessary for the payment of premiums for the group insurance contracts.

Sec. 2. That section 16-331, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-331. When any such policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension to which he would have been entitled as provided in section 16-329 16-330 shall in any event be payable upon his death from any cause to his widow, or upon her remarriage or death, to his minor child or children during said child or children's minority, or to him upon any other termination of his service as a member of said department whether by reason of resignation, discharge or otherwise.

Sec. 3. That section 16-334, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-334. In case of the death, while in the line of duty, of any such policeman or in case death is caused by or is the result of injuries received while in line of duty, then the regular retirement pension of fifty per cent of his regular pay, as defined maximum pension,—as—provided in section 16-330, shall be paid to the widow or minor children of such deceased policeman, as provided in section 16-331, subject to deduction of the amounts paid under the Nebraska Workmen's Compensation Act on account of such death, as provided in section 16-337.

Sec. 4. That section 16-335, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-335. In case any such policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, and said policeman because of such disability is unable to resume the duties he was performing at the time of his injury, such

Sec. 5. That section 16-336, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

16-336. From and after October 19, 1963, every such policeman shall contribute to the city by payroll deduction an amount equal to six per cent of his salary until such policeman retires, but-no--longer--than--five years-after-the-time--he--becomes--eligible--to--retire; which-amount-may-be-deducted-from-the--salary--of--every such-policeman becomes eliqible for regular retirement at fifty per cent of his regular pay as defined in section 16-330, at which time such contributions shall cease; Provided, any policeman who retires early at forty per cent of his regular pay as defined in section 16-330 and who shall have made contributions after becoming eligible therefor shall be reimbursed by the city for the amount of such excess contributions without interest. If-a-person-works-as-a-policeman-after-he--is eligible-for-retirement-and-receives-benefits--from--the retirement-fund,-he-shall-contribute-to--the--retirement fund: Any policeman whose employment shall terminate. whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for a period of at least three years shall; upon-demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 6. The terms and provisions of this act shall be effective and applicable as to the retirement of any such policeman who, before the effective date of this act, has already retired pursuant to pension

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provisions for first-class cities.

Sec. 7. That original sections 16-330, 16-331, 16-334, 16-335, and 16-336, Reissue Revised Statutes of Nebraska, 1943, and also section 16-329, Reissue Revised Statutes of Nebraska, 1943, are repealed.

Sec. 8. Since an emergency exists, this act shall be in full force and take effect, from and after its passage and approval, according to law.

LEGISLATIVE BILL 479

Approved by the Governor April 16, 1973

Introduced by Nebraska Retirement Systems, Whitney, 44, Chmn.; Luedtke, 28; Hasebroock, 18; Marvel, 33; F. Lewis, 45

AN ACT to amend section 84-1320, Reissue Revised Statutes of Nebraska, 1943, relating to the State Employees Retirement Act; to provide for changes regarding prior service benefits as prescribed; and to repeal the original section.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 84-1320, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

84-1320. The prior service retirement benefit shall be a straight life annuity, payable monthly with the first payment made as of the retirement date, in an amount determined in accordance with the provisions of section 84-1312; Provided, that the group annuity contract may specify payments to be made less often than monthly if the monthly payment would be less than fifteen dollars; and provided further, that in the event of retirement before age sixty-five under the provisions of section 84-1317 the amount of the prior service annuity shall be reduced in accordance with the principles of actuarial equivalence as determined by the group annuity contract. Any member of the retirement system who ceases to be an employee before becoming eliqible for retirement under the provisions of section 84-1317 who has accrued a prior service retirement benefit as defined in section 84-1312, and who has been continuously employed by the state for ten or more years immediately prior to termination, shall receive the prior service retirement <u>benefit_determined_in_accordance_with_section_84-1312</u> upon_attaining_age_sixty-five: Provided, that_any terminating employee who forfeits a vested future service retirement benefit by withdrawing his employee account shall also forfeit any vested prior service retirement benefit to which he would otherwise be entitled.

Sec. 2. That original section 84-1320, Reissue Revised Statutes of Nebraska, 1943, is repealed.

LEGISLATIVE BILL 480

Approved by the Governor April 21, 1973

Introduced by Nebraska Retirement Systems, Whitney, 44, Chmn.; Luedtke, 28; Hasebroock, 18; F. Lewis, 45

AN ACT to amend sections 15-1007, 35-203.01, and 35-212,
Reissue Revised Statutes of Nebraska, 1943,
and section 16-336, Revised Statutes
Supplement, 1972, relating to pensions; to
eliminate restrictions on the return of
contributions of future terminating firemen or
policemen; and to repeal the original
sections.

