

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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Table of Contents

	<u>Page</u>
Introduction	1
Section 218 Agreement – Social Security Coverage	2-6
1994 Federal Social Security Act Amendments Authorizing States to Extend Coverage to Police & Firefighter Positions	3
Medicare Coverage	4
Social Security and IRS Administration Responsibilities	4
Social Security Referendum	5
Referendum Provisions in Nebraska	5
POM SL 30001.321 -- What a Retirement System Is for Purposes of a Referendum	5-6
Chart -- Key Dates – Social Security Voluntary Coverage Under Section 218	7
First Class City Firefighters	8-9
History of Firefighter Retirement Legislation	8
Firefighter Coverage Discussion	8
Historical Assumptions Regarding Firefighters & Social Security Coverage	8-9
Social Security Administration Determinations on Firefighters in Specific Cities	9-11
Validation of Social Security Contributions by Firefighters in Alliance, Columbus, Falls City & Nebraska City	9
Bellevue	9-10
Papillion	10
South Sioux City	11
Police Officer Retirement System Legislation	12
Other Specific State & Political Subdivision Retirement Acts & Coverage	12-13
Conclusion & Next Steps to Consider	14-16
Acknowledgements	17
APPENDICES	
Appendix A	Nebraska Original Section 218 Agreement
Appendix B	Summary & Spreadsheet of the 408 Modifications to the 218 Agreement
Appendix C	Modification #1 – specific cities and counties covered
Appendix D	Modification #2 – specific counties covered
Appendix E	Modification #3 – specific county covered

Table of Contents Continued

APPENDICES CONTINUED

Appendix F	Modification #8 – specific county covered
Appendix G	Modification #12 – specific county covered
Appendix H	Modification #13 – specific counties covered
Appendix I	Modification #17 – specific counties covered
Appendix J	Modification #18 – positions under a retirement system covered except police & firefighter positions
Appendix K	Modification #29 – Omaha school employees covered Class V School Employees Retirement Act
Appendix L	Modification #30 – School employees under School Employees Retirement Act covered
Appendix M	Modification #57 – City of Omaha employees covered
Appendix N	Modification #183 – Validation of Improper Contributions by Firefighters in Alliance, Columbus, Falls City & Nebraska City
Appendix O	1967 Communications from Social Security Administration to Nebraska U.S. Senator Curtis
Appendix P	September 30, 2010 SSA Determination Letter to Bellevue
Appendix Q	August 5, 2022 SSA Determination Letter to Papillion
Appendix R	August 5, 2022 SSA Determination Letter to South Sioux City
Appendix S	Social Security Administration Responses to Questions Submitted by Retirement Committee Legal Counsel Regarding Police Officer and Firefighter Social Security and Medicare Coverage
Appendix T	Transcript of December 1, 2022 Zoom Meeting with Social Security Administration Representatives Organized by the Legislative Retirement Committee
Appendix U	First-Class City Firefighter Retirement Legislation and Statutes
Appendix V	First-Class City Police Officer Retirement Legislation & Statutes
Appendix W	Municipalities Retirement Act

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 [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.

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 (<u>other than police officers and firefighters</u>) 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 <u>mandatory</u> 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	<p>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.</p> <p>This Act also amended Section 218 to allow all states the option to extend Social Security and Medicare coverage to <u>police officers and firefighters</u> who participate in a public retirement system. (Under previous law, only 23 states were authorized to do so.)</p>
October 21, 1998	Public Law 105-277 provided a 3-month period for states to modify their Section 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.

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

Schools: 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.

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

State Patrol: 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.

State Employees: 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.

Counties: 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

Municipalities: 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.

THIS AGREEMENT is entered into this 20 day of June, 1951, by W. L. Mitchell Acting Commissioner for Social Security, pursuant to section 218 of the Social Security Act, acting herein by virtue of authority vested in him by Oscar R. Ewing, Federal Security Administrator, in Federal Security Agency Order 9 dated March 8, 1951, and the State of Nebraska, acting herein through Philip K. Johnson, Tax Commissioner of the State of Nebraska, by virtue of the authority granted by Legislative Bill 265 of the Sixty-Second Session of the Legislature of the State of Nebraska.

Oscar R. Ewing,
Federal Security Administrator

By: W. L. Mitchell
Acting Commissioner for Social Security

Philip K. Johnson
Tax Commissioner,
State of Nebraska

APPROVED JUNE 11th, 1951:

W. C. Peterson
Governor
The State of Nebraska

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.

- | | | |
|--------------|---------------|------------------|
| 1. Adams | 24. Dundy | 48. Nuckolls |
| 2. Antelope | 25. Franklin | 49. Otoe |
| 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 | 39. 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 | 45. 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 11, 1951.

Dated at Lincoln, Nebraska this 11th 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

TABLE OF CONTENTS

	Pages
Modification Numbers and Execution Dates-----	1-3
State-----	4
Airport Authorities-----	4
Area Vocational-Technical Colleges-----	4
Boards of Education-----	4-8
Cemetery Districts-----	8
Colleges and Universities-----	8
Counties-----	8-9
Educational Service Units-----	9
Housing Authorities-----	9
Municipalities-----	10-12
Natural Resources Districts-----	13
Noxious Weed Eradication Districts-----	13
Power and Irrigation Districts-----	13-14
Rural Water Districts-----	14
School Districts-----	14-58
Soil and Water Conservation Districts-----	58-59
Technical Community College Areas-----	59
Townships-----	59-60
Miscellaneous-----	60

NEBRASKA

Original Agreement Executed - 6/20/51							
Mod. #	Date	Mod. #	Date	Mod. #	Date	Mod. #	Date
1	10/22/51	2	12/29/51	3	4/15/52	4	8/12/52
5	11/19/52	6	12/24/52	7	3/17/53	8	6/19/53
9	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
42	2/7/57	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						

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)
95, 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)

(next page)

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 269 amends original agreement to exclude student services for all coverage groups effective after 3/31/73.

Mod. #	Date	Mod. #	Date
123	3/27/62 (3/ 6/62)	188	10/17/68 (10/ 2/68)
124	5/22/62 (5/ 9/62)	189	11/27/68 (11/12/68)
125	7/24/62 (6/ 5/62)	190	12/23/68 (11/29/68)
126	8/ 1/62 (7/17/62)	191	12/23/68 (12/12/68)
127	9/26/62 (9/14/62)	192	12/30/68 (12/26/68)
128	12/ 3/62 (10/31/62)	193	12/30/68 (12/27/68)
129	12/ 7/62 (11/16/62)	194	3/14/69
130	2/20/63 (2/11/63)	195	3/12/69 (2/13/69)
131	4/ 9/63 (3/22/63)	196	4/11/69 (3/28/69)
132	7/19/63 (7/ 5/63)	197	5/ 2/69 (4/10/69)
133	8/20/63 (8/ 5/63)	198	6/ 3/69 (5/12/69)
134	9/12/63 (8/29/63)	199	6/ 3/69 (5/21/69)
135	12/ 4/63 (11/19/63)	200	7/17/69 (7/ 8/69)
136	12/18/63 (12/11/63)	201	8/ 1/69
137	4/ 9/64 (3/12/64)	202	8/15/69 (8/ 1/69)
138	5/18/64 (4/24/64)	203	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)	222	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)		
174, 175	2/ 7/68	240, 241	9/10/71
176	2/15/68 (1/27/68)		
177	3/ 8/68 (2/26/68)	243	9/24/71
178	4/10/68 (3/29/68)		
179	5/ 7/68 (4/18/68)	245	11/ 8/71
180	6/21/68	246	11/24/71
181	7/10/68 (6/28/68)	247	2/18/72
182	8/23/68	248	12/30/71
183	9/ 3/68	249	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	4/19/72
187	9/26/68	255	5/16/72

(Continued next page)

STATE AGREEMENTS

<u>Mod. #</u>	<u>Date</u>	<u>Mod. #</u>	<u>Date</u>
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	8/31/73		

STATE

0 1/1/51 All Employees
 1/1/55 M 27 School Retirement System of
 the State of Nebraska
 25 7/1/53 Civ. Ees of National Guard Units

AIRPORT AUTHORITIES

195 1/1/69 Central City
 96 1/1/59 Columbus
 227 4/1/70 Hall Co.
 262 1/1/72 Hastings
 2 1/1/51 Kearney Municipal Airport Corp.
 256 1/1/59 Lincoln (Error Mod.)
 179 1/1/68 North Platte
 113 1/1/61 Omaha
 196 1/1/69 O'Neill
 190 7/1/68 Wahoo

AREA VOCATIONAL-TECHNICAL COLLEGES

176 1/1/68 #2 (Name changed to Mid-Plains)
 176 1/1/68 Area-Vocational Technical School#2
 (Name changed to Area Vocational
 Technical College #2)
 163 7/1/66 Central Nebraska Technical College
 (Dissolved 6/30/73)
 176 1/1/68 Mid-Plains (Dissolved 6/30/73)
 163 7/1/66 Nebr. Area Vocational College #1
 (Name changed to Central
 Nebraska Technical College)
 189 9/15/68 Northeast Vocational Technical
 School No. 3, Norfolk
 (Name changed to Northeast
 Vocational Technical College #3)
 (Dissolved 6/30/73)

BOARDS OF EDUCATION

M 30 covered all Boards of Education under
 the School Retirement System eff. 1/1/55.

30 1/1/55 Adams (Gage Co.)
 30 1/1/55 Ainsworth (Brown Co.)
 30 1/1/55 Albion (Boone Co.)
 30 1/1/55 Alda (Hall Co.)
 30 1/1/55 Alexandria (Thayer Co.)
 30 1/1/55 Allen (Dixon Co.)
 30 1/1/55 Alliance (Box Butte Co.)
 30 1/1/55 Alma (Harlan Co.)
 30 1/1/55 Alvo (Cass Co.) (Name changed to
 School Dist. #102) (Dissolved
 5/26/61)
 30 1/1/55 Amelia (Holt Co.)
 30 1/1/55 Amherst (Buffalo Co.)
 30 1/1/55 Anselmo (Custer Co.)
 30 1/1/55 Ansley (Custer Co.)
 30 1/1/55 Arapahoe (Furnas Co.)
 30 1/1/55 Arcadia (Valley Co.)
 30 1/1/55 Archer (Merrick Co.)
 30 1/1/55 Arlington (Washington Co.)
 30 1/1/55 Arnold (Custer Co.)
 30 1/1/55 Arthur (Arthur Co.)
 30 1/1/55 Asnland (Saunders Co.)
 30 1/1/55 Ashton (Sherman Co.)
 30 1/1/55 Atkinson (Holt Co.)

BOARDS OF EDUCATION (Cont.)

30 1/1/55 Auburn (Nemaha Co.)
 30 1/1/55 Aurora (Hamilton Co.)
 30 1/1/55 Avoca (Cass Co.) (Name changed to
 School Dist. #20) (Dissolved
 7/11/68)
 30 1/1/55 Axtell (Kearney Co.)
 30 1/1/55 Bancroft (Cuming Co.)
 30 1/1/55 Barneston (Gage Co.)
 30 1/1/55 Bartlett (Wheeler Co.)
 30 1/1/55 Bartley (Red Willow Co.)
 30 1/1/55 Bassett (Rock Co.)
 30 1/1/55 Battle Creek (Madison Co.)
 30 1/1/55 Bayard (Morrill Co.)
 30 1/1/55 Beatrice (Gage Co.)
 30 1/1/55 Beaver City (Furnas Co.)
 30 1/1/55 Beaver Crossing (Seward Co.)
 30 1/1/55 Beemer (Cuming Co.)
 30 1/1/55 Belden (Cedar Co.)
 30 1/1/55 Belgrade (Nance Co.)
 30 1/1/55 Bellevue (Sarpy Co.)
 30 1/1/55 Bellwood (Butler Co.)
 30 1/1/55 Belvidere (Thayer Co.)
 30 1/1/55 Benedict (York Co.)
 30 1/1/55 Benkelman (Dundy Co.)
 30 1/1/55 Bennet (Lancaster Co.)
 30 1/1/55 Bennington (Douglas Co.)
 30 1/1/55 Bertrand (Phelps Co.)
 30 1/1/55 Big Springs (Deuel Co.)
 30 1/1/55 Bingham (Sheridan Co.)
 30 1/1/55 Bladen (Webster Co.)
 30 1/1/55 Blair (Washington Co.)
 30 1/1/55 Bloomfield (Knox Co.)
 30 1/1/55 Bloomington (Franklin Co.)
 30 1/1/55 Blue Hill (Webster Co.)
 30 1/1/55 Blue Springs (Gage Co.)
 30 1/1/55 Boelus (Howard Co.)
 30 1/1/55 Bradshaw (York Co.)
 30 1/1/55 Brady (Lincoln Co.)
 30 1/1/55 Brainard (Butler Co.)
 30 1/1/55 Brewster (Blaine Co.)
 (Dissolved 9/1/71)
 30 1/1/55 Bridgeport (Morrill Co.)
 30 1/1/55 Bristow (Boyd Co.)
 30 1/1/55 Broadwater (Morrill Co.)
 30 1/1/55 Brock (Nemaha Co.)
 30 1/1/55 Broken Bow (Custer Co.)
 30 1/1/55 Brownville (Nemaha Co.)
 30 1/1/55 Brule (Keith Co.)
 30 1/1/55 Bruning (Thayer Co.)
 30 1/1/55 Brunswick (Antelope Co.)
 30 1/1/55 Burchard (Pawnee Co.)
 30 1/1/55 Burr (Otoe Co.)
 30 1/1/55 Burwell (Garfield Co.)
 30 1/1/55 Bushnell (Kimball Co.)
 30 1/1/55 Butte (Boyd Co.)
 30 1/1/55 Byron (Thayer Co.) (Dissolved
 9/14/62)
 30 1/1/55 Cairo (Hall Co.)
 30 1/1/55 Callaway (Custer Co.) (Name changed
 to School Dist. #180)
 30 1/1/55 Cambridge (Furnas Co.)
 30 1/1/55 Campbell (Franklin Co.)
 30 1/1/55 Carroll (Wayne Co.)
 30 1/1/55 Cedar Bluffs (Saunders Co.)
 30 1/1/55 Cedar Rapids (Boone Co.)
 30 1/1/55 Center (Knox Co.)

STATE AGREEMENTS

BOARDS OF EDUCATION (Cont.)

30 1/1/55 Central City (Merrick Co.)
 30 1/1/55 Ceresco (Saunders Co.)
 30 1/1/55 Chadron (Dawes Co.)
 30 1/1/55 Chambers (Holt Co.)
 30 1/1/55 Chapman (Merrick Co.)
 30 1/1/55 Chappell (Deuel Co.)
 30 1/1/55 Chester (Thayer Co.)
 30 1/1/55 Clarks (Merrick Co.)
 30 1/1/55 Clarkson (Colfax Co.)
 30 1/1/55 Clatonia (Gage Co.)
 30 1/1/55 Clay Center (Clay Co.)
 30 1/1/55 Clearwater (Antelope Co.)
 30 1/1/55 Cody (Cherry Co.)
 30 1/1/55 Coleridge (Cedar Co.)
 30 1/1/55 Columbus (Platte Co.)
 30 1/1/55 Comstock (Custer Co.)
 30 1/1/55 Concord (Dixon Co.)
 30 1/1/55 Cook (Johnson Co.)
 30 1/1/55 Cortland (Gage Co.)
 30 1/1/55 Cowles (Webster Co.) (Name changed
 to School Dist. K) (Dissolved
 6/2/59)
 30 1/1/55 Cozad (Dawson Co.)
 30 1/1/55 Craig (Burt Co.)
 30 1/1/55 Crawford (Dawes Co.)
 30 1/1/55 Creighton (Knox Co.)
 30 1/1/55 Creston (Platte Co.)
 30 1/1/55 Crete (Saline Co.)
 30 1/1/55 Crofton (Knox Co.)
 30 1/1/55 Culbertson (Hitchcock Co.)
 30 1/1/55 Dakota City (Dakota Co.)
 30 1/1/55 Dalton (Cheyenne Co.)
 30 1/1/55 Danbury (Red Willow Co.)
 30 1/1/55 Dannebrog (Howard Co.)
 30 1/1/55 Davenport (Thayer Co.)
 30 1/1/55 David City (Butler Co.)
 30 1/1/55 Dawson (Richardson Co.)
 30 1/1/55 Daykin (Jefferson Co.)
 30 1/1/55 Decatur (Burt Co.)
 30 1/1/55 Deshler (Thayer Co.)
 30 1/1/55 Dewitt (Saline Co.)
 30 1/1/55 Diller (Jefferson Co.)
 30 1/1/55 Dix (Kimball Co.) (Dissolved
 8/8/58)
 30 1/1/55 Dixon (Dixon Co.)
 30 1/1/55 Dodge (Dodge Co.)
 30 1/1/55 Doniphan (Hall Co.)
 30 1/1/55 Dorchester (Saline Co.)
 30 1/1/55 Douglas (Otoe Co.)
 30 1/1/55 Dunbar (Otoe Co.)
 30 1/1/55 Duncan (Platte Co.)
 30 1/1/55 Dunning (Blaine Co.)
 30 1/1/55 Eagle (Cass Co.)
 30 1/1/55 Eddyville (Dawson Co.)
 30 1/1/55 Edgar (Clay Co.)
 30 1/1/55 Edison (Furnas Co.)
 30 1/1/55 Elba (Howard Co.)
 30 1/1/55 Elgin (Antelope Co.)
 30 1/1/55 Elk Creek (Johnson Co.)
 30 1/1/55 Elkhorn (Douglas Co.)
 30 1/1/55 Elm Creek (Buffalo Co.)
 30 1/1/55 Elmwood (Cass Co.)
 30 1/1/55 Elsie (Perkins Co.)
 30 1/1/55 Elwood (Gosper Co.)

BOARDS OF EDUCATION (Cont.)

30 1/1/55 Emerson (Dixon Co.)
 30 1/1/55 Endicott (Jefferson Co.)
 30 1/1/55 Ericson (Wheeler Co.)
 30 1/1/55 Eustis (Frontier Co.)
 30 1/1/55 Ewing (Holt Co.)
 30 1/1/55 Exeter (Fillmore Co.)
 30 1/1/55 Fairbury (Jefferson Co.)
 30 1/1/55 Fairfield (Clay Co.)
 30 1/1/55 Fairmont (Fillmore Co.)
 30 1/1/55 Falls City (Richardson Co.)
 30 1/1/55 Farnam (Dawson Co.)
 30 1/1/55 Farwell (Howard Co.)
 30 1/1/55 Filley (Gage Co.) (Name changed to
 School Dist. #166)
 30 1/1/55 Firth (Lancaster Co.)
 30 1/1/55 Fordyce (Cedar Co.)
 30 1/1/55 Fort Calhoun (Washington Co.)
 30 1/1/55 Franklin (Franklin Co.)
 30 1/1/55 Fremont (Dodge Co.)
 30 1/1/55 Friend (Saline Co.)
 30 1/1/55 Fullerton (Nance Co.)
 30 1/1/55 Gandy (Logan Co.) (Dissolved
 5/11/57)
 30 1/1/55 Garland (Seward Co.)
 30 1/1/55 Geneva (Fillmore Co.)
 30 1/1/55 Genoa (Nance Co.)
 30 1/1/55 Gering (Scotts Bluff Co.)
 30 1/1/55 Gibbon (Buffalo Co.)
 30 1/1/55 Giltner (Hamilton Co.)
 30 1/1/55 Glenvil (Clay Co.)
 30 1/1/55 Gordon (Sheridan Co.)
 30 1/1/55 Gothenburg (Dawson Co.)
 30 1/1/55 Grafton (Fillmore Co.)
 30 1/1/55 Grand Island (Hall Co.)
 30 1/1/55 Grant (Perkins Co.)
 30 1/1/55 Greeley (Greeley Co.)
 30 1/1/55 Greenwood (Cass Co.)
 30 1/1/55 Gresham (York Co.)
 30 1/1/55 Gretna (Dodge Co.)
 30 1/1/55 Guide Rock (Webster Co.) (Dissolved
 7/1/58)
 30 1/1/55 Gurley (Cheyenne Co.)
 30 1/1/55 Haigler (Dundy Co.)
 30 1/1/55 Halsey (Thomas Co.) (Dissolved
 7/1/64)
 30 1/1/55 Hampton (Hamilton Co.)
 30 1/1/55 Hardy (Nuckolls Co.)
 30 1/1/55 Harrisburg (Banner Co.)
 30 1/1/55 Harrison (Sioux Co.)
 30 1/1/55 Hartington (Cedar Co.)
 30 1/1/55 Harvard (Clay Co.)
 30 1/1/55 Hastings (Adams Co.)
 30 1/1/55 Hay Springs (Sheridan Co.)
 30 1/1/55 Hayes Center (Hayes Co.)
 30 1/1/55 Hebron (Thayer Co.)
 30 1/1/55 Hemingford (Box Butte Co.)
 30 1/1/55 Henderson (York Co.)
 30 1/1/55 Herman (Washington Co.)
 30 1/1/55 Hershey (Lincoln Co.)
 30 1/1/55 Hickman (Lancaster Co.)
 30 1/1/55 Hildreth (Franklin Co.)
 30 1/1/55 Holbrook (Furnas Co.)
 30 1/1/55 Holdrege (Phelps Co.)
 30 1/1/55 Holmesville (Gage Co.)

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.)	30	1/1/55	Milford (Seward Co.)
30	1/1/55	Hordville (Hamilton Co.)	30	1/1/55	Millard (Douglas Co.)
30	1/1/55	Hoskins (Wayne Co.)	30	1/1/55	Miller (Buffalo Co.)
30	1/1/55	Howells (Colfax Co.)	30	1/1/55	Milligan (Fillmore Co.)
30	1/1/55	Hubbard (Dakota Co.)	30	1/1/55	Minatare (Scotts Bluff Co.)
30	1/1/55	Humboldt (Richardson Co.)	30	1/1/55	Minden (Kearney Co.)
30	1/1/55	Humphrey (Platte Co.)	30	1/1/55	Mitchell (Scotts Bluff Co.)
30	1/1/55	Huntley (Harlan Co.)	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.)	30	1/1/55	Mullen (Hooker Co.)
30	1/1/55	Indianola (Red Willow Co.)	30	1/1/55	Murdock (Cass Co.)
30	1/1/55	Inman (Holt Co.)	30	1/1/55	Naper (Boyd Co.)
30	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 changed to School Dist. #111)
30	1/1/55	Johnson (Nemaha Co.)	30	1/1/55	Nehawka (Cass Co.)
30	1/1/55	Juniata (Adams Co.)	30	1/1/55	Neligh (Antelope Co.)
30	1/1/55	Kearney (Buffalo Co.)	30	1/1/55	Nelson (Nuckolls Co.)
30	1/1/55	Kenesaw (Adams Co.)	30	1/1/55	Nemaha (Nemaha Co.)
30	1/1/55	Kennard (Washington Co.)	30	1/1/55	Newcastle (Dixon Co.)
30	1/1/55	Kilgore (Cherry Co.)	30	1/1/55	Newman Grove (Madison Co.)
30	1/1/55	Kimball (Kimball Co.)	30	1/1/55	Niobrara (Knox Co.)
30	1/1/55	Laurel (Cedar Co.)	30	1/1/55	Norfolk (Madison Co.)
30	1/1/55	Lawrence (Nuckolls Co.)	30	1/1/55	North Bend (Dodge Co.)
30	1/1/55	Lebanon (Red Willow Co.)	30	1/1/55	North Loup (Valley Co.)
30	1/1/55	Leigh (Colfax Co.)	30	1/1/55	North Platte (Lincoln Co.)
30	1/1/55	Lewellen (Garden Co.)	30	1/1/55	Oakdale (Antelope Co.)
30	1/1/55	Lewiston (Pawnee Co.)	30	1/1/55	Oakland (Burt Co.)
30	1/1/55	Lexington (Dawson Co.)	30	1/1/55	Obert (Cedar Co.)
30	1/1/55	Liberty (Gage Co.)	30	1/1/55	Oconto (Custer Co.)
30	1/1/55	Lincoln (Lancaster Co.)	30	1/1/55	Odell (Gage Co.)
30	1/1/55	Linwood (Butler Co.) (Name 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.)
30	1/1/55	Lodgepole (Cheyenne Co.)	30	1/1/55	Ohioa (Fillmore Co.)
30	1/1/55	Long Pine (Brown Co.)	30	1/1/55	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.)
30	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.)	30	1/1/55	Orleans (Harlan Co.)
30	1/1/55	Lyons (Burt Co.)	30	1/1/55	Osceola (Polk Co.)
30	1/1/55	Madison (Madison Co.)	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.)	30	1/1/55	Otoe (Otoe Co.)
30	1/1/55	Malcolm (Lancaster Co.)	30	1/1/55	Overton (Dawson Co.)
30	1/1/55	Malmö (Saunders Co.)	30	1/1/55	Oxford (Furnas Co.)
30	1/1/55	Marquette (Hamilton Co.)	30	1/1/55	Page (Holt Co.)
30	1/1/55	Martell (Lancaster Co.)	30	1/1/55	Palisade (Hitchcock Co.) (Dissolved 7/8/57)
30	1/1/55	Mascot (Harlan Co.)	30	1/1/55	Palmer (Merrick Co.)
30	1/1/55	Maskell (Dixon Co.)	30	1/1/55	Palmyra (Otoe Co.)
30	1/1/55	Mason City (Custer Co.)	30	1/1/55	Panama (Lancaster Co.)
30	1/1/55	Max (Dundy Co.) (Dissolved 7/11/66)	30	1/1/55	Papillion (Sarpy Co.)
30	1/1/55	Maxwell (Lincoln Co.)	30	1/1/55	Parks (Dundy Co.)
30	1/1/55	Maywood (Frontier Co.)	30	1/1/55	Pawnee City (Pawnee Co.)
30	1/1/55	McCook (Red Willow Co.)	30	1/1/55	Paxton (Keith Co.)
30	1/1/55	McCool (York Co.) (Name changed to School Dist. #83)	30	1/1/55	Pender (Thurston Co.)
30	1/1/55	McGrew (Scotts Bluff Co.)	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.)

STATE AGREEMENTS

BOARDS OF EDUCATION (Cont.)

30 1/1/55 Platte Center (Platte Co.)
 30 1/1/55 Plattsmouth (Cass Co.)
 30 1/1/55 Pleasant Dale (Seward Co.)
 30 1/1/55 Pleasanton (Buffalo Co.)
 30 1/1/55 Plymouth (Jefferson Co.)
 30 1/1/55 Polk (Polk Co.)
 30 1/1/55 Ponca (Dixon Co.)
 30 1/1/55 Potter (Cheyenne Co.)
 30 1/1/55 Prague (Saunders Co.)
 30 1/1/55 Primrose (Boone Co.)
 30 1/1/55 Ragan (Harlan Co.)
 30 1/1/55 Ralston (Douglas Co.)
 30 1/1/55 Randolph (Cedar Co.)
 30 1/1/55 Ravenna (Buffalo Co.)
 30 1/1/55 Raymond (Lancaster Co.)
 30 1/1/55 Red Cloud (Webster Co.)
 30 1/1/55 Republican City (Harlan Co.)
 30 1/1/55 Reynolds (Jefferson Co.)
 30 1/1/55 Rising City (Butler Co.) (Name
 changed to School District #32)
 30 1/1/55 Riverdale (Buffalo Co.)
 30 1/1/55 Riverton (Franklin Co.)
 30 1/1/55 Roca (Lancaster Co.)
 30 1/1/55 Rockville (Sherman Co.)
 30 1/1/55 Rosalie (Thurston Co.)
 30 1/1/55 Roseland (Adams Co.)
 30 1/1/55 Royal (Antelope Co.)
 30 1/1/55 Rushville (Sheridan Co.)
 30 1/1/55 Ruskin (Nuckolls Co.)
 30 1/1/55 Salem (Richardson Co.)
 30 1/1/55 Sargent (Custer Co.)
 30 1/1/55 Schuyler (Colfax Co.)
 30 1/1/55 Scotia (Greeley Co.)
 30 1/1/55 Scottsbluff (Scotts Bluff Co.)
 30 1/1/55 Scribner (Dodge Co.)
 32 1/1/55 Senaca (Thomas Co.) (Dissolved
 8/5/65)
 1/1/55 M 30/32 SRS
 30 1/1/55 Seward (Seward Co.)
 30 1/1/55 Shelby (Polk Co.)
 30 1/1/55 Shelton (Buffalo Co.)
 30 1/1/55 Shickley (Fillmore Co.)
 30 1/1/55 Shubert (Richardson Co.)
 30 1/1/55 Sidney (Cheyenne Co.)
 30 1/1/55 Silver Creek (Merrick Co.)
 30 1/1/55 Snyder (Dodge Co.)
 30 1/1/55 South Sioux City (Dakota Co.)
 30 1/1/55 Spalding (Greeley Co.)
 30 1/1/55 Spencer (Boyd Co.)
 30 1/1/55 Springfield (Sarpy Co.) (Dissolved
 10/21/58)
 30 1/1/55 Springview (Keya Paha Co.)
 30 1/1/55 St. Edward (Boone Co.)
 30 1/1/55 St. Helena (Cedar Co.)
 30 1/1/55 St. Paul (Howard Co.)
 30 1/1/55 Stamford (Harlan Co.)
 30 1/1/55 Stanton (Stanton Co.)
 30 1/1/55 Stapleton (Logan Co.) (Dissolved
 6/15/60)
 30 1/1/55 Steele City (Jefferson Co.)
 30 1/1/55 Steinauer (Pawnee Co.)
 30 1/1/55 Stella (Richardson Co.)
 30 1/1/55 Sterling (Johnson Co.)

BOARDS OF EDUCATION (Cont.)

30 1/1/55 Stockville (Frontier Co.)
 30 1/1/55 Stratton (Hitchcock Co.)
 30 1/1/55 Stromsburg (Polk Co.)
 30 1/1/55 Stuart (Holt Co.)
 30 1/1/55 Sumner (Dawson Co.)
 30 1/1/55 Sunol (Cheyenne Co.)
 30 1/1/55 Superior (Nuckolls Co.)
 30 1/1/55 Sutherland (Lincoln Co.)
 30 1/1/55 Sutton (Clay Co.)
 30 1/1/55 Swanton (Saline Co.)
 30 1/1/55 Syracuse (Otoe Co.)
 30 1/1/55 Table Rock (Pawnee Co.)
 30 1/1/55 Talmage (Otoe Co.)
 30 1/1/55 Taylor (Loup Co.)
 30 1/1/55 Tecumseh (Johnson Co.)
 30 1/1/55 Tekamah (Burt Co.)
 30 1/1/55 Thedford (Thomas Co.)
 30 1/1/55 Thurston (Thurston Co.)
 30 1/1/55 Tilden (Madison Co.)
 30 1/1/55 Tobias (Saline Co.)
 30 1/1/55 Trenton (Hitchcock Co.)
 30 1/1/55 Trumbull (Clay Co.)
 30 1/1/55 Tryon (McPherson Co.)
 30 1/1/55 Uehling (Dodge Co.)
 30 1/1/55 Ulysses (Butler Co.) (Name changed
 to School District #5)
 30 1/1/55 Unadilla (Otoe Co.)
 30 1/1/55 Union (Cass Co.)
 30 1/1/55 Upland (Franklin Co.)
 30 1/1/55 Utica (Seward Co.)
 30 1/1/55 Valentine (Cherry Co.)
 30 1/1/55 Valley (Douglas Co.)
 30 1/1/55 Valparaiso (Saunders Co.)
 30 1/1/55 Venango (Perkins Co.)
 30 1/1/55 Verdigre (Knox Co.)
 30 1/1/55 Verdon (Richardson Co.)
 30 1/1/55 Virginia (Gage Co.)
 30 1/1/55 Waco (York Co.) (Name changed to
 School Dist. #34) (Dissolved
 1/27/67)
 30 1/1/55 Wahoo (Saunders Co.)
 30 1/1/55 Wakefield (Dixon Co.)
 30 1/1/55 Wallace (Lincoln Co.)
 30 1/1/55 Walthill (Thurston Co.)
 30 1/1/55 Walton (Lancaster Co.)
 30 1/1/55 Waterbury (Dixon Co.)
 30 1/1/55 Waterloo (Dodge Co.)
 30 1/1/55 Wauneta (Chase Co.) (Dissolved 5/16/66)
 30 1/1/55 Wausa (Knox Co.)
 30 1/1/55 Waverly (Lancaster Co.)
 30 1/1/55 Wayne (Wayne Co.)
 30 1/1/55 Weeping Water (Cass Co.)
 30 1/1/55 West Point (Cuming Co.)
 30 1/1/55 Western (Saline Co.)
 30 1/1/55 Westerville (Custer Co.)
 (Dissolved 9/15/56)
 30 1/1/55 Weston (Saunders Co.)
 30 1/1/55 Wilber (Saline Co.)
 30 1/1/55 Wilcox (Kearney Co.)
 30 1/1/55 Wilsonville (Furnas Co.)
 30 1/1/55 Winnebago (Thurston Co.)
 30 1/1/55 Winside (Wayne Co.)
 30 1/1/55 Wisner (Cuming Co.)