Be it enacted by the people of the State of Nebraska,

Section 1. That section 15-1007, Reissue Revised Statutes of Nebraska, 1943, be amended to read as follows:

15-1007. From and after December 25, 1969, every such fireman or policeman shall contribute to the city an amount equal to seven per cent of his salary, until such fireman or policeman shall be entitled to retire or otherwise become eliqible for a pension under the provisions of sections 15-1001 to 15-1015, which amount may be deducted from the salary of every such fireman or policeman. No fireman or policeman, continuing in the employment of the city as a member of such department after becoming eligible to retire, shall be required to make any further contribution. Any fireman or policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as hereinbefore provided in this section, for--a period-of-at-least-three-years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 2. That section 16-336, Revised Statutes Supplement, 1972, be amended to read as follows:

16-336. From and after October 19, 1963, every such policeman shall contribute to the city by payroll deduction an amount equal to six per cent of his salary until such policeman becomes eligible for regular retirement at fifty per cent of his regular pay as defined in section 16-330, at which time such contributions shall cease; <u>Provided</u>, any policeman who

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retires early at forty per cent of his regular pay as defined in section 16-330 and who shall have made contributions after becoming eligible therefor shall be reimbursed by the city for the amount of such excess contributions without interest. Any policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for-a-period--of--at least-three-years shall, upon demand, be reimbursed by the city for the arount of such contributions without interest.

Sec. 3. That section 35-203.01, Reissue Revised Statutes of Nebraska, 1943, he amended to read as follows:

35-203.C1. After August 7, 1965, every fireman subject to the provisions of sections 35-201 to 35-203, shall contribute to the city an amount equal to five rer cent of his salary until he shall be entitled to retire or otherwise become eligible for a pension. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as provided in this section for-a-period-of-at-least-five-years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 4. That section 35-212. Reissue Revised Statutes of Nebraska, 1943, he amended to read as follows:

35-212. Every such fireman may be required by the city to contribute to the city an amount equal to not more than five per cent of his salary until such fireman shall be entitled to retire or otherwise become eligible for a pension under the provisions of sections 35-205 to 35-214, which amount may be deducted from the salary of every such fireman. No fireman continuing in the employment of the city as a member of such department after becoming eligible to retire shall be required to make any further contribution. Any fireman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary as hereinhefore provided for-a-period-of-at--least five-years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Sec. 5. This act shall apply only to firemen and policemen whose employment is terminated after the effective date of this act.

Sec. 6. That original sections 15-1007, 35-203.01, and 35-212, Reissue Revised Statutes of Nebraska, 1943, and section 16-336, Revised Statutes Supplement, 1972, are repealed.

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to call on any male inhabitants of the city; between the ages of eighteen and fifty, to aid in enforcing the law of said city.

Source: Laws 1901, c. 18, § 14, p. 233; Laws 1903, c. 19, § 2, p. 233; Laws 1907, c. 13, § 1, p. 107; R.S.1913, § 4874; Laws 1917, c. 95, § 1, p. 252; Laws 1921, c. 164, § 1, p. 657; C.S.1922, § 4042; C.S.1929, § 16-304; R.S.1943, § 16-308; Laws 1953, c. 26, § 1, p. 110; Laws 1961, c. 41, § 1, p. 171; Laws 1963, c. 61, § 2. Effective date April 8, 1963.

16-310. Officers; appointive and elective; salaries. (1) The salaries of all the officers in cities of the first class having a population of ten thousand inhabitants or less shall be fixed by ordinance at not to exceed the following sums per annum, except as provided in subsection (2) of this section, when approved by a vote of the electors, respectively: The mayor, seven hundred fifty dollars; the treasurer, twelve hundred dollars; each councilman, four hundred dollars; and each member of the board of public works, one hundred dollars.

(2) The salaries of the following officers in cities of the first class having a population of ten thousand inhabitants or less shall

be, when approved by a vote of the electors and fixed by ordinance, not to exceed the following sums per annum, respectively: The mayor, twelve hundred dollars; each councilman, five hundred dollars; and each member of the board of public works, three hundred dollars.

- (3) The salaries of all the officers in cities of the first class having a population of more than ten thousand inhabitants shall be fixed by ordinance at not to exceed the following sums per annum, except as provided in subsection (4) of this section, when approved by a vote of the electors, respectively: The mayor, twelve hundred dollars; the treasurer, twelve hundred dollars; each councilman, five hundred dollars; and each member of the board of public works, three hundred dollars.
- (4) The salaries of the following officers in cities of the first class having a population of more than ten thousand inhabitants shall be, when approved by a vote of the electors and fixed by ordinance, not to exceed the following sums per annum, respectively: The mayor, eighteen hundred dollars; and each councilman, eight hundred dollars.
- (5) The amounts set forth in subsections (1), (2), (3), and (4) of this section, shall be construed as limitations and not as fixed salaries.
- (6) Other officers and employees of the city, except the police judge, shall receive such compensation as the mayor and council shall fix by ordinance.

Source: Laws 1901, c. 18, § 17, p. 234; Laws 1901, c. 19, § 1, p. 306; Laws 1903, c. 19, § 4, p. 234; Laws 1907, c. 13, § 1, p. 108; R.S.1913, § 4876; Laws 1915, c. 85, § 2, p. 224; Laws 1917, c. 95, § 1, p. 253; Laws 1919, c. 36, § 1, p. 117; C. 85, 1922, § 4044; C.S.1929, § 16-306; Laws 1943, c. 30, § 1, p. 139; R.S.1943, § 16-310; Laws 1947, c. 25, § 1, p. 126; Laws 1955, c. 29, § 1, p. 134; Laws 1963, c. 62, § 1. Effective date March 4, 1963.