BOARDS OF EDUCATION (Cont.)		COUNTIES (Cont.)	
30	1/1/55 Wolbach (Greeley Co.)	0	1/1/51 Burt
30	1/1/55 Wood Lake (Cherry Co.)	0	1/1/51 Butler
30	1/1/55 Wood River (Hall Co.)	0	1/1/51 Cass
30	1/1/55 Wymore (Gage Co.)	0	1/1/51 Cedar
30	1/1/55 Wynot (Cedar Co.)	1	7/1/51 Chase
30	1/1/55 York (York Co.) (Name changed to School Dist. #12)	0	1/1/51 Cherry
0	1/1/55 Yutan (Saunders Co.)	0	1/1/51 Cheyenne
<u>CEMETERY DISTRICTS</u>			
6	1/1/68 Bayard (Morrill Co.)	0	1/1/51 Clay
6	1/1/70 Central Garden Co.	0	7/1/51 Colfax
6	1/1/54 East Lawn	0	1/1/51 Cuming
6	1/1/70 Elsie	0	1/1/51 Custer
6	1/1/56 Forest Lawn Rural	0	1/1/51 Dakota
6	1/1/55 Mitchell Valley Cemetery Assoc.	0	1/1/51 Dawes
6	7/1/55 Oakland	0	1/1/51 Dawson
0	1/1/57 Paxton Rural	2	1/1/52 Deuel
0	1/1/69 Plainview (Lincoln Co.)	0	1/1/51 Dixon
0	1/1/73 Sutherland	0	1/1/51 Dodge
0	1/1/51 Wyuka Cemetery	0	1/1/51 Douglas
<u>COLLEGES & UNIVERSITIES</u>			
	Fairbury Junior College	0	1/1/51 Dundy
	(Dissolved 6/30/73)	1	1/1/51 Fillmore
1/1/70	M 30/211 School Retirement System of the State of Nebraska	0	1/1/51 Franklin
1/1/68	Nebraska Western College	13	1/1/54 Frontier
	(Dissolved 6/30/73)	0	1/1/51 Furnas
7/1/67	M 180 School Retirement System of the State of Nebraska	0	1/1/51 Gage
1/1/51	Omaha Municipal University	1	1/1/51 Garden
	(Dissolved 7/1/68)	12	1/1/54 Garfield
1/1/55	M 21 University of Omaha Retirement System	0	1/1/51 Gosper
1/1/67	Platte Junior College	0	1/1/51 Grant
	(Dissolved 6/30/73)	0	1/1/51 Greeley
10/1/67	M 30/182 Nebraska School Retirement System	2	7/1/51 Hall
1/1/68	Scottsbluff Junior College	0	1/1/51 Hamilton
	(Name changed to Nebraska Western College)	0	1/1/51 Harlan
7/1/67	M 180 School Retirement System of the State of Nebraska	0	1/1/51 Hayes
1/1/55	University of Nebraska	0	1/1/51 Hitchcock
1/1/55	M 19 University of Nebraska Retirement System	1	7/1/51 Holt
		0	1/1/51 Hooker
		0	1/1/51 Howard
		0	1/1/51 Jefferson
		0	1/1/51 Johnson
		0	1/1/51 Kearney
		0	1/1/51 Keith
		0	1/1/51 Keya Paha
		13	7/1/54 Kimball
		1	7/1/51 Knox
		0	1/1/51 Lancaster
		0	1/1/51 Lincoln
		1	1/1/51 Logan
		1	1/1/51 Loup
		0	1/1/51 Madison
		13	7/1/54 McPherson
		0	1/1/51 Merrick
		0	1/1/51 Morrill
		3	1/1/52 Nance
		0	1/1/51 Nemaha
		0	1/1/51 Nuckolls
		0	1/1/51 Otoe
		0	1/1/51 Pawnee
		0	1/1/51 Perkins
		0	1/1/51 Phelps
		0	1/1/51 Pierce
		0	1/1/51 Platte
		0	1/1/51 Polk
		0	1/1/51 Red Willow
		0	1/1/51 Richardson
		1	1/1/51 Rock
		0	1/1/51 Saline
<u>COUNTIES</u>			
covered all counties under the School Retirement System eff. 1/1/55.			
1/1/51	Adams	0	1/1/51 Adams
1/1/51	Antelope	0	1/1/51 Antelope
1/1/55	Arthur	0	1/1/51 Arthur
1/1/51	Banner	0	1/1/51 Banner
1/1/51	Blaine	0	1/1/51 Blaine
7/1/51	Boone	0	1/1/51 Boone
1/1/51	Box Butte	0	1/1/51 Box Butte
1/1/51	Boyd	0	1/1/51 Boyd
1/1/51	Brown	1	1/1/51 Brown
1/1/51	Buffalo	0	1/1/51 Buffalo

STATE AGREEMENTS

COUNTIES (Cont.)		HOUSING AUTHORITIES (Cont.)	
2	7/1/51 Sarpy	196	1/1/69 Bayard City
0	1/1/51 Saunders	199	1/1/66 Benkelman City (Dundy Co.) (M 213 changed eff. date from 1/1/69)
0	1/1/51 Scotts Bluff	198	1/1/69 Blair
0	1/1/51 Seward	149	1/1/65 Blue Hill Village
0	1/1/51 Sheridan	235	2/1/71 Bridgeport City
1	7/1/51 Sioux	172	1/1/67 Burwell City
0	1/1/51 Stanton	167	1/1/67 Clarkson Village
0	1/1/51 Thayer	279	8/1/73 Clay Center City
8	1/1/53 Thomas	160	7/1/66 Coleridge Village
0	1/1/51 Thurston	197	4/1/66 Cozad City (See M's 245 & 248)
0	1/1/51 Valley	147	1/1/65 Creighton City
0	1/1/51 Washington	215	3/5/70 Curtis City
0	1/1/51 Wayne	162	1/1/66 David City
0	1/1/51 Webster	153	10/1/65 Edgar City
2	1/1/52 Wheeler	168	1/1/67 Emerson Village
1	1/1/51 York	160	1/1/66 Fairbury City
		240	7/1/71 Fairmont City
		200	7/1/69 Falls City (Richardson Co.)
		230	1/1/71 Fremont City
		210	1/1/69 Genoa City
		288	4/1/74 Gibbon City
		260	10/1/70 Gordon City (Rptd. under FICA)
		150	1/1/65 Grant City
		181	1/1/68 Greeley City
		268	7/1/72 Gresham Village
		11	1/1/54 Hall Co.
		179	1/1/68 Harvard City
		16	1/1/55 Hastings City
		163	10/1/66 Hay Springs
		215	1/1/70 Hemingford Village
		150	1/1/65 Humboldt City
		188	7/1/68 Indianola City
		125	1/1/62 Kearney City
		154	7/1/65 Lexington City
		0	1/1/51 Lincoln City
		149	1/1/65 Loup City
		160	4/15/66 Minden City
		151	9/1/65 Nebraska City
		146	3/10/64 Neligh City
		155	1/1/65 Newman Grove City
		200	7/1/69 Niobrara Village (Knox Co.)
		257	4/1/72 North Platte City
		1	1/1/51 Omaha City
		153	1/1/65 Ord City
		172	6/1/67 Oshkosh City
		145	1/1/64 Pawnee City
		170	1/1/67 Plattsmouth City
		151	7/1/65 Red Cloud City
		254	1/1/72 Santee Sioux Tribal
		162	7/1/66 Sargent City
		181	1/1/68 Schuyler City
		168	1/1/67 Scottsbluff Co.
		172	1/1/67 Shelton Village
		286	1/1/74 St. Edward City
		151	1/1/65 St. Paul City
		141	1/1/64 Stanton City
		145	1/1/65 Stromsburg City
		286	6/1/74 Sutherland Village
		178	1/1/68 Tekamah City
		246	1/1/71 Wayne City
		158	1/1/66 Winnebago Village
		277	4/1/73 Wood River City
		139	1/1/64 Wymore City
		249	1/1/71 York City
<u>EDUCATIONAL SERVICE UNITS</u>			
212	8/1/67 Ainsworth #14 (Rptd. under FICA) (Name changed to Unit #17)		
	Alliance #17 (Name changed to Unit #12)		
	10/23/67 M 30/206 SRS Auburn #4		
	10/23/67 M 30/206 SRS		
188	6/1/68 Battle Creek #8		
170	7/1/67 Fairbury #5 (Name changed to Unit #5)		
168	1/1/67 Fremont #2		
172	1/1/68 Genoa #7		
168	7/1/67 Hastings #IX Hitchcock Co. #15		
	7/1/69 M 30/208 SRS		
184	7/1/68 Holdrege #11		
172	1/1/68 Ogallala #16 Omaha #3		
	10/23/67 M 30/206 SRS		
176	9/1/68 Ord #13 (Dissolved 7/1/70)		
170	7/1/67 Scottsbluff #18 (Name changed to Unit #13)		
	Sidney #19 (Name changed to Unit #14)		
	10/23/67 M 30/206 SRS		
170	7/1/67 Sumner #12 (Name changed to Unit #10)		
177	4/1/68 Wakefield #1		
164	4/1/67 Wilber Village #6 (Name changed to Unit #6)		
170	7/1/67 Unit #5		
164	4/1/67 Unit #6		
170	7/1/67 Unit #10 Unit #12		
	10/23/67 M 30/206 SRS		
170	7/1/67 Unit #13 Unit #14		
	10/23/67 M 30/206 SRS		
212	8/1/67 Unit #17		
<u>HOUSING AUTHORITIES</u>			
217	4/1/67 Ainsworth City (Rptd. under FICA)		
7	1/1/53 Alliance City		
246	7/1/71 Ansley Village		
189	1/1/68 Auburn City		
172	1/1/67 Aurora City		

MUNICIPALITIES

MUNICIPALITIES (Cont.)

8	1/1/53	Adams	22	10/1/55	Cairo
1	1/1/51	Ainsworth	8	1/1/53	Callaway
0	1/1/51	Albion	0	1/1/51	Cambridge
281	1/1/73	Alda Village	17	1/1/55	Campbell
11	1/1/54	Alexandria	60	1/1/57	Carroll
1	1/1/51	Allen	56	4/1/57	Cedar Bluffs
1	1/1/51	Alliance	16	1/1/55	Cedar Rapids
	1/1/51	M 183 firemen under Alliance Fireman's Retirement System (Deemed covered to 10/1/67)	0	1/1/51	Central City
			0	1/1/51	Ceresco
			0	1/1/51	Chadron
1	1/1/51	Alma	154	1/1/65	Chambers Village
104	1/1/60	Anselmo Village	5	1/1/52	Chappell
1	1/1/51	Ansley	74	1/1/58	Chester
1	1/1/51	Arapahoe	1	1/1/51	Clarks
1	7/1/51	Arcadia	0	1/1/51	Clarkson
10	1/1/53	Arlington	1	1/1/51	Clay Center
16	1/1/55	Arnold	83	1/1/58	Clearwater
1	1/1/51	Ashland	2	1/1/51	Cody
4	1/1/52	Ashton	8	1/1/53	Coleridge
56	1/1/57	Atkinson	0	1/1/51	Columbus
16	1/1/55	Atlanta		1/1/51	M 183 firemen under Columbus Firemen's Retirement System (Deemed covered to 10/1/67)
0	1/1/51	Auburn	226	10/1/69	Columbus City (Rptd. under FICA)
0	1/1/51	Aurora	20	1/1/55	Comstock
1	1/1/51	Axtell	22	1/1/55	Concord
63	7/1/57	Bancroft	8	1/1/53	Cook
11	1/1/54	Bartley	290	4/1/74	Cotesfield Village
0	1/1/51	Bassett	5	7/1/52	Cozad
0	1/1/51	Battle Creek	0	1/1/51	Craig
16	1/1/55	Bayard	0	1/1/51	Crawford
1	1/1/51	Beatrice (M 38 covered N of Nebraska Municipal R.S. eff. 8/1/56)	3	1/1/52	Creighton
			0	1/1/51	Creston
1	1/1/51	Beaver City	0	1/1/51	Crete
36	1/1/56	Beaver Crossing	43	1/1/56	Crofton
20	1/1/55	Beemer	63	1/1/57	Crookston
36	5/1/56	Belgrade	5	1/1/52	Culbertson
2	1/1/51	Bellevue	0	1/1/51	Curtis
1	1/1/51	Bellwood	2	1/1/51	Dakota City
56	1/1/57	Belvidere	0	1/1/51	Dalton
1	1/1/51	Benedict	107	7/1/60	Danbury
5	1/1/53	Benkelman	191	1/1/68	Dannebrog Village
156	1/1/66	Bennett Village	52	1/1/56	Davenport
36	1/1/55	Bennington	0	1/1/51	David City
1	1/1/51	Bertrand	13	1/1/54	Dawson
22	1/1/55	Big Springs	0	1/1/51	Daykin
11	1/1/54	Bladen	4	1/1/52	Decatur
0	1/1/51	Blair	1	1/1/51	Deshler
1	7/1/51	Bloomfield	0	1/1/51	DeWitt
0	1/1/51	Blue Hill	1	1/1/51	Diller
0	1/1/51	Blue Springs	198	1/1/69	Dix Village
1	1/1/51	Bradshaw	74	1/1/58	Dixon
31	1/1/56	Brady	0	1/1/51	Dodge
4	1/1/52	Brainard	83	1/1/58	Doniphan
0	1/1/51	Bridgeport	1	1/1/51	Dorchester
257	1/1/72	Bristow Village	36	1/1/56	Dunning
56	1/1/57	Broadwater	63	1/1/57	Dwight
107	1/1/60	Brock Village	2	1/1/51	Eagle
1	1/1/51	Broken Bow	1	1/1/51	Edgar
17	1/1/55	Brule	4	1/1/52	Edison
2	7/1/51	Bruning Village	0	1/1/51	Elgin
0	1/1/51	Bruno	36	1/1/56	Elkhorn
17	4/1/55	Brunswick	20	7/1/55	Elm Creek
28	1/1/55	Burwell	43	5/1/56	Elmwood
36	1/1/56	Bushnell	22	1/1/55	Elsie
193	1/1/68	Butte Village	0	1/1/51	Elwood
289	1/1/74	Byron Village			

STATE AGREEMENTS

MUNICIPALITIES (Cont.)			MUNICIPALITIES (Cont.)		
3	1/1/52	Emerson	16	1/1/55	Indianola
10	1/1/53	Eustis	0	1/1/51	Jansen
176	1/1/68	Ewing Village	4	1/1/52	Johnson
0	1/1/51	Exeter	121	1/1/61	Juniata Village
1	1/1/51	Fairbury	1	1/1/51	Kearney
17	1/1/55	Fairfield	0	1/1/51	Kenesaw
8	6/1/53	Fairmont	0	1/1/51	Kimball
0	1/1/51	Falls City	155	1/1/66	La Vista
	1/1/51	M 183 firemen under Falls City Fireman's Retirement System (Deemed covered to 10/1/67)	0	1/1/51	Laurel
11	1/1/54	Farnam	1	1/1/51	Lawrence
14	1/1/54	Fordyce	0	1/1/51	Leigh
64	1/1/55	Fort Calhoun	3	1/1/52	Lewellen
2	1/1/51	Franklin	1	7/1/51	Lexington
1	1/1/51	Fremont	56	1/1/57	Liberty
	1/1/55	M 26 Nebraska Municipal Retirement System	0	1/1/51	Lincoln
0	1/1/51	Friend	86	1/1/59	Lindsay
7	1/1/53	Fullerton	12	1/1/54	Litchfield
0	1/1/51	Geneva	4	1/1/52	Lodge Pole
2	7/1/51	Genoa City	1	1/1/51	Long Pine
0	1/1/51	Gering	9	1/1/53	Loomis
0	1/1/51	Gibbon	3	1/1/52	Louisville
3	1/1/52	Giltner	1	1/1/51	Loup City
0	1/1/51	Glenvil	12	4/1/54	Lyman
0	1/1/51	Gordon	4	1/1/52	Lynch
3	1/1/52	Gothenburg	0	1/1/51	Lyons
131	1/1/63	Grafton Village	4	1/1/52	Madison
2	1/1/51	Grand Island	17	1/1/55	Madrid
77	1/1/58	Grant City (Name changed from Grant Village)	265	1/1/72	Malcolm Village
12	1/1/54	Greeley Center	112	1/1/61	Malmo Village
5	1/1/52	Greenwood	190	1/1/68	Marquette Village
3	1/1/52	Gresham	14	1/1/54	Mason City
150	1/1/65	Gretna Village	11	1/1/54	Maxwell
4	1/1/52	Guide Rock	149	1/1/65	Maywood Village
16	1/1/55	Gurley	0	1/1/51	McCook
73	1/1/58	Haigler	1	1/1/51	McCool Junction
1	1/1/51	Hampton	17	1/1/55	Mead
17	6/1/55	Hardy	36	1/1/55	Meadow Grove
1	1/1/51	Harrison	12	1/1/54	Merna
4	1/1/52	Hartington	60	1/1/57	Merriman
0	1/1/51	Harvard	0	1/1/51	Milford City (Name changed from Milford Village)
0	1/1/51	Hastings	111	1/1/61	Millard City (Dissolved 4/22/71)
31	1/1/56	Hay Springs	20	7/1/55	Milligan
232	1/1/71	Hayes Center Village	13	1/1/54	Minatare
1	7/1/51	Hebron	0	1/1/51	Minden
16	1/1/55	Hemingford	2	1/1/51	Mitchell
8	1/1/53	Henderson	1	7/1/51	Monroe
16	1/1/55	Herman	0	1/1/51	Morrill
16	1/1/55	Hershey	1	1/1/51	Mullen
36	1/1/55	Hickman	0	1/1/51	Nebraska City
0	1/1/51	Hildreth	1/1/51	M 183 firemen under Nebraska City Fireman's Retirement System (Deemed covered to 10/1/67)	
47	1/1/56	Holbrook	82	1/1/58	Nehawka
1	1/1/51	Holdrege	4	1/1/52	Neligh
149	1/1/65	Holstein Village	0	1/1/51	Nelson
202	4/1/69	Homer Village	52	1/1/57	Newcastle
1	1/1/51	Hooper	9	1/1/53	Newman Grove
60	1/1/55	Hordville	136	1/1/63	Niobrara Village
253	4/1/71	Hoskins Village (Rptd. under FICA)	0	1/1/51	Norfolk
2	10/1/51	Howells Village	240	4/1/71	North Bend City
109	1/1/60	Hubbell Village	0	1/1/51	North Loup
12	1/1/54	Humboldt	3	1/1/52	North Platte
22	1/1/55	Humphrey	119	1/1/61	Oakdale Village
0	1/1/51	Imperial	0	1/1/51	Oakland
			73	1/1/58	Oconto

MUNICIPALITIES (Cont.)

229	1/1/71	Odell Village
3	1/1/52	Ogallala
1	1/1/51	Obiowa
57	1/1/56	Omaha (Per M 58)
	1/1/56	M 57 City of Omaha Employees' Retirement System
11	1/1/54	O'Neill
1	1/1/51	Ong
13	1/1/54	Orchard
0	1/1/51	Ord
111	1/1/61	Orleans City
1	1/1/51	Osceola
11	1/1/54	Oshkosh
16	1/1/55	Osmond
184	1/1/68	Otoe Village
0	1/1/51	Overton
0	1/1/51	Oxford
52	1/1/56	Page
56	1/1/56	Palisade
236	5/1/71	Palmer Village
17	1/1/55	Palmyra
287	6/1/74	Panama Village
1	1/1/51	Papillion
0	1/1/51	Pawnee City
2	1/1/51	Paxton
0	1/1/51	Pender
0	1/1/51	Peru
1	1/1/51	Petersburg
12	7/1/54	Pierce
16	1/1/55	Pilger
6	1/1/52	Plainview
224	4/1/67	Platte Center Village (Rptd. under FICA)
0	1/1/51	Plattsmouth
0	1/1/51	Plymouth
0	1/1/51	Polk
14	10/1/54	Ponca
63	1/1/57	Potter
11	1/1/54	Prague
89	1/1/59	Primrose Village
47	1/1/57	Ralston
7	1/1/53	Randolph
0	1/1/51	Ravenna
0	1/1/51	Red Cloud
13	1/1/54	Republican City
10	1/1/53	Rising City
8	1/1/53	Riverton
31	1/1/56	Rosalie
259	7/1/68	Roseland Village (Rptd. under FICA)
52	1/1/56	Royal
52	1/1/56	Rushville
20	1/1/55	Sargent
2	7/1/51	Schuyler City
17	1/1/55	Scotia
1	1/1/51	Scottsbluff
0	1/1/51	Scribner
0	1/1/51	Seward
3	1/1/52	Shelby
0	1/1/51	Shelton
3	1/1/52	Shickley
1	7/1/51	Sidney
43	1/1/56	Silver Creek
0	1/1/51	Snyder
1	10/1/51	South Sioux City
1	1/1/51	Spalding
1	1/1/51	Spencer

MUNICIPALITIES (Cont.)

282	7/1/73	Sprague Village (Rptd. under FICA)
8	1/1/53	Springfield
0	1/1/51	Springview
1	7/1/51	St. Edward
2	1/1/51	St. Paul
1	1/1/51	Stanton
275	1/1/72	Staplehurst Village (Rptd. under FICA)
130	1/1/63	Stapleton Village
8	6/1/53	Stella
0	1/1/51	Sterling
2	7/1/51	Stratton Village
0	1/1/51	Stromsburg
43	1/1/56	Stuart
22	1/1/55	Sumner
0	1/1/51	Superior
0	1/1/51	Sutherland
2	1/1/52	Sutton City
0	1/1/51	Syracuse
22	1/1/56	Talmage
0	1/1/51	Tecumseh
0	1/1/51	Tekamah
235	1/1/71	Terrytown Village
216	10/1/68	Theftord Village (Rptd. under FICA)
12	1/1/54	Thurston
43	1/1/57	Tilden
31	1/1/56	Tobias
4	1/1/52	Trenton
272	1/1/73	Trumbull Village
28	9/1/55	Uehling
4	1/1/52	Ulysses
14	1/1/54	Unadilla
13	1/1/54	Upland
14	1/1/55	Utica
1	1/1/51	Valentine
47	1/1/56	Valley
1	1/1/51	Valparaiso
28	1/1/56	Verdigre
2	1/1/51	Wahoo
9	7/1/53	Wakefield
12	1/1/54	Wallace
1	1/1/51	Walthill
98	1/1/59	Waterloo Village
31	1/1/56	Wauneta
0	1/1/51	Wausa
1	1/1/51	Waverly
1	1/1/51	Wayne
2	1/1/51	Weeping Water
0	1/1/51	Wellfleet
1	1/1/51	West Lincoln Village (Dissolved 1/4/66)
1	1/1/51	West Point
130	1/1/63	Western Village
218	1/1/70	Weston City
0	1/1/51	Wilber
12	1/1/54	Wilcox
10	1/1/53	Wilsonville
179	1/1/68	Winnebago Village
43	1/1/55	Winside
0	1/1/51	Wisner
130	1/1/63	Wolbach Village
16	1/1/55	Wood Lake
0	1/1/51	Wood River
0	1/1/51	Wymore
1	1/1/51	York
0	1/1/51	Yutan

STATE AGREEMENTS

NATURAL 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	7/1/72	Little Blue	1	1/1/51	Phelps Co. (Dissolved 4/28/60)
261	7/1/72	Lower Big Blue	8	1/1/53	Polk Co. (Dissolved 1/1/66)
261	7/1/72	Lower Elkhorn	0	1/1/51	Red Willow Co. (Dissolved 1/1/56)
261	7/1/72	Lower Loup	2	1/1/51	Saline Co. (Dissolved 1/1/66)
261	7/1/72	Lower Niobrara	12	1/1/54	Sarpy Co. (Dissolved 1/1/66)
261	7/1/72	Lower Platte North	107	1/1/60	Saunders Co. (Dissolved 1/1/66)
264	7/1/72	Lower Platte South	3	1/1/52	Scotts Bluff Co. (Dissolved 1/1/66)
261	7/1/72	Lower Republican	17	1/1/55	Seward Co. (Dissolved 1/1/66)
263	7/1/72	Middle Missouri Tribes	0	1/1/51	Sherman Co. (Dissolved 1/1/66)
261	7/1/72	Middle Niobrara	12	1/1/54	Thayer Co. (Dissolved 1/1/66)
261	7/1/72	Middle Republican	52	1/1/55	Wayne Co. (Dissolved 1/1/66)
263	7/1/72	Nemaha	1	1/1/51	Webster (Dissolved 1/1/66)
263	7/1/72	North Platte	2	1/1/51	York Co. (Dissolved 1/1/66)
261	7/1/72	Papio			
263	7/1/72	South Platte			
261	7/1/72	Tri-Basin			
261	7/1/72	Twin Platte	5	1/1/52	Alliance Irrigation
263	7/1/72	Upper Big Blue	191	1/1/68	Ainsworth Irrigation
261	7/1/72	Upper Elkhorn	47	1/1/55	Bostwick Irrigation
263	7/1/72	Upper Loup	123	1/1/62	Bridgeport Irrigation
261	7/1/72	Upper Niobrara	178	1/1/68	Browns Creek Irrigation
261	7/1/72	Upper Republican			Burt Co. Public Power Dist.
				1/1/56	M 44 National Rural Electric Cooperative Assoc. Security & Retirement Program
			3	1/1/52	Butler Co. Rural Public Power
				1/1/55	Cedar Knox Co. Rural Public Power
					M 24 Retirement-Insurance Program
			0	1/1/51	Central Nebraska Public
			74	1/1/58	Chimney Rock Irrigation
			63	10/1/57	Chimney Rock Public Power
			0	1/1/51	Consumers Public Power (Name changed to Nebraska Public Power Dist.)
			91	1/1/59	Cornhusker Rural Public Power (Name changed to Cornhusker Public Power Dist.)
			3	1/1/52	Cuming Co. Public Power
			99	1/1/59	Custer Public Power
					Dawson Co. Public Power
				1/1/55	M 34 National Rural Electric Cooperative Assoc. Retirement and Security Program
					Eastern Neb. Public Power (Dissolved 7/26/66)
				1/1/55	M 23 Retirement & Security Program of the National Rural Electric Cooperative Assoc.
			0	1/1/51	Elkhorn Rural Public Power
			47	1/1/55	Enterprise Irrigation
			2	1/1/51	Farmers Irrigation
			16	1/1/55	Franklin Co. Rural Public Power
			6	1/1/52	French Ditch Irrigation (Dissolved 11/19/71)
			16	1/1/55	Frenchman-Cambridge Irrigation
			16	1/1/55	Frenchman Valley Irrigation
			2	1/1/51	Gering-Fort Laramie Irrigation
			17	1/1/55	Gering Irrigation
			0	1/1/51	Gering Valley Rural Public Power (Dissolved 1/30/69)
			43	1/1/56	Hooper Irrigation
NOXIOUS WEED ERADICATION DISTRICTS			POWER AND IRRIGATION DISTRICTS		
119	1/1/61	Adams Co. (Dissolved 1/1/66)			
10	4/1/53	Antelope Co. (Dissolved 1/1/66)			
9	4/1/53	Banner Co. (Dissolved 1/1/66)			
0	1/1/51	Boone Co. (Dissolved 1/1/66)			
52	1/1/57	Boyd Co. (Dissolved 1/1/66)			
63	1/1/57	Brown Co. (Dissolved 1/1/66)			
31	1/1/56	Buffalo Co. (Dissolved 1/1/66)			
64	1/1/57	Burt Co. (Dissolved 1/1/66)			
4	1/1/52	Cass Co. (Dissolved 1/1/66)			
2	1/1/51	Clay Co. (Dissolved 1/1/66)			
73	1/1/58	Colfax Co. (Dissolved 1/1/66)			
1	1/1/51	Custer Co. (Dissolved 1/1/66)			
1	1/1/51	Dawes Co. (Dissolved 1/1/66)			
2	1/1/51	Dawson Co. (Dissolved 1/1/66)			
56	1/1/57	Dixon Co. (Dissolved 1/1/66)			
31	1/1/55	Dodge Co. (M 40 corrects eff. date) (Dissolved 1/1/66)			
31	1/1/55	Douglas Co. (Dissolved 1/1/66)			
22	1/1/55	Dundy Co. (Dissolved 1/1/66)			
77	1/1/58	Franklin Co. (Dissolved 1/1/66)			
16	1/1/55	Frontier Co. (Dissolved 1/1/66)			
9	1/1/53	Furnas Co. (Dissolved 1/1/66)			
36	1/1/56	Gosper Co. (Dissolved 1/1/66)			
20	1/1/55	Hall Co. (Dissolved 1/1/66)			
8	1/1/53	Hamilton Co. (Dissolved 1/1/66)			
11	1/1/54	Howard Co. (Dissolved 1/1/66)			
123	1/1/62	Johnson Co. (Dissolved 1/1/66)			
13	1/1/54	Kearney Co. (Dissolved 1/1/66)			
12	1/1/54	Knox Co. (Dissolved 1/1/66)			
0	1/1/51	Lancaster Co. (Dissolved 1/1/66)			
0	1/1/51	Lincoln Co. (Dissolved 1/1/66)			
36	1/1/56	Madison Co. (Dissolved 1/1/66)			
1	1/1/51	Merrick Co. (Dissolved 1/1/66)			
138	1/1/64	Morrill Co. (Dissolved 1/1/66)			
9	1/1/53	Nance Co. (Dissolved 1/1/66)			
14	1/1/54	Nemaha Co. (Dissolved 1/1/66)			

POWER AND IRRIGATION DISTRICTS (Cont.)

0	1/1/51	Howard-Greeley Rural Public Power
0	1/1/51	Keith-Lincoln Co. Irrigation
36	1/1/55	Lisco Irrigation
0	1/1/51	Loup River Public Power
47	1/1/56	Loup Valleys Rural Public Power
1	1/1/51	McCook Public Power
0	1/1/51	Middle Loup Public
17	1/1/55	Mitchell Irrigation
9	7/1/53	Nebraska Mid-State Reclamation
0	1/1/51	Nebraska Public Power Dist.
283	4/1/70	Nine Mile Irrigation (Rptd. under FICA)
		Norris Public Power
	1/1/56	M 35 National Rural Electric Cooperative Assoc. Retirement & Security Program
9	10/1/53	North Central Public Power
0	1/1/51	North Loup River Public
104	1/1/60	Northeast Nebraska Rural Public Power
12	1/1/54	Northport Irrigation
4	4/18/52	Northwest Rural Public Power
1	6/1/51	Omaha Public Power
2	1/1/51	Pathfinder Irrigation
0	1/1/51	Pioneer Irrigation (Dundy Co.)
31	1/1/55	Platte Valley Irrigation (Hershey)
0	1/1/51	Platte Valley Public (N. Platte)
7	1/1/53	Polk Co. Rural Public Power
1	1/1/51	Roosevelt Public Power
6	1/1/53	Seward Co. Rural Public Power
116	1/1/61	South Central Public Power Dist.
1	1/1/51	Southern Neb. Rural Public Power
15	9/1/54	Southwest Public Power
0	1/1/51	Stanton Co. Public Power
2	11/1/51	Twin Valleys Public Power
102	4/1/60	Wayne Co. Public Power
17	5/1/55	Wheat Belt Public Power
1	1/1/51	Whitney Irrigation
0	1/1/51	York Co. Rural Public Power

RURAL WATER DISTRICTS

277	4/1/73	Johnson Co. #1
285	1/1/74	Lancaster Co. #1
267	4/1/70	Nemaha Co. #1 (Rptd. under FICA)
266	7/1/72	Nemaha Co. #2
254	1/1/72	Otoe Co. #1
280	4/1/71	Pawnee Co. #1 (Rptd. under FICA)

SCHOOL DISTRICTS

M 30 covered School Districts under the School Retirement System of Nebraska (SRS) eff. 1/1/55. Districts subsequently joining show identifying modifications and dates.

Adams Co.

30	1/1/55	#2 (Dissolved 8/1/64)
30	1/1/55	#5 (Dissolved 6/1/56)
30	1/1/55	#6 (Dissolved 6/1/56)
30	1/1/55	#7 (Dissolved 6/2/59)

SCHOOL DISTRICTS (Cont.)Adams Co. (Cont.)

30	1/1/55	#8
30	1/1/55	#9 (Dissolved 6/25/56)
175	1/1/68	#9-A
	1/1/68	M 30/175 SRS
30	1/1/55	#10 (Dissolved 6/1/56)
30	1/1/55	#12 (Dissolved 6/1/59)
30	1/1/55	#14 (Dissolved 6/1/56)
30	1/1/55	#15
30	1/1/55	#17 (Dissolved 9/7/62)
30	1/1/55	#19 (Dissolved 6/2/59)
30	1/1/55	#20 (Dissolved 7/1/70)
30	1/1/55	#25 (Dissolved 8/1/57)
30	1/1/55	#26
30	1/1/55	#28 (Dissolved 6/14/61)
30	1/1/55	#29
30	1/1/55	#30 (Dissolved 6/2/59)
30	1/1/55	#31 (Dissolved 8/31/68)
30	1/1/55	#33
30	1/1/55	#34 (Dissolved 6/1/56)
30	1/1/55	#35 (Dissolved 6/1/70)
30	1/1/55	#37 (Dissolved 1/1/55)
30	1/1/55	#39 (Dissolved 6/1/56)
30	1/1/55	#40 (Dissolved 8/1/64)
30	1/1/55	#41 (Dissolved 6/1/56)
30	1/1/55	#48 (Dissolved 8/8/62)
30	1/1/55	#51 (Dissolved 6/2/59)
30	1/1/55	#53
30	1/1/55	#54 (Dissolved 6/1/60)
30	1/1/55	#57 (Dissolved 6/1/57)
30	1/1/55	#60
30	1/1/55	#62 (Dissolved 6/1/56)
30	1/1/55	#64 (Dissolved 6/2/59)
30	1/1/55	#66 (Dissolved 6/1/57)
30	1/1/55	#67
30	1/1/55	#75
30	1/1/55	#76 (Dissolved 6/1/58)
30	1/1/55	#81

Antelope Co.

30	1/1/55	#1 (Dissolved 12/31/60)
30	1/1/55	#2 (Dissolved 7/9/73)
30	1/1/55	#3 (Dissolved 6/1/70)
161	6/10/66	#4
	6/10/66	M 30/161 SRS
30	1/1/55	#5
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)
30	1/1/55	#14 (Dissolved 8/20/71)
30	1/1/55	#15
30	1/1/55	#16
30	1/1/55	#17 (Dissolved 8/4/72)
30	1/1/55	#19 (Dissolved 1/1/64)
30	1/1/55	#20 (Dissolved 7/1/71)
30	1/1/55	#21 (Dissolved 6/8/60)
30	1/1/55	#22 (Dissolved 6/11/62)
30	1/1/55	#23 (Dissolved 6/11/62)
30	1/1/55	#24
30	1/1/55	#25 (Dissolved 7/21/58)
30	1/1/55	#26 (Dissolved 6/5/69)

SCHOOL DISTRICTS (Cont.)

Blaine Co. (Cont.)

30 1/1/55 #23 (Dissolved 6/28/66)
 30 1/1/55 #24 (Dissolved 6/28/66)
 30 1/1/55 #25 (Dissolved 6/30/59)
 30 1/1/55 #27 (Dissolved 7/29/59)
 #71
 9/1/71 M 30/243 SRS

Boone Co.

30 1/1/55 #2 (Dissolved 5/22/59)
 30 1/1/55 #3 (Dissolved 11/28/56)
 30 1/1/55 #4 (Dissolved 7/10/70)
 30 1/1/55 #5 (Dissolved 6/19/70)
 30 1/1/55 #7 (Dissolved 6/19/70)
 30 1/1/55 #8 (Dissolved 6/5/65)
 30 1/1/55 #9
 30 1/1/55 #10 (Dissolved 6/10/57)
 30 1/1/55 #11 (Dissolved 7/14/70)
 30 1/1/55 #12 (Dissolved 7/10/70)
 30 1/1/55 #13
 30 1/1/55 #14 (Dissolved 6/15/70)
 30 1/1/55 #15 (Dissolved 7/1/59)
 30 1/1/55 #16 (Dissolved 6/20/56)
 30 1/1/55 #18
 30 1/1/55 #20
 30 1/1/55 #21 (Dissolved 6/21/65)
 30 1/1/55 #22 (Dissolved 6/19/70)
 30 1/1/55 #23 (Dissolved 6/1/59)
 30 1/1/55 #24
 30 1/1/55 #25 (Dissolved 6/19/70)
 30 1/1/55 #26 (Dissolved 7/17/64)
 30 1/1/55 #27 (Dissolved 6/22/66)
 30 1/1/55 #28 (Dissolved 7/14/70)
 30 1/1/55 #29 (Dissolved 7/26/71)
 30 1/1/55 #30 (Dissolved 6/1/70)
 30 1/1/55 #31 (Dissolved 7/14/70)
 30 1/1/55 #32 (Dissolved 6/15/70)
 30 1/1/55 #33 (Dissolved 7/14/70)
 30 1/1/55 #34 (Dissolved 6/5/64)
 30 1/1/55 #35 (Dissolved 6/1/70)
 30 1/1/55 #37 (Dissolved 7/14/70)
 30 1/1/55 #38 (Dissolved 6/5/65)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 6/1/64)
 30 1/1/55 #42
 30 1/1/55 #43 (Dissolved 6/1/69)
 30 1/1/55 #44
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 9/10/62)
 30 1/1/55 #47 (Dissolved 6/24/68)
 30 1/1/55 #49
 30 1/1/55 #50 (Dissolved 6/15/61)
 30 1/1/55 #52
 30 1/1/55 #53 (Dissolved 9/10/62)
 30 1/1/55 #54 (Dissolved 6/19/70)
 30 1/1/55 #55 (Dissolved 7/19/56)
 30 1/1/55 #56 (Dissolved 7/14/70)
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 5/22/57)
 30 1/1/55 #59
 30 1/1/55 #60

SCHOOL DISTRICTS (Cont.)

Boone Co. (Cont.)

30 1/1/55 #61 (Dissolved 6/1/59)
 30 1/1/55 #62 (Dissolved 6/19/70)
 30 1/1/55 #63 (Dissolved 6/1/59)
 30 1/1/55 #65 (Dissolved 6/1/62)
 30 1/1/55 #66
 30 1/1/55 #69 (Dissolved 6/5/65)
 30 1/1/55 #70 (Dissolved 9/10/62)
 30 1/1/55 #71 (Dissolved 6/17/63)
 30 1/1/55 #72 (Dissolved 7/14/70)
 30 1/1/55 #73 (Dissolved 6/5/64)
 30 1/1/55 #74
 30 1/1/55 #75 (Dissolved 8/21/64)
 30 1/1/55 #76 (Dissolved 5/20/59)
 30 1/1/55 #77
 30 1/1/55 #78 (Dissolved 11/3/71)
 30 1/1/55 #79 (Dissolved 6/24/57)
 30 1/1/55 #80 (Dissolved 7/3/59)
 30 1/1/55 #81 (Dissolved 6/15/61)
 30 1/1/55 #82 (Dissolved 6/5/64)
 30 1/1/55 #83 (Dissolved 6/19/70)
 30 1/1/55 #84 (Dissolved 8/22/60)
 30 1/1/55 #85 (Dissolved 6/1/61)
 30 1/1/55 #88 (Dissolved 5/11/67)
 30 1/1/55 #89
 6/19/70 #90 (Dissolved 8/17/72)
 M 30/223 SRS

Box Butte Co.

30 1/1/55 #1
 30 1/1/55 #2
 30 1/1/55 #3 (Dissolved 8/13/65)
 30 1/1/55 #4 (Dissolved 7/14/69)
 30 1/1/55 #5 (Dissolved 6/8/59)
 30 1/1/55 #7 (Dissolved 7/27/59)
 30 1/1/55 #8
 30 1/1/55 #10 (Dissolved 5/2/61)
 #10
 7/14/69 M 30/203 SRS
 30 1/1/55 #11 (Dissolved 6/1/61)
 30 1/1/55 #12 (Dissolved 5/31/57)
 30 1/1/55 #13 (Dissolved 5/31/57)
 30 1/1/55 #14 (Dissolved 7/14/69)
 30 1/1/55 #15 (Dissolved 5/31/57)
 30 1/1/55 #16
 30 1/1/55 #19 (Dissolved 11/17/58)
 30 1/1/55 #20 (Dissolved 6/1/62)
 30 1/1/55 #21 (Dissolved 6/1/62)
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 6/27/57)
 30 1/1/55 #24 (Dissolved 5/31/57)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/1/62)
 30 1/1/55 #27 (Dissolved 8/5/57)
 30 1/1/55 #29 (Dissolved 7/14/69)
 30 1/1/55 #30 (Dissolved 5/31/57)
 30 1/1/55 #31 (Dissolved 6/1/62)
 30 1/1/55 #32 (Dissolved 10/30/65)
 30 1/1/55 #33 (Dissolved 6/6/59)
 30 1/1/55 #34 (Dissolved 6/5/63)
 30 1/1/55 #35 (Dissolved 4/7/67)

SCHOOL DISTRICTS (Cont.)

Brown Co. (Cont.)

30 1/1/55 #40 (Dissolved 7/1/58)
 30 1/1/55 #41 (Dissolved 6/1/59)
 30 1/1/55 #43 (Dissolved 6/1/68)
 30 1/1/55 #44 (Dissolved 6/1/63)
 30 1/1/55 #47 (Dissolved 6/1/59)
 30 1/1/55 #48 (Dissolved 6/1/59)
 30 1/1/55 #49 (Dissolved 6/1/73)
 30 1/1/55 #50 (Dissolved 4/10/67)
 30 1/1/55 #51 (Dissolved 6/23/56)
 30 1/1/55 #52 (Dissolved 7/12/56)
 30 1/1/55 #53
 30 1/1/55 #55 (Dissolved 6/1/68)
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 6/1/63)
 30 1/1/55 #62 (Dissolved 5/26/61)
 30 1/1/55 #65
 30 1/1/55 #76
 30 1/1/55 #81 (Dissolved 7/1/58)
 30 1/1/55 #84 (Dissolved 6/1/65)

Buffalo Co.

30 1/1/55 #C1 (Dissolved 9/12/67)
 30 1/1/55 #1 (Dissolved 5/25/59)
 30 1/1/55 #3 (Dissolved 8/1/63)
 30 1/1/55 #4 (Dissolved 8/1/63)
 30 1/1/55 #5 (Dissolved 8/1/63)
 30 1/1/55 #8 (Dissolved 6/22/64)
 30 1/1/55 #10 (Dissolved 6/30/70)
 30 1/1/55 #11 (Dissolved 10/3/59)
 30 1/1/55 #13 (Dissolved 5/25/59)
 30 1/1/55 #14
 30 1/1/55 #16
 30 1/1/55 #17 (Dissolved 6/22/64)
 30 1/1/55 #18 (Dissolved 8/1/63)
 30 1/1/55 #21 (Dissolved 8/7/67)
 30 1/1/55 #22 (Dissolved 6/22/64)
 30 1/1/55 #24 (Dissolved 6/23/58)
 30 1/1/55 #25 (Dissolved 4/28/64)
 30 1/1/55 #26 (Dissolved 6/30/70)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 9/8/67)
 30 1/1/55 #30 (Dissolved 8/1/63)
 30 1/1/55 #31 (Dissolved 7/11/60)
 30 1/1/55 #34
 30 1/1/55 #35
 30 1/1/55 #36
 30 1/1/55 #37 (Dissolved 7/9/63)
 30 1/1/55 #39 (Dissolved 6/15/66)
 30 1/1/55 #40 (Dissolved 7/9/63)
 30 1/1/55 #41
 30 1/1/55 #42 (Dissolved 8/1/63)
 30 1/1/55 #43 (Dissolved 7/16/62)
 30 1/1/55 #44 (Dissolved 5/25/59)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 6/1/70)
 30 1/1/55 #47 (Dissolved 6/1/59)
 30 1/1/55 #48 (Dissolved 7/6/62)
 30 1/1/55 #49 (Dissolved 7/13/59)
 30 1/1/55 #50 (Dissolved 5/18/61)
 30 1/1/55 #51 (Dissolved 5/18/61)
 30 1/1/55 #52

SCHOOL DISTRICTS (Cont.)

Buffalo Co. (Cont.)

30 1/1/55 #53 (Dissolved 7/6/56)
 30 1/1/55 #55 (Dissolved 6/1/70)
 30 1/1/55 #56 (Dissolved 6/22/64)
 30 1/1/55 #58 (Dissolved 7/1/57)
 30 1/1/55 #60 (Dissolved 6/15/66)
 30 1/1/55 #61 (Dissolved 6/1/70)
 30 1/1/55 #62 (Dissolved 6/15/62)
 30 1/1/55 #63 (Dissolved 7/1/61)
 30 1/1/55 #65
 30 1/1/55 #67 (Dissolved 5/25/59)
 30 1/1/55 #68 (Dissolved 5/18/61)
 30 1/1/55 #70 (Dissolved 6/15/66)
 30 1/1/55 #71
 30 1/1/55 #73 (Dissolved 6/30/71)
 30 1/1/55 #74 (Dissolved 7/13/59)
 30 1/1/55 #75 (Dissolved 8/1/63)
 30 1/1/55 #76 (Dissolved 10/1/59)
 30 1/1/55 #77 (Dissolved 8/23/58)
 30 1/1/55 #78 (Dissolved 7/13/59)
 30 1/1/55 #80
 30 1/1/55 #81 (Dissolved 6/23/58)
 30 1/1/55 #82 (Dissolved 7/1/57)
 30 1/1/55 #83
 30 1/1/55 #84 (Dissolved 7/15/59)
 30 1/1/55 #86 (Dissolved 7/1/61)
 30 1/1/55 #88 (Dissolved 7/10/67)
 30 1/1/55 #89 (Dissolved 6/8/57)
 30 1/1/55 #90 (Dissolved 6/30/70)
 30 1/1/55 #92 (Dissolved 6/15/66)
 30 1/1/55 #94
 30 1/1/55 #96 (Dissolved 7/15/59)
 30 1/1/55 #97 (Dissolved 7/1/61)
 30 1/1/55 #99 (Dissolved 6/23/58)
 30 1/1/55 #101 (Dissolved 7/21/70)
 30 1/1/55 #104 (Dissolved 6/2/57)
 30 1/1/55 #106 (Dissolved 6/15/66)
 30 1/1/55 #107 (Dissolved 6/15/66)
 30 1/1/55 #108 (Dissolved 7/13/59)
 30 1/1/55 #110 (Dissolved 6/30/70)
 30 1/1/55 #111 (Dissolved 6/10/58)
 30 1/1/55 #112 (Dissolved 6/22/64)
 30 1/1/55 #114
 30 1/1/55 #116 (Dissolved 8/26/68)
 30 1/1/55 #120

Burt Co.

30 1/1/55 #2 (Dissolved 6/18/71)
 30 1/1/55 #3 (Dissolved 7/1/72)
 30 1/1/55 #4 (Dissolved 6/1/59)
 45 3/13/56 #6R
 3/13/56 M 30/45 SRS
 30 1/1/55 #8 (Dissolved 9/13/60)
 30 1/1/55 #9 (Dissolved 7/23/59)
 30 1/1/55 #10 (Dissolved 10/6/70)
 30 1/1/55 #11 (Dissolved 7/8/68)
 30 1/1/55 #12 (Dissolved 7/1/63)
 30 1/1/55 #13 (Dissolved 7/1/59)
 30 1/1/55 #15 (Dissolved 7/10/70)
 30 1/1/55 #16 (Dissolved 6/1/58)
 30 1/1/55 #17
 30 1/1/55 #18 (Dissolved 6/27/69)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Burt Co. (Cont.)

30 1/1/55 #19 (Dissolved 7/1/72)
 30 1/1/55 #21
 30 1/1/55 #22 (Dissolved 7/1/72)
 30 1/1/55 #23 (Dissolved 6/1/59)
 30 1/1/55 #24 (Dissolved 6/15/60)
 30 1/1/55 #25 (Dissolved 7/1/66)
 30 1/1/55 #26 (Dissolved 4/20/59)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/10/64)
 30 1/1/55 #31
 30 1/1/55 #32 (Dissolved 7/1/72)
 30 1/1/55 #33
 30 1/1/55 #34
 30 1/1/55 #36 (Dissolved 9/7/73)
 30 1/1/55 #37
 30 1/1/55 #38 (Dissolved 9/21/70)
 30 1/1/55 #39 (Dissolved 9/21/70)
 30 1/1/55 #40
 30 1/1/55 #42 (Dissolved 7/2/62)
 30 1/1/55 #43
 30 1/1/55 #44 (Dissolved 6/1/58)
 30 1/1/55 #45 (Dissolved 7/2/62)
 30 1/1/55 #46
 30 1/1/55 #47 (Dissolved 6/1/58)
 30 1/1/55 #48
 30 1/1/55 #49 (Dissolved 8/1/62)
 30 1/1/55 #50 (Dissolved 6/1/59)
 30 1/1/55 #51 (Dissolved 10/31/66)
 30 1/1/55 #52
 30 1/1/55 #53 (Dissolved 7/1/61)
 30 1/1/55 #54 (Dissolved 4/20/59)
 30 1/1/55 #55 (Dissolved 7/1/60)
 30 1/1/55 #56
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 7/1/72)
 30 1/1/55 #59 (Dissolved 7/22/59)
 30 1/1/55 #60 (Dissolved 8/10/71)
 30 1/1/55 #61 (Dissolved 4/20/59)
 30 1/1/55 #62
 30 1/1/55 #63 (Dissolved 9/21/70)
 30 1/1/55 #64
 30 1/1/55 #65 (Dissolved 7/1/57)
 30 1/1/55 #66 (Dissolved 4/20/59)
 30 1/1/55 #67 (Dissolved 7/23/58)
 30 1/1/55 #68 (Dissolved 7/8/68)
 30 1/1/55 #69 (Dissolved 9/15/72)
 30 1/1/55 #70
 30 1/1/55 #71 (Dissolved 7/23/58)
 30 1/1/55 #72 (Dissolved 6/1/58)

Butler Co.

30 1/1/55 #1
 30 1/1/55 #1R
 30 1/1/55 #2
 117 6/2/61 #2R
 6/2/61 M 30/117 SRS
 30 1/1/55 #3 (Dissolved 9/30/60)
 140 6/5/64 #3R
 6/5/64 M 30/140 SRS
 30 1/1/55 #5

SCHOOL DISTRICTS (CONT.)

Butler Co. (Cont.)

30 1/1/55 #6 (Dissolved 6/2/61)
 30 1/1/55 #7 (Dissolved 6/5/64)
 30 1/1/55 #8 (Dissolved 6/2/61)
 30 1/1/55 #9 (Dissolved 6/5/64)
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 6/30/68)
 30 1/1/55 #12 (Dissolved 6/2/61)
 30 1/1/55 #13 (Dissolved 8/31/66)
 30 1/1/55 #14 (Dissolved 8/6/59)
 30 1/1/55 #16 (Dissolved 6/30/70)
 30 1/1/55 #17
 30 1/1/55 #18 (Dissolved 8/6/59)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 8/6/59)
 30 1/1/55 #21 (Dissolved 12/12/61)
 30 1/1/55 #22 (Dissolved 7/26/60)
 30 1/1/55 #23
 30 1/1/55 #24
 30 1/1/55 #25
 30 1/1/55 #26
 30 1/1/55 #27 (Dissolved 6/30/60)
 30 1/1/55 #28 (Dissolved 6/2/61)
 30 1/1/55 #29 (Dissolved 8/6/59)
 30 1/1/55 #30 (Dissolved 6/30/65)
 30 1/1/55 #31
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 6/30/65)
 30 1/1/55 #34 (Dissolved 8/6/59)
 30 1/1/55 #35 (Dissolved 6/2/61)
 30 1/1/55 #36 (Dissolved 6/30/71)
 30 1/1/55 #37 (Dissolved 8/6/59)
 30 1/1/55 #38 (Dissolved 6/30/67)
 30 1/1/55 #39 (Dissolved 6/30/67)
 30 1/1/55 #41 (Dissolved 7/10/68)
 30 1/1/55 #42 (Dissolved 6/30/70)
 30 1/1/55 #43 (Dissolved 6/30/64)
 30 1/1/55 #44 (Dissolved 6/30/70)
 30 1/1/55 #46 (Dissolved 6/30/68)
 30 1/1/55 #48 (Dissolved 6/2/61)
 30 1/1/55 #50 (Dissolved 6/30/64)
 30 1/1/55 #51 (Dissolved 1/31/65)
 30 1/1/55 #52 (Dissolved 6/30/69)
 30 1/1/55 #53 (Dissolved 6/30/67)
 30 1/1/55 #54 (Dissolved 6/30/68)
 30 1/1/55 #55 (Dissolved 10/31/63)
 30 1/1/55 #57 (Dissolved 7/15/63)
 30 1/1/55 #58 (Dissolved 3/31/70)
 30 1/1/55 #60
 30 1/1/55 #61 (Dissolved 6/2/61)
 30 1/1/55 #62 (Dissolved 7/26/60)
 30 1/1/55 #64 (Dissolved 7/23/56)
 30 1/1/55 #66 (Dissolved 6/2/61)
 30 1/1/55 #67 (Dissolved 8/18/64)
 30 1/1/55 #68 (Dissolved 7/13/56)
 30 1/1/55 #70 (Dissolved 6/30/67)
 30 1/1/55 #73 (Dissolved 8/3/60)
 30 1/1/55 #76 (Dissolved 7/23/56)
 30 1/1/55 #77 (Dissolved 6/2/61)
 30 1/1/55 #78 (Dissolved 6/2/61)
 30 1/1/55 #80
 30 1/1/55 #82 (Dissolved 6/2/61)
 30 1/1/55 #85 (Dissolved 6/30/67)

SCHOOL DISTRICTS (Cont.)

Butler Co. (Cont.)

30 1/1/55 #86
 30 1/1/55 #87 (Dissolved 6/30/67)
 30 1/1/55 #88 (Dissolved 6/30/68)
 30 1/1/55 #89 (Dissolved 7/16/56)
 30 1/1/55 #90 (Dissolved 12/19/60)
 30 1/1/55 #91 (Dissolved 7/14/56)
 30 1/1/55 #92 (Dissolved 6/2/61)
 30 1/1/55 #93 (Dissolved 6/2/61)
 30 1/1/55 #95 (Dissolved 6/2/61)
 108 7/26/60 #96 (Dissolved 6/30/64)
 7/26/60 M 30/108 SRS

Cass Co.

30 1/1/55 #2 (Dissolved 7/1/71)
 30 1/1/55 #3
 30 1/1/55 #5 (Dissolved 6/1/70)
 30 1/1/55 #6 (Dissolved 7/1/70)
 30 1/1/55 #7 (Dissolved 7/1/63)
 30 1/1/55 #8 (Dissolved 7/15/57)
 30 1/1/55 #9 (Dissolved 11/1/62)
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 5/28/64)
 30 1/1/55 #12
 30 1/1/55 #13 (Dissolved 7/5/68)
 30 1/1/55 #20 (Dissolved 7/11/68)
 30 1/1/55 #21 (Dissolved 7/1/56)
 30 1/1/55 #25
 30 1/1/55 #27 (Dissolved 7/1/71)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/30/59)
 30 1/1/55 #30
 30 1/1/55 #31 (Dissolved 7/1/68)
 30 1/1/55 #33
 30 1/1/55 #34 (Dissolved 7/1/59)
 30 1/1/55 #35 (Dissolved 8/19/58)
 30 1/1/55 #37 (Dissolved 7/1/71)
 30 1/1/55 #40 (Dissolved 6/30/58)
 30 1/1/55 #41
 30 1/1/55 #42 (Dissolved 7/1/71)
 30 1/1/55 #45 (Dissolved 6/1/70)
 30 1/1/55 #47 (Dissolved 7/1/69)
 30 1/1/55 #49 (Dissolved 7/9/57)
 30 1/1/55 #50 (Dissolved 6/1/70)
 30 1/1/55 #55 (Dissolved 5/1/64)
 30 1/1/55 #56
 30 1/1/55 #57
 30 1/1/55 #58
 30 1/1/55 #63 (Dissolved 6/1/70)
 30 1/1/55 #64 (Dissolved 4/10/56)
 30 1/1/55 #70 (Dissolved 4/10/56)
 30 1/1/55 #79
 30 1/1/55 #81
 30 1/1/55 #82 (Dissolved 6/1/70)
 30 1/1/55 #86 (Dissolved 6/1/59)
 30 1/1/55 #88
 30 1/1/55 #91 (Dissolved 7/1/73)
 30 1/1/55 #96
 30 1/1/55 #97 (Dissolved 6/1/62)
 30 1/1/55 #98 (Dissolved 6/1/68)
 30 1/1/55 #102 (Dissolved 5/26/61)
 30 1/1/55 #105 (Dissolved 6/1/70)

SCHOOL DISTRICTS (CONT.)

Cedar Co.

30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 7/1/65)
 30 1/1/55 #5 (Dissolved 7/17/68)
 30 1/1/55 #7 (Dissolved 8/29/73)
 30 1/1/55 #10 (Dissolved 7/1/66)
 30 1/1/55 #11
 30 1/1/55 #12 (Dissolved 7/1/70)
 30 1/1/55 #13 (Dissolved 5/29/59)
 30 1/1/55 #14
 30 1/1/55 #16
 30 1/1/55 #17 (Dissolved 3/22/56)
 30 1/1/55 #18 (Dissolved 7/1/68)
 30 1/1/55 #19 (Dissolved 7/1/68)
 30 1/1/55 #20 (Dissolved 7/1/65)
 30 1/1/55 #22 (Dissolved 8/6/65)
 30 1/1/55 #23 (Dissolved 6/23/59)
 30 1/1/55 #24 (Dissolved 7/1/68)
 30 1/1/55 #25 (Dissolved 8/1/64)
 30 1/1/55 #26 (Dissolved 5/29/59)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 5/29/59)
 30 1/1/55 #30 (Dissolved 6/23/59)
 30 1/1/55 #31 (Dissolved 6/7/63)
 30 1/1/55 #32 (Dissolved 7/1/68)
 30 1/1/55 #33 (Dissolved 6/30/56)
 30 1/1/55 #34 (Dissolved 6/23/59)
 30 1/1/55 #37 (Dissolved 7/1/67)
 30 1/1/55 #38 (Dissolved 7/1/70)
 30 1/1/55 #39 (Dissolved 8/1/64)
 30 1/1/55 #40 (Dissolved 5/29/59)
 93 6/23/59 #41-R
 6/23/59 M 30/93 SRS
 30 1/1/55 #42 (Dissolved 7/1/70)
 30 1/1/55 #43 (Dissolved 7/1/65)
 30 1/1/55 #44 (Dissolved 8/29/73)
 30 1/1/55 #46 (Dissolved 8/29/73)
 30 1/1/55 #47 (Dissolved 7/1/68)
 30 1/1/55 #48 (Dissolved 6/23/59)
 30 1/1/55 #49 (Dissolved 6/7/63)
 30 1/1/55 #50 (Dissolved 6/30/56)
 30 1/1/55 #51 (Dissolved 8/11/67)
 30 1/1/55 #52 (Dissolved 9/11/67)
 30 1/1/55 #55 (Dissolved 7/1/66)
 30 1/1/55 #57
 30 1/1/55 #58
 30 1/1/55 #61 (Dissolved 6/23/59)
 30 1/1/55 #62 (Dissolved 6/1/59)
 30 1/1/55 #63 (Dissolved 3/22/56)
 30 1/1/55 #66 (Dissolved 7/1/67)
 30 1/1/55 #67 (Dissolved 6/5/59)
 30 1/1/55 #68 (Dissolved 7/1/70)
 30 1/1/55 #70 (Dissolved 7/1/66)
 30 1/1/55 #74 (Dissolved 6/23/59)
 30 1/1/55 #75 (Dissolved 7/1/70)
 30 1/1/55 #76 (Dissolved 7/22/70)
 30 1/1/55 #77 (Dissolved 7/1/68)
 30 1/1/55 #78 (Dissolved 7/1/68)
 30 1/1/55 #79 (Dissolved 9/1/66)
 30 1/1/55 #80 (Dissolved 6/1/59)
 30 1/1/55 #82 (Dissolved 7/31/69)
 30 1/1/55 #83 (Dissolved 7/1/65)
 30 1/1/55 #84 (Dissolved 7/1/64)

SCHOOL DISTRICTS (Cont.)

Cherry Co. (Cont.)

30 1/1/55 #77 (Dissolved 5/20/70)
 30 1/1/55 #78
 30 1/1/55 #79 (Dissolved 8/14/67)
 30 1/1/55 #83
 30 1/1/55 #85 (Dissolved 5/20/70)
 30 1/1/55 #86 (Dissolved 8/31/62)
 30 1/1/55 #87 (Dissolved 6/14/67)
 30 1/1/55 #88 (Dissolved 8/14/67)
 30 1/1/55 #89 (Dissolved 8/13/62)
 30 1/1/55 #90 (Dissolved 3/13/59)
 30 1/1/55 #91 (Dissolved 7/1/57)
 30 1/1/55 #94 (Dissolved 5/31/56)
 30 1/1/55 #95 (Dissolved 7/30/70)
 30 1/1/55 #97 (Dissolved 6/4/66)
 30 1/1/55 #98 (Dissolved 5/20/70)
 30 1/1/55 #100
 30 1/1/55 #101
 30 1/1/55 #102 (Dissolved 5/20/70)
 30 1/1/55 #103 (Dissolved 7/18/62)
 30 1/1/55 #105 (Dissolved 7/14/70)
 30 1/1/55 #107
 30 1/1/55 #108 (Dissolved 5/31/56)
 30 1/1/55 #109 (Dissolved 8/14/67)
 30 1/1/55 #111 (Dissolved 5/2/64)
 32 1/1/55 #112 (Dissolved 1/16/61)
 1/1/55 M 30/32 SRS
 30 1/1/55 #113 (Dissolved 5/9/64)
 30 1/1/55 #114 (Dissolved 6/17/68)
 30 1/1/55 #116 (Dissolved 5/20/70)
 30 1/1/55 #117 (Dissolved 6/17/68)
 30 1/1/55 #119 (Dissolved 10/31/59)
 30 1/1/55 #120 (Dissolved 7/30/56)
 30 1/1/55 #123 (Dissolved 7/30/70)
 30 1/1/55 #124
 30 1/1/55 #126 (Dissolved 6/1/58)
 30 1/1/55 #127
 30 1/1/55 #128
 30 1/1/55 #129 (Dissolved 5/20/70)
 30 1/1/55 #130 (Dissolved 7/30/70)
 30 1/1/55 #131 (Dissolved 9/10/66)
 30 1/1/55 #132
 30 1/1/55 #133 (Dissolved 10/1/63)
 30 1/1/55 #134
 30 1/1/55 #135 (Dissolved 6/16/70)
 30 1/1/55 #136
 30 1/1/55 #137 (Dissolved 6/1/59)
 30 1/1/55 #138 (Dissolved 6/16/70)
 30 1/1/55 #140 (Dissolved 6/8/56)
 30 1/1/55 #141 (Dissolved 7/30/56)
 30 1/1/55 #143 (Dissolved 6/17/68)
 30 1/1/55 #144 (Dissolved 7/31/59)
 30 1/1/55 #145 (Dissolved 6/12/58)
 30 1/1/55 #146 (Dissolved 6/15/59)
 30 1/1/55 #147 (Dissolved 7/20/62)
 30 1/1/55 #148 (Dissolved 7/30/56)
 30 1/1/55 #149 (Dissolved 6/1/60)
 30 1/1/55 #150 (Dissolved 7/31/59)
 30 1/1/55 #151 (Dissolved 6/17/68)
 30 1/1/55 #152 (Dissolved 8/14/56)
 30 1/1/55 #155 (Dissolved 7/31/59)
 30 1/1/55 #161 (Dissolved 6/3/56)

SCHOOL DISTRICTS (Cont.)

Cherry Co. (Cont.)

30 1/1/55 #162 (Dissolved 6/8/56)
 30 1/1/55 #164 (Dissolved 6/1/59)
 30 1/1/55 #165 (Dissolved 6/8/57)
 30 1/1/55 #167
 30 1/1/55 #168 (Dissolved 6/1/66)
 30 1/1/55 #170
 30 1/1/55 #172 (Dissolved 6/14/67)
 30 1/1/55 #173 (Dissolved 6/1/65)
 30 1/1/55 #175 (Dissolved 7/28/69)
 30 1/1/55 #176 (Dissolved 7/7/58)
 30 1/1/55 #177 (Dissolved 6/3/57)
 30 1/1/55 #178
 30 1/1/55 #179 (Dissolved 6/15/59)
 30 1/1/55 #180
 30 1/1/55 #181 (Dissolved 6/1/59)
 30 1/1/55 #182 (Dissolved 5/7/65)
 30 1/1/55 #183 (Dissolved 5/20/70)
 30 1/1/55 #184 (Dissolved 6/17/68)
 30 1/1/55 #186 (Dissolved 6/14/67)
 30 1/1/55 #187 (Dissolved 5/26/58)
 30 1/1/55 #188 (Dissolved 6/1/59)
 95 7/31/59 #190
 7/31/59 M 30/95 SRS

Cheyenne Co.

30 1/1/55 #2 (Dissolved 8/4/60)
 30 1/1/55 #5 (Dissolved 7/30/59)
 30 1/1/55 #14
 30 1/1/55 #17 (Dissolved 7/1/70)
 30 1/1/55 #27 (Dissolved 7/15/57)
 30 1/1/55 #32
 30 1/1/55 #36
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 7/30/59)
 30 1/1/55 #48 (Dissolved 7/24/59)
 30 1/1/55 #61
 30 1/1/55 #64 (Dissolved 6/1/70)
 30 1/1/55 #68 (Dissolved 6/1/71)
 30 1/1/55 #69
 30 1/1/55 #70 (Dissolved 7/5/66)
 30 1/1/55 #72 (Dissolved 7/30/59)
 30 1/1/55 #75
 30 1/1/55 #76
 30 1/1/55 #77
 30 1/1/55 #80 (Dissolved 7/1/70)
 30 1/1/55 #97
 30 1/1/55 #142 (Dissolved 10/28/64)
 30 1/1/55 #144 (Dissolved 7/23/59)
 30 1/1/55 #166 (Dissolved 6/1/73)

Clay Co.

161 6/1/66 #1C
 6/1/66 M 30/161 SRS
 30 1/1/55 #3 (Dissolved 5/19/58)
 30 1/1/55 #4
 30 1/1/55 #6 (Dissolved 9/16/57)
 30 1/1/55 #7 (Dissolved 4/24/61)
 30 1/1/55 #8 (Dissolved 5/26/66)
 30 1/1/55 #19 (Dissolved 5/21/56)
 30 1/1/55 #23 (Dissolved 6/1/67)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Clay Co. (Cont.)

30 1/1/55 #24 (Dissolved 6/19/62)
 30 1/1/55 #25 (Dissolved 3/25/56)
 30 1/1/55 #28 (Dissolved 4/30/68)
 30 1/1/55 #30 (Dissolved 2/2/59)
 30 1/1/55 #35 (Dissolved 4/23/56)
 30 1/1/55 #36 (Dissolved 6/19/62)
 30 1/1/55 #47 (Dissolved 4/26/63)
 30 1/1/55 #53 (Dissolved 5/22/59)
 30 1/1/55 #54 (Dissolved 5/27/57)
 30 1/1/55 #55 (Dissolved 6/1/68)
 30 1/1/55 #58 (Dissolved 6/5/67)
 30 1/1/55 #59 (Dissolved 5/12/58)
 30 1/1/55 #62 (Dissolved 5/22/59)
 30 1/1/55 #63 (Dissolved 7/2/56)
 30 1/1/55 #65 (Dissolved 6/5/67)
 30 1/1/55 #66 (Dissolved 4/23/56)
 30 1/1/55 #72
 30 1/1/55 #73 (Dissolved 6/1/68)
 30 1/1/55 #75 (Dissolved 6/1/68)
 30 1/1/55 #77 (Dissolved 1/8/59)
 30 1/1/55 #78 (Dissolved 1/8/59)
 30 1/1/55 #80 (Dissolved 5/22/59)

Colfax Co.

30 1/1/55 #1 (Dissolved 3/6/64)
 171 9/5/67 #1R
 9/5/67 M 30/171 SRS
 173 6/8/67 #1S
 6/8/67 M 30/173 SRS
 30 1/1/55 #3 (Dissolved 4/20/71)
 30 1/1/55 #4 (Dissolved 6/8/67)
 30 1/1/55 #4R
 30 1/1/55 #5 (Dissolved 6/8/57)
 #5R
 7/1/70 M 30/222 SRS
 30 1/1/55 #6 (Dissolved 6/8/67)
 30 1/1/55 #7 (Dissolved 5/5/64)
 30 1/1/55 #8 (Dissolved 7/1/68)
 30 1/1/55 #9 (Dissolved 11/7/66)
 127 7/6/62 #10R (Dissolved 6/23/70)
 7/6/62 M 30/127 SRS
 30 1/1/55 #11 (Dissolved 5/5/64)
 142 5/5/64 #11R
 5/5/64 M 30/142 SRS
 30 1/1/55 #12 (Dissolved 6/8/67)
 30 1/1/55 #13 (Dissolved 8/14/59)
 30 1/1/55 #14 (Dissolved 4/25/67)
 30 1/1/55 #15 (Dissolved 11/7/66)
 30 1/1/55 #16 (Dissolved 6/8/67)
 30 1/1/55 #17 (Dissolved 4/25/67)
 30 1/1/55 #18 (Dissolved 9/5/67)
 30 1/1/55 #19 (Dissolved 8/14/59)
 30 1/1/55 #20 (Dissolved 6/23/70)
 30 1/1/55 #21 (Dissolved 6/23/70)
 30 1/1/55 #22 (Dissolved 5/12/62)
 30 1/1/55 #23 (Dissolved 6/8/67)
 30 1/1/55 #24
 30 1/1/55 #25 (Dissolved 11/7/66)
 30 1/1/55 #26 (Dissolved 6/29/62)
 30 1/1/55 #27 (Dissolved 5/9/61)
 30 1/1/55 #28

SCHOOL DISTRICTS (Cont.)

Colfax Co. (Cont.)