16-328. Employees; pension plans; adoption by ordinance; employee contribution required; ioinder in plan by two or more cities; correlation with Social Security. The mayor and council of cities of the first class may, by appropriate ordinance or proper resolution, establish a pension plan designed and intended for the benefit of the regularly employed or appointed full-time employees of the city; Provided, the provisions of this section shall not apply to firemen or policemen who are included under the provisions of an existing pension or retirement system established by the municipality or by the Legislature. Any recognized method of funding a pension plan may be employed. The employee shall contribute an amount at least equal to the city's contribution under the plan.

Any two or more cities of the first class may jointly establish such a pension plan by adoption of appropriate ordinance or resolutions. Such a pension plan shall be correlated to Old Age and Survivors Insurance, otherwise generally known as Social Security.

Source: Laws 1957, c. 26, § 1, p. 180; Laws 1963, c. 63, § 10. Effective date October 19, 1963.

16-329. Pension system for policemen; adoption; referendum. Cities of the first class may provide a pension system for policemen as provided by the provisions of sections 16-328 to 16-337 when the mayor and city council adopt the provisions of sections 16-328 to 16-337. No pension system shall be adopted until thirty days' notice of the adoption of the pension system shall have been given by the governing body by publication once each week for three successive weeks in some legal newspaper published and of general circulation in such city, or if no newspaper is published therein, then by posting in five or more public places therein. If, within thirty days after the last publication of such notice or posting thereof, a referendum petition signed by qualified electors of such city equal in number to at least twenty per cent of the vote cast at the last general municipal election held therein shall be filed with the municipal clerk, such pension system shall not be effective until the proposition of adopting the pension system for policemen has been approved by a majority vote of the electors of such first-class city at any general or special election. If a majority of the voters voting on the proposition of a pension for policemen vote against such pension system, the pension system shall not be adopted. If no petitions are filed, the pension system shall become effective at the expiration of the thirty-day period.

Source: Laws 1963, c. 63, § 1. Effective date October 19, 1963.

16-330. Pension system for policemen; qualifications; amount; payment. Subject to the provisions of section 16-329, every city of the first class may pension all policemen whenever such policemen shall (1) have first served in the paid police department for a period of twenty-one years, (2) have attained the age of sixty years, and (3) elect to retire from active service and go upon the retired list; Provided, no person, hereafter entering the employment of any such city as a member of its paid police department, shall be entitled to retire, elect to retire, or go upon the retired list until, after the completion of twenty-five years of service, he shall be sixty years of age. Such pension shall be paid by the city in the same manner as policemen upon the active list are paid and such pension shall be a straight life pension of one half of the regular

pay as hereinafter defined; Provided, that a policeman who shall have completed twenty-five years of service and attained the age of fifty-five may elect to retire but then such pension shall be forty per cent of his regular pay as hereinafter defined; and provided further, that for each additional year of service after such policeman shall have become eligible to retire, such pension shall be increased one dollar and fifty cents per month, but not to exceed a total increase of seven dollars and fifty cents per month. Regular pay shall be defined as the average pay of such policeman for the five years preceding the date such policeman becomes eligible to retire or his death whichever is earlier.

Source: Laws 1963, c. 63, § 2. Effective date October 19, 1963.

16-331. Pension system for policemen; death benefits; to whom payable. When any such policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension to which he would have been entitled as provided in section 16-329 shall in any event be payable upon his death from any cause to his widow, or upon her remarriage or death, to his minor child or children during said child or children's minority, or to him upon any other termination of his service as a member of said department whether by reason of resignation, discharge or otherwise.

Source: Laws 1963, c. 63, § 3.

Effective date October 19, 1963.

16-332. Pension system for policemen; options of payment; election; death of policeman and surviving beneficiary; payments, to whom made. On or prior to the effective date of such retirement, but not thereafter, any such policeman may elect, by written notice filed with the city, to receive his pension as hereinbefore set forth, or he may elect to receive the actuarial equivalent of his straight life pension in a reduced pension payable throughout his life, and nominate a survivor beneficiary, having an insurable interest, in accordance with the provisions of option A or B, as hereinafter set forth in this section. Said actuarial equivalent shall be computed upon the basis of the 1937 Standard Annuity Mortality Table and an interest computation of three per cent per annum, compounded annually.

Option A. Under option A, a retired policeman shall receive a reduced pension payable throughout his life and upon his death his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

Option B. Under option B, a retired policeman shall receive a reduced pension payable throughout his life and upon his death one half of his said reduced pension shall be continued throughout the life of and paid to such person as he shall have nominated by written designation duly executed and filed with the city on or prior to the effective date of his retirement.