30 1/1/55 #29 (Dissolved 6/5/59)
 30 1/1/55 #30
 30 1/1/55 #31 (Dissolved 10/2/64)
 30 1/1/55 #32 (Dissolved 8/14/59)
 127 6/1/62 #32R
 6/1/62 M 30/127 SRS
 30 1/1/55 #34 (Dissolved 6/23/70)
 30 1/1/55 #35 (Dissolved 5/12/62)
 30 1/1/55 #36 (Dissolved 5/8/59)
 30 1/1/55 #37 (Dissolved 5/12/62)
 30 1/1/55 #38 (Dissolved 8/8/66)
 30 1/1/55 #40 (Dissolved 7/1/68)
 30 1/1/55 #41 (Dissolved 7/1/67)
 30 1/1/55 #42 (Dissolved 6/23/70)
 30 1/1/55 #43
 30 1/1/55 #44 (Dissolved 8/14/59)
 30 1/1/55 #45 (Dissolved 8/26/59)
 30 1/1/55 #46 (Dissolved 4/28/59)
 30 1/1/55 #47 (Dissolved 4/25/67)
 30 1/1/55 #48 (Dissolved 6/23/70)
 30 1/1/55 #49 (Dissolved 5/5/64)
 30 1/1/55 #50 (Dissolved 7/12/60)
 30 1/1/55 #51 (Dissolved 8/14/59)
 30 1/1/55 #53 (Dissolved 8/16/68)
 30 1/1/55 #54 (Dissolved 9/19/68)
 30 1/1/55 #56
 30 1/1/55 #57 (Dissolved 6/23/70)
 30 1/1/55 #60 (Dissolved 7/2/62)
 30 1/1/55 #61 (Dissolved 6/29/62)
 30 1/1/55 #62 (Dissolved 10/2/64)
 30 1/1/55 #63 (Dissolved 8/16/60)
 30 1/1/55 #64 (Dissolved 8/1/62)
 #123
 4/17/71 M 30/234 SRS

Cuming Co.

30 1/1/55 #2 (Dissolved 6/11/56)
 30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 7/15/59)
 30 1/1/55 #4R
 30 1/1/55 #5 (Dissolved 8/1/63)
 30 1/1/55 #6 (Dissolved 8/28/71)
 30 1/1/55 #7
 30 1/1/55 #8 (Dissolved 8/1/63)
 30 1/1/55 #9
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 6/30/59)
 30 1/1/55 #13 (Dissolved 6/8/59)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 6/8/59)
 30 1/1/55 #16
 30 1/1/55 #17
 30 1/1/55 #18 (Dissolved 8/1/63)
 30 1/1/55 #19
 30 1/1/55 #21
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 6/11/56)
 30 1/1/55 #24 (Dissolved 6/1/71)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/11/56)
 30 1/1/55 #27 (Dissolved 6/13/60)

SCHOOL DISTRICTS (Cont.)

Cuming Co. (Cont.)

30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/9/58)
 30 1/1/55 #31
 30 1/1/55 #32
 30 1/1/55 #33
 30 1/1/55 #34
 30 1/1/55 #36 (Dissolved 6/10/57)
 30 1/1/55 #38 (Dissolved 6/11/56)
 30 1/1/55 #39
 30 1/1/55 #40
 30 1/1/55 #41 (Dissolved 6/11/68)
 30 1/1/55 #43 (Name changed to #4R)
 30 1/1/55 #44 (Dissolved 6/14/65)
 30 1/1/55 #45 (Dissolved 8/1/63)
 30 1/1/55 #46 (Dissolved 6/13/60)
 30 1/1/55 #47 (Dissolved 6/8/59)
 30 1/1/55 #48 (Dissolved 6/11/56)
 30 1/1/55 #49
 30 1/1/55 #50 (Dissolved 6/13/66)
 30 1/1/55 #51
 30 1/1/55 #52 (Dissolved 6/8/59)
 30 1/1/55 #53
 30 1/1/55 #54 (Dissolved 2/1/62)
 30 1/1/55 #56 (Dissolved 6/12/61)
 30 1/1/55 #57 (Dissolved 2/1/62)
 30 1/1/55 #58 (Dissolved 8/1/67)
 30 1/1/55 #59 (Dissolved 2/1/62)
 30 1/1/55 #61 (Dissolved 2/1/62)
 30 1/1/55 #62
 30 1/1/55 #63 (Dissolved 6/8/64)
 30 1/1/55 #64 (Dissolved 7/2/56)
 30 1/1/55 #65 (Dissolved 6/8/59)
 30 1/1/55 #66 (Dissolved 6/17/68)
 30 1/1/55 #67 (Dissolved 5/11/70)
 30 1/1/55 #68 (Dissolved 6/13/60)
 30 1/1/55 #69 (Dissolved 6/13/60)
 30 1/1/55 #70 (Dissolved 8/8/66)
 30 1/1/55 #71 (Dissolved 2/1/62)
 30 1/1/55 #72
 30 1/1/55 #73 (Dissolved 6/10/57)
 30 1/1/55 #74 (Dissolved 6/1/71)
 30 1/1/55 #75
 30 1/1/55 #78 (Dissolved 6/13/66)
 30 1/1/55 #79 (Dissolved 6/8/64)
 30 1/1/55 #80
 106 6/13/60 #81
 6/13/60 M 30/106 SRS
 122 2/1/62 #82
 2/1/62 M 30/122 SRS

Custer Co.

30 1/1/55 #1 (Dissolved 6/1/69)
 30 1/1/55 #2 (Dissolved 9/5/63)
 30 1/1/55 #4 (Dissolved 6/4/60)
 30 1/1/55 #5 (Dissolved 6/1/70)
 30 1/1/55 #6 (Dissolved 6/1/72)
 30 1/1/55 #7 (Dissolved 8/27/62)
 30 1/1/55 #8 (Dissolved 9/3/69)
 30 1/1/55 #9 (Dissolved 6/1/64)
 30 1/1/55 #11 (Dissolved 6/1/65)

SCHOOL DISTRICTS (Cont.)

Custer Co. (Cont.)

30 1/1/55 #12 (Dissolved 6/1/70)
 30 1/1/55 #12C (Dissolved 6/1/70)
 30 1/1/55 #13 (Dissolved 6/1/64)
 30 1/1/55 #14 (Dissolved 6/1/69)
 30 1/1/55 #16 (Dissolved 6/1/57)
 30 1/1/55 #17
 30 1/1/55 #19 (Dissolved 6/1/61)
 30 1/1/55 #20 (Dissolved 7/18/59)
 30 1/1/55 #22 (Dissolved 6/1/65)
 30 1/1/55 #23 (Dissolved 6/1/56)
 30 1/1/55 #23C
 30 1/1/55 #24 (Dissolved 6/1/63)
 30 1/1/55 #26 (Dissolved 4/12/56)
 30 1/1/55 #27 (Dissolved 6/1/56)
 30 1/1/55 #29 (Dissolved 5/7/60)
 30 1/1/55 #30 (Dissolved 6/1/73)
 30 1/1/55 #31 (Dissolved 6/5/64)
 30 1/1/55 #32 (Dissolved 6/1/70)
 30 1/1/55 #33 (Dissolved 6/1/64)
 30 1/1/55 #35 (Dissolved 6/1/70)
 30 1/1/55 #36 (Dissolved 8/29/61)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 6/7/63)
 30 1/1/55 #42 (Dissolved 3/1/61)
 30 1/1/55 #43 (Dissolved 6/1/64)
 30 1/1/55 #47 (Dissolved 6/1/59)
 30 1/1/55 #48 (Dissolved 6/1/56)
 30 1/1/55 #49 (Dissolved 7/18/59)
 30 1/1/55 #50
 30 1/1/55 #51 (Dissolved 6/30/60)
 30 1/1/55 #52 (Dissolved 5/8/62)
 30 1/1/55 #53 (Dissolved 6/4/58)
 30 1/1/55 #54 (Dissolved 6/30/66)
 30 1/1/55 #56 (Dissolved 6/1/56)
 32 1/1/55 #57 (Dissolved 9/1/56)
 1/1/55 M 30/32 SRS
 30 1/1/55 #58 (Dissolved 6/5/64)
 30 1/1/55 #59 (Dissolved 6/1/68)
 30 1/1/55 #60 (Dissolved 6/1/70)
 30 1/1/55 #61 (Dissolved 6/5/64)
 30 1/1/55 #63
 30 1/1/55 #64 (Dissolved 6/1/56)
 30 1/1/55 #65
 30 1/1/55 #66
 30 1/1/55 #67 (Dissolved 9/1/64)
 30 1/1/55 #70 (Dissolved 5/24/58)
 30 1/1/55 #72 (Dissolved 6/17/71)
 30 1/1/55 #73 (Dissolved 6/1/70)
 30 1/1/55 #74
 30 1/1/55 #75
 30 1/1/55 #76 (Dissolved 6/1/59)
 30 1/1/55 #78 (Dissolved 6/1/70)
 30 1/1/55 #79 (Dissolved 6/1/57)
 30 1/1/55 #80 (Dissolved 8/5/69)
 30 1/1/55 #82 (Dissolved 6/5/64)
 30 1/1/55 #83 (Dissolved 6/1/70)
 30 1/1/55 #85 (Dissolved 6/1/67)
 30 1/1/55 #88 (Dissolved 6/1/56)
 30 1/1/55 #90 (Dissolved 6/1/59)
 30 1/1/55 #91 (Dissolved 6/1/63)
 30 1/1/55 #93 (Dissolved 6/1/57)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Custer Co. (Cont.)

30 1/1/55 #94C (Dissolved 6/1/56)
 30 1/1/55 #95 (Dissolved 6/1/57)
 30 1/1/55 #96
 30 1/1/55 #97 (Dissolved 6/1/73)
 30 1/1/55 #99 (Dissolved 6/1/56)
 30 1/1/55 #100 (Dissolved 6/1/70)
 30 1/1/55 #101 (Dissolved 6/1/63)
 30 1/1/55 #102 (Dissolved 6/1/56)
 30 1/1/55 #103 (Dissolved 5/26/58)
 30 1/1/55 #104 (Dissolved 7/8/65)
 30 1/1/55 #108 (Dissolved 6/1/56)
 30 1/1/55 #109 (Dissolved 6/1/59)
 30 1/1/55 #110 (Dissolved 6/1/59)
 30 1/1/55 #111 (Dissolved 6/1/61)
 30 1/1/55 #112 (Dissolved 6/1/65)
 30 1/1/55 #113 (Dissolved 6/1/73)
 30 1/1/55 #114 (Dissolved 6/1/70)
 30 1/1/55 #115C (Dissolved 6/1/65)
 30 1/1/55 #116
 30 1/1/55 #117 (Dissolved 6/1/56)
 30 1/1/55 #118 (Dissolved 9/1/57)
 30 1/1/55 #119 (Dissolved 6/1/70)
 30 1/1/55 #121 (Dissolved 6/1/61)
 30 1/1/55 #122
 30 1/1/55 #123 (Dissolved 6/8/57)
 30 1/1/55 #124 (Dissolved 6/1/59)
 30 1/1/55 #126 (Dissolved 6/1/70)
 30 1/1/55 #127 (Dissolved 6/1/59)
 30 1/1/55 #130 (Dissolved 6/1/69)
 30 1/1/55 #131 (Dissolved 6/1/70)
 30 1/1/55 #132 (Dissolved 6/1/61)
 30 1/1/55 #133 (Dissolved 7/10/65)
 30 1/1/55 #134 (Dissolved 6/1/56)
 30 1/1/55 #135
 30 1/1/55 #136 (Dissolved 6/1/70)
 30 1/1/55 #140 (Dissolved 6/8/57)
 30 1/1/55 #141 (Dissolved 6/1/56)
 30 1/1/55 #142 (Dissolved 6/1/56)
 30 1/1/55 #143 (Dissolved 3/1/57)
 30 1/1/55 #144 (Dissolved 6/1/56)
 30 1/1/55 #145 (Dissolved 6/8/61)
 30 1/1/55 #146 (Dissolved 6/1/59)
 30 1/1/55 #147 (Dissolved 6/1/56)
 30 1/1/55 #148 (Dissolved 6/1/63)
 30 1/1/55 #150 (Dissolved 6/25/62)
 30 1/1/55 #151 (Dissolved 9/5/63)
 30 1/1/55 #152 (Dissolved 9/5/63)
 30 1/1/55 #153
 30 1/1/55 #154 (Dissolved 4/28/56)
 30 1/1/55 #156 (Dissolved 6/1/57)
 30 1/1/55 #158 (Dissolved 3/18/57)
 32 1/1/55 #159
 1/1/55 M 30/32 SRS
 30 1/1/55 #161 (Dissolved 6/1/59)
 30 1/1/55 #163 (Dissolved 6/3/61)
 30 1/1/55 #164
 30 1/1/55 #166 (Dissolved 5/1/58)
 30 1/1/55 #167 (Dissolved 6/1/65)
 30 1/1/55 #168 (Dissolved 6/1/70)
 30 1/1/55 #171 (Dissolved 6/1/73)
 30 1/1/55 #172 (Dissolved 6/1/56)

SCHOOL DISTRICTS (Cont.)

Custer Co. (Cont.)

30 1/1/55 #176 (Dissolved 6/1/61)
 30 1/1/55 #177 (Dissolved 5/1/59)
 30 1/1/55 #179 (Dissolved 6/1/59)
 30 1/1/55 #180
 30 1/1/55 #181 (Dissolved 6/1/59)
 30 1/1/55 #182 (Dissolved 6/4/56)
 30 1/1/55 #183 (Dissolved 6/1/64)
 30 1/1/55 #186 (Dissolved 6/1/70)
 30 1/1/55 #188 (Dissolved 6/1/59)
 30 1/1/55 #191 (Dissolved 9/5/63)
 30 1/1/55 #192 (Dissolved 6/1/59)
 30 1/1/55 #196 (Dissolved 6/1/67)
 30 1/1/55 #197 (Dissolved 9/5/63)
 30 1/1/55 #200 (Dissolved 6/15/56)
 30 1/1/55 #202 (Dissolved 6/1/59)
 30 1/1/55 #204 (Dissolved 6/1/57)
 30 1/1/55 #205 (Dissolved 9/3/69)
 30 1/1/55 #208 (Dissolved 6/1/59)
 30 1/1/55 #211 (Dissolved 7/31/56)
 30 1/1/55 #212 (Dissolved 6/1/69)
 30 1/1/55 #213 (Dissolved 6/1/56)
 1/1/55 #214 (Dissolved 8/22/68)
 30 1/1/55 #216 (Dissolved 11/29/58)
 30 1/1/55 #217 (Dissolved 6/1/57)
 30 1/1/55 #218
 30 1/1/55 #219 (Dissolved 6/1/56)
 30 1/1/55 #221 (Dissolved 6/5/64)
 30 1/1/55 #222 (Dissolved 9/5/63)
 30 1/1/55 #223 (Dissolved 9/2/66)
 30 1/1/55 #224 (Dissolved 6/1/56)
 30 1/1/55 #225 (Dissolved 7/31/56)
 30 1/1/55 #226 (Dissolved 7/25/59)
 30 1/1/55 #227 (Dissolved 6/1/68)
 30 1/1/55 #229 (Dissolved 6/1/70)
 30 1/1/55 #230 (Dissolved 6/1/56)
 30 1/1/55 #231 (Dissolved 6/1/69)
 30 1/1/55 #232 (Dissolved 7/26/58)
 30 1/1/55 #234
 30 1/1/55 #235 (Dissolved 8/16/58)
 30 1/1/55 #240 (Dissolved 7/7/72)
 30 1/1/55 #243 (Dissolved 8/26/57)
 30 1/1/55 #244 (Dissolved 6/1/61)
 30 1/1/55 #245 (Dissolved 6/1/56)
 30 1/1/55 #246 (Dissolved 6/1/56)
 30 1/1/55 #248 (Dissolved 6/1/56)
 30 1/1/55 #251 (Dissolved 6/1/56)
 30 1/1/55 #252 (Dissolved 9/5/63)
 30 1/1/55 #253 (Dissolved 7/26/58)
 30 1/1/55 #254 (Dissolved 6/30/58)
 30 1/1/55 #260 (Dissolved 9/27/58)
 30 1/1/55 #270 (Dissolved 6/1/59)
 30 1/1/55 #275 (Dissolved 7/18/59)
 30 1/1/55 #277 (Dissolved 6/1/56)
 30 1/1/55 #278 (Dissolved 6/1/70)
 30 1/1/55 #281 (Dissolved 6/1/70)
 30 1/1/55 #283 (Dissolved 6/7/63)
 93 6/1/59 #284
 6/1/59 M 30/93 SRS

SCHOOL DISTRICTS (Cont.)

Dakota Co.

30 1/1/55 #2 (Dissolved 7/1/63)
 30 1/1/55 #3 (Dissolved 7/1/63)
 30 1/1/55 #5 (Dissolved 7/1/71)
 30 1/1/55 #6
 30 1/1/55 #8 (Dissolved 9/23/57)
 30 1/1/55 #9 (Dissolved 7/1/63)
 30 1/1/55 #10 (Dissolved 7/1/63)
 30 1/1/55 #12 (Dissolved 7/1/63)
 30 1/1/55 #13 (Dissolved 7/1/63)
 30 1/1/55 #14 (Dissolved 7/1/63)
 30 1/1/55 #15 (Dissolved 6/30/61)
 30 1/1/55 #16 (Dissolved 7/1/63)
 30 1/1/55 #17 (Dissolved 7/1/63)
 30 1/1/55 #18 (Dissolved 6/30/61)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 7/1/63)
 30 1/1/55 #22 (Dissolved 6/30/68)
 30 1/1/55 #23 (Dissolved 3/9/67)
 30 1/1/55 #24 (Dissolved 9/23/57)
 30 1/1/55 #25 (Dissolved 6/30/61)
 30 1/1/55 #26 (Dissolved 6/30/61)
 30 1/1/55 #27 (Dissolved 9/23/57)
 30 1/1/55 #28 (Dissolved 7/1/62)
 30 1/1/55 #29 (Dissolved 7/22/69)
 30 1/1/55 #30 (Dissolved 9/18/64)
 133 7/1/63 #31R
 7/1/63 M 30/133 SRS
 30 1/1/55 #32 (Dissolved 6/30/61)
 30 1/1/55 #34 (Dissolved 6/30/61)
 30 1/1/55 #36 (Dissolved 10/21/60)
 30 1/1/55 #38 (Dissolved 10/21/60)
 30 1/1/55 #39 (Dissolved 6/30/61)
 30 1/1/55 #41 (Dissolved 6/30/61)
 30 1/1/55 #42 (Dissolved 6/30/61)
 30 1/1/55 #43 (Dissolved 7/31/62)
 30 1/1/55 #44 (Dissolved 2/2/71)

Dawes Co.

30 1/1/55 #D
 30 1/1/55 #H (Dissolved 6/1/70)
 30 1/1/55 #T (Dissolved 6/1/70)
 30 1/1/55 #1
 30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 7/18/69)
 30 1/1/55 #5 (Dissolved 6/4/69)
 30 1/1/55 #6 (Dissolved 5/24/57)
 30 1/1/55 #7 (Dissolved 8/30/63)
 30 1/1/55 #8 (Dissolved 9/16/57)
 30 1/1/55 #10 (Dissolved 6/13/60)
 30 1/1/55 #11 (Dissolved 6/13/60)
 30 1/1/55 #13 (Dissolved 6/13/60)
 30 1/1/55 #14 (Dissolved 6/1/70)
 30 1/1/55 #15 (Dissolved 6/18/65)
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 6/18/68)
 30 1/1/55 #22 (Dissolved 5/24/57)
 30 1/1/55 #23 (Dissolved 6/11/62)
 30 1/1/55 #24 (Dissolved 6/28/66)
 30 1/1/55 #25
 30 1/1/55 #28
 30 1/1/55 #30 (Dissolved 6/1/63)

SCHOOL DISTRICTS (Cont.)

Dawes Co. (Cont.)

30 1/1/55 #31 (Dissolved 6/11/62)
 30 1/1/55 #39
 30 1/1/55 #41
 30 1/1/55 #44
 30 1/1/55 #47
 30 1/1/55 #49
 30 1/1/55 #51 (Dissolved 6/13/60)
 30 1/1/55 #53
 30 1/1/55 #54 (Dissolved 6/1/63)
 30 1/1/55 #56 (Dissolved 5/31/70)
 30 1/1/55 #58 (Dissolved 6/1/70)
 30 1/1/55 #60
 30 1/1/55 #61 (Dissolved 6/9/56)
 30 1/1/55 #62
 30 1/1/55 #66 (Dissolved 3/30/70)
 30 1/1/55 #68 (Dissolved 7/11/61)
 30 1/1/55 #69
 30 1/1/55 #70
 30 1/1/55 #72 (Dissolved 7/18/60)
 30 1/1/55 #73 (Dissolved 6/10/57)
 30 1/1/55 #75 (Dissolved 7/14/59)
 30 1/1/55 #80 (Dissolved 7/16/59)
 30 1/1/55 #82 (Dissolved 5/11/61)
 30 1/1/55 #83 (Dissolved 6/13/60)
 30 1/1/55 #84
 30 1/1/55 #86
 30 1/1/55 #87 (Dissolved 3/2/64)
 30 1/1/55 #89 (Dissolved 9/3/64)
 30 1/1/55 #92
 30 1/1/55 #96 (Dissolved 6/1/68)
 30 1/1/55 #100 (Dissolved 6/4/56)
 30 1/1/56 #103 (Dissolved 8/6/57)
 30 1/1/55 #106 (Dissolved 7/29/57)
 30 1/1/55 #112 (Dissolved 8/15/59)

Dawson Co.

30 1/1/55 #2
 30 1/1/55 #3
 30 1/1/55 #5 (Dissolved 7/1/56)
 30 1/1/55 #6
 30 1/1/55 #7
 30 1/1/55 #9 (Dissolved 7/8/57)
 30 1/1/55 #12
 30 1/1/55 #13
 30 1/1/55 #14 (Dissolved 7/8/57)
 30 1/1/55 #15
 30 1/1/55 #16
 30 1/1/55 #17
 30 1/1/55 #18
 30 1/1/55 #19
 30 1/1/55 #21
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 7/29/68)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/15/70)
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 6/15/70)
 30 1/1/55 #29
 30 1/1/55 #30
 30 1/1/55 #31 (Dissolved 6/15/70)
 30 1/1/55 #32

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Dawson Co. (Cont.)

30 1/1/55 #33
 30 1/1/55 #34 (Dissolved 6/15/70)
 30 1/1/55 #36 (Dissolved 7/8/57)
 30 1/1/55 #37 (Dissolved 6/15/70)
 30 1/1/55 #38
 30 1/1/55 #39 (Dissolved 6/9/59)
 30 1/1/55 #40 (Dissolved 7/31/58)
 30 1/1/55 #41 (Dissolved 6/9/59)
 30 1/1/55 #42 (Dissolved 7/1/56)
 30 1/1/55 #43 (Dissolved 7/1/57)
 30 1/1/55 #44R
 30 1/1/55 #47
 30 1/1/55 #48
 30 1/1/55 #49 (Dissolved 11/15/63)
 30 1/1/55 #50 (Dissolved 9/1/61)
 30 1/1/55 #52 (Dissolved 6/2/70)
 30 1/1/55 #53 (Dissolved 7/1/69)
 30 1/1/55 #55 (Dissolved 10/17/58)
 30 1/1/55 #56 (Dissolved 7/1/69)
 30 1/1/55 #59
 30 1/1/55 #60 (Dissolved 6/2/70)
 30 1/1/55 #62 (Dissolved 6/9/59)
 95 6/9/59 #62-89 (Dissolved 7/17/64)
 6/9/59 M 30/95 SRS
 30 1/1/55 #63 (Dissolved 7/8/57)
 30 1/1/55 #64 (Dissolved 6/6/57)
 30 1/1/55 #66
 30 1/1/55 #69
 30 1/1/55 #70
 30 1/1/55 #71 (Dissolved 7/1/64)
 30 1/1/55 #72 (Dissolved 6/10/57)
 30 1/1/55 #73 (Dissolved 7/18/58)
 30 1/1/55 #74 (Dissolved 6/9/59)
 30 1/1/55 #75 (Dissolved 7/19/58)
 30 1/1/55 #77 (Dissolved 7/1/56)
 30 1/1/55 #79 (Dissolved 7/8/57)
 30 1/1/55 #80 (Dissolved 7/1/61)
 30 1/1/55 #81 (Dissolved 7/1/61)
 118 7/1/61 #81R
 7/1/61 M 30/118 SRS
 30 1/1/55 #83 (Dissolved 7/1/61)
 30 1/1/55 #85 (Dissolved 6/9/59)
 30 1/1/55 #86 (Dissolved 7/1/61)
 30 1/1/55 #87 (Dissolved 7/1/61)
 30 1/1/55 #96 (Dissolved 7/1/56)
 30 1/1/55 #98 (Dissolved 7/1/56)
 30 1/1/55 #99 (Dissolved 6/1/71)
 30 1/1/55 #100R
 143 9/11/64 #101
 9/11/64 M 30/143 SRS
 #102R
 6/30/70 M 30/220 SRS
 #103
 6/30/70 M 30/220 SRS

Deuel Co.

161 8/1/66 #1
 8/1/66 M 30/161 SRS
 30 1/1/55 #7 (Dissolved 8/1/66)
 30 1/1/55 #10 (Dissolved 8/1/66)
 30 1/1/55 #17J (Dissolved 8/1/66)

SCHOOL DISTRICTS (Cont.)

Deuel Co. (Cont.)

30 1/1/55 #18 (Dissolved 6/1/64)
 30 1/1/55 #19 (Dissolved 6/1/64)
 30 1/1/55 #21 (Dissolved 6/1/64)
 30 1/1/55 #24 (Dissolved 8/1/66)
 30 1/1/55 #25 (Dissolved 6/4/57)
 30 1/1/55 #27 (Dissolved 6/1/64)
 30 1/1/55 #28 (Dissolved 6/1/64)
 30 1/1/55 #30 (Dissolved 6/1/64)
 30 1/1/55 #39 (Dissolved 8/1/66)
 30 1/1/55 #41 (Dissolved 8/1/66)
 30 1/1/55 #42 (Dissolved 6/1/64)
 30 1/1/55 #47 (Dissolved 8/1/66)
 30 1/1/55 #58 (Dissolved 6/1/65)
 140 6/1/64 #80
 6/1/64 M 30/140 SRS

Dixon Co.

30 1/1/55 #2
 30 1/1/55 #4
 30 1/1/55 #5 (Dissolved 6/10/57)
 30 1/1/55 #6 (Dissolved 6/10/57)
 30 1/1/55 #7 (Dissolved 6/10/57)
 30 1/1/55 #8
 30 1/1/55 #9
 30 1/1/55 #10 (Dissolved 10/1/60)
 30 1/1/55 #11 (Dissolved 6/10/57)
 30 1/1/55 #12 (Dissolved 6/10/57)
 30 1/1/55 #13 (Dissolved 3/2/71)
 30 1/1/55 #14 (Dissolved 7/1/63)
 30 1/1/55 #16 (Dissolved 3/2/71)
 30 1/1/55 #17 (Dissolved 7/1/67)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 3/22/56)
 30 1/1/55 #21 (Dissolved 7/1/66)
 30 1/1/55 #22 (Dissolved 6/30/61)
 30 1/1/55 #23 (Dissolved 6/10/57)
 30 1/1/55 #25 (Dissolved 12/27/61)
 30 1/1/55 #26 (Dissolved 4/3/61)
 114 4/3/61 #26 R
 4/3/61 M 30/114 SRS
 30 1/1/55 #27 (Dissolved 7/1/65)
 30 1/1/55 #30 (Dissolved 10/14/64)
 30 1/1/55 #31 (Dissolved 9/21/59)
 30 1/1/55 #32 (Dissolved 8/10/59)
 30 1/1/55 #33 (Dissolved 8/10/59)
 30 1/1/55 #35 (Dissolved 6/30/61)
 30 1/1/55 #36
 30 1/1/55 #37 (Dissolved 6/30/61)
 30 1/1/55 #38 (Dissolved 6/30/61)
 30 1/1/55 #39 (Dissolved 7/1/63)
 30 1/1/55 #40 (Dissolved 7/11/63)
 30 1/1/55 #41 (Dissolved 7/31/73)
 30 1/1/55 #42 (Dissolved 8/9/72)
 30 1/1/55 #43 (Dissolved 6/10/57)
 30 1/1/55 #44 (Dissolved 12/27/60)
 30 1/1/55 #47 (Dissolved 12/5/60)
 30 1/1/55 #48 (Dissolved 4/3/61)
 30 1/1/55 #49 (Dissolved 7/1/64)
 30 1/1/55 #50 (Dissolved 8/14/68)
 30 1/1/55 #51 (Dissolved 4/3/61)
 30 1/1/55 #52 (Dissolved 11/1/65)

SCHOOL DISTRICTS (Cont.)

Dixon Co. (Cont.)

30 1/1/55 #53 (Dissolved 7/16/69)
 30 1/1/55 #54
 30 1/1/55 #55 (Dissolved 7/1/65)
 30 1/1/55 #57 (Dissolved 8/10/59)
 30 1/1/55 #58 (Dissolved 8/28/73)
 30 1/1/55 #59
 117 6/30/61 #60 R
 6/30/61 M 30/117 SRS
 117 6/30/61 #61 R
 6/30/61 M 30/117 SRS
 30 1/1/55 #64 (Dissolved 6/30/61)
 30 1/1/55 #65 (Dissolved 7/1/70)
 30 1/1/55 #66 (Dissolved 6/30/61)
 30 1/1/55 #68 (Dissolved 7/31/62)
 30 1/1/55 #69 (Dissolved 6/30/61)
 30 1/1/55 #71 (Dissolved 7/31/62)
 30 1/1/55 #72 (Dissolved 7/1/65)
 30 1/1/55 #73 (Dissolved 6/10/57)
 30 1/1/55 #74 (Dissolved 6/30/61)
 30 1/1/55 #75 (Dissolved 6/30/61)
 30 1/1/55 #76 (Dissolved 6/30/61)
 30 1/1/55 #77 (Dissolved 6/30/61)
 30 1/1/55 #78 (Dissolved 6/10/57)
 30 1/1/55 #79 (Dissolved 6/30/61)
 30 1/1/55 #81 (Dissolved 9/21/59)
 30 1/1/55 #82 (Dissolved 6/30/61)
 30 1/1/55 #83 (Dissolved 6/30/61)
 30 1/1/55 #85 (Dissolved 7/1/65)
 30 1/1/55 #86 (Dissolved 7/1/65)
 30 1/1/55 #87 (Dissolved 6/30/61)

Dodge Co.

30 1/1/55 #2 (Dissolved 6/1/63)
 30 1/1/55 #3 (Dissolved 7/1/70)
 30 1/1/55 #4
 30 1/1/55 #5 (Dissolved 7/1/70)
 30 1/1/55 #6 (Dissolved 7/14/70)
 30 1/1/55 #7 (Dissolved 7/1/63)
 30 1/1/55 #9 (Dissolved 8/1/63)
 30 1/1/55 #10 (Dissolved 8/1/63)
 30 1/1/55 #11 (Dissolved 7/1/63)
 30 1/1/55 #12
 30 1/1/55 #13 (Dissolved 6/1/63)
 30 1/1/55 #14 (Dissolved 7/1/71)
 30 1/1/55 #15 (Dissolved 6/1/62)
 30 1/1/55 #16
 30 1/1/55 #17
 30 1/1/55 #18
 30 1/1/55 #19
 30 1/1/55 #21 (Dissolved 5/21/59)
 30 1/1/55 #22 (Dissolved 7/1/71)
 30 1/1/55 #23 (Dissolved 5/21/59)
 30 1/1/55 #24
 30 1/1/55 #25
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 8/1/63)
 30 1/1/55 #29
 30 1/1/55 #30 (Dissolved 8/1/63)
 30 1/1/55 #31 (Dissolved 6/1/58)
 30 1/1/55 #32 (Dissolved 11/28/59)

SCHOOL DISTRICTS (Cont.)

Dodge Co. (Cont.)

30 1/1/55 #34 (Dissolved 6/1/63)
 30 1/1/55 #35 (Dissolved 6/16/70)
 30 1/1/55 #36 (Dissolved 6/16/70)
 30 1/1/55 #37
 30 1/1/55 #38 (Dissolved 7/30/62)
 30 1/1/55 #40 (Dissolved 6/4/58)
 30 1/1/55 #41 (Dissolved 5/21/59)
 30 1/1/55 #42
 30 1/1/55 #45 (Dissolved 6/1/61)
 30 1/1/55 #47 (Dissolved 7/30/62)
 30 1/1/55 #48
 30 1/1/55 #50 (Dissolved 5/15/70)
 30 1/1/55 #51 (Dissolved 6/4/58)
 30 1/1/55 #52 (Dissolved 9/9/58)
 30 1/1/55 #53 (Dissolved 6/15/71)
 30 1/1/55 #54 (Dissolved 6/1/62)
 30 1/1/55 #55 (Dissolved 7/1/63)
 30 1/1/55 #56 (Dissolved 7/1/63)
 30 1/1/55 #57 (Dissolved 8/1/63)
 30 1/1/55 #58 (Dissolved 5/29/64)
 30 1/1/55 #59 (Dissolved 6/4/58)
 30 1/1/55 #60
 30 1/1/55 #61 (Dissolved 8/1/63)
 30 1/1/55 #63
 30 1/1/55 #65
 30 1/1/55 #66 (Dissolved 8/15/56)
 30 1/1/55 #67 (Dissolved 5/15/70)
 30 1/1/55 #68 (Dissolved 6/1/63)
 30 1/1/55 #70 (Dissolved 8/1/63)
 30 1/1/55 #72 (Dissolved 7/1/63)
 30 1/1/55 #73 (Dissolved 6/1/63)
 30 1/1/55 #75 (Dissolved 5/21/59)
 30 1/1/55 #76 (Dissolved 5/21/59)
 30 1/1/55 #77 (Dissolved 5/8/56)
 30 1/1/55 #78 (Dissolved 6/1/63)
 30 1/1/55 #79 (Dissolved 7/16/68)
 30 1/1/55 #80 (Dissolved 8/1/63)
 30 1/1/55 #83
 30 1/1/55 #84 (Dissolved 6/1/62)
 30 1/1/55 #85
 30 1/1/55 #86 (Dissolved 6/25/63)
 42 1/4/56 #87
 1/4/56 M 30/42 SRS
 95 5/21/59 #88
 5/21/59 M 30/95 SRS
 127 6/1/62 #89
 6/1/62 M 30/127 SRS
 127 7/30/62 #90
 7/30/62 M 30/127 SRS
 133 6/1/63 #91
 6/1/63 M 30/133 SRS
 133 7/1/63 #92
 7/1/63 M 30/133 SRS
 134 8/1/63 #93
 8/1/63 M 30/134 SRS
 194 1/1/69 #94
 7/1/68 M 30/194 SRS
 #95
 6/15/68 M 30/185 SRS

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)Douglas Co. (Cont.)