In the event a retired policeman and his survivor beneficiary, if any, die before the aggregate amount of pension payments received by the said retired policeman and his survivor beneficiary, if any, equals the total amount of contributions made to the retirement plan by the said retired policeman, without interest, the difference between the total amount of his contributions and the aggregate amount of pension payments received by the retired policeman and his survivor beneficiary, if any, shall be paid, in a single sum, to such person or persons as the retired policeman shall have nominated by his written designation duly executed or filed with the city. If there be no such designated person or persons surviving the retired policeman and his survivor beneficiary, if any, such difference, if any, shall be paid to his duly qualified personal representative; Provided, that if the difference is less than three hundred dollars, the city may pay same to such claimant or claimants as the city, in its discretion shall determine to be entitled to same.

Source: Laws 1963, c. 63, § 4. Effective date October 19, 1963,

16-333. Pension system for policemen; death other than in line of duty; required years of service; payments, to whom made. If any policeman hereafter entering the employment of any such city as a member of its paid police department, except those who shall have been formerly employed in such department who are now in military service, shall die other than in line of duty after becoming fifty-five years of age and before age sixty, and after serving in the paid police department of such city for at least twenty-one years, then a pension of at least twenty-five per cent of his regular pay as hereinbefore defined shall be paid to the widow or minor children of such deceased policeman as provided in section 16-331.

Source: Laws 1963, c. 63, § 5.

Effective date October 19, 1963.

16-334. Pension system for policemen; death in line of duty; maximum amount paid; to whom paid; deduction of workmen's compensation payments. In case of the death, while in the line of duty, of any such policeman or in case death is caused by or is the result of injuries received while in line of duty, then the maximum

pension, as provided in section 16-330, shall be paid to the widow or minor children of such deceased policeman, as provided in section 16-331, subject to deduction of the amounts paid under the Nebraska Workmen's Compensation Act on account of such death, as provided in section 16-337.

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Source: Laws 1963, c. 63, § 6.

Effective date October 19, 1963.

16-335. Pension system for policemen: total disability in line of duty; placed on retired list; temporary total disability; payments authorized; deduction of workmen's compensation benefits. In case any such policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, and said policeman because of such disability is unable to resume the duties he was performing at the time of his injury, such policeman shall forthwith be placed upon the roll of pensioned policemen, at the rate provided for retired policemen in section 16-330. In case of temporary total disability of a policeman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts paid under the Nebraska Workmen's Compensation Act, as provided in section 16-337.

Source: Laws 1963, c. 63, § 7. Effective date October 19, 1963.

16-336. Pension system for policemen; contributions from salary; amount; return of contributions, when. From and after October 19, 1963, every such policeman shall contribute to the city an amount equal to six per cent of his salary until such policeman reaches the age of sixty or retires, which amount may be deducted from the salary of every such policeman. Any policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for a period of at least three years shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

Source: Laws 1963, c. 63, § 8. Effective date October 19, 1963.

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sation; duties; removal from office. (1) There may be in each city a board of public works which shall consist of three members, each having a three-year term of office, or five members, each having a fiveyear term of office, the number to be set by ordinance, which members shall be residents of said city and be appointed by the mayor, by and with the assent of the council. When such board is first established, one member shall be appointed for a term of one year, one for two years, and for three years and, in the case of a five member board, an additional member shall be so appointed for four years and another for five years. Thereafter, as their terms expire, all members shall be appointed for a full term of three or five years as the case may be. The mayor, by and with the assent of the council, shall designate one of the members of such board to be the chairman thereof.

(2) Each of the members of the board of public works shall, before entering upon the discharge of his duties, take an oath to discharge faithfully the duties of his office. Except as provided in section 70-624.04, no member of such board shall ever be directly or indirectly interested in any contract entered into by the board on behalf of such city nor be interested, either directly or indirectly, in the purchase of any material to be used or applied for municipal purposes.

(3) It shall be the duty of the board of public works to (a) make contracts on behalf of the city for the performance of all such work and erection of all such improvements in the manner provided in section 16-321, (b) superintend the performance of all such work and the erection of all such improvements, (c) approve the estimates of the city engineer, which may be made from time to time, of the value of the work as the same may progress, (d) accept any work done or

improvements made when the same shall be fully completed according to contract, subject to the approval of the mayor and council, and (e) perform such other duties as may be conferred upon such board by ordinance.

(4) Any member of the board of public works may at any time be removed from office by the mayor and a majority of the council, and the proceedings in regard thereto shall be entered in the journal of the purity design of the second of the secon

Source; Laws 1971, LB 5, \$ 2; Laws 1971, LB 494, \$ 2. elet rezes ele let met er del i i i i de Effective date August 27, 1971.