30 1/1/55 #2J (Dissolved 6/1/58)
 30 1/1/55 #3J (Dissolved 6/1/66)
 30 1/1/55 #8
 30 1/1/55 #12 (Dissolved 7/8/59)
 30 1/1/55 #13 (Dissolved 6/1/59)
 30 1/1/55 #14 (Dissolved 6/1/63)
 30 1/1/55 #15
 30 1/1/55 #16 (Dissolved 2/9/59)
 30 1/1/55 #18 (Dissolved 7/1/59)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 6/1/61)
 30 1/1/55 #21 (Dissolved 10/12/59)
 30 1/1/55 #22 (Dissolved 7/18/66)
 30 1/1/55 #23
 30 1/1/55 #24
 30 1/1/55 #25 (Dissolved 7/6/59)
 30 1/1/55 #26 (Dissolved 5/17/56)
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 6/1/64)
 30 1/1/55 #29 (Dissolved 6/16/58)
 30 1/1/55 #30 (Dissolved 8/24/70)
 30 1/1/55 #32
 30 1/1/55 #34 (Dissolved 5/17/56)
 30 1/1/55 #35 (Dissolved 6/1/66)
 30 1/1/55 #38 (Dissolved 7/1/60)
 30 1/1/55 #39 (Dissolved 10/15/57)
 30 1/1/55 #41
 30 1/1/55 #42J (Dissolved 6/1/62)
 30 1/1/55 #43 (Dissolved 6/1/63)
 30 1/1/55 #44 (Dissolved 5/17/56)
 30 1/1/55 #45 (Dissolved 8/15/57)
 30 1/1/55 #48 (Dissolved 9/1/57)
 30 1/1/55 #51 (Dissolved 6/1/62)
 30 1/1/55 #52 (Dissolved 5/17/56)
 30 1/1/55 #55 (Dissolved 5/25/59)
 30 1/1/55 #56 (Dissolved 5/31/60)
 30 1/1/55 #60 (Dissolved 7/10/59)
 30 1/1/55 #61 (Dissolved 1/2/58)
 30 1/1/55 #62 (Dissolved 9/11/56)
 30 1/1/55 #63 (Dissolved 6/1/67)
 30 1/1/55 #64 (Dissolved 2/9/59)
 30 1/1/55 #67

Dundy Co.

30 1/1/55 #2 (Dissolved 7/1/69)
 30 1/1/55 #5 (Dissolved 6/14/63)
 30 1/1/55 #8 (Dissolved 8/5/58)
 30 1/1/55 #9 (Dissolved 4/26/57)
 30 1/1/55 #12 (Dissolved 7/1/69)
 30 1/1/55 #14 (Dissolved 5/22/61)
 30 1/1/55 #18 (Dissolved 6/2/61)
 30 1/1/55 #22 (Dissolved 7/1/69)
 30 1/1/55 #23 (Dissolved 7/1/69)
 30 1/1/55 #27 (Dissolved 7/1/69)
 30 1/1/55 #30 (Dissolved 5/31/68)
 30 1/1/55 #31 (Dissolved 4/27/60)
 30 1/1/55 #33 (Dissolved 7/1/69)
 30 1/1/55 #36 (Dissolved 7/1/69)
 30 1/1/55 #37 (Dissolved 7/1/69)
 30 1/1/55 #45 (Dissolved 6/8/59)
 30 1/1/55 #46 (Dissolved 5/29/64)
 30 1/1/55 #48 (Dissolved 7/1/69)

SCHOOL DISTRICTS (Cont.)Dundy Co. (Cont.)

30 1/1/55 #52 (Dissolved 7/1/69)
 30 1/1/55 #56 (Dissolved 5/31/68)
 30 1/1/55 #58 (Dissolved 5/29/64)
 30 1/1/55 #59 (Dissolved 6/28/63)
 30 1/1/55 #64 (Dissolved 5/24/68)
 30 1/1/55 #66 (Dissolved 7/1/69)
 30 1/1/55 #70 (Dissolved 7/1/69)
 30 1/1/55 #71 (Dissolved 6/10/69)

Fillmore Co.

30 1/1/55 #2 (Dissolved 6/1/66)
 30 1/1/55 #3 (Dissolved 6/1/61)
 30 1/1/55 #6 (Dissolved 6/1/64)
 30 1/1/55 #7 (Dissolved 6/1/59)
 30 1/1/55 #8 (Dissolved 7/1/65)
 30 1/1/55 #9 (Dissolved 7/1/63)
 30 1/1/55 #12 (Dissolved 8/1/60)
 30 1/1/55 #13 (Dissolved 6/1/59)
 30 1/1/55 #14 (Dissolved 7/9/56)
 30 1/1/55 #18 (Dissolved 6/1/59)
 30 1/1/55 #22 (Dissolved 6/1/62)
 30 1/1/55 #29 (Dissolved 7/9/56)
 30 1/1/55 #30 (Dissolved 6/1/59)
 30 1/1/55 #31 (Dissolved 8/1/68)
 30 1/1/55 #32 (Dissolved 6/1/61)
 30 1/1/55 #33 (Dissolved 8/4/66)
 30 1/1/55 #34 (Dissolved 6/1/59)
 30 1/1/55 #35 (Dissolved 6/1/59)
 30 1/1/55 #36
 30 1/1/55 #38 (Dissolved 6/1/60)
 30 1/1/55 #39 (Dissolved 6/1/59)
 30 1/1/55 #41 (Dissolved 8/28/64)
 30 1/1/55 #42 (Dissolved 6/1/59)
 30 1/1/55 #43 (Dissolved 6/1/60)
 30 1/1/55 #45 (Dissolved 6/1/59)
 30 1/1/55 #46 (Dissolved 6/1/59)
 30 1/1/55 #47 (Dissolved 6/1/59)
 30 1/1/55 #48 (Dissolved 6/1/59)
 30 1/1/55 #61 (Dissolved 6/1/59)
 30 1/1/55 #62 (Dissolved 7/9/56)
 30 1/1/55 #65 (Dissolved 6/1/59)
 30 1/1/55 #66 (Dissolved 7/9/56)
 30 1/1/55 #68 (Dissolved 8/9/61)
 30 1/1/55 #70 (Dissolved 6/1/59)
 30 1/1/55 #73 (Dissolved 6/1/59)
 30 1/1/55 #74 (Dissolved 7/9/56)
 30 1/1/55 #76 (Dissolved 6/1/59)
 30 1/1/55 #81 (Dissolved 6/1/60)
 30 1/1/55 #84 (Dissolved 6/1/56)

Franklin Co.

30 1/1/55 #8 (Dissolved 7/1/58)
 30 1/1/55 #9
 30 1/1/55 #12 (Dissolved 7/1/58)
 30 1/1/55 #14 (Dissolved 7/1/71)
 30 1/1/55 #18 (Dissolved 6/1/62)
 30 1/1/55 #20
 30 1/1/55 #22 (Dissolved 8/26/71)
 30 1/1/55 #24 (Dissolved 7/1/58)
 30 1/1/55 #25 (Dissolved 5/2/56)

SCHOOL DISTRICTS (Cont.)Franklin Co. (Cont.)

30 1/1/55 #28 (Dissolved 7/1/58)
 30 1/1/55 #31 (Dissolved 5/26/70)
 30 1/1/55 #34 (Dissolved 9/22/65)
 30 1/1/55 #38 (Dissolved 7/1/62)
 30 1/1/55 #53 (Dissolved 7/2/58)
 30 1/1/55 #59 (Dissolved 5/2/56)
 30 1/1/55 #61 (Dissolved 7/15/57)
 30 1/1/55 #65 (Dissolved 7/7/56)
 30 1/1/55 #67 (Dissolved 8/1/57)
 30 1/1/55 #75 (Dissolved 5/2/56)

Frontier Co.

32 1/1/55 #1 (Dissolved 7/1/59)
 1/1/55 M 30/32 SRS
 30 1/1/55 #2 (Dissolved 7/18/58)
 30 1/1/55 #3 (Dissolved 7/1/56)
 30 1/1/55 #5 (Dissolved 7/1/64)
 30 1/1/55 #6 (Dissolved 8/8/61)
 30 1/1/55 #7 (Dissolved 6/25/57)
 30 1/1/55 #9 (Dissolved 5/23/67)
 30 1/1/55 #10 (Dissolved 8/8/61)
 30 1/1/55 #11 (Dissolved 8/13/62)
 32 1/1/55 #13 (Dissolved 7/18/58)
 1/1/55 M 30/32 SRS
 30 1/1/55 #14 (Dissolved 6/30/70)
 30 1/1/55 #16 (Dissolved 7/1/59)
 30 1/1/55 #20 (Dissolved 11/9/67)
 30 1/1/55 #22
 30 1/1/55 #24 (Dissolved 7/1/56)
 30 1/1/55 #25 (Dissolved 6/30/70)
 30 1/1/55 #26 (Dissolved 6/30/70)
 30 1/1/55 #27 (Dissolved 8/2/60)
 30 1/1/55 #28 (Dissolved 7/1/66)
 30 1/1/55 #29 (Dissolved 8/26/66)
 30 1/1/55 #30 (Dissolved 6/30/70)
 30 1/1/55 #31 (Dissolved 8/26/57)
 30 1/1/55 #33 (Dissolved 7/1/66)
 30 1/1/55 #35 (Dissolved 7/1/59)
 30 1/1/55 #36 (Dissolved 8/8/61)
 30 1/1/55 #37 (Dissolved 8/2/60)
 30 1/1/55 #38
 30 1/1/55 #39 (Dissolved 8/1/58)
 30 1/1/55 #41 (Dissolved 7/1/59)
 30 1/1/55 #42 (Dissolved 7/20/67)
 30 1/1/55 #43 (Dissolved 7/18/58)
 30 1/1/55 #44 (Dissolved 8/1/58)
 30 1/1/55 #45 (Dissolved 7/1/59)
 30 1/1/55 #47 (Dissolved 8/6/63)
 30 1/1/55 #48 (Dissolved 6/30/70)
 30 1/1/55 #50 (Dissolved 7/18/58)
 30 1/1/55 #51 (Dissolved 7/18/58)
 30 1/1/55 #53 (Dissolved 6/30/70)
 30 1/1/55 #54 (Dissolved 7/1/67)
 30 1/1/55 #55 (Dissolved 7/1/56)
 30 1/1/55 #56 (Dissolved 7/1/63)
 30 1/1/55 #57 (Dissolved 7/1/59)
 30 1/1/55 #58 (Dissolved 7/18/64)
 30 1/1/55 #60 (Dissolved 8/4/64)
 30 1/1/55 #62 (Dissolved 7/1/59)
 30 1/1/55 #63 (Dissolved 7/1/60)

SCHOOL DISTRICTS (Cont.)Frontier Co. (Cont.)

30 1/1/55 #64 (Dissolved 7/1/56)
 30 1/1/55 #65 (Dissolved 7/1/65)
 30 1/1/55 #69 (Dissolved 6/1/62)
 30 1/1/55 #70
 30 1/1/55 #73 (Dissolved 8/24/62)
 30 1/1/55 #74 (Dissolved 7/1/59)
 30 1/1/55 #75 (Dissolved 9/10/57)
 30 1/1/55 #76 (Dissolved 7/1/59)
 30 1/1/55 #77 (Dissolved 5/30/67)
 30 1/1/55 #78 (Dissolved 7/1/57)
 30 1/1/55 #79 (Dissolved 7/18/58)
 30 1/1/55 #81 (Dissolved 7/18/58)
 30 1/1/55 #82 (Dissolved 8/1/58)
 30 1/1/55 #85 (Dissolved 7/1/56)
 30 1/1/55 #86 (Dissolved 7/1/56)
 30 1/1/55 #88 (Dissolved 7/1/59)
 30 1/1/55 #90 (Dissolved 6/30/70)
 30 1/1/55 #91
 30 1/1/55 #92 (Dissolved 8/16/65)
 30 1/1/55 #93 (Dissolved 7/19/57)
 30 1/1/55 #98 (Dissolved 7/18/64)
 30 1/1/55 #101
 30 1/1/55 #102 (Dissolved 7/18/58)
 127 6/1/62 #116 (Dissolved 6/30/71)
 6/1/62 M 30/127 SRS
 30 1/1/55 #119 (Dissolved 6/1/62)
 171 7/1/67 #120
 7/1/67 M 30/171 SRS

Furnas Co.

30 1/1/55 #1 (Dissolved 7/13/59)
 30 1/1/55 #2 (Dissolved 7/1/70)
 93 4/8/59 #3
 93 4/8/59 #R-3 (Dissolved 12/1/59)
 4/8/59 M 30/93 SRS
 30 1/1/55 #7 (Dissolved 6/1/57)
 30 1/1/55 #9 (Dissolved 7/1/70)
 30 1/1/55 #10 (Dissolved 7/1/62)
 30 1/1/55 #11 (Dissolved 7/13/59)
 30 1/1/55 #12 (Dissolved 7/1/56)
 30 1/1/55 #14 (Dissolved 7/1/67)
 30 1/1/55 #16 (Dissolved 8/17/59)
 30 1/1/55 #17 (Dissolved 7/1/70)
 30 1/1/55 #22 (Dissolved 6/1/56)
 30 1/1/55 #23 (Dissolved 6/1/57)
 30 1/1/55 #24 (Dissolved 4/8/59)
 30 1/1/55 #27 (Dissolved 7/1/56)
 30 1/1/55 #28 (Dissolved 7/1/56)
 30 1/1/55 #31 (Dissolved 7/13/59)
 30 1/1/55 #32 (Dissolved 7/13/59)
 30 1/1/55 #33 (Dissolved 7/1/60)
 30 1/1/55 #34 (Dissolved 7/13/59)
 30 1/1/55 #35 (Dissolved 6/1/57)
 30 1/1/55 #36 (Dissolved 6/1/56)
 30 1/1/55 #44 (Dissolved 9/5/57)
 30 1/1/55 #45 (Dissolved 7/13/59)
 30 1/1/55 #46 (Dissolved 7/1/70)
 30 1/1/55 #48 (Dissolved 6/2/58)
 30 1/1/55 #49 (Dissolved 6/1/56)
 30 1/1/55 #50 (Dissolved 6/2/56)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Furnas Co. (Cont.)

30 1/1/55 #51 (Dissolved 7/1/67)
 30 1/1/55 #52 (Dissolved 7/13/59)
 30 1/1/55 #55 (Dissolved 7/1/56)
 30 1/1/55 #59 (Dissolved 7/1/58)
 30 1/1/55 #61 (Dissolved 4/8/59)
 30 1/1/55 #62 (Dissolved 7/1/56)
 30 1/1/55 #63 (Dissolved 7/1/56)
 30 1/1/55 #64 (Dissolved 7/1/56)
 30 1/1/55 #66 (Dissolved 6/2/58)
 30 1/1/55 #70 (Dissolved 7/13/59)
 30 1/1/55 #71 (Dissolved 7/1/56)
 30 1/1/55 #74 (Dissolved 7/13/59)
 30 1/1/55 #75 (Dissolved 6/1/56)
 30 1/1/55 #76 (Dissolved 7/1/56)
 30 1/1/55 #77 (Dissolved 8/10/56)
 30 1/1/55 #79 (Dissolved 7/13/59)
 30 1/1/55 #85 (Dissolved 6/1/57)
 30 1/1/55 #86 (Dissolved 9/5/57)
 30 1/1/55 #87 (Dissolved 7/13/59)
 30 1/1/55 #89 (Dissolved 7/13/59)
 30 1/1/55 #92 (Dissolved 7/13/59)
 30 1/1/55 #95 (Dissolved 7/13/59)
 30 1/1/55 #96 (Dissolved 7/1/56)
 30 1/1/55 #98 (Dissolved 6/1/57)
 30 1/1/55 #99
 66 9/5/57 #100R (Dissolved 7/1/62)
 9/5/57 M 30/66 SRS
 30 1/1/55 #101 (Dissolved 6/1/57)
 30 1/1/55 #104 (Dissolved 7/1/56)
 30 1/1/55 #105 (Dissolved 7/1/56)
 30 1/1/55 #106 (Dissolved 7/1/68)
 30 1/1/55 #107 (Dissolved 7/1/56)

Gage Co.

30 1/1/55 #1 (Dissolved 7/22/60)
 #1
 6/10/68 M 30/185 SRS
 30 1/1/55 #2 (Dissolved 6/1/59)
 30 1/1/55 #3 (Dissolved 6/6/64)
 30 1/1/55 #5 (Dissolved 1/28/66)
 30 1/1/55 #6 (Dissolved 6/10/68)
 30 1/1/55 #7 (Dissolved 6/10/69)
 30 1/1/55 #8 (Dissolved 8/1/65)
 30 1/1/55 #10 (Dissolved 4/9/64)
 30 1/1/55 #11 (Dissolved 6/10/68)
 30 1/1/55 #12 (Dissolved 6/1/58)
 30 1/1/55 #13 (Dissolved 6/1/58)
 30 1/1/55 #14 (Dissolved 1/28/66)
 30 1/1/55 #16 (Dissolved 6/10/67)
 30 1/1/55 #20 (Dissolved 6/10/68)
 30 1/1/55 #21 (Dissolved 1/28/66)
 30 1/1/55 #22 (Dissolved 1/28/66)
 30 1/1/55 #23 (Dissolved 5/15/63)
 30 1/1/55 #26 (Dissolved 6/1/56)
 30 1/1/55 #28 (Dissolved 6/10/69)
 30 1/1/55 #32 (Dissolved 1/28/66)
 30 1/1/55 #33 (Dissolved 9/10/57)
 30 1/1/55 #34 (Dissolved 5/17/65)
 30 1/1/55 #35 (Dissolved 6/10/68)
 30 1/1/55 #36 (Dissolved 6/1/56)
 30 1/1/55 #38 (Dissolved 6/10/68)

SCHOOL DISTRICTS (Cont.)

Gage Co. (Cont.)

30 1/1/55 #39 (Dissolved 7/16/59)
 30 1/1/55 #40 (Dissolved 5/15/63)
 30 1/1/55 #41 (Dissolved 6/10/66)
 30 1/1/55 #42 (Dissolved 5/30/58)
 30 1/1/55 #44 (Dissolved 6/10/69)
 30 1/1/55 #45 (Dissolved 5/15/63)
 30 1/1/55 #46 (Dissolved 3/30/56)
 30 1/1/55 #47 (Dissolved 5/25/59)
 30 1/1/55 #49 (Dissolved 5/30/70)
 30 1/1/55 #50 (Dissolved 5/18/61)
 30 1/1/55 #51 (Dissolved 7/22/60)
 30 1/1/55 #53 (Dissolved 8/9/65)
 30 1/1/55 #54 (Dissolved 6/1/68)
 30 1/1/55 #56 (Dissolved 3/3/67)
 30 1/1/55 #57 (Dissolved 6/6/64)
 30 1/1/55 #59 (Dissolved 3/20/56)
 30 1/1/55 #60 (Dissolved 6/10/68)
 30 1/1/55 #61 (Dissolved 11/22/68)
 30 1/1/55 #63 (Dissolved 6/10/69)
 30 1/1/55 #64 (Dissolved 6/1/62)
 30 1/1/55 #66 (Dissolved 6/1/56)
 30 1/1/55 #68 (Dissolved 6/1/59)
 30 1/1/55 #69 (Dissolved 5/25/59)
 30 1/1/55 #70 (Dissolved 6/10/69)
 30 1/1/55 #71 (Dissolved 6/10/68)
 30 1/1/55 #72 (Dissolved 6/10/68)
 30 1/1/55 #73 (Dissolved 6/7/60)
 30 1/1/55 #77 (Dissolved 6/7/68)
 30 1/1/55 #80 (Dissolved 6/8/64)
 30 1/1/55 #81 (Dissolved 6/8/64)
 30 1/1/55 #83 (Dissolved 5/16/60)
 30 1/1/55 #85 (Dissolved 6/7/60)
 30 1/1/55 #89 (Dissolved 6/10/69)
 30 1/1/55 #90 (Dissolved 5/15/63)
 30 1/1/55 #91 (Dissolved 6/6/64)
 30 1/1/55 #92 (Dissolved 6/10/68)
 30 1/1/55 #96 (Dissolved 5/25/69)
 30 1/1/55 #97 (Dissolved 7/16/59)
 32 1/1/55 #99 (Dissolved 5/25/59)
 1/1/55 M 30/32 SRS
 30 1/1/55 #100 (Dissolved 5/20/62)
 30 1/1/55 #101 (Dissolved 6/10/68)
 30 1/1/55 #102 (Dissolved 5/28/62)
 30 1/1/55 #103 (Dissolved 5/25/59)
 30 1/1/55 #104 (Dissolved 7/1/57)
 30 1/1/55 #105 (Dissolved 6/10/68)
 30 1/1/55 #106 (Dissolved 5/27/57)
 30 1/1/55 #107 (Dissolved 6/4/65)
 30 1/1/55 #108 (Dissolved 8/10/61)
 30 1/1/55 #109 (Dissolved 6/1/56)
 30 1/1/55 #113 (Dissolved 5/25/66)
 30 1/1/55 #115 (Dissolved 6/10/68)
 30 1/1/55 #117 (Dissolved 6/10/68)
 30 1/1/55 #122 (Dissolved 5/15/63)
 30 1/1/55 #123 (Dissolved 5/14/56)
 30 1/1/55 #124 (Dissolved 5/15/63)
 30 1/1/55 #125 (Dissolved 5/16/50)
 30 1/1/55 #126 (Dissolved 9/1/57)
 30 1/1/55 #128 (Dissolved 6/10/69)
 30 1/1/55 #129 (Dissolved 5/21/57)
 30 1/1/55 #131 (Dissolved 5/27/60)
 30 1/1/55 #132 (Dissolved 7/1/57)
 30 1/1/55 #135 (Dissolved 6/10/68)

SCHOOL DISTRICTS (Cont.)

Gage Co. (Cont.)

30 1/1/55 #141 (Dissolved 6/10/68)
 30 1/1/55 #143 (Dissolved 6/10/68)
 30 1/1/55 #144 (Dissolved 6/10/68)
 30 1/1/55 #145 (Dissolved 6/10/68)
 30 1/1/55 #147 (Dissolved 6/10/68)
 30 1/1/55 #148 (Dissolved 6/10/58)
 30 1/1/55 #149 (Dissolved 1/28/66)
 30 1/1/55 #150 (Dissolved 5/28/62)
 30 1/1/55 #152 (Dissolved 6/7/60)
 30 1/1/55 #156 (Dissolved 6/2/58)
 30 1/1/55 #159 (Dissolved 5/30/58)
 30 1/1/55 #160 (Dissolved 6/6/64)
 30 1/1/55 #161 (Dissolved 1/1/55)
 30 1/1/55 #163 (Dissolved 6/10/69)
 33 1/1/55 #166
 1/1/55 M 30/33 SRS
 79 5/30/58 #167 (Dissolved 6/30/70)
 5/30/58 M 30/79 SRS
 126 6/1/62 #168 (Dissolved 6/3/67)
 6/1/62 M 30/126 SRS
 132 5/15/63 #169 (Dissolved 6/1/68)
 5/15/63 M 30/132 SRS
 142 6/8/64 #170 (Dissolved 6/10/68)
 6/8/64 M 30/142 SRS

Garden Co.

30 1/1/55 #1 (Dissolved 5/1/58)
 30 1/1/55 #2J
 30 1/1/55 #3 (Dissolved 6/1/59)
 30 1/1/55 #4 (Dissolved 6/1/59)
 30 1/1/55 #5 (Dissolved 8/7/72)
 30 1/1/55 #6 (Dissolved 6/1/59)
 30 1/1/55 #7 (Dissolved 9/19/59)
 30 1/1/55 #8
 30 1/1/55 #9 (Dissolved 6/6/58)
 30 1/1/55 #10 (Dissolved 5/14/56)
 30 1/1/55 #13 (Dissolved 3/23/66)
 30 1/1/55 #15 (Dissolved 6/19/59)
 30 1/1/55 #16J (Dissolved 5/16/56)
 30 1/1/55 #18 (Dissolved 6/5/59)
 30 1/1/55 #22
 30 1/1/55 #23
 30 1/1/55 #26 (Dissolved 7/8/59)
 30 1/1/55 #30
 30 1/1/55 #32
 30 1/1/55 #33
 30 1/1/55 #34J (Dissolved 3/23/66)
 30 1/1/55 #36 (Dissolved 7/7/59)
 30 1/1/55 #37J (Dissolved 6/5/59)
 30 1/1/55 #38
 30 1/1/55 #40 (Dissolved 6/5/59)
 128 1/1/62 #40
 1/1/62 M 30/128 SRS
 30 1/1/55 #43
 30 1/1/55 #44
 30 1/1/55 #45 (Dissolved 5/24/66)
 30 1/1/55 #48 (Dissolved 6/1/59)
 30 1/1/55 #50 (Dissolved 5/4/66)
 30 1/1/55 #51 (Dissolved 6/5/59)
 30 1/1/55 #53

SCHOOL DISTRICTS (Cont.)

Garden Co. (Cont.)

30 1/1/55 #56
 30 1/1/55 #62 (Dissolved 3/23/66)
 30 1/1/55 #68
 30 1/1/55 #71
 30 1/1/55 #73 (Dissolved 6/6/61)
 30 1/1/55 #74 (Dissolved 9/17/65)
 30 1/1/55 #131

Garfield Co.

30 1/1/55 #1 (Dissolved 4/13/70)
 30 1/1/55 #2
 30 1/1/55 #4 (Dissolved 8/6/62)
 152 5/28/65 #4M
 5/28/65 M 30/152 SRS
 30 1/1/55 #5
 30 1/1/55 #6 (Dissolved 11/28/68)
 30 1/1/55 #7 (Dissolved 7/1/70)
 30 1/1/55 #8 (Dissolved 7/13/70)
 30 1/1/55 #9 (Dissolved 7/22/70)
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 12/31/69)
 30 1/1/55 #12 (Dissolved 5/16/56)
 30 1/1/55 #13 (Dissolved 5/28/65)
 30 1/1/55 #14
 30 1/1/55 #16 (Dissolved 5/25/57)
 30 1/1/55 #17 (Dissolved 3/1/60)
 30 1/1/55 #18 (Dissolved 12/31/69)
 30 1/1/55 #19 (Dissolved 5/28/65)
 30 1/1/55 #20 (Dissolved 5/28/65)
 30 1/1/55 #21
 30 1/1/55 #22 (Dissolved 3/6/64)
 30 1/1/55 #23 (Dissolved 7/13/70)
 30 1/1/55 #24 (Dissolved 5/28/65)
 30 1/1/55 #25
 30 1/1/55 #27 (Dissolved 12/31/69)
 30 1/1/55 #28 (Dissolved 12/31/69)
 30 1/1/55 #30 (Dissolved 6/28/61)
 30 1/1/55 #34 (Dissolved 2/17/60)
 30 1/1/55 #61J (Dissolved 6/15/67)
 #70
 1/1/70 M 30/222 SRS
 #100
 7/1/71 M 30/241 SRS

Gosper Co.

30 1/1/55 #1 (Dissolved 7/1/56)
 30 1/1/55 #2 (Dissolved 7/1/56)
 30 1/1/55 #3 (Dissolved 6/15/70)
 30 1/1/55 #4
 30 1/1/55 #6 (Dissolved 7/1/56)
 30 1/1/55 #7
 30 1/1/55 #8 (Dissolved 7/1/56)
 30 1/1/55 #9 (Dissolved 7/1/56)
 30 1/1/55 #10 (Dissolved 6/19/59)
 30 1/1/55 #11 (Dissolved 9/20/65)
 30 1/1/55 #12 (Dissolved 4/1/56)
 30 1/1/55 #14 (Dissolved 7/7/66)
 30 1/1/55 #17 (Dissolved 7/1/57)
 30 1/1/55 #18 (Dissolved 7/1/56)
 30 1/1/55 #19 (Dissolved 7/1/56)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Gosper Co. (Cont.)

30 1/1/55 #20 (Dissolved 7/1/56)
 30 1/1/55 #22 (Dissolved 7/7/66)
 30 1/1/55 #23 (Dissolved 7/1/56)
 30 1/1/55 #24R (Dissolved 6/1/57)
 30 1/1/55 #25 (Dissolved 8/17/59)
 30 1/1/55 #26R
 30 1/1/55 #27 (Dissolved 8/27/59)
 30 1/1/55 #28 (Dissolved 7/1/56)
 30 1/1/55 #29 (Dissolved 7/1/56)
 30 1/1/55 #32 (Dissolved 6/1/57)
 30 1/1/55 #35 (Dissolved 7/1/56)
 30 1/1/55 #36 (Dissolved 6/1/57)
 30 1/1/55 #39 (Dissolved 6/1/57)
 30 1/1/55 #39 & 62 (Dissolved 7/1/56)
 30 1/1/55 #40 (Dissolved 7/1/56)
 30 1/1/55 #41 (Dissolved 7/1/56)
 30 1/1/55 #44 (Dissolved 7/1/58)
 30 1/1/55 #45 (Dissolved 7/1/56)
 30 1/1/55 #46 (Dissolved 7/1/56)
 30 1/1/55 #47 (Dissolved 6/1/57)
 30 1/1/55 #54 (Dissolved 6/1/57)
 30 1/1/55 #58 (Dissolved 6/1/57)
 30 1/1/55 #60 (Dissolved 6/1/57)

Grant Co.

30 1/1/55 #2
 30 1/1/55 #3 (Dissolved 6/7/62)
 30 1/1/55 #4
 30 1/1/55 #5
 30 1/1/55 #6 (Dissolved 6/1/61)
 30 1/1/55 #7
 30 1/1/55 #8
 30 1/1/55 #9
 171 9/11/67 #10
 9/11/67 M 30/171 SRS
 #11
 6/17/68 M 30/185 SRS

Greeley Co.

88 2/10/59 #1-J
 2/10/59 M 30/88 SRS
 30 1/1/55 #2 (Dissolved 6/8/58)
 30 1/1/55 #2N (Dissolved 7/1/70)
 30 1/1/55 #3 (Dissolved 7/1/63)
 30 1/1/55 #4 (Dissolved 7/1/65)
 30 1/1/55 #5 (Dissolved 6/10/57)
 65 6/10/57 #6 (Dissolved 9/20/70)
 6/10/57 M 30/65 SRS
 30 1/1/55 #9 (Dissolved 1/3/61)
 30 1/1/55 #10 (Dissolved 6/17/68)
 30 1/1/55 #11 (Dissolved 7/1/63)
 30 1/1/55 #13 (Dissolved 7/1/69)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 7/1/68)
 30 1/1/55 #16 (Dissolved 7/1/70)
 30 1/1/55 #17 (Dissolved 7/1/65)
 30 1/1/55 #18 (Dissolved 7/1/71)
 30 1/1/55 #19 (Dissolved 6/1/61)
 30 1/1/55 #20 (Dissolved 6/1/61)
 30 1/1/55 #21 (Dissolved 7/1/63)

SCHOOL DISTRICTS (Cont.)

Greeley Co. (Cont.)

30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 8/31/69)
 30 1/1/55 #25 (Dissolved 6/10/57)
 30 1/1/55 #26 (Dissolved 9/20/60)
 30 1/1/55 #27 (Dissolved 11/21/60)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/1/61)
 30 1/1/55 #30 (Dissolved 7/1/70)
 30 1/1/55 #31 (Dissolved 6/10/57)
 30 1/1/55 #33 (Dissolved 7/1/72)
 30 1/1/55 #34 (Dissolved 7/1/70)
 30 1/1/55 #35 (Dissolved 7/1/67)
 30 1/1/55 #38 (Dissolved 7/1/62)
 30 1/1/55 #39 (Dissolved 7/1/62)
 30 1/1/55 #40 (Dissolved 6/1/61)
 30 1/1/55 #42 (Dissolved 6/1/61)
 30 1/1/55 #44 (Dissolved 9/20/60)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 6/10/57)
 30 1/1/55 #47 (Dissolved 7/16/62)
 30 1/1/55 #49 (Dissolved 8/1/59)
 30 1/1/55 #50 (Dissolved 7/1/62)
 30 1/1/55 #51 (Dissolved 9/20/60)
 30 1/1/55 #52 (Dissolved 7/1/62)
 30 1/1/55 #53 (Dissolved 9/20/60)
 30 1/1/55 #54 (Dissolved 7/1/70)
 30 1/1/55 #56 (Dissolved 6/10/57)
 30 1/1/55 #57 (Dissolved 7/1/68)
 30 1/1/55 #59 (Dissolved 7/1/61)
 30 1/1/55 #61 (Dissolved 9/20/60)
 30 1/1/55 #64 (Dissolved 6/1/61)
 30 1/1/55 #66 (Dissolved 6/8/58)
 30 1/1/55 #68 (Dissolved 7/1/72)
 30 1/1/55 #69 (Dissolved 6/10/57)

Hall Co.

Hall & Merrick Cos. #1R
 M 30/220 SRS
 134 3/8/63 Northwest High School #82
 3/8/63 M 30/134 SRS
 134 3/8/63 Rural High Class VI (Name changed
 to Northwest High School #82)
 3/8/63 M 30/134 SRS
 30 1/1/55 #1
 30 1/1/55 #3
 30 1/1/55 #4
 30 1/1/55 #5
 30 1/1/55 #6
 30 1/1/55 #7 (Dissolved 7/1/70)
 30 1/1/55 #10 (Dissolved 6/11/56)
 30 1/1/55 #11 (Dissolved 6/11/56)
 30 1/1/55 #13 (Dissolved 6/8/70)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 7/1/70)
 30 1/1/55 #16
 30 1/1/55 #18 (Dissolved 7/1/70)
 30 1/1/55 #19 (Dissolved 4/28/70)
 30 1/1/55 #20 (Dissolved 8/15/56)
 30 1/1/55 #23
 30 1/1/55 #24
 30 1/1/55 #25

SCHOOL DISTRICTS (Cont.)Hall Co. (Cont.)

30 1/1/55 #27 (Dissolved 6/2/69)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/11/56)
 30 1/1/55 #30
 30 1/1/55 #31
 30 1/1/55 #32 (Dissolved 6/22/64)
 30 1/1/55 #33 (Dissolved 7/25/69)
 30 1/1/55 #34 (Dissolved 6/3/70)
 30 1/1/55 #35
 30 1/1/55 #36 (Dissolved 7/1/68)
 30 1/1/55 #37
 30 1/1/55 #38
 30 1/1/55 #40 (Dissolved 8/1/62)
 30 1/1/55 #44 (Dissolved 6/24/69)
 30 1/1/55 #45 (Dissolved 7/14/60)
 30 1/1/55 #46 (Dissolved 3/20/61)
 30 1/1/55 #47 (Dissolved 6/11/56)
 30 1/1/55 #48 (Dissolved 6/1/68)
 30 1/1/55 #49 (Dissolved 6/11/56)
 30 1/1/55 #50 (Dissolved 7/24/59)
 30 1/1/55 #51 (Dissolved 3/30/59)
 30 1/1/55 #53 (Dissolved 5/5/71)
 30 1/1/55 #54 (Dissolved 7/1/70)
 30 1/1/55 #55 (Dissolved 7/1/70)
 30 1/1/55 #56 (Dissolved 7/1/70)
 30 1/1/55 #57 (Dissolved 6/22/64)
 30 1/1/55 #58 (Dissolved 6/1/68)
 30 1/1/55 #59 (Dissolved 9/29/67)
 30 1/1/55 #60 (Dissolved 6/11/56)
 30 1/1/55 #61 (Dissolved 7/24/59)
 30 1/1/55 #63 (Dissolved 8/5/68)
 30 1/1/55 #64 (Dissolved 5/11/59)
 30 1/1/55 #67 (Dissolved 7/25/59)
 30 1/1/55 #69 (Dissolved 6/11/56)
 30 1/1/55 #70 (Dissolved 7/29/61)
 30 1/1/55 #71 (Dissolved 7/1/70)
 30 1/1/55 #74
 30 1/1/55 #75 (Dissolved 6/11/56)
 30 1/1/55 #76
 30 1/1/55 #77 (Dissolved 8/1/59)
 #83
 9/3/68 M 30/187 SRS
 169 6/14/67 #100
 6/14/67 M 30/169 SRS

Hamilton Co.