16-329. Repealed. Laws 1971, LB 562, § 7.328 Ed. 478

16-330. Pension system for policemen: qualifications; amount; payment: funding. Every city of the first class shall pension every policeman at regular retirement of fifty per cent of his regular pay whenever such policeman shall (1) have first served in the paid police department for a period of twenty-one years, (2) have attained the age of sixty years, and (3) elect to retire from active service and go upon the retired list; Provided, no person entering the employment of any such city after November 18, 1965, as a member of its paid police department, shall be entitled to retire until, after the completion of twenty-five years of service, he shall be sixty years of age. In event of such regular retirement he shall be paid a straight life pension of fifty per cent of the regular pay as defined in sections 16-330, 16-331, and 16-334 to 16-336.01; Provided, that a policeman who shall have completed twenty-five years of service and attained the age of fiftyfive may elect to retire early but in event of such early retirement his pension shall be forty per cent of his regular pay as hereinafter defined. Regular pay shall be defined as the average pay of such policeman for the five years preceding the date such policeman elects to retire or his death whichever is earlier. Such pension may be paid in the same manner as policemen upon the active list are paid or any recognized method of funding a pension plan may be employed. If such a pension plan is to be funded by group annuity or insurance contracts, the mayor and council shall expend funds of the city in such amounts as are necessary for the payment of premiums for the group insurance contracts. Carl Hair Carlos and Carlos Art 1880

Source: Laws 1971, LB 562, \$ 1. Effective date May 20, 1971,

de or freed bedaring the or freed 16-331. Pension system for policemen; death benefits; to whom payable. When any such policeman shall be eligible to retire, regardless of whether he may actually elect to do so, the pension to which he would have been entitled as provided in section 16-330 shall in any event be payable upon his death from any cause to his widow, or upon her remarriage or death, to his minor child or children during said child or children's minority, or to him upon any other termination of his service as a member of said department whether by reason of resignation, discharge or otherwise. the first of the second section of the

Source: Laws 1971, LB 562, § 2. Effective date May 20, 1971.

16-334. Pension system for policemen; death in line of duty; maximum amount paid; to whom paid; deduction of workmen's compensation payments. In case of the death, while in the line of duty, of any such policeman or in case death is caused by or is the result of injuries received while in line of duty, then the regular retirement pension of fifty per cent of his regular pay, as defined in section 16-330, shall be paid to the widow or minor children of such deceased policeman, as provided in section 16-331, subject to deduction of the amounts paid under the Nebraska Workmen's Compensation Act on account of such death, as provided in section 16-337. Brown Tree Back Committee

Source: Laws 1971, LB 562, § 3. Effective date May 20, 1971.

16-335. Pension system for policemen; total disability in line of duty; placed on retired list; temporary total disability; payments authorized: deduction of workmen's compensation benefits. In case any such policeman shall become permanently and totally disabled from accident or other cause, while in the line of his duty, and said policeman because of such disability is unable to resume the duties he was performing at the time of his injury, such policeman shall forthwith be placed upon the roll of pensioned policemen at the regular retirement pension of fifty per cent of his regular pay, as defined in section 16-330. In case of temporary total disability of a policeman received while in line of duty, he shall receive his salary during the continuance of such disability for a period not to exceed twelve months; Provided, if it shall be ascertained by the city council or other proper municipal authorities within twelve months that such disability has become permanent, then his salary shall cease and he shall be entitled to the benefits of the foregoing provisions with reference to pensions in case of total and permanent disability. All payments of pension or salary provided by this section shall be subject to deduction of amounts paid under the Nebraska Workmen's Compensation Act, as provided in section 16-337.

Source: Laws 1971, LB 562, § 4. Effective date May 20, 1971.

16-336. Pension system for policemen; contributions from salary; amount; return of contributions, when. From and after October 19, 1963, every such policeman shall contribute to the city by payroll deduction an amount equal to six per cent of his salary until such policeman becomes eligible for regular retirement at fifty per cent of his regular pay as defined in section 16-330, at which time such contributions shall cease; Provided, any policeman who retires early at forty per cent of his regular pay as defined in section 16-330 and who shall have made contributions after becoming eligible therefor shall be reimbursed by the city for the amount of such excess contributions without interest. Any policeman whose employment shall terminate, whether by discharge or otherwise, prior to the time he shall become entitled to a pension, and who shall have made contributions from his salary, as provided in this section, for a period of at least three years shall be reimbursed by the city for the amount of such contributions without interest Source: Laws 1971, LB 562, § 5.

Effective date May 20, 1971

16-336.01. Pension system for policemen; effective date of act. The terms and provisions of sections 16-330, 16-331, and 16-334 to 16-336.01 shall be effective and applicable as to the retirement of any such policeman who, before May 20, 1971, has already retired pursuant to pension provisions for first-class cities. Source: Laws 1971, LB 562, \$ 6.

Effective date May 20, 1971.

ARTICLE 4 COUNCIL AND PROCEEDINGS

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Section. 16-405. Council; ordinances; style; publication; emergency ordinances.

16-405. Council; ordinances; style; publication; emergency ordinances. The style of ordinances shall be: "Be it ordained by the mayor and council of the city of ______," and all ordinances of a general nature shall, within fifteen days after they are passed, be published in some newspaper published within the city, or in pamphlet form, to be distributed or sold, as may be provided by ordinance; and every ordinance fixing a penalty or forfeiture for its violation shall, before the same takes effect, be published for at least one week in some manner above prescribed; Provided, in cases of riots, infectious diseases or other impending danger, or any other emergency requiring its immediate operation, such ordinance shall take effect upon the proclamation of the mayor immediately upon its first publication as above provided.