30 1/1/55 #2 (Dissolved 8/2/60)
 30 1/1/55 #32 (Dissolved 6/15/70)
 30 1/1/55 #50 (Dissolved 10/18/72)
 30 1/1/55 #59 (Dissolved 6/20/62)
 30 1/1/55 #83 (Dissolved 6/30/59)
 30 1/1/55 #88 (Dissolved 6/1/60)

Harlan Co.

95 7/1/59 #R-3
 7/1/59 M 30/95 SRS
 30 1/1/55 #4 (Dissolved 8/31/70)
 30 1/1/55 #6 (Dissolved 6/1/59)
 30 1/1/55 #8 (Dissolved 8/31/70)
 30 1/1/55 #10 (Dissolved 6/1/57)

SCHOOL DISTRICTS (Cont.)Harlan Co. (Cont.)

30 1/1/55 #12 (Dissolved 7/18/63)
 30 1/1/55 #19 (Dissolved 6/12/57)
 30 1/1/55 #20 (Dissolved 7/1/59)
 30 1/1/55 #23 (Dissolved 6/1/60)
 30 1/1/55 #25 (Dissolved 6/29/67)
 30 1/1/55 #26 (Dissolved 8/25/67)
 30 1/1/55 #27 (Dissolved 7/1/69)
 30 1/1/55 #30 (Dissolved 7/20/62)
 30 1/1/55 #35
 30 1/1/55 #37 (Dissolved 6/1/57)
 30 1/1/55 #42 (Dissolved 6/30/60)
 30 1/1/55 #45 (Dissolved 6/1/57)
 30 1/1/55 #47 (Dissolved 6/12/57)
 30 1/1/55 #51 (Dissolved 6/30/59)
 30 1/1/55 #53 (Dissolved 8/25/67)
 30 1/1/55 #59 (Dissolved 6/1/60)
 30 1/1/55 #60 (Dissolved 7/1/69)
 30 1/1/55 #65 (Dissolved 6/1/59)
 30 1/1/55 #66 (Dissolved 6/1/59)
 30 1/1/55 #71 (Dissolved 6/12/57)
 30 1/1/55 #74 (Dissolved 7/1/59)
 30 1/1/55 #76 (Dissolved 8/7/58)
 67 6/1/57 #82 (Dissolved 6/1/62)
 6/1/57 M 30/67 SRS
 67 6/10/57 #83 (Dissolved 6/1/62)
 6/10/57 M 30/67 SRS
 92 6/1/59 #84 (Dissolved 6/1/62)
 6/1/59 M 30/92 SRS
 129 6/1/62 #85 (Dissolved 1/30/67)
 6/1/62 M 30/129 SRS

Hayes Co.

30 1/1/55 #1 (Dissolved 6/1/70)
 30 1/1/55 #2 (Dissolved 8/2/63)
 30 1/1/55 #4 (Dissolved 7/17/73)
 30 1/1/55 #9 (Dissolved 5/25/57)
 30 1/1/55 #12 (Dissolved 6/10/57)
 30 1/1/55 #14 (Dissolved 6/6/61)
 30 1/1/55 #16
 30 1/1/55 #20 (Dissolved 6/30/68)
 30 1/1/55 #22 (Dissolved 6/1/68)
 30 1/1/55 #23 (Dissolved 8/11/58)
 30 1/1/55 #24 (Dissolved 12/7/60)
 30 1/1/55 #27 (Dissolved 6/1/70)
 30 1/1/55 #28 (Dissolved 6/30/68)
 30 1/1/55 #29
 30 1/1/55 #33 (Dissolved 6/12/65)
 30 1/1/55 #34 (Dissolved 11/27/67)
 30 1/1/55 #36 (Dissolved 5/25/67)
 30 1/1/55 #37
 30 1/1/55 #38 (Dissolved 6/15/64)
 30 1/1/55 #40 (Dissolved 6/19/65)
 30 1/1/55 #48 (Dissolved 5/25/67)
 30 1/1/55 #49 (Dissolved 8/17/59)
 30 1/1/55 #50 (Dissolved 7/3/67)
 30 1/1/55 #51 (Dissolved 6/10/57)
 30 1/1/55 #54 (Dissolved 7/18/66)
 30 1/1/55 #55 (Dissolved 6/10/57)
 30 1/1/55 #61 (Dissolved 7/1/68)
 30 1/1/55 #63 (Dissolved 6/1/72)
 30 1/1/55 #78 (Dissolved 6/1/70)

SCHOOL DISTRICTS (Cont.)

Holt Co. (Cont.)

30 1/1/55 #93 (Dissolved 11/28/60)
 30 1/1/55 #95 (Dissolved 5/25/59)
 30 1/1/55 #96 (Dissolved 7/6/59)
 30 1/1/55 #97 (Dissolved 7/7/59)
 30 1/1/55 #98 (Dissolved 5/25/59)
 30 1/1/55 #99 (Dissolved 5/18/65)
 30 1/1/55 #100 (Dissolved 6/10/63)
 30 1/1/55 #101 (Dissolved 11/7/62)
 30 1/1/55 #102
 30 1/1/55 #107 (Dissolved 6/8/60)
 30 1/1/55 #108 (Dissolved 5/19/61)
 30 1/1/55 #110 (Dissolved 7/7/59)
 30 1/1/55 #111 (Dissolved 7/1/73)
 30 1/1/55 #113 (Dissolved 9/1/59)
 30 1/1/55 #115
 30 1/1/55 #118 (Dissolved 6/14/61)
 30 1/1/55 #119 (Dissolved 4/5/65)
 30 1/1/55 #120 (Dissolved 6/8/60)
 30 1/1/55 #121 (Dissolved 6/10/57)
 30 1/1/55 #122 (Dissolved 11/1/61)
 30 1/1/55 #125 (Dissolved 6/9/61)
 30 1/1/55 #127 (Dissolved 7/6/59)
 30 1/1/55 #128 (Dissolved 7/31/72)
 30 1/1/55 #131
 30 1/1/55 #134 (Dissolved 6/8/60)
 30 1/1/55 #135 (Dissolved 6/8/60)
 30 1/1/55 #136 (Dissolved 7/21/66)
 30 1/1/55 #138 (Dissolved 7/7/59)
 30 1/1/55 #141
 30 1/1/55 #142 (Dissolved 8/9/66)
 30 1/1/55 #143 (Dissolved 8/25/64)
 30 1/1/55 #145 (Dissolved 5/18/59)
 30 1/1/55 #146
 30 1/1/55 #148 (Dissolved 6/1/56)
 30 1/1/55 #149
 30 1/1/55 #150 (Dissolved 6/6/60)
 30 1/1/55 #152 (Dissolved 7/21/56)
 30 1/1/55 #155 (Dissolved 5/26/61)
 30 1/1/55 #156 (Dissolved 6/8/60)
 30 1/1/55 #157 (Dissolved 5/22/70)
 30 1/1/55 #159 (Dissolved 5/26/61)
 30 1/1/55 #163 (Dissolved 6/8/60)
 30 1/1/55 #165
 30 1/1/55 #168 (Dissolved 9/18/67)
 30 1/1/55 #169
 30 1/1/55 #170 (Dissolved 3/28/61)
 30 1/1/55 #172 (Dissolved 5/20/57)
 30 1/1/55 #173
 30 1/1/55 #174 (Dissolved 7/17/61)
 30 1/1/55 #176 (Dissolved 5/2/62)
 30 1/1/55 #178 (Dissolved 5/20/57)
 30 1/1/55 #180
 30 1/1/55 #181 (Dissolved 5/18/59)
 30 1/1/55 #183 (Dissolved 8/16/65)
 30 1/1/55 #184 (Dissolved 6/1/58)
 30 1/1/55 #187 (Dissolved 7/31/58)
 30 1/1/55 #188 (Dissolved 8/8/56)
 30 1/1/55 #196 (Dissolved 6/14/61)
 30 1/1/55 #197 (Dissolved 6/27/60)
 30 1/1/55 #202 (Dissolved 6/8/60)
 30 1/1/55 #205
 30 1/1/55 #206

SCHOOL DISTRICTS (Cont.)

Holt Co. (Cont.)

30 1/1/55 #209 (Dissolved 7/1/68)
 30 1/1/55 #210
 30 1/1/55 #211 (Dissolved 9/2/58)
 30 1/1/55 #212 (Dissolved 6/8/60)
 30 1/1/55 #213
 30 1/1/55 #215 (Dissolved 7/17/61)
 30 1/1/55 #216 (Dissolved 6/10/60)
 30 1/1/55 #222 (Dissolved 5/19/61)
 30 1/1/55 #225 (Dissolved 7/22/57)
 30 1/1/55 #226
 30 1/1/55 #227 (Dissolved 9/27/61)
 30 1/1/55 #229
 30 1/1/55 #231
 30 1/1/55 #232 (Dissolved 10/22/63)
 30 1/1/55 #233
 30 1/1/55 #237
 30 1/1/55 #238
 30 1/1/55 #241 (Dissolved 7/31/58)
 30 1/1/55 #242 (Dissolved 5/7/63)
 30 1/1/55 #243 (Dissolved 7/1/63)
 30 1/1/55 #245 (Dissolved 7/23/63)
 30 1/1/55 #246 (Dissolved 10/22/63)
 30 1/1/55 #247 (Dissolved 2/7/57)
 30 1/1/55 #248 (Dissolved 7/17/59)
 30 1/1/55 #249
 30 1/1/55 #252 (Dissolved 5/18/59)

Howard Co.

30 1/1/55 #2 (Dissolved 6/3/58)
 30 1/1/55 #6 (Dissolved 6/28/57)
 30 1/1/55 #8 (Dissolved 7/1/71)
 30 1/1/55 #10 (Dissolved 6/3/58)
 30 1/1/55 #12 (Dissolved 8/31/64)
 30 1/1/55 #13 (Dissolved 6/3/58)
 30 1/1/55 #14
 30 1/1/55 #15
 30 1/1/55 #16
 30 1/1/55 #17 (Dissolved 4/12/68)
 30 1/1/55 #18 (Dissolved 7/1/65)
 30 1/1/55 #19
 30 1/1/55 #21
 30 1/1/55 #23 (Dissolved 9/20/60)
 30 1/1/55 #24 (Dissolved 7/1/58)
 30 1/1/55 #26 (Dissolved 5/31/64)
 30 1/1/55 #27 (Dissolved 9/1/56)
 30 1/1/55 #32 (Dissolved 7/1/58)
 30 1/1/55 #33 (Dissolved 6/3/58)
 30 1/1/55 #36 (Dissolved 6/3/58)
 30 1/1/55 #39 (Dissolved 7/1/60)
 30 1/1/55 #41 (Dissolved 5/31/64)
 30 1/1/55 #42 (Dissolved 7/1/59)
 30 1/1/55 #43 (Dissolved 5/6/66)
 30 1/1/55 #44 (Dissolved 7/1/61)
 30 1/1/55 #46 (Dissolved 5/25/60)
 30 1/1/55 #47 (Dissolved 7/1/67)
 30 1/1/55 #50 (Dissolved 7/1/61)
 30 1/1/55 #51 (Dissolved 5/31/64)
 30 1/1/55 #52 (Dissolved 7/1/58)
 30 1/1/55 #53 (Dissolved 5/25/60)
 30 1/1/55 #54 (Dissolved 4/11/56)
 30 1/1/55 #55 (Dissolved 6/3/58)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Howard Co. (Cont.)

30 1/1/55 #56 (Dissolved 7/1/65)
 30 1/1/55 #58 (Dissolved 6/5/68)
 30 1/1/55 #64 (Dissolved 6/30/70)
 30 1/1/55 #68 (Dissolved 5/24/57)
 30 1/1/55 #70 (Dissolved 6/30/63)
 30 1/1/55 #71 (Dissolved 3/6/66)
 30 1/1/55 #78 (Dissolved 7/1/58)
 30 1/1/55 #79 (Dissolved 6/3/58)
 30 1/1/55 #80 (Dissolved 7/1/58)
 142 5/31/64 # 118
 5/31/64 M 30/142 SRS
 32 1/1/55 #122 (Dissolved 6/1/67)
 1/1/55 M 30/32 SRS

Jefferson Co.

157 1/8/66 Tri Co. #300
 1/8/66 M 30/157 SRS
 30 1/1/55 #2 (Dissolved 6/9/69)
 30 1/1/55 #3 (Dissolved 8/10/59)
 30 1/1/55 #4 (Dissolved 1/28/66)
 30 1/1/55 #5 (Dissolved 12/17/62)
 30 1/1/55 #6 (Dissolved 8/9/65)
 30 1/1/55 #9 (Dissolved 6/1/64)
 30 1/1/55 #10 (Dissolved 8/9/65)
 30 1/1/55 #11 (Dissolved 8/11/64)
 30 1/1/55 #13 (Dissolved 5/28/58)
 30 1/1/55 #15 (Dissolved 7/12/68)
 30 1/1/55 #16 (Dissolved 7/10/70)
 30 1/1/55 #17 (Dissolved 1/28/66)
 30 1/1/55 #20 (Dissolved 8/1/61)
 30 1/1/55 #22 (Dissolved 7/24/68)
 30 1/1/55 #23 (Dissolved 1/1/60)
 30 1/1/55 #24 (Dissolved 7/10/70)
 30 1/1/55 #26 (Dissolved 7/10/70)
 30 1/1/55 #27 (Dissolved 5/3/57)
 30 1/1/55 #28 (Dissolved 7/10/70)
 30 1/1/55 #32 (Dissolved 8/20/68)
 30 1/1/55 #36 (Dissolved 8/9/65)
 30 1/1/55 #37 (Dissolved 7/19/57)
 30 1/1/55 #38 (Dissolved 1/28/66)
 30 1/1/55 #39 (Dissolved 7/10/70)
 30 1/1/55 #40 (Dissolved 2/1/73)
 30 1/1/55 #41 (Dissolved 8/9/71)
 30 1/1/55 #42 (Dissolved 6/7/60)
 30 1/1/55 #43 (Dissolved 1/28/66)
 30 1/1/55 #44 (Dissolved 7/12/68)
 30 1/1/55 #45 (Dissolved 8/12/70)
 30 1/1/55 #48 (Dissolved 7/10/70)
 30 1/1/55 #49 (Dissolved 7/10/70)
 30 1/1/55 #51 (Dissolved 7/1/73)
 30 1/1/55 #52 (Dissolved 8/10/59)
 30 1/1/55 #55 (Dissolved 7/10/70)
 30 1/1/55 #56 (Dissolved 6/7/60)
 30 1/1/55 #57 (Dissolved 6/7/60)
 30 1/1/55 #58 (Dissolved 7/3/72)
 30 1/1/55 #59 (Dissolved 8/10/59)
 30 1/1/55 #60 (Dissolved 6/7/60)
 30 1/1/55 #61 (Dissolved 8/10/63)
 30 1/1/55 #62 (Dissolved 7/10/70)
 30 1/1/55 #63 (Dissolved 8/9/71)
 30 1/1/55 #64 (Dissolved 6/7/60)

SCHOOL DISTRICTS (Cont.)

Jefferson Co. (Cont.)

30 1/1/55 #65
 30 1/1/55 #66 (Dissolved 6/7/60)
 30 1/1/55 #68 (Dissolved 6/1/58)
 30 1/1/55 #69
 32 1/1/55 #70 (Dissolved 6/7/60)
 1/1/55 M 30/32 SRS
 30 1/1/55 #71 (Dissolved 7/10/70)
 30 1/1/55 #72 (Dissolved 7/1/72)
 30 1/1/55 #73 (Dissolved 8/10/59)
 30 1/1/55 #74 (Dissolved 7/18/59)
 30 1/1/55 #78 (Dissolved 6/1/64)
 30 1/1/55 #80 (Dissolved 8/10/59)
 30 1/1/55 #82 (Dissolved 7/10/70)
 30 1/1/55 #87 (Dissolved 7/3/72)
 30 1/1/55 #93 (Dissolved 1/28/66)
 30 1/1/55 #95 (Dissolved 5/3/57)
 30 1/1/55 #96 (Dissolved 5/3/57)
 30 1/1/55 #97 (Dissolved 7/1/73)
 30 1/1/55 #101
 30 1/1/55 #102 (Dissolved 9/16/60)
 103 6/7/60 #103
 6/7/60 M 30/103 SRS
 #104
 7/1/70 M 30/222 SRS
 157 1/8/66 #300 (Name chg. to Tri Co. #300)
 1/8/66 M 30/157 SRS

Johnson Co.

#OJ-1

7/1/68 M 30/185 SRS
 30 1/1/55 #1 (Dissolved 8/15/67)
 30 1/1/55 #2 (Dissolved 6/1/59)
 30 1/1/55 #4 (Dissolved 7/1/57)
 30 1/1/55 #5 (Dissolved 7/1/58)
 30 1/1/55 #6
 30 1/1/55 #7 (Dissolved 6/1/59)
 30 1/1/55 #8 (Dissolved 6/1/66)
 30 1/1/55 #9 (Dissolved 7/1/59)
 30 1/1/55 #11
 30 1/1/55 #12 (Dissolved 7/8/57)
 30 1/1/55 #13 (Dissolved 7/1/56)
 30 1/1/55 #14 (Dissolved 7/1/56)
 30 1/1/55 #16 (Dissolved 6/30/71)
 30 1/1/55 #17 (Dissolved 7/1/59)
 30 1/1/55 #18 (Dissolved 7/1/56)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 5/15/64)
 30 1/1/55 #21 (Dissolved 6/30/70)
 30 1/1/55 #22 (Dissolved 7/1/57)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 7/1/56)
 30 1/1/55 #26 (Dissolved 7/1/56)
 30 1/1/55 #27 (Dissolved 7/1/56)
 30 1/1/55 #28 (Dissolved 8/8/60)
 30 1/1/55 #29 (Dissolved 6/2/61)
 30 1/1/55 #30 (Dissolved 8/2/63)
 30 1/1/55 #31 (Dissolved 6/1/59)
 30 1/1/55 #34 (Dissolved 8/1/59)
 30 1/1/55 #35 (Dissolved 7/1/56)
 30 1/1/55 #36 (Dissolved 5/20/63)
 30 1/1/55 #37 (Dissolved 7/1/56)

SCHOOL DISTRICTS (Cont.)

Johnson Co. (Cont.)

30 1/1/55 #38 (Dissolved 7/1/61)
 30 1/1/55 #39 (Dissolved 1/1/60)
 30 1/1/55 #41
 30 1/1/55 #42
 30 1/1/55 #43 (Dissolved 7/1/57)
 30 1/1/55 #44 (Dissolved 7/1/57)
 30 1/1/55 #45 (Dissolved 7/1/59)
 30 1/1/55 #46 (Dissolved 7/1/56)
 30 1/1/55 #48 (Dissolved 6/1/59)
 30 1/1/55 #49 (Dissolved 7/1/66)
 30 1/1/55 #50 (Dissolved 8/1/59)
 30 1/1/55 #51 (Dissolved 6/30/70)
 30 1/1/55 #52 (Dissolved 8/8/60)
 30 1/1/55 #53 (Dissolved 6/1/58)
 30 1/1/55 #54 (Dissolved 6/13/60)
 30 1/1/55 #55 (Dissolved 6/1/59)
 30 1/1/55 #56 (Dissolved 9/26/60)
 30 1/1/55 #57 (Dissolved 7/1/58)
 30 1/1/55 #58 (Dissolved 7/1/57)
 30 1/1/55 #59 (Dissolved 7/10/56)
 30 1/1/55 #60 (Dissolved 8/1/58)
 30 1/1/55 #61 (Dissolved 7/1/56)
 30 1/1/55 #62 (Dissolved 5/31/60)
 30 1/1/55 #63 (Dissolved 7/1/57)
 30 1/1/55 #64 (Dissolved 7/1/56)
 30 1/1/55 #65 (Dissolved 7/4/57)
 30 1/1/55 #66 (Dissolved 8/8/60)
 30 1/1/55 #67 (Dissolved 7/1/56)
 30 1/1/55 #68 (Dissolved 6/30/70)
 30 1/1/55 #69 (Dissolved 7/8/57)
 30 1/1/55 #70 (Dissolved 7/1/57)
 30 1/1/55 #72 (Dissolved 6/4/62)
 30 1/1/55 #73
 30 1/1/55 #74 (Dissolved 7/4/57)
 30 1/1/55 #75 (Dissolved 6/1/59)
 30 1/1/55 #76 (Dissolved 7/1/57)
 30 1/1/55 #77 (Dissolved 7/1/57)
 30 1/1/55 #78 (Dissolved 7/4/57)
 30 1/1/55 #79 (Dissolved 6/1/66)

Kearney Co.

90 3/16/59 #R-7 (Dissolved 7/24/63)
 3/16/59 M 30/90 SRS
 142 7/17/64 #R 10 (Dissolved 1/30/68)
 7/17/64 M 30/142 SRS
 30 1/1/55 #1 (Dissolved 3/30/66)
 30 1/1/55 #3 (Dissolved 3/16/59)
 30 1/1/55 #4R
 30 1/1/55 #6R (Dissolved 8/1/63)
 30 1/1/55 #18 (Dissolved 3/16/59)
 30 1/1/55 #24 (Dissolved 6/1/59)
 30 1/1/55 #25 (Dissolved 8/12/64)
 30 1/1/55 #41 (Dissolved 7/8/59)
 30 1/1/55 #43 (Dissolved 3/16/59)
 30 1/1/55 #64

Keith Co.

30 1/1/55 #2
 30 1/1/55 #3 (Dissolved 6/1/64)
 30 1/1/55 #5
 30 1/1/55 #7

SCHOOL DISTRICTS (Cont.)

Keith Co. (Cont.)

30 1/1/55 #8
 30 1/1/55 #9
 30 1/1/55 #12
 30 1/1/55 #14
 30 1/1/55 #15
 30 1/1/55 #16
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 8/2/57)
 30 1/1/55 #20 (Dissolved 7/1/70)
 30 1/1/55 #21
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 7/3/56)
 30 1/1/55 #25 (Dissolved 7/29/57)
 30 1/1/55 #27
 30 1/1/55 #29 (Dissolved 3/1/72)
 30 1/1/55 #30 (Dissolved 3/1/65)
 30 1/1/55 #31 (Dissolved 7/29/57)
 30 1/1/55 #33 (Dissolved 6/1/59)
 30 1/1/55 #34 (Dissolved 8/16/72)
 30 1/1/55 #39
 30 1/1/55 #46
 30 1/1/55 #48
 30 1/1/55 #51
 30 1/1/55 #56 (Dissolved 8/21/56)
 30 1/1/55 #57 (Dissolved 6/1/62)
 30 1/1/55 #59
 30 1/1/55 #60
 30 1/1/55 #61 (Dissolved 1/14/70)
 30 1/1/55 #62

Keya Paha Co.

30 1/1/55 #1
 30 1/1/55 #2 (Dissolved 6/1/59)
 30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 6/1/70)
 30 1/1/55 #5 (Dissolved 6/1/59)
 30 1/1/55 #7
 30 1/1/55 #9 (Dissolved 5/21/57)
 30 1/1/55 #16 (Dissolved 6/1/59)
 30 1/1/55 #17
 30 1/1/55 #21
 30 1/1/55 #25 (Dissolved 6/1/65)
 30 1/1/55 #26 (Dissolved 5/20/63)
 30 1/1/55 #30 (Dissolved 6/7/58)
 30 1/1/55 #33
 30 1/1/55 #36 (Dissolved 5/31/58)
 30 1/1/55 #42 (Dissolved 7/1/69)
 30 1/1/55 #44
 30 1/1/55 #45 (Dissolved 6/1/71)
 30 1/1/55 #49
 30 1/1/55 #52 (Dissolved 6/1/69)
 30 1/1/55 #55 (Dissolved 6/1/67)
 33 1/1/55 #56
 1/1/55 M 30/33 SRS
 30 1/1/55 #60 (Dissolved 5/21/57)
 30 1/1/55 #62 (Dissolved 6/6/56)
 32 1/1/55 #64
 1/1/55 M 30/32 SRS
 30 1/1/55 #68 (Dissolved 6/1/69)
 30 1/1/55 #69 (Dissolved 6/1/59)
 30 1/1/55 #72 (Dissolved 6/1/67)
 30 1/1/55 #75 (Dissolved 5/31/58)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Keya Paha Co. (Cont.)

30 1/1/55 #76
 30 1/1/55 #80 (Dissolved 6/1/59)
 30 1/1/55 #81
 30 1/1/55 #82 (Dissolved 2/13/59)
 30 1/1/55 #86 (Dissolved 6/1/59)
 30 1/1/55 #87 (Dissolved 10/21/59)
 30 1/1/55 #88 (Dissolved 6/26/59)

Kimball Co.

30 1/1/55 #2
 30 1/1/55 #3
 30 1/1/55 #4
 30 1/1/55 #5
 30 1/1/55 #7 (Dissolved 8/1/67)
 30 1/1/55 #10 (Dissolved 8/5/60)
 30 1/1/55 #16 (Dissolved 6/1/72)
 30 1/1/55 #18 (Dissolved 6/24/59)
 30 1/1/55 #20 (Dissolved 8/1/67)
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 8/1/67)
 30 1/1/55 #24
 30 1/1/55 #27 (Dissolved 7/6/60)
 30 1/1/55 #30 (Dissolved 6/5/70)
 30 1/1/55 #31 (Dissolved 7/11/59)
 30 1/1/55 #35 (Dissolved 12/28/61)
 30 1/1/55 #38 (Dissolved 8/1/67)
 30 1/1/55 #40 (Dissolved 4/5/58)

Knox Co.

30 1/1/55 #2
 30 1/1/55 #3 (Dissolved 6/1/73)
 30 1/1/55 #4 (Dissolved 6/1/70)
 30 1/1/55 #5 (Dissolved 7/30/60)
 30 1/1/55 #5C
 30 1/1/55 #6 (Dissolved 7/1/62)
 30 1/1/55 #7 (Dissolved 6/10/66)
 30 1/1/55 #8 (Dissolved 5/5/59)
 53 2/16/57 #9 (Dissolved 7/1/62)
 2/16/57 M 30/53 SRS
 93 5/5/59 #10 (Dissolved 1/30/62)
 5/5/59 M 30/93 SRS
 30 1/1/55 #11 (Dissolved 6/11/62)
 30 1/1/55 #12 (Dissolved 7/1/71)
 30 1/1/55 #14 (Dissolved 8/6/62)
 30 1/1/55 #15 (Dissolved 7/11/60)
 30 1/1/55 #16 (Dissolved 6/13/61)
 30 1/1/55 #17 (Dissolved 6/10/66)
 30 1/1/55 #18 (Dissolved 6/10/66)
 30 1/1/55 #19 (Dissolved 7/16/62)
 30 1/1/55 #20 (Dissolved 7/16/62)
 30 1/1/55 #21 (Dissolved 7/30/60)
 30 1/1/55 #22 (Dissolved 6/10/66)
 30 1/1/55 #24 (Dissolved 5/16/61)
 30 1/1/55 #26 (Dissolved 6/10/66)
 30 1/1/55 #27 (Dissolved 6/10/66)
 30 1/1/55 #28 (Dissolved 7/30/60)
 30 1/1/55 #29 (Dissolved 7/30/60)
 30 1/1/55 #30 (Dissolved 7/30/60)
 30 1/1/55 #31 (Dissolved 6/10/61)
 30 1/1/55 #32 (Dissolved 11/22/58)

SCHOOL DISTRICTS (Cont.)

Knox Co. (Cont.)

30 1/1/55 #33 (Dissolved 6/13/61)
 30 1/1/55 #34 (Dissolved 6/10/66)
 30 1/1/55 #37 (Dissolved 6/10/66)
 30 1/1/55 #38 (Dissolved 10/17/59)
 30 1/1/55 #39 (Dissolved 5/23/59)
 30 1/1/55 #40 (Dissolved 6/10/66)
 30 1/1/55 #41 (Dissolved 7/31/66)
 30 1/1/55 #42 (Dissolved 3/30/59)
 30 1/1/55 #43 (Dissolved 7/11/60)
 30 1/1/55 #44 (Dissolved 8/2/62)
 30 1/1/55 #45 (Dissolved 6/10/66)
 30 1/1/55 #46 (Dissolved 7/1/65)
 30 1/1/55 #47 (Dissolved 6/10/66)
 30 1/1/55 #48 (Dissolved 5/20/59)
 30 1/1/55 #50
 30 1/1/55 #50C (Dissolved 6/11/62)
 30 1/1/55 #52 (Dissolved 5/20/59)
 30 1/1/55 #53 (Dissolved 7/28/56)
 30 1/1/55 #54 (Dissolved 6/10/63)
 30 1/1/55 #57 (Dissolved 9/12/59)
 30 1/1/55 #58 (Dissolved 5/5/59)
 30 1/1/55 #59 (Dissolved 7/30/60)
 30 1/1/55 #61 (Dissolved 5/16/61)
 30 1/1/55 #62 (Dissolved 6/23/56)
 30 1/1/55 #63 (Dissolved 6/23/56)
 30 1/1/55 #64 (Dissolved 7/1/64)
 30 1/1/55 #65 (Dissolved 7/11/60)
 30 1/1/55 #66 (Dissolved 10/24/64)
 30 1/1/55 #69 (Dissolved 7/1/62)
 30 1/1/55 #70 (Dissolved 3/28/59)
 30 1/1/55 #71 (Dissolved 8/2/62)
 30 1/1/55 #72 (Dissolved 7/11/60)
 30 1/1/55 #73 (Dissolved 7/13/59)
 30 1/1/55 #74 (Dissolved 6/3/59)
 30 1/1/55 #75 (Dissolved 6/13/61)
 93 7/13/59 #76-R
 7/13/59 M 30/93 SRS
 30 1/1/55 #77 (Dissolved 7/11/60)
 30 1/1/55 #80 (Dissolved 7/13/59)
 30 1/1/55 #81 (Dissolved 6/13/61)
 30 1/1/55 #82 (Dissolved 4/25/59)
 30 1/1/55 #84 (Dissolved 7/11/60)
 30 1/1/55 #85 (Dissolved 5/23/59)
 30 1/1/55 #87 (Dissolved 7/1/62)
 30 1/1/55 #88 (Dissolved 4/25/59)
 30 1/1/55 #89 (Dissolved 8/5/61)
 32 1/1/55 #90 (Dissolved 6/10/63)
 1/1/55 M 30/32 SRS
 30 1/1/55 #91 (Dissolved 7/1/62)
 30 1/1/55 #92 (Dissolved 7/1/62)
 30 1/1/55 #93 (Dissolved 7/1/64)
 30 1/1/55 #94 (Dissolved 7/1/62)
 30 1/1/55 #95 (Dissolved 7/30/60)
 30 1/1/55 #97 (Dissolved 6/16/61)
 30 1/1/55 #98 (Dissolved 10/17/59)
 30 1/1/55 #99 (Dissolved 7/11/60)
 30 1/1/55 #100 (Dissolved 7/11/60)
 30 1/1/55 #101 (Dissolved 7/1/62)
 30 1/1/55 #102 (Dissolved 7/11/60)
 30 1/1/55 #103 (Dissolved 7/11/60)
 30 1/1/55 #104 (Dissolved 6/20/59)
 30 1/1/55 #105 (Dissolved 5/6/59)

SCHOOL DISTRICT (Cont.)

Knox Co. (Cont.)

30 1/1/55 #106 (Dissolved 7/11/60)
 30 1/1/55 #107 (Dissolved 7/1/62)
 30 1/1/55 #108 (Dissolved 7/1/65)
 30 1/1/55 #109 (Dissolved 3/8/60)
 30 1/1/55 #110 (Dissolved 7/8/60)
 30 1/1/55 #111 (Dissolved 7/11/60)
 30 1/1/55 #112 (Dissolved 7/11/60)
 30 1/1/55 #114 (Dissolved 7/11/66)
 30 1/1/55 #115 (Dissolved 7/11/60)
 30 1/1/55 #116 (Dissolved 7/13/59)
 30 1/1/55 #117 (Dissolved 6/13/61)
 30 1/1/55 #118 (Dissolved 7/13/59)
 30 1/1/55 #119 (Dissolved 6/29/57)
 30 1/1/55 #120 (Dissolved 7/11/60)
 30 1/1/55 #121 (Dissolved 7/30/60)
 30 1/1/55 #122 (Dissolved 7/13/59)
 30 1/1/55 #123 (Dissolved 7/13/59)
 30 1/1/55 #124 (Dissolved 7/13/59)
 30 1/1/55 #125 (Dissolved 12/29/59)
 30 1/1/55 #126 (Dissolved 10/17/59)
 30 1/1/55 #127 (Dissolved 2/16/57)
 30 1/1/55 #128 (Dissolved 7/11/60)
 30 1/1/55 #129 (Dissolved 8/29/66)
 30 1/1/55 #130 (Dissolved 7/16/62)
 30 1/1/55 #131 (Dissolved 7/1/62)
 30 1/1/55 #132 (Dissolved 7/13/59)
 30 1/1/55 #134 (Dissolved 7/13/59)
 30 1/1/55 #135 (Dissolved 7/13/59)
 30 1/1/55 #137 (Dissolved 7/24/56)
 30 1/1/55 #138 (Dissolved 2/16/57)
 30 1/1/55 #139 (Dissolved 8/22/68)
 30 1/1/55 #140 (Dissolved 3/22/65)
 30 1/1/55 #141 (Dissolved 7/8/61)
 30 1/1/55 #142 (Dissolved 6/10/61)
 30 1/1/55 #143 (Dissolved 7/11/60)
 30 1/1/55 #144 (Dissolved 7/1/62)
 30 1/1/55 #147 (Dissolved 5/16/61)
 30 1/1/55 #148 (Dissolved 5/27/59)
 30 1/1/55 #149 (Dissolved 7/11/60)
 30 1/1/55 #150 (Dissolved 2/16/57)
 30 1/1/55 #151
 30 1/1/55 #152 (Dissolved 7/11/60)
 30 1/1/55 #153 (Dissolved 5/25/59)
 30 1/1/55 #154 (Dissolved 7/1/70)
 30 1/1/55 #155 (Dissolved 7/11/60)
 30 1/1/55 #156 (Dissolved 7/30/60)
 30 1/1/55 #157 (Dissolved 7/11/60)
 30 1/1/55 #158 (Dissolved 7/13/59)
 30 1/1/55 #159 (Dissolved 7/13/59)

Lancaster Co.