Source: Laws 1971, LB 282, § 1. Effective date August 27, 1971. Tain.

Anna Carallana asserbana de la companya de la companya de la companya de la companya de la companya de la comp ARTICLE 5 CONTRACTS AND FRANCHISES the state of the s

Section. 16-502. Contracts; interest of officers prohibited; exceptions.

16-502. Contracts; interest of officers prohibited; exceptions. Except as provided in section 70-624.04, no officer of any city shall be interested, directly or indirectly, in any contract to which the corporation, or anyone for its benefit, is a party, when the consideration of the same is in an amount in excess of two thousand dollars in any one year, and no contract may be divided for the purpose of evading the requirements of this section; and such interest in any such contract shall void the obligation thereof on the part of such corporation; Provided, the receiving of deposits, cashing of checks, and buying and selling warrants and bonds of indebtedness of any such city by a financial institution shall not be considered a contract under the pro-

Appendix W

Municipalities Retirement System Statutes

REVISED STATUTES OF NEBRASKA REISSUE OF VOLUME IA 1954

COMPRISING ALL THE STATUTORY LAWS OF
A GENERAL NATURE IN FORCE AT DATE
OF PUBLICATION ON THE SUBJECTS ASSIGNED
TO CHAPTERS 16 TO 23, INCLUSIVE



Published by the Revisor of Statutes pursuant to Chapter 177, Session Laws of Nebraska, 1953

REVISED STATUTES OF NEBRASKA REISSUE OF VOLUME IA 1954

COMPRISING ALL THE STATUTORY LAWS OF A GENERAL NATURE IN FORCE AT DATE OF PUBLICATION ON THE SUBJECTS ASSIGNED TO CHAPTERS 16 TO 23, INCLUSIVE



Published by the Revisor of Statutes parties of the President Properties 177, Session Laws of Mahrastra, 1935

CERTIFICATE OF AUTHENTICATION

I. Walter D. James Reporter of the Supreme Court of Nebrasha and ex officio Revisor of Statutes do bereby certify that the Reissue of Volume I 450, THOISY CONDITION 1943. The Reissue of Volume I of the laws set forth yd Chapters 16 to 23 appearing in Volume I of the RevisansUT. H H HOSO A as amended and supplemented by the Fifty eighth, with unith Sixtieth, Sixty first, Sixty-second, Sixty-third, Sixty-fourth and Sixty-fifth Sessions of the Nebraska Legislature, In, mairraid attachment of publication hereof, and the total of the second of the

or the benefit of the State of Nebraska

WALTER D. JAMES

Lincoln, Nebraska September 1, 1954

ARTICLE 20

MUNICIPAL RETIREMENT SYSTEM

(Applicable to all except metropolitan cities.)

(a) CREATION

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19-2001.	Retirement system; creation.	
19-2002.	Retirement system; purpose.	
19-2003.	Act: short title	

19-2003.	Act; short	tioned terms shall have the following describitioned
		(b) DEFINITIONS
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19-2004.		generally.
19-2005.	Definition;	Nebraska Municipal Retirement System.
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19-2029.	Definition;	beneficiary. It will whalught bing our nomeral bus
19-2030.	Delinition;	actuarial tables.
19-2031.	Definition;	effective rate of interest.
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19-2035.	Participation; vote of electors; notify board; firemen and policemen excepted; effective date.
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MUNICIPAL RETIREMENT SYSTEM

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(g) MISCELLANEOUS

19-2053.	Vested interest in retirement system; participant.
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19-2055.	interest of Dallicipalit in Land.
19-2056.	Appuities: henefits: unassignable; exempt from
19-2057.	False statements; false records; penalty.

(a) CREATION

19-2001. Retirement system; creation. A retirement system to be administered in accordance with the provisions of sections 19-2001 to 19-2057 is hereby created.

Source: Laws 1945, c. 37, art. I, § 1, p. 173.

Statutory plan of retirement complete within itself is provided. Ledwith v. Bankers Life Ins. Co., 156 Neb. 107, 54 N.W. 2d 409.

19-2002. Retirement system; purpose. The purpose of this system is to provide a sound and efficient means for the payment of annuities and other benefits to employees, and to beneficiaries of employees, of municipalities and utilities in the state, thereby (1) enabling such employees to provide for themselves and their dependents in case of old age, disability and death, and (2) effecting economy and efficiency in the public service by furnishing an orderly means whereby such employees who have become aged or otherwise incapacitated may, without hardship or prejudice, be retired from active service.

Source: Laws 1945, c. 37, art. I, § 2, p. 173.

19-2003. Act; short title. The system so created shall be known as the "Nebraska Municipal Retirement System." All the affairs and business of such system shall be transacted in such name.

Source: Laws 1945, c. 37, art. I, § 3, p. 174.