30 1/1/55 #3
 30 1/1/55 #5
 30 1/1/55 #11 (Dissolved 12/14/66)
 30 1/1/55 #12 (Dissolved 7/13/64)
 30 1/1/55 #13
 30 1/1/55 #15 (Dissolved 3/22/65)
 30 1/1/55 #16 (Dissolved 7/30/59)
 30 1/1/55 #17 (Dissolved 6/1/56)
 30 1/1/55 #21 (Dissolved 7/9/62)
 30 1/1/55 #24 (Dissolved 6/1/66)
 30 1/1/55 #29 (Dissolved 5/26/61)

SCHOOL DISTRICTS (Cont.)

Lancaster Co. (Cont.)

30 1/1/55 #30 (Dissolved 7/13/64)
 30 1/1/55 #31 (Dissolved 6/2/66)
 30 1/1/55 #32 (Dissolved 6/1/66)
 30 1/1/55 #34 (Dissolved 7/31/58)
 30 1/1/55 #35 (Dissolved 7/1/57)
 30 1/1/55 #36 (Dissolved 6/10/65)
 32 1/1/55 #37 (Dissolved 11/27/67)
 1/1/55 M 30/32 SRS
 30 1/1/55 #38
 30 1/1/55 #39 (Dissolved 6/15/64)
 30 1/1/55 #42 (Dissolved 7/9/62)
 30 1/1/55 #43
 30 1/1/55 #46 (Dissolved 6/3/59)
 30 1/1/55 #47 (Dissolved 6/15/64)
 30 1/1/55 #48 (Dissolved 6/1/56)
 30 1/1/55 #49 (Dissolved 8/31/57)
 30 1/1/55 #51
 30 1/1/55 #54 (Dissolved 7/30/62)
 30 1/1/55 #55 (Dissolved 8/1/61)
 30 1/1/55 #56 (Dissolved 6/2/67)
 30 1/1/55 #57 (Dissolved 7/3/62)
 30 1/1/55 #61
 30 1/1/55 #62 (Dissolved 5/29/59)
 30 1/1/55 #63 (Dissolved 6/1/56)
 30 1/1/55 #65 (Dissolved 6/1/56)
 30 1/1/55 #66 (Dissolved 6/5/59)
 30 1/1/55 #68 (Dissolved 6/2/67)
 30 1/1/55 #69
 30 1/1/55 #70 (Dissolved 7/9/62)
 30 1/1/55 #71 (Dissolved 7/12/57)
 30 1/1/55 #72 (Dissolved 12/14/66)
 30 1/1/55 #73 (Dissolved 7/9/62)
 30 1/1/55 #74 (Dissolved 6/1/56)
 30 1/1/55 #76 (Dissolved 10/3/67)
 30 1/1/55 #79 (Dissolved 6/1/57)
 30 1/1/55 #80 (Dissolved 5/11/65)
 30 1/1/55 #91 (Dissolved 6/5/59)
 30 1/1/55 #92 (Dissolved 6/1/57)
 30 1/1/55 #101 (Dissolved 4/30/64)
 30 1/1/55 #102 (Dissolved 6/15/64)
 30 1/1/55 #107
 30 1/1/55 #109
 30 1/1/55 #110 (Dissolved 5/29/59)
 32 1/1/55 #112 (Dissolved 6/2/67)
 1/1/55 M 30/32 SRS
 30 1/1/55 #113 (Dissolved 2/5/57)
 30 1/1/55 #114 (Dissolved 6/10/65)
 30 1/1/55 #117 (Dissolved 6/1/56)
 30 1/1/55 #118 (Dissolved 8/9/65)
 30 1/1/55 #121 (Dissolved 7/30/62)
 30 1/1/55 #122 (Dissolved 6/2/67)
 30 1/1/55 #125 (Dissolved 7/13/64)
 30 1/1/55 #126 (Dissolved 1/26/59)
 30 1/1/55 #130 (Dissolved 7/9/62)
 30 1/1/55 #136 (Dissolved 7/9/62)
 30 1/1/55 #142 (Dissolved 6/1/56)
 30 1/1/55 #143 (Dissolved 7/30/59)
 30 1/1/55 #144
 30 1/1/55 #149 (Dissolved 6/30/69)
 30 1/1/55 #152
 30 1/1/55 #153
 32 1/1/55 #156 (Dissolved 7/9/62)
 1/1/55 M 30/32 SRS

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Lancaster Co. (Cont.)

42 6/1/56 #158
 6/1/56 M 30/42 SRS
 42 6/1/56 #159 (Dissolved 6/1/64)
 6/1/56 M 30/42 SRS
 142 6/1/64 #160
 6/1/64 M 30/142 SRS
 171 6/14/67 #161
 6/14/67 M 30/171 SRS

Lincoln Co.

30 1/1/55 #2
 30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 6/15/67)
 30 1/1/55 #5
 30 1/1/55 #8
 30 1/1/55 #9 (Dissolved 6/30/72)
 30 1/1/55 #10 (Dissolved 6/15/68)
 30 1/1/55 #11 (Dissolved 3/22/57)
 30 1/1/55 #12 (Dissolved 7/30/59)
 30 1/1/55 #13 (Dissolved 5/22/59)
 30 1/1/55 #14 (Dissolved 6/30/70)
 30 1/1/55 #15 (Dissolved 5/14/58)
 30 1/1/55 #17 (Dissolved 6/11/66)
 30 1/1/55 #18 (Dissolved 6/3/59)
 30 1/1/55 #19 (Dissolved 6/3/59)
 30 1/1/55 #20
 30 1/1/55 #23 (Dissolved 7/1/67)
 30 1/1/55 #24 (Dissolved 6/11/66)
 30 1/1/55 #26 (Dissolved 3/22/57)
 30 1/1/55 #27 (Dissolved 6/3/59)
 30 1/1/55 #28 (Dissolved 6/30/71)
 30 1/1/55 #29 (Dissolved 5/14/58)
 30 1/1/55 #31
 30 1/1/55 #33 (Dissolved 8/17/57)
 30 1/1/55 #34
 30 1/1/55 #35 (Dissolved 6/21/56)
 30 1/1/55 #36
 30 1/1/55 #38 (Dissolved 3/22/57)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 7/29/63)
 30 1/1/55 #44
 30 1/1/55 #47 (Dissolved 9/23/60)
 30 1/1/55 #51 (Dissolved 6/11/66)
 30 1/1/55 #52 (Dissolved 10/9/65)
 30 1/1/55 #54 (Dissolved 7/6/61)
 30 1/1/55 #56 (Dissolved 6/3/59)
 30 1/1/55 #58 (Dissolved 6/20/67)
 30 1/1/55 #60
 30 1/1/55 #63 (Dissolved 7/14/58)
 30 1/1/55 #66 (Dissolved 6/4/64)
 30 1/1/55 #67 (Dissolved 9/2/60)
 30 1/1/55 #68 (Dissolved 6/11/66)
 30 1/1/55 #70 (Dissolved 3/16/66)
 30 1/1/55 #71
 30 1/1/55 #73 (Dissolved 7/30/59)
 30 1/1/55 #75
 30 1/1/55 #76 (Dissolved 6/4/64)
 30 1/1/55 #79 (Dissolved 7/1/70)
 30 1/1/55 #81 (Dissolved 7/1/67)
 30 1/1/55 #82
 30 1/1/55 #83 (Dissolved 6/10/65)

SCHOOL DISTRICTS (Cont.)

Lincoln Co. (Cont.)

30 1/1/55 #84 (Dissolved 5/22/59)
 30 1/1/55 #85 (Dissolved 5/22/59)
 30 1/1/55 #86 (Dissolved 10/20/61)
 30 1/1/55 #87 (Dissolved 7/3/56)
 30 1/1/55 #89 (Dissolved 2/25/59)
 30 1/1/55 #90 (Dissolved 7/23/64)
 30 1/1/55 #92 (Dissolved 7/18/67)
 30 1/1/55 #94
 30 1/1/55 #95 (Dissolved 8/19/67)
 30 1/1/55 #96 (Dissolved 6/3/59)
 30 1/1/55 #97 (Dissolved 6/4/64)
 30 1/1/55 #98
 30 1/1/55 #99 (Dissolved 4/4/58)
 30 1/1/55 #103 (Dissolved 7/14/58)
 30 1/1/55 #104 (Dissolved 7/14/58)
 81 7/14/58 #104R
 7/14/58 M 30/81 SRS
 30 1/1/55 #106 (Dissolved 3/22/57)
 30 1/1/55 #109
 30 1/1/55 #110 (Dissolved 7/3/56)
 30 1/1/55 #112 (Dissolved 8/11/59)
 30 1/1/55 #117 (Dissolved 8/11/59)
 30 1/1/55 #118 (Dissolved 6/30/70)
 30 1/1/55 #119 (Dissolved 6/3/59)
 30 1/1/55 #122
 30 1/1/55 #124 (Dissolved 6/3/59)
 30 1/1/55 #127
 30 1/1/55 #132 (Dissolved 10/13/64)
 30 1/1/55 #134
 30 1/1/55 #135 (Dissolved 6/15/68)
 30 1/1/55 #136 (Dissolved 6/13/58)
 30 1/1/55 #137 (Dissolved 3/22/57)
 142 6/4/64 #976 (Dissolved 6/30/71)
 6/4/64 M 30/142 SRS

Logan Co.

30 1/1/55 #1 (Dissolved 6/15/60)
 105 6/15/60 #1-R
 6/15/60 M 30/105 SRS
 30 1/1/55 #2 (Dissolved 6/15/60)
 30 1/1/55 #3 (Dissolved 6/15/60)
 30 1/1/55 #4 (Dissolved 4/21/59)
 30 1/1/55 #5 (Dissolved 4/21/59)
 30 1/1/55 #6 (Dissolved 4/11/57)
 30 1/1/55 #9 (Dissolved 11/27/59)
 30 1/1/55 #10 (Dissolved 6/15/60)
 30 1/1/55 #11 (Dissolved 6/15/60)
 30 1/1/55 #12 (Dissolved 7/1/66)
 30 1/1/55 #13 (Dissolved 6/15/60)
 30 1/1/55 #26 (Dissolved 6/15/60)
 30 1/1/55 #28 (Dissolved 6/15/60)
 30 1/1/55 #59 (Dissolved 7/26/58)

Loup Co.

30 1/1/55 Bd. of Educ. County High School
 (Dissolved 7/1/72)
 33 1/1/55 Loup Co. Cons. Grade School
 (Dissolved 7/1/72)
 1/1/55 M 30/33 SRS
 30 1/1/55 #1 (Dissolved 7/1/72)

SCHOOL DISTRICTS (Cont.)

SCHOOL DISTRICTS (Cont.)

Loup Co. (Cont.)

Madison Co. (Cont.)

30 1/1/55 #2 (Dissolved 4/10/57)
 30 1/1/55 #3 (Dissolved 7/31/62)
 30 1/1/55 #4 (Dissolved 7/31/62)
 30 1/1/55 #6 (Dissolved 8/31/59)
 30 1/1/55 #7 (Dissolved 7/1/72)
 30 1/1/55 #8 (Dissolved 6/2/70)
 30 1/1/55 #11 (Dissolved 8/9/63)
 30 1/1/55 #12 (Dissolved 7/1/72)
 30 1/1/55 #13 (Dissolved 7/1/72)
 30 1/1/55 #17 (Dissolved 7/1/72)
 30 1/1/55 #18 (Dissolved 8/3/61)
 30 1/1/55 #19 (Dissolved 7/1/72)
 30 1/1/55 #20 (Dissolved 7/19/69)
 30 1/1/55 #24 (Dissolved 7/1/72)
 #25
 7/1/72 M 30/258 SRS
 30 1/1/55 #26 (Dissolved 8/30/68)
 30 1/1/55 #28 (Dissolved 8/15/61)
 30 1/1/55 #32 (Dissolved 8/31/59)
 30 1/1/55 #36 (Dissolved 8/5/61)
 55 10/1/56 #40 (Dissolved 11/2/59)
 10/1/56 M 30/55 SRS

Madison Co.

30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 7/1/70)
 30 1/1/55 #6
 30 1/1/55 #7 (Dissolved 7/31/64)
 30 1/1/55 #8
 30 1/1/55 #9
 30 1/1/55 #10 (Dissolved 7/1/67)
 30 1/1/55 #11 (Dissolved 8/1/61)
 30 1/1/55 #14 (Dissolved 7/20/64)
 30 1/1/55 #15 (Dissolved 7/1/70)
 30 1/1/55 #16
 30 1/1/55 #17 (Dissolved 8/15/63)
 30 1/1/55 #18 (Dissolved 7/1/70)
 30 1/1/55 #20
 30 1/1/55 #21 (Dissolved 7/1/68)
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 7/1/70)
 30 1/1/55 #24
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/7/57)
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 7/1/67)
 30 1/1/55 #29 (Dissolved 7/1/70)
 30 1/1/55 #31 (Dissolved 7/1/70)
 30 1/1/55 #33 (Dissolved 7/1/70)
 30 1/1/55 #34
 30 1/1/55 #36 (Dissolved 7/1/67)
 30 1/1/55 #37
 30 1/1/55 #38 (Dissolved 7/25/66)
 30 1/1/55 #40 (Dissolved 7/1/67)
 30 1/1/55 #41 (Dissolved 7/1/70)
 30 1/1/55 #42 (Dissolved 7/1/64)
 30 1/1/55 #43
 30 1/1/55 #44 (Dissolved 7/1/67)
 30 1/1/55 #45 (Dissolved 6/20/62)
 30 1/1/55 #46

30 1/1/55 #47
 30 1/1/55 #48
 30 1/1/55 #49 (Dissolved 7/1/69)
 30 1/1/55 #50 (Dissolved 7/1/67)
 30 1/1/55 #51 (Dissolved 5/26/59)
 30 1/1/55 #52 (Dissolved 7/1/67)
 30 1/1/55 #54 (Dissolved 6/5/65)
 30 1/1/55 #55 (Dissolved 7/1/67)
 30 1/1/55 #56 (Dissolved 7/1/70)
 30 1/1/55 #58 (Dissolved 7/1/70)
 30 1/1/55 #59 (Dissolved 5/24/56)
 30 1/1/55 #61 (Dissolved 8/15/69)
 30 1/1/55 #62 (Dissolved 7/1/70)
 30 1/1/55 #64 (Dissolved 7/1/70)
 30 1/1/55 #65 (Dissolved 5/17/58)
 30 1/1/55 #66 (Dissolved 7/1/64)
 30 1/1/55 #67 (Dissolved 7/1/70)
 30 1/1/55 #68
 30 1/1/55 #69 (Dissolved 8/1/61)
 30 1/1/55 #70 (Dissolved 6/25/56)
 30 1/1/55 #71 (Dissolved 7/7/69)
 30 1/1/55 #73 (Dissolved 7/1/72)
 30 1/1/55 #74 (Dissolved 5/24/56)
 30 1/1/55 #75 (Dissolved 7/30/64)
 30 1/1/55 #76 (Dissolved 6/5/65)
 30 1/1/55 #77
 30 1/1/55 #78 (Dissolved 8/20/56)
 30 1/1/55 #79 (Dissolved 7/1/67)
 30 1/1/55 #82 (Dissolved 7/1/70)
 30 1/1/55 #83 (Dissolved 7/1/63)
 30 1/1/55 #85 (Dissolved 7/1/67)
 30 1/1/55 #86 (Dissolved 7/1/69)
 30 1/1/55 #87
 118 7/29/61 #91
 7/29/61 M 30/118 SRS
 42 5/24/56 #94 (Dissolved 7/1/67)
 5/24/56 M 30/42 SRS
 152 6/5/65 #95
 6/5/65 M 30/152 SRS
 171 7/1/67 #96
 7/1/67 M 30/171 SRS
 171 7/1/67 #97
 7/1/67 M 30/171 SRS

McPherson Co.

30 1/1/55 #1 (Dissolved 4/4/60)
 30 1/1/55 #3 (Dissolved 6/16/58)
 30 1/1/55 #4
 30 1/1/55 #5
 103 5/9/60 #6
 5/9/60 M 30/103 SRS
 30 1/1/55 #7
 30 1/1/55 #9
 30 1/1/55 #10 (Dissolved 8/12/57)
 30 1/1/55 #11 (Dissolved 8/12/57)
 30 1/1/55 #13 (Dissolved 5/5/60)
 30 1/1/55 #14 (Dissolved 6/26/58)
 30 1/1/55 #15
 30 1/1/55 #16 (Dissolved 8/27/58)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

McPherson Co. (Cont.)

69 8/12/57 #21 (M 75 changed eff. date from
10/8/57)(Dissolved 5/14/70)
8/12/57 M 30/69 SRS
30 1/1/55 #22 (Dissolved 6/18/57)
30 1/1/55 #23 (Dissolved 6/6/63)
30 1/1/55 #24 (Dissolved 7/18/59)
30 1/1/55 #25 (Dissolved 6/10/69)
30 1/1/55 #26
30 1/1/55 #28
30 1/1/55 #29 (Dissolved 7/10/69)
30 1/1/55 #36 (Dissolved 6/16/61)
30 1/1/55 #37 (Dissolved 5/9/60)
30 1/1/55 #38 (Dissolved 5/9/60)
30 1/1/55 #45 (Dissolved 6/27/58)
30 1/1/55 #57 (Dissolved 11/27/59)
30 1/1/55 #58 (Dissolved 10/8/57)
30 1/1/55 #59
30 1/1/55 #60 (Dissolved 9/18/69)

Merrick Co.

30 1/1/55 #1
30 1/1/55 #2
30 1/1/55 #3 (Dissolved 6/5/67)
30 1/1/55 #5 (Dissolved 5/6/59)
30 1/1/55 #8 (Dissolved 6/5/67)
30 1/1/55 #10 (Dissolved 5/17/68)
30 1/1/55 #12 (Dissolved 6/5/67)
30 1/1/55 #13 (Dissolved 6/5/67)
30 1/1/55 #15
30 1/1/55 #16 (Dissolved 4/30/62)
30 1/1/55 #17 (Dissolved 8/4/71)
30 1/1/55 #18 (Dissolved 6/5/67)
30 1/1/55 #19 (Dissolved 6/5/67)
30 1/1/55 #20 (Dissolved 6/5/67)
30 1/1/55 #21 (Dissolved 6/5/67)
30 1/1/55 #23 (Dissolved 6/5/67)
30 1/1/55 #24 (Dissolved 6/5/67)
30 1/1/55 #26 (Dissolved 8/22/58)
30 1/1/55 #27 (Dissolved 6/5/67)
30 1/1/55 #28 (Dissolved 6/5/67)
30 1/1/55 #29 (Dissolved 7/1/70)
30 1/1/55 #31 (Dissolved 7/7/58)
30 1/1/55 #32 (Dissolved 7/1/70)
30 1/1/55 #33 (Dissolved 6/5/67)
30 1/1/55 #36 (Dissolved 7/7/58)
30 1/1/55 #37 (Dissolved 6/5/67)
30 1/1/55 #38 (Dissolved 4/28/65)
30 1/1/55 #39 (Dissolved 6/5/67)
30 1/1/55 #40 (Dissolved 7/7/58)
30 1/1/55 #42 (Dissolved 7/1/70)
30 1/1/55 #43 (Dissolved 7/7/58)
30 1/1/55 #47 (Dissolved 7/7/58)
30 1/1/55 #48 (Dissolved 6/5/67)
30 1/1/55 #50
30 1/1/55 #51 (Dissolved 6/21/62)
30 1/1/55 #53 (Dissolved 7/7/58)
30 1/1/55 #56 (Dissolved 6/21/60)
30 1/1/55 #58 (Dissolved 7/7/58)
30 1/1/55 #63 (Dissolved 7/7/58)

SCHOOL DISTRICTS (Cont.)

Morrill Co.

134 3/8/63 Northwest High School, Dist. 82
3/8/63 M 30/134 SRS
29 1/1/55 Omaha School District
1/1/55 M 29 School Employees' Retirement System of the School District of Omaha
30 1/1/55 #1 (Dissolved 6/3/70)
70 7/1/57 #2-C (Dissolved 8/20/70)
7/1/57 M 30/70 SRS
30 1/1/55 #3 (Dissolved 6/1/67)
30 1/1/55 #4 (Dissolved 6/25/65)
30 1/1/55 #5
30 1/1/55 #6 (Dissolved 6/5/69)
30 1/1/55 #7 (Dissolved 10/14/70)
30 1/1/55 #8 (Dissolved 6/23/64)
30 1/1/55 #9 (Dissolved 4/4/73)
30 1/1/55 #11
30 1/1/55 #12 (Dissolved 5/24/56)
30 1/1/55 #13 (Dissolved 6/5/69)
30 1/1/55 #14 (Dissolved 3/1/72)
30 1/1/55 #15 (Dissolved 9/18/57)
30 1/1/55 #16 (Dissolved 7/17/62)
30 1/1/55 #17 (Dissolved 6/5/69)
30 1/1/55 #28 (Dissolved 6/8/68)
30 1/1/55 #34 (Dissolved 7/1/62)
30 1/1/55 #41
30 1/1/55 #42 (Dissolved 6/5/69)
30 1/1/55 #44
30 1/1/55 #50
30 1/1/55 #55 (Dissolved 5/24/56)
30 1/1/55 #58 (Dissolved 6/13/61)
152 6/25/65 #61 (Dissolved 6/10/71)
6/25/65 M 30/152 SRS
30 1/1/55 #66 (Dissolved 5/27/63)
30 1/1/55 #73
30 1/1/55 #84 (Dissolved 6/3/70)
30 1/1/55 #85 (Dissolved 7/1/57)
30 1/1/55 #87 (Dissolved 6/30/59)
30 1/1/55 #88 (Dissolved 6/9/65)
30 1/1/55 #89 (Dissolved 6/30/58)
30 1/1/55 #90 (Dissolved 6/11/65)
30 1/1/55 #92 (Dissolved 6/5/69)
30 1/1/55 #93
30 1/1/55 #94 (Dissolved 7/1/57)
30 1/1/55 #95 (Dissolved 7/24/59)
30 1/1/55 #96
30 1/1/55 #98 (Dissolved 7/2/56)
30 1/1/55 #109 (Dissolved 7/1/57)
30 1/1/55 #132
30 1/1/55 #143 (Dissolved 7/1/57)
30 1/1/55 #150 (Dissolved 6/1/66)
30 1/1/55 #151 (Dissolved 7/1/62)
30 1/1/55 #154 (Dissolved 7/1/57)
30 1/1/55 #158
30 1/1/55 #159 (Dissolved 6/8/68)

Nance Co.

30 1/1/55 #2
30 1/1/55 #4 (Dissolved 6/2/58)

SCHOOL DISTRICTS (Cont.)Nance Co. (Cont.)

30 1/1/55 #5 (Dissolved 6/8/56)
 30 1/1/55 #6 (Dissolved 7/1/63)
 30 1/1/55 #7
 30 1/1/55 #9 (Dissolved 8/27/62)
 30 1/1/55 #10 (Dissolved 8/15/68)
 30 1/1/55 #11
 30 1/1/55 #12
 30 1/1/55 #13
 30 1/1/55 #14 (Dissolved 10/7/67)
 30 1/1/55 #15 (Dissolved 7/1/70)
 30 1/1/55 #16 (Dissolved 8/27/62)
 30 1/1/55 #17
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 6/10/60)
 30 1/1/55 #20 (Dissolved 10/31/63)
 30 1/1/55 #21
 30 1/1/55 #22 (Dissolved 11/13/61)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 6/27/59)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 11/13/61)
 30 1/1/55 #27 (Dissolved 5/26/59)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 8/13/58)
 30 1/1/55 #30 (Dissolved 7/1/70)
 30 1/1/55 #31 (Dissolved 5/26/59)
 30 1/1/55 #32 (Dissolved 7/23/62)
 30 1/1/55 #33 (Dissolved 6/10/60)
 30 1/1/55 #34
 30 1/1/55 #35 (Dissolved 5/26/59)
 30 1/1/55 #36 (Dissolved 7/1/61)
 30 1/1/55 #37 (Dissolved 7/22/61)
 30 1/1/55 #38 (Dissolved 5/16/57)
 30 1/1/55 #39 (Dissolved 6/27/59)
 30 1/1/55 #40
 30 1/1/55 #41 (Dissolved 7/1/72)
 30 1/1/55 #42 (Dissolved 9/4/59)
 30 1/1/55 #43 (Dissolved 6/5/67)
 30 1/1/55 #44 (Dissolved 7/11/59)
 30 1/1/55 #45 (Dissolved 9/26/59)
 30 1/1/55 #46 (Dissolved 6/11/60)
 30 1/1/55 #47 (Dissolved 7/1/70)
 30 1/1/55 #48 (Dissolved 8/13/58)
 30 1/1/55 #49 (Dissolved 7/27/71)
 30 1/1/55 #50 (Dissolved 7/22/61)
 30 1/1/55 #51 (Dissolved 6/2/58)
 30 1/1/55 #52 (Dissolved 5/26/59)
 30 1/1/55 #54 (Dissolved 8/15/68)
 30 1/1/55 #55
 30 1/1/55 #56 (Dissolved 6/8/56)
 30 1/1/55 #57 (Dissolved 7/23/59)
 30 1/1/55 #58 (Dissolved 7/23/62)
 30 1/1/55 #60 (Dissolved 6/2/58)
 30 1/1/55 #61 (Dissolved 6/2/58)
 30 1/1/55 #62 (Dissolved 5/26/59)
 30 1/1/55 #63 (Dissolved 7/23/62)
 30 1/1/55 #64 (Dissolved 8/11/59)
 30 1/1/55 #65 (Dissolved 6/10/60)
 30 1/1/55 #66 (Dissolved 7/23/62)
 30 1/1/55 #67 (Dissolved 6/10/60)
 30 1/1/55 #68 (Dissolved 7/22/61)

SCHOOL DISTRICTS (Cont.)Nemaha Co.

30 1/1/55 #1 (Dissolved 6/6/67)
 30 1/1/55 #2 (Dissolved 7/1/56)
 30 1/1/55 #3 (Dissolved 6/6/67)
 30 1/1/55 #4 (Dissolved 7/1/56)
 30 1/1/55 #6
 30 1/1/55 #9 (Dissolved 7/1/57)
 30 1/1/55 #12 (Dissolved 6/1/70)
 30 1/1/55 #13 (Dissolved 6/1/70)
 30 1/1/55 #14 (Dissolved 7/1/56)
 30 1/1/55 #15 (Dissolved 7/1/56)
 30 1/1/55 #16 (Dissolved 7/1/56)
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 10/23/63)
 30 1/1/55 #21
 30 1/1/55 #27 (Dissolved 7/1/68)
 30 1/1/55 #28 (Dissolved 6/1/59)
 30 1/1/55 #30 (Dissolved 6/1/59)
 30 1/1/55 #31 (Dissolved 6/1/70)
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 8/14/67)
 30 1/1/55 #35 (Dissolved 6/1/59)
 30 1/1/55 #37 (Dissolved 6/1/70)
 30 1/1/55 #38 (Dissolved 6/1/59)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 7/1/56)
 30 1/1/55 #44 (Dissolved 7/1/56)
 30 1/1/55 #45 (Dissolved 7/1/56)
 30 1/1/55 #46 (Dissolved 7/1/56)
 30 1/1/55 #49 (Dissolved 7/1/56)
 30 1/1/55 #50 (Dissolved 7/1/63)
 30 1/1/55 #51 (Dissolved 7/8/59)
 30 1/1/55 #52 (Dissolved 1/5/66)
 30 1/1/55 #53 (Dissolved 6/1/59)
 30 1/1/55 #54 (Dissolved 6/1/60)
 30 1/1/55 #57 (Dissolved 6/1/64)
 30 1/1/55 #58 (Dissolved 6/1/62)
 30 1/1/55 #59 (Dissolved 6/1/61)
 30 1/1/55 #60 (Dissolved 6/1/61)
 30 1/1/55 #64 (Dissolved 7/1/57)
 30 1/1/55 #65 (Dissolved 6/1/60)
 30 1/1/55 #66 (Dissolved 6/1/59)
 30 1/1/55 #68 (Dissolved 8/27/56)
 30 1/1/55 #70 (Dissolved 7/1/62)
 30 1/1/55 #71 (Dissolved 6/1/61)
 30 1/1/55 #72 (Dissolved 6/1/70)
 30 1/1/55 #74 (Dissolved 7/1/68)
 30 1/1/55 #76 (Dissolved 6/1/61)
 30 1/1/55 #79 (Dissolved 6/1/59)
 30 1/1/55 #80 (Dissolved 6/1/61)
 30 1/1/55 #82

Nuckolls Co.

30 1/1/55 #1
 30 1/1/55 #3 (Dissolved 6/10/66)
 30 1/1/55 #5 (Dissolved 6/1/59)
 30 1/1/55 #10
 30 1/1/55 #14 (Dissolved 7/29/58)
 30 1/1/55 #16 (Dissolved 7/1/70)
 30 1/1/55 #17 (Dissolved 7/1/57)
 30 1/1/55 #18 (Dissolved 5/18/56)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)Nuckolls Co. (Cont.)

30 1/1/55 #19 (Dissolved 6/1/59)
 30 1/1/55 #22 (Dissolved 6/10/67)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 6/10/66)
 30 1/1/55 #26 (Dissolved 6/1/59)
 30 1/1/55 #27 (Dissolved 7/1/62)
 30 1/1/55 #31 (Dissolved 6/10/68)
 30 1/1/55 #33 (Dissolved 7/1/72)
 30 1/1/55 #36
 30 1/1/55 #38 (Dissolved 7/28/56)
 30 1/1/55 #39 (Dissolved 5/3/56)
 30 1/1/55 #40 (Dissolved 6/1/59)
 30 1/1/55 #42 (Dissolved 6/10/68)
 30 1/1/55 #43 (Dissolved 6/10/65)
 30 1/1/55 #44 (Dissolved 7/1/72)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 7/1/62)
 30 1/1/55 #48 (Dissolved 7/1/63)
 30 1/1/55 #49 (Dissolved 6/5/64)
 30 1/1/55 #55 (Dissolved 6/10/65)
 30 1/1/55 #56 (Dissolved 6/1/59)
 30 1/1/55 #59 (Dissolved 6/1/59)
 30 1/1/55 #61 (Dissolved 6/1/59)
 30 1/1/55 #62 (Dissolved 6/1/60)
 30 1/1/55 #64 (Dissolved 6/5/56)
 30 1/1/55 #66
 30 1/1/55 #72
 30 1/1/55 #75 (Dissolved 6/1/60)
 30 1/1/55 #77 (Dissolved 7/1/63)
 30 1/1/55 #79 (Dissolved 6/1/59)
 30 1/1/55 #80 (Dissolved 6/10/66)
 30 1/1/55 #83 (Dissolved 6/1/59)
 30 1/1/55 #88
 30 1/1/55 #90 (Dissolved 6/1/59)
 30 1/1/55 #91 (Dissolved 6/10/67)

Otoe Co.

30 1/1/55 #1
 30 1/1/55 #2
 30 1/1/55 #5 (Dissolved 5/31/68)
 30 1/1/55 #6 (Dissolved 6/1/70)
 30 1/1/55 #8 (Dissolved 6/10/58)
 30 1/1/55 #10 (Dissolved 6/1/70)
 30 1/1/55 #11
 30 1/1/55 #12
 30 1/1/55 #13
 30 1/1/55 #17
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 6/15/60)
 30 1/1/55 #21 (Dissolved 6/10/58)
 30 1/1/55 #22 (Dissolved 7/1/66)
 30 1/1/55 #23 (Dissolved 9/29/58)
 30 1/1/55 #24 (Dissolved 8/24/57)
 30 1/1/55 #25 (Dissolved 6/15/63)
 30 1/1/55 #26 (Dissolved 6/11/57)
 30 1/1/55 #28 (Dissolved 8/1/70)
 30 1/1/55 #29
 30 1/1/55 #30
 30 1/1/55 #31
 30 1/1/55 #33 (Dissolved 10/25/63)
 30 1/1/55 #34 (Dissolved 6/15/63)

SCHOOL DISTRICTS (Cont.)Otoe Co. (Cont.)

30 1/1/55 #35 (Dissolved 6/1/73)
 30 1/1/55 #36
 30 1/1/55 #37
 30 1/1/55 #38 (Dissolved 6/1/70)
 30 1/1/55 #39 (Dissolved 6/2/61)
 30 1/1/55 #40
 30 1/1/55 #41
 30 1/1/55 #42 (Dissolved 6/1/63)
 30 1/1/55 #43 (Dissolved 11/1/62)
 30 1/1/55 #45 (Dissolved 8/24/57)
 30 1/1/55 #46 (Dissolved 7/5/62)
 30 1/1/55 #47 (Dissolved 6/1/59)
 30 1/1/55 #48 (Dissolved 6/1/59)
 30 1/1/55 #49 (Dissolved 7/1/56)
 30 1/1/55 #50 (Dissolved 7/1/56)
 30 1/1/55 #51 (Dissolved 6/2/61)
 30 1/1/55 #52
 30 1/1/55 #53
 30 1/1/55 #54
 30 1/1/55 #56 (Dissolved 8/9/60)
 30 1/1/55 #57 (Dissolved 6/10/58)
 30 1/1/55 #58
 30 1/1/55 #59 (Dissolved 6/1/59)
 30 1/1/55 #61 (Dissolved 6/13/57)
 30 1/1/55 #62 (Dissolved 6/10/58)
 30 1/1/55 #63 (Dissolved 5/15/66)
 30 1/1/55 #64 (Dissolved 4/17/56)
 30 1/1/55 #65 (Dissolved 6/1/58)
 30 1/1/55 #66 (Dissolved 6/1/70)
 30 1/1/55 #67 (Dissolved 8/24/57)
 30 1/1/55 #68 (Dissolved 6/10/58)
 30 1/1/55 #69
 30 1/1/55 #70 (Dissolved 8/1/70)
 30 1/1/55 #71 (Dissolved 6/2/61)
 30 1/1/55 #72 (Dissolved 6/15/60)
 30 1/1/55 #73 (Dissolved 6/2/61)
 30 1/1/55 #74
 30 1/1/55 #76 (Dissolved 6/1/70)
 30 1/1/55 #77 (Dissolved 5/31/67)
 30 1/1/55 #79 (Dissolved 8/24/57)
 30 1/1/55 #80 (Dissolved 5/15/67)
 30 1/1/55 #81
 30 1/1/55 #82 (Dissolved 5/15/66)
 30 1/1/55 #83 (Dissolved 6/15/60)
 30 1/1/55 #84 (Dissolved 5/29/69)
 30 1/1/55 #85 (Dissolved 6/10/58)
 30 1/1/55 #86 (Dissolved 7/1/56)
 30 1/1/55 #87 (Dissolved 6/1/70)
 30 1/1/55 #88 (Dissolved 6/2/61)
 30 1/1/55 #89 (Dissolved 5/31/67)
 30 1/1/55 #90 (Dissolved 5/31/68)
 30 1/1/55 #92 (Dissolved 7/15/64)
 30 1/1/55 #93 (Dissolved 8/24/57)
 30 1/1/55 #94 (Dissolved 5/31/68)
 30 1/1/55 #95 (Dissolved 8/24/57)
 30 1/1/55 #96 (Dissolved 5/31/68)
 30 1/1/55 #97 (Dissolved 6/15/62)
 30 1/1/55 #99 (Dissolved 7/1/66)
 30 1/1/55 #102 (Dissolved 6/30/65)
 30 1/1/55 #103 (Dissolved 6/15/60)
 30 1/1/55 #104 (Dissolved 6/10/58)
 30 1/1/55 #106 (Dissolved 6/2/61)

SCHOOL DISTRICTS (Cont.)