(b) DEFINITIONS

19-2004. Definition; generally. The following words and phrases as used in sections 19-2001 to 19-2057, unless different meanings are plainly indicated by the context, shall have the meanings set out in sections 19-2005 to 19-2034.

Source: Laws 1945, c. 37, art. II, § 1, p. 174.

19-2005. Definition; Nebraska Municipal Retirement System. The "Nebraska Municipal Retirement System" means the system hereby created.

Source: Laws 1945, c. 37, art. II, § 2, p. 174.

19-2006. Definition; municipality. "Municipality" means any city, except cities of the metropolitan class having a home rule charter, or village, or any rural electric power district in the State of Nebraska.

Source: Laws 1945, c. 37, art. II, § 3, p. 174.

19-2007. Definition; participating municipality. "Participating municipality" means any municipality included within the provisions of this system in accordance with section 19-2035.

Source: Laws 1945, c. 37, art. II, § 4, p. 174.

19-2008. Definition; department. "Department" means any recognized division comprising one of the functions of the operation of a municipality, such as the utility, public health, police and fire departments.

Source: Laws 1945, c. 37, art. II, § 5, p. 174.

19-2009. Definition; participating department. "Participating department" means any department included within the provisions of this system in accordance with section 19-2035.

Source: Laws 1945, c. 37, art. II, § 6, p. 174.

19-2010. Definition; employee. "Employee" means any person who is certified by a municipality as a regular full time employee or as a regular part time employee employed in a position normally requiring the actual performance of duty during not less than one thousand hours a year.

Source: Laws 1945, c. 37, art. II, § 7, p. 174.

19-2011. Definition; eligible employee. "Eligible employee" means any employee, other than (1) a fireman or policeman in a city of the primary class, or (2) other than a fireman or policeman included within the provisions of an existing pension or retirement system created by the municipality or by statute, who has completed at least six months of employment for the then employing municipality as certified by such municipality.

Source: Laws 1945, c. 37, art. II, § 8, p. 174; Laws 1947, c. 23, § 1, p. 115.

19-2012. Definition; participant. "Participant" means any eligible employee participating in this system as specified in section 19-2036.

Source: Laws 1945, c. 37, art. II, § 9, p. 175.

19-2013. Definition; prior service. "Prior service" means the last continuous period of employment for a municipality prior to the effective date of participation of the employing participating department of such municipality, excluding a probationary period not in excess of six months as certified by the municipality.

Source: Laws 1945, c. 37, art. II, § 10, p. 175.

19-2014. Definition; current service. "Current service" means all periods of employment for a participating department beginning on or after the effective date of participation of such department.

Source: Laws 1945, c. 37, art. II, § 11, p. 175.

19-2015. Definition; earnings. "Earnings" means an amount equal to the sum of the payments made to an employee for the performance of personal services, as certified on a regular pay roll of the employing department, plus the money value, as determined

by the rules of the municipality, of any board, lodging, fuel, laundry or other allowances provided for such employee in lieu of money.

Source: Laws 1945, c. 37, art. II, § 12, p. 175.

19-2016. Definition; rate of earnings. "Rate of earnings" means the actual rate upon which the earnings of an employee are calculated at the time, as certified by the employing municipality, converted into earnings for any period on the assumption that, unless specifically provided otherwise, the following are equivalents: Two thousand four hundred hours, three hundred days, fifty-two weeks, twelve months, one year.

Source: Laws 1945, c. 37, art. II, § 13, p. 175.

19-2017. Definition; final rate of earnings. "Final rate of earnings" means the average rate of earnings during the period of the five consecutive calendar years in which the total earnings of the employee were the highest; Provided, that the rate of earnings for all periods of prior service of any employee shall be considered as being the average rate of earnings for the employee for the three calendar years immediately preceding the effective date of participation of the employing department.

Source: Laws 1945, c. 37, art. II, § 14, p. 175.

19-2018. Definition; normal contributions. "Normal contributions" means the amounts required to be paid to this system by each participating employee as specified in section 19-2038.

Source: Laws 1945, c. 37, art. II, § 15, p. 175.

19-2019. Definition; additional contributions. "Additional contributions" means the amounts paid to this system by a participating employee in excess of the normal contributions as specified in section 19-2038

Source: Laws 1945, c. 37, art. II, § 16, p. 176.

19-2020. Definition; accumulated normal contributions. "Accumulated normal contributions" means the sum of all normal contributions received from a participant and then credited to the account of such participant, together with interest thereon at the effective rate for the respective years. The respective landered to some more

Source: Laws 1945, c. 37, art. II, § 17, p. 176.

19-2021. Definitions; accumulated additional contributions. "Accumulated additional contributions" means the sum of all additional contributions received from a participant and then credited to the account of such participant, together with interest thereon at the effective rate for the respective years.

Source: Laws 1945, c. 37, art. II, § 18, p. 176.

19-2022. Definition: accumulated prior service credits. "Accumulated prior service credits" means an amount equal to one and one half times the accumulated value of the normal contributions which would have been made by an employee during the entire period of prior service of the employee who becomes a participant on the effective date of participation of employing department, had this system been in effect during all such time, assuming (1) the earnings of such employee to have been paid at a rate equal to the final rate of earnings as of the effective date of participation of employing department, and (2) all such contributions to have been accumulated with interest at the effective rate for the respective years.

Source: Laws 1945, c. 37, art. II, § 19, p. 176.

19-2023. Definition; annuity. "Annuity" means a series of equal monthly payments payable at the end of each calendar month during the life of an annuitant. The first payment shall be prorated for any fraction of a month elapsing at the end of the first month; but no payment shall be made for any fraction of a month elapsing at the time of death. belooks has vigutes out vd beverage ors as solder house

Source: Laws 1945, c. 37, art. II, § 20, p. 176.

19-2024. Definition; normal annuity. "Normal annuity" means the portion of a retirement annuity arising out of the accumulated normal contributions of the participant as specified in section 19calendar year, which will distribute on the basis of average mo

Source: Laws 1945, c. 37, art. II, § 21, p. 176.

19-2025. Definition; additional annuity. "Additional annuity" means the portion of a retirement annuity arising out of the accumulated additional contributions of the participant as specified in secno effective rate has been certified tion 19-2040.

Source: Laws 1945, c. 37, art. II, § 22, p. 177.

19-2026. Definition; current annuity. "Current annuity" means the portion of a retirement annuity arising out of the contributions by the municipality for service after the effective date of participation of the employing department as specified in section 19-2040.

Source: Laws 1945, c. 37, art. II, § 23, p. 177.

19-2027. Definition; prior service annuity. "Prior service annuity" means the portion of a retirement annuity arising out of the contributions by the municipality for service prior to the effective date of participation of the employing department in this system as specified in section 19-2036.

Source: Laws 1945, c. 37, art. II, § 24, p. 177.

19-2028. Definition; annuitant. "Annuitant" means a person receiving an annuity from this system.

Source: Laws 1945, c. 37, art. II, § 25, p. 177.

19-2029. Definition; beneficiary. "Beneficiary" means (1) the widow of a participant or of an annuitant, (2) if no widow survives, the person or persons designated by the participant or annuitant in the last written designation on file with the board, or (3) if no person so designated survives or if no designation is on file, the estate of the participant or annuitant. Day off the oldered alternyse vidicom

Source: Laws 1945, c. 37, art. II, § 26, p. 177.

fraction of a month clansing at the end of the first month; but no 19-2030. Definition; actuarial tables. "Actuarial tables" means such tables as are approved by the actuary and adopted by the board based upon the experience of the system.

Source: Laws 1945, c. 37, art. II, § 27, p. 177.

19-2031. Definition; effective rate of interest. "Effective rate of interest" means the rate, determined from the experience of the calendar year, which will distribute, on the basis of average monthly balances (assuming no interest credits on employee contributions received during the current year), the income from interest and investments for the year remaining after meeting all interest requirements of the system based on the prescribed rate for the year. The prescribed rate shall, however, apply to all periods during which no effective rate has been certified.

Source: Laws 1945, c. 37, art. II, § 28, p. 177.

19-2032. Definition; prescribed rate of interest. "Prescribed rate of interest" means three per cent per annum compounded annually

or such other rate, based on expected long term investment returns determined from the actual experience of the system over a period of not less than three years, as shall subsequently be prescribed by the board.

Source: Laws 1945, c. 37, art. II, § 29, p. 177.

19-2033. Definition; fiscal year. "Fiscal year" means the period beginning on January 1 in any year and ending on December 31 of the same calendar year.

Source: Laws 1945, c. 37, art. II, § 30, p. 178.

19-2034. Definition; board. "Board" means the Board of Educational Lands and Funds.

Source: Laws 1945, c. 37, art. II, § 31, p. 178.

benefits from such a NOITARIOIPATION (e) PARTICIPATION

19-2035. Participation; vote of electors; notify board; firemen and policemen excepted; effective date. Each municipality electing to have one or more departments participate in this system shall be included within and be subject to the provisions of this system beginning upon the first day of the year immediately following the date of such election. Election to have any department or departments participate shall be by a vote of a majority of the electors of such municipality voting at such election, at any general or special election called for that purpose. The governing body of any municipality so electing shall notify the board of such action within ten days thereof specifying the names of all departments and designating the names of the departments to be included. Firemen or policemen shall not be included under sections 19-2001 to 19-2057 who are included within the provisions of an existing pension or retirement system created by the municipality or by statute. Participation of any department shall begin as of the first day of the year immediately following the receipt of notice of election to participate.

Source: Laws 1945, c. 37, art. III, § 1, p. 178; Laws 1951, c. 23, remit to the board such deficiencies fi.111.q, (1), p. 111.q from which earnings were paid to too to cross Reference

For existing pension and retirement systems for firemen and policemen, see Chapter 14, article 6, Chapter 15, article 10, and Chapter 35, article 2.

19-2035.01. Withdrawal from system; ordinance; notice; reimbursements. (1) Any municipality that has elected to have one or