Otoe Co. (Cont.)

30 1/1/55 #107 (Dissolved 6/1/59)
 30 1/1/55 #108 (Dissolved 6/1/58)
 30 1/1/55 #111

Pawnee Co.

30 1/1/55 #2 (Dissolved 7/7/69)
 30 1/1/55 #3 (Dissolved 7/1/59)
 30 1/1/55 #4 (Dissolved 7/7/69)
 30 1/1/55 #5 (Dissolved 7/7/69)
 30 1/1/55 #6 (Dissolved 7/7/69)
 30 1/1/55 #7 (Dissolved 7/1/59)
 30 1/1/55 #8 (Dissolved 6/30/69)
 30 1/1/55 #9 (Dissolved 7/1/59)
 30 1/1/55 #10 (Dissolved 8/31/65)
 30 1/1/55 #11 (Dissolved 6/1/64)
 30 1/1/55 #12 (Dissolved 7/20/73)
 30 1/1/55 #13 (Dissolved 7/7/69)
 30 1/1/55 #14 (Dissolved 7/7/69)
 30 1/1/55 #15 (Dissolved 6/30/66)
 30 1/1/55 #16 (Dissolved 10/6/58)
 30 1/1/55 #17 (Dissolved 7/20/59)
 30 1/1/55 #18 (Dissolved 6/1/63)
 30 1/1/55 #19 (Dissolved 7/20/59)
 30 1/1/55 #20 (Dissolved 7/7/69)
 30 1/1/55 #21 (Dissolved 6/9/56)
 30 1/1/55 #22 (Dissolved 6/9/56)
 30 1/1/55 #23 (Dissolved 9/14/59)
 30 1/1/55 #24 (Dissolved 5/31/56)
 30 1/1/55 #25 (Dissolved 5/31/56)
 30 1/1/55 #27 (Dissolved 7/20/59)
 30 1/1/55 #28 (Dissolved 6/9/56)
 30 1/1/55 #29 (Dissolved 7/7/69)
 30 1/1/55 #30 (Dissolved 6/1/56)
 30 1/1/55 #31 (Dissolved 8/19/60)
 30 1/1/55 #32 (Dissolved 7/1/56)
 30 1/1/55 #34 (Dissolved 7/1/56)
 30 1/1/55 #35 (Dissolved 7/1/56)
 30 1/1/55 #37 (Dissolved 7/7/69)
 30 1/1/55 #38 (Dissolved 7/1/56)
 30 1/1/55 #39 (Dissolved 7/23/56)
 30 1/1/55 #40 (Dissolved 7/1/56)
 30 1/1/55 #41 (Dissolved 7/20/59)
 30 1/1/55 #42 (Dissolved 7/1/59)
 30 1/1/55 #43 (Dissolved 5/31/56)
 30 1/1/55 #45 (Dissolved 7/1/59)
 30 1/1/55 #46 (Dissolved 6/10/57)
 30 1/1/55 #47 (Dissolved 5/30/56)
 30 1/1/55 #48 (Dissolved 6/30/64)
 30 1/1/55 #49 (Dissolved 7/1/56)
 30 1/1/55 #50 (Dissolved 7/20/59)
 30 1/1/55 #51 (Dissolved 7/1/56)
 30 1/1/55 #52 (Dissolved 7/1/56)
 30 1/1/55 #53 (Dissolved 7/20/59)
 30 1/1/55 #55 (Dissolved 6/9/56)
 30 1/1/55 #57 (Dissolved 7/20/59)
 30 1/1/55 #58 (Dissolved 7/20/59)
 30 1/1/55 #59 (Dissolved 7/23/56)
 30 1/1/55 #60 (Dissolved 7/7/69)
 30 1/1/55 #61 (Dissolved 5/31/57)
 30 1/1/55 #62 (Dissolved 5/30/56)
 30 1/1/55 #64 (Dissolved 6/30/62)
 30 1/1/55 #65 (Dissolved 7/1/56)
 30 1/1/55 #70 (Dissolved 6/1/63)

SCHOOL DISTRICTS (Cont.)

Pawnee Co. (Cont.)

30 1/1/55 #72 (Dissolved 6/30/67)
 30 1/1/55 #74 (Dissolved 5/30/56)
 30 1/1/55 #75 (Dissolved 7/1/56)
 30 1/1/55 #76 (Dissolved 6/28/68)
 30 1/1/55 #77 (Dissolved 8/31/65)
 30 1/1/55 #78 (Dissolved 7/20/59)

Perkins Co.

30 1/1/55 #3 (Dissolved 7/14/67)
 30 1/1/55 #7 (Dissolved 5/31/63)
 30 1/1/55 #8 (Dissolved 5/10/62)
 30 1/1/55 #9 (Dissolved 7/7/59)
 30 1/1/55 #12 (Dissolved 6/17/57)
 30 1/1/55 #13 (Dissolved 7/30/62)
 30 1/1/55 #15 (Dissolved 6/30/61)
 30 1/1/55 #17 (Dissolved 7/29/57)
 30 1/1/55 #20 (Dissolved 7/7/59)
 30 1/1/55 #23 (Dissolved 10/14/66)
 30 1/1/55 #31 (Dissolved 6/26/59)
 30 1/1/55 #33
 30 1/1/55 #36 (Dissolved 5/18/73)
 30 1/1/55 #38 (Dissolved 6/1/64)
 30 1/1/55 #41 (Dissolved 6/5/67)
 30 1/1/55 #43 (Dissolved 6/25/60)
 30 1/1/55 #45 (Dissolved 5/10/72)
 30 1/1/55 #47 (Dissolved 4/7/61)
 30 1/1/55 #50 (Dissolved 7/14/67)
 30 1/1/55 #53 (Dissolved 6/26/59)
 30 1/1/55 #54 (Dissolved 6/26/59)
 30 1/1/55 #58 (Dissolved 8/8/58)
 30 1/1/55 #60 (Dissolved 6/1/60)
 30 1/1/55 #61 (Dissolved 6/8/62)
 30 1/1/55 #62 (Dissolved 5/24/57)
 30 1/1/55 #63 (Dissolved 6/26/59)
 30 1/1/55 #66 (Dissolved 6/26/59)
 30 1/1/55 #70 (Dissolved 6/5/67)
 30 1/1/55 #73 (Dissolved 4/7/61)
 30 1/1/55 #74 (Dissolved 6/26/59)
 30 1/1/55 #75 (Dissolved 7/1/57)
 30 1/1/55 #76 (Dissolved 6/30/61)
 30 1/1/55 #79 (Dissolved 7/1/67)
 30 1/1/55 #84 (Dissolved 6/5/68)
 169 6/16/67 #112
 6/16/67 M 30/169 SRS

Phelps Co.

30 1/1/55 #2 (Dissolved 7/22/69)
 30 1/1/55 #3 (Dissolved 6/1/59)
 30 1/1/55 #3R
 30 1/1/55 #4R
 30 1/1/55 #5R
 32 1/1/55 #6R
 1/1/55 M 30/32 SRS
 32 1/1/55 #7R
 1/1/55 M 30/32 SRS
 93 12/15/58 #R-8 (Dissolved 7/17/63)
 12/15/58 M 30/93 SRS
 30 1/1/55 #21 (Dissolved 7/1/56)
 30 1/1/55 #22 (Dissolved 7/1/56)
 30 1/1/55 #28 (Dissolved 7/1/56)

SCHOOL DISTRICTS (Cont.)

SCHOOL DISTRICTS (Cont.)

Phelps Co. (Cont.)

30 1/1/55 #33 (Dissolved 7/1/56)
 30 1/1/55 #35 (Dissolved 12/15/58)
 30 1/1/55 #36 (Dissolved 7/1/56)
 30 1/1/55 #37 (Dissolved 7/1/56)
 30 1/1/55 #40 (Dissolved 6/1/59)
 30 1/1/55 #46 (Dissolved 8/3/68)
 30 1/1/55 #47 (Dissolved 12/15/58)
 30 1/1/55 #50 (Dissolved 7/1/56)
 30 1/1/55 #58 (Dissolved 6/1/59)
 30 1/1/55 #64 (Dissolved 5/29/70)
 30 1/1/55 #65 (Dissolved 7/1/56)
 30 1/1/55 #69 (Dissolved 7/1/56)
 30 1/1/55 #74
 30 1/1/55 #75 (Dissolved 7/1/56)

Pierce Co.

30 1/1/55 #1 (Dissolved 7/10/70)
 30 1/1/55 #3 (Dissolved 9/1/66)
 30 1/1/55 #4 (Dissolved 1/1/64)
 30 1/1/55 #6
 30 1/1/55 #7 (Dissolved 7/1/68)
 30 1/1/55 #8 (Dissolved 7/1/67)
 30 1/1/55 #9
 30 1/1/55 #10 (Dissolved 9/1/66)
 30 1/1/55 #11 (Dissolved 1/1/64)
 30 1/1/55 #12 (Dissolved 6/19/59)
 30 1/1/55 #13 (Dissolved 7/13/70)
 30 1/1/55 #14 (Dissolved 3/16/61)
 114 3/16/61 #14-R (Dissolved 9/1/66)
 3/16/61 M 30/114 SRS
 30 1/1/55 #15
 30 1/1/55 #16 (Dissolved 1/1/64)
 30 1/1/55 #17 (Dissolved 3/15/61)
 30 1/1/55 #18 (Dissolved 8/28/67)
 30 1/1/55 #19 (Dissolved 7/1/59)
 30 1/1/55 #20 (Dissolved 7/1/68)
 30 1/1/55 #21 (Dissolved 1/1/64)
 30 1/1/55 #22 (Dissolved 9/1/66)
 30 1/1/55 #23 (Dissolved 3/15/61)
 30 1/1/55 #24 (Dissolved 7/28/71)
 30 1/1/55 #25 (Dissolved 6/19/59)
 30 1/1/55 #26 (Dissolved 7/1/66)
 30 1/1/55 #27 (Dissolved 3/16/61)
 30 1/1/55 #28 (Dissolved 7/11/60)
 30 1/1/55 #29 (Dissolved 7/1/59)
 30 1/1/55 #30
 30 1/1/55 #31 (Dissolved 3/15/61)
 30 1/1/55 #32 (Dissolved 1/1/64)
 30 1/1/55 #33 (Dissolved 4/30/63)
 30 1/1/55 #34 (Dissolved 7/1/59)
 30 1/1/55 #35 (Dissolved 5/27/63)
 30 1/1/55 #36
 30 1/1/55 #37 (Dissolved 7/13/70)
 30 1/1/55 #38 (Dissolved 5/16/59)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 9/1/66)
 30 1/1/55 #41 (Dissolved 9/21/59)
 92 7/1/59 #42-R
 7/1/59 M 30/92 SRS
 30 1/1/55 #44 (Dissolved 9/1/66)

Pierce Co. (Cont.)

30 1/1/55 #45 (Dissolved 2/7/57)
 30 1/1/55 #46
 30 1/1/55 #47 (Dissolved 3/16/61)
 30 1/1/55 #48 (Dissolved 7/17/59)
 30 1/1/55 #49 (Dissolved 7/1/59)
 30 1/1/55 #50 (Dissolved 7/1/59)
 30 1/1/55 #51 (Dissolved 2/15/64)
 30 1/1/55 #52 (Dissolved 5/28/59)
 30 1/1/55 #53 (Dissolved 11/12/59)
 30 1/1/55 #54 (Dissolved 7/1/70)
 30 1/1/55 #55
 30 1/1/55 #56 (Dissolved 7/1/66)
 30 1/1/55 #57 (Dissolved 7/1/59)
 30 1/1/55 #58 (Dissolved 7/1/66)
 30 1/1/55 #59 (Dissolved 7/1/59)
 30 1/1/55 #60 (Dissolved 7/1/68)
 30 1/1/55 #61 (Dissolved 7/1/59)
 30 1/1/55 #62 (Dissolved 7/1/59)
 30 1/1/55 #63 (Dissolved 7/1/59)
 30 1/1/55 #64 (Dissolved 7/1/68)
 30 1/1/55 #65 (Dissolved 6/19/59)
 92 6/19/59 #66R (Dissolved 11/20/64)
 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)
 30 1/1/55 #70 (Dissolved 7/1/59)
 30 1/1/55 #71 (Dissolved 8/22/61)
 30 1/1/55 #72 (Dissolved 6/17/64)
 30 1/1/55 #74 (Dissolved 5/8/59)
 30 1/1/55 #75 (Dissolved 1/1/64)
 30 1/1/55 #76 (Dissolved 6/17/64)
 30 1/1/55 #77 (Dissolved 1/1/64)
 30 1/1/55 #78 (Dissolved 7/1/59)
 30 1/1/55 #79 (Dissolved 7/1/59)
 30 1/1/55 #80 (Dissolved 7/1/68)
 114 3/15/61 #81R (Dissolved 1/1/64)
 3/15/61 M 30/114 SRS

Platte Co.

30 1/1/55 #2 (Dissolved 3/1/68)
 #2-R
 7/1/69 M 30/205 SRS
 30 1/1/55 #3
 30 1/1/55 #5 (Dissolved 7/1/68)
 30 1/1/55 #6 (Dissolved 11/1/66)
 30 1/1/55 #8 (Dissolved 7/1/69)
 30 1/1/55 #9
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 7/1/69)
 30 1/1/55 #12 (Dissolved 3/1/68)
 30 1/1/55 #13 (Dissolved 7/16/63)
 30 1/1/55 #16 (Dissolved 8/1/67)
 30 1/1/55 #17
 30 1/1/55 #18 (Dissolved 6/16/70)
 30 1/1/55 #19 (Dissolved 7/27/59)
 30 1/1/55 #20 (Dissolved 2/1/73)
 30 1/1/55 #22 (Dissolved 5/5/66)
 30 1/1/55 #23 (Dissolved 6/25/68)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 10/1/69)

SCHOOL DISTRICTS (Cont.)Platte Co. (Cont.)

30 1/1/55 #27 (Dissolved 5/5/64)
 30 1/1/55 #28 (Dissolved 5/5/66)
 30 1/1/55 #29
 30 1/1/55 #30 (Dissolved 6/1/67)
 30 1/1/55 #31 (Dissolved 6/16/70)
 30 1/1/55 #32 (Dissolved 7/1/69)
 30 1/1/55 #34 (Dissolved 5/15/63)
 30 1/1/55 #35 (Dissolved 5/5/66)
 30 1/1/55 #36 (Dissolved 6/1/57)
 30 1/1/55 #37 (Dissolved 7/6/59)
 30 1/1/55 #38
 30 1/1/55 #39
 30 1/1/55 #40
 30 1/1/55 #42 (Dissolved 5/31/70)
 30 1/1/55 #43 (Dissolved 6/25/68)
 30 1/1/55 #44 (Dissolved 4/30/69)
 30 1/1/55 #45 (Dissolved 6/25/68)
 30 1/1/55 #46
 30 1/1/55 #47 (Dissolved 6/16/70)
 30 1/1/55 #48 (Dissolved 7/27/59)
 30 1/1/55 #49 (Dissolved 7/6/59)
 30 1/1/55 #51 (Dissolved 7/6/59)
 30 1/1/55 #52 (Dissolved 8/13/63)
 30 1/1/55 #53 (Dissolved 7/27/59)
 30 1/1/55 #54 (Dissolved 7/6/59)
 30 1/1/55 #55 (Dissolved 7/27/59)
 30 1/1/55 #56 (Dissolved 1/14/63)
 30 1/1/55 #57 (Dissolved 7/1/69)
 30 1/1/55 #58
 30 1/1/55 #59 (Dissolved 5/5/64)
 30 1/1/55 #60 (Dissolved 7/1/69)
 30 1/1/55 #61 (Dissolved 6/16/70)
 30 1/1/55 #62 (Dissolved 5/5/64)
 30 1/1/55 #63 (Dissolved 6/16/70)
 30 1/1/55 #64 (Dissolved 6/16/70)
 30 1/1/55 #65 (Dissolved 6/16/70)
 30 1/1/55 #66 (Dissolved 1/31/61)
 30 1/1/55 #68 (Dissolved 5/5/64)
 30 1/1/55 #72 (Dissolved 5/5/66)
 30 1/1/55 #73 (Dissolved 7/1/69)
 30 1/1/55 #77 (Dissolved 5/5/66)
 30 1/1/55 #78 (Dissolved 6/25/68)
 30 1/1/55 #80 (Dissolved 3/1/68)
 30 1/1/55 #81 (Dissolved 6/25/65)
 30 1/1/55 #82 (Dissolved 7/1/68)
 140 5/5/64 #83
 5/5/64 M 30/140 SRS
 159 5/5/66 #84
 5/5/66 M 30/159 SRS

Polk Co.

30 1/1/55 #2 (Dissolved 7/1/56)
 30 1/1/55 #4 (Dissolved 7/1/58)
 30 1/1/55 #5 (Dissolved 7/1/56)
 30 1/1/55 #6 (Dissolved 7/1/57)
 30 1/1/55 #7 (Dissolved 9/8/62)
 30 1/1/55 #8 (Dissolved 7/1/56)
 30 1/1/55 #9 (Dissolved 7/2/60)
 30 1/1/55 #11 (Dissolved 7/1/70)
 30 1/1/55 #13 (Dissolved 7/1/56)

SCHOOL DISTRICTS (Cont.)Polk Co. (Cont.)

30 1/1/55 #16 (Dissolved 7/1/70)
 30 1/1/55 #17 (Dissolved 5/31/70)
 30 1/1/55 #18 (Dissolved 5/20/68)
 30 1/1/55 #23 (Dissolved 7/1/57)
 30 1/1/55 #25 (Dissolved 7/1/58)
 30 1/1/55 #26 (Dissolved 8/18/58)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 7/1/56)
 30 1/1/55 #31 (Dissolved 9/10/57)
 30 1/1/55 #33 (Dissolved 7/1/58)
 30 1/1/55 #37 (Dissolved 7/1/56)
 30 1/1/55 #39 (Dissolved 7/1/56)
 32 1/1/55 #40 (Dissolved 7/1/56)
 1/1/55 M 30/32 SRS
 30 1/1/55 #42 (Dissolved 6/30/60)
 30 1/1/55 #43 (Dissolved 6/30/60)
 30 1/1/55 #48 (Dissolved 7/1/56)
 30 1/1/55 #49 (Dissolved 7/1/56)
 30 1/1/55 #50 (Dissolved 7/1/57)
 30 1/1/55 #52 (Dissolved 7/1/58)
 30 1/1/55 #53 (Dissolved 7/1/56)
 30 1/1/55 #54 (Dissolved 7/1/57)
 30 1/1/55 #55 (Dissolved 5/11/59)
 30 1/1/55 #57 (Dissolved 8/12/57)
 30 1/1/55 #59 (Dissolved 7/1/57)
 30 1/1/55 #60 (Dissolved 7/1/56)
 30 1/1/55 #61 (Dissolved 7/1/56)
 30 1/1/55 #63 (Dissolved 7/1/58)
 30 1/1/55 #68 (Dissolved 7/1/56)
 30 1/1/55 #73

Red Willow Co.

30 1/1/55 #4
 30 1/1/55 #7 (Dissolved 5/18/59)
 30 1/1/55 #8
 30 1/1/55 #9 (Dissolved 5/18/59)
 30 1/1/55 #10 (Dissolved 5/18/59)
 30 1/1/55 #11 (Dissolved 1/14/58)
 80 1/14/58 #11R
 1/14/58 M 30/80 SRS
 30 1/1/55 #14 (Dissolved 6/15/59)
 30 1/1/55 #15 (Dissolved 6/15/59)
 30 1/1/55 #16 (Dissolved 6/30/70)
 30 1/1/55 #18 (Dissolved 5/18/59)
 30 1/1/55 #20 (Dissolved 5/18/59)
 30 1/1/55 #21 (Dissolved 6/4/64)
 30 1/1/55 #23
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 7/14/58)
 30 1/1/55 #27 (Dissolved 6/30/70)
 30 1/1/55 #31
 30 1/1/55 #33 (Dissolved 6/2/58)
 30 1/1/55 #35 (Dissolved 6/15/59)
 30 1/1/55 #39 (Dissolved 8/6/59)
 30 1/1/55 #41
 30 1/1/55 #43 (Dissolved 3/28/57)
 30 1/1/55 #47 (Dissolved 7/10/59)
 30 1/1/55 #49 (Dissolved 5/18/59)
 30 1/1/55 #50
 30 1/1/55 #51 (Dissolved 6/16/69)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Red Willow Co. (Cont.)

30 1/1/55 #52 (Dissolved 8/6/59)
 30 1/1/55 #55 (Dissolved 7/10/59)
 30 1/1/55 #57 (Dissolved 7/26/58)
 30 1/1/55 #60 (Dissolved 7/26/58)
 30 1/1/55 #61 (Dissolved 7/10/59)
 30 1/1/55 #62 (Dissolved 7/1/63)
 30 1/1/55 #63 (Dissolved 7/26/58)
 30 1/1/55 #66 (Dissolved 6/15/59)
 30 1/1/55 #73 (Dissolved 6/15/59)
 30 1/1/55 #80 (Dissolved 1/14/58)
 30 1/1/55 #82 (Dissolved 8/2/60)
 30 1/1/55 #84 (Dissolved 8/6/59)
 30 1/1/55 #86 (Dissolved 6/15/59)
 92 6/15/59 #108 (Dissolved 6/4/64)
 6/15/59 M 30/92 SRS
 #109-R
 7/1/69 M 30/201 SRS

Richardson Co.

159 1/4/66 #RN 1
 1/4/66 M 30/159 SRS
 30 1/1/55 #1
 30 1/1/55 #2 (Dissolved 9/1/66)
 30 1/1/55 #3 (Dissolved 6/1/66)
 30 1/1/55 #4 (Dissolved 6/1/61)
 30 1/1/55 #5 (Dissolved 6/30/60)
 30 1/1/55 #6 (Dissolved 6/10/58)
 30 1/1/55 #7 (Dissolved 6/10/58)
 30 1/1/55 #10 (Dissolved 6/1/59)
 30 1/1/55 #11
 30 1/1/55 #12 (Dissolved 6/1/59)
 30 1/1/55 #13
 30 1/1/55 #14 (Dissolved 6/1/63)
 30 1/1/55 #15 (Dissolved 6/10/58)
 30 1/1/55 #16 (Dissolved 6/1/62)
 30 1/1/55 #17 (Dissolved 6/1/69)
 30 1/1/55 #18
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 6/1/61)
 30 1/1/55 #21
 30 1/1/55 #23 (Dissolved 6/1/69)
 30 1/1/55 #24 (Dissolved 6/1/69)
 30 1/1/55 #25 (Dissolved 6/1/69)
 30 1/1/55 #26 (Dissolved 6/1/69)
 30 1/1/55 #27
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 6/1/69)
 30 1/1/55 #30 (Dissolved 8/15/71)
 30 1/1/55 #31 (Dissolved 3/10/61)
 30 1/1/55 #33 (Dissolved 6/1/59)
 30 1/1/55 #36 (Dissolved 6/1/59)
 30 1/1/55 #38 (Dissolved 5/1/63)
 30 1/1/55 #39 (Dissolved 6/1/59)
 30 1/1/55 #40 (Dissolved 6/1/59)
 30 1/1/55 #41 (Dissolved 6/1/59)
 30 1/1/55 #45 (Dissolved 6/1/64)
 30 1/1/55 #46 (Dissolved 6/1/59)
 30 1/1/55 #47
 30 1/1/55 #48
 30 1/1/55 #49 (Dissolved 6/1/69)

SCHOOL DISTRICTS (Cont.)

Richardson Co. (Cont.)

30 1/1/55 #50 (Dissolved 7/1/69)
 30 1/1/55 #51 (Dissolved 6/15/72)
 30 1/1/55 #52 (Dissolved 6/15/71)
 30 1/1/55 #53
 30 1/1/55 #54
 30 1/1/55 #55 (Dissolved 6/1/59)
 30 1/1/55 #57 (Dissolved 6/1/59)
 30 1/1/55 #58 (Dissolved 6/1/59)
 30 1/1/55 #62 (Dissolved 6/1/59)
 30 1/1/55 #63 (Dissolved 6/1/59)
 30 1/1/55 #64 (Dissolved 6/1/59)
 30 1/1/55 #65 (Dissolved 6/1/66)
 30 1/1/55 #66 (Dissolved 6/15/70)
 30 1/1/55 #67 (Dissolved 6/1/69)
 30 1/1/55 #68 (Dissolved 7/31/67)
 30 1/1/55 #69 (Dissolved 7/31/67)
 30 1/1/55 #73 (Dissolved 5/10/61)
 30 1/1/55 #74 (Dissolved 6/15/72)
 30 1/1/55 #75
 30 1/1/55 #77 (Dissolved 6/1/65)
 30 1/1/55 #78 (Dissolved 8/8/58)
 30 1/1/55 #79 (Dissolved 6/1/68)
 30 1/1/55 #80 (Dissolved 6/15/70)
 30 1/1/55 #81 (Dissolved 6/1/59)
 30 1/1/55 #82 (Dissolved 6/1/59)
 30 1/1/55 #83 (Dissolved 6/1/69)
 30 1/1/55 #86 (Dissolved 6/1/66)
 30 1/1/55 #87 (Dissolved 8/1/62)
 30 1/1/55 #88 (Dissolved 7/1/73)
 30 1/1/55 #89 (Dissolved 6/1/67)
 30 1/1/55 #90 (Dissolved 6/1/59)
 30 1/1/55 #91 (Dissolved 6/1/69)
 30 1/1/55 #92
 30 1/1/55 #93 (Dissolved 6/1/59)
 30 1/1/55 #94 (Dissolved 8/1/65)
 30 1/1/55 #96 (Dissolved 6/10/58)
 30 1/1/55 #97 (Dissolved 6/10/58)
 30 1/1/55 #98 (Dissolved 6/1/59)
 30 1/1/55 #99
 30 1/1/55 #100 (Dissolved 6/1/59)
 30 1/1/55 #101 (Dissolved 6/10/58)
 30 1/1/55 #103 (Dissolved 6/10/58)
 30 1/1/55 #104 (Dissolved 6/1/59)
 30 1/1/55 #105 (Dissolved 3/25/60)

Rock Co.

30 1/1/55 #1 (Dissolved 8/19/70)
 30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 1/21/70)
 30 1/1/55 #6 (Dissolved 5/20/61)
 30 1/1/55 #7 (Dissolved 5/22/73)
 30 1/1/55 #8 (Dissolved 5/20/59)
 30 1/1/55 #9 (Dissolved 1/1/71)
 30 1/1/55 #10 (Dissolved 5/20/60)
 30 1/1/55 #12 (Dissolved 6/1/64)
 30 1/1/55 #14 (Dissolved 5/28/62)
 30 1/1/55 #15 (Dissolved 5/20/59)
 30 1/1/55 #17 (Dissolved 5/22/73)
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 6/2/69)

SCHOOL DISTRICTS (Cont.)

Rock Co. (Cont.)

30 1/1/55 #21
 30 1/1/55 #22 (Dissolved 4/6/60)
 30 1/1/55 #25 (Dissolved 4/20/61)
 30 1/1/55 #26 (Dissolved 6/1/70)
 30 1/1/55 #27 (Dissolved 5/20/59)
 30 1/1/55 #29 (Dissolved 6/1/72)
 30 1/1/55 #30
 30 1/1/55 #32 (Dissolved 4/10/59)
 30 1/1/55 #35 (Dissolved 5/22/73)
 30 1/1/55 #38
 30 1/1/55 #39 (Dissolved 5/28/62)
 30 1/1/55 #40 (Dissolved 6/5/69)
 30 1/1/55 #41
 30 1/1/55 #44 (Dissolved 6/15/65)
 30 1/1/55 #51 (Dissolved 6/22/62)
 30 1/1/55 #53 (Dissolved 5/20/59)
 30 1/1/55 #54 (Dissolved 5/31/67)
 30 1/1/55 #55
 30 1/1/55 #59 (Dissolved 6/6/62)
 30 1/1/55 #67 (Dissolved 6/5/65)
 30 1/1/55 #69 (Dissolved 6/3/59)
 30 1/1/55 #72
 30 1/1/55 #74
 30 1/1/55 #77
 30 1/1/55 #80 (Dissolved 5/17/72)
 30 1/1/55 #83 (Dissolved 6/1/70)

Saline Co.

30 1/1/55 #1
 30 1/1/55 #3 (Dissolved 3/24/65)
 30 1/1/55 #4 (Dissolved 3/24/65)
 30 1/1/55 #5 (Dissolved 3/24/65)
 30 1/1/55 #7 (Dissolved 6/14/65)
 30 1/1/55 #9 (Dissolved 3/24/65)
 30 1/1/55 #10 (Dissolved 5/28/70)
 30 1/1/55 #11
 30 1/1/55 #12 (Dissolved 6/1/61)
 30 1/1/55 #13 (Dissolved 4/28/56)
 30 1/1/55 #15 (Dissolved 6/5/68)
 30 1/1/55 #16 (Dissolved 7/1/57)
 30 1/1/55 #17 (Dissolved 6/1/62)
 30 1/1/55 #18
 30 1/1/55 #19 (Dissolved 6/1/67)
 30 1/1/55 #20 (Dissolved 1/28/66)
 30 1/1/55 #23 (Dissolved 5/23/61)
 30 1/1/55 #25
 30 1/1/55 #27 (Dissolved 7/1/57)
 30 1/1/55 #28 (Dissolved 6/1/58)
 30 1/1/55 #29 (Dissolved 6/10/57)
 30 1/1/55 #30 (Dissolved 3/19/56)
 30 1/1/55 #31
 30 1/1/55 #32 (Dissolved 6/5/68)
 30 1/1/55 #34 (Dissolved 3/24/65)
 30 1/1/55 #35 (Dissolved 5/23/61)
 30 1/1/55 #36 (Dissolved 7/1/57)
 30 1/1/55 #37 (Dissolved 7/1/57)
 30 1/1/55 #39 (Dissolved 3/19/56)
 30 1/1/55 #40 (Dissolved 7/1/57)
 30 1/1/55 #41 (Dissolved 3/19/56)
 30 1/1/55 #42 (Dissolved 5/12/56)
 30 1/1/55 #43 (Dissolved 6/1/59)

SCHOOL DISTRICTS (Cont.)

Saline Co. (Cont.)

30 1/1/55 #45 (Dissolved 3/19/56)
 30 1/1/55 #47 (Dissolved 5/23/61)
 30 1/1/55 #49 (Dissolved 6/1/59)
 30 1/1/55 #50 (Dissolved 5/23/61)
 30 1/1/55 #51 (Dissolved 3/24/65)
 30 1/1/55 #52
 30 1/1/55 #53 (Dissolved 5/20/57)
 30 1/1/55 #54 (Dissolved 6/1/59)
 30 1/1/55 #55 (Dissolved 4/5/56)
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 6/4/69)
 30 1/1/55 #60 (Dissolved 4/5/56)
 30 1/1/55 #62 (Dissolved 6/1/59)
 30 1/1/55 #64 (Dissolved 6/4/69)
 30 1/1/55 #65 (Dissolved 6/1/59)
 30 1/1/55 #70 (Dissolved 7/2/56)
 30 1/1/55 #71 (Dissolved 5/12/56)
 30 1/1/55 #72 (Dissolved 1/28/57)
 30 1/1/55 #73 (Dissolved 3/24/65)
 30 1/1/55 #74 (Dissolved 6/1/59)
 30 1/1/55 #75 (Dissolved 6/5/67)
 30 1/1/55 #76 (Dissolved 6/1/62)
 30 1/1/55 #78 (Dissolved 3/24/65)
 30 1/1/55 #79 (Dissolved 3/24/65)
 30 1/1/55 #80 (Dissolved 6/1/61)
 30 1/1/55 #84 (Dissolved 5/19/56)
 30 1/1/55 #85 (Dissolved 6/1/61)
 30 1/1/55 #87
 30 1/1/55 #88
 30 1/1/55 #89 (Dissolved 7/9/57)
 30 1/1/55 #91 (Dissolved 7/1/57)
 30 1/1/55 #92 (Dissolved 5/23/61)
 30 1/1/55 #93 (Dissolved 3/24/65)
 30 1/1/55 #94 (Dissolved 7/1/68)
 30 1/1/55 #95 (Dissolved 7/29/57)
 30 1/1/55 #97 (Dissolved 3/24/65)
 30 1/1/55 #100
 30 1/1/55 #101 (Dissolved 5/23/61)
 30 1/1/55 #104 (Dissolved 4/5/56)
 30 1/1/55 #106 (Dissolved 3/24/65)
 30 1/1/55 #108 (Dissolved 6/1/59)
 30 1/1/55 #109 (Dissolved 1/28/66)
 30 1/1/55 #110 (Dissolved 6/1/59)
 30 1/1/55 #111 (Dissolved 3/19/56)
 30 1/1/55 #112 (Dissolved 6/1/58)
 30 1/1/55 #116 (Dissolved 3/19/56)
 30 1/1/55 #117 (Dissolved 3/19/56)
 30 1/1/55 #120 (Dissolved 3/24/65)
 42 3/19/56 #122 (Dissolved 6/1/62)
 3/19/56 M 30/42 SRS
 71 7/1/57 #163
 7/1/57 M 30/71 SRS

Sarpy Co.

30 1/1/55 #2 (Dissolved 10/21/58)
 30 1/1/55 #3 (Dissolved 10/21/58)
 30 1/1/55 #5 (Dissolved 10/1/58)
 30 1/1/55 #6 (Dissolved 10/21/58)
 30 1/1/55 #7 (Dissolved 10/21/58)
 30 1/1/55 #8 (Dissolved 10/21/58)
 30 1/1/55 #9 (Dissolved 10/21/58)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Sarpy Co. (Cont.)

30 1/1/55 #10 (Dissolved 4/11/57)
 30 1/1/55 #11 (Dissolved 4/11/57)
 30 1/1/55 #12 (Dissolved 4/11/57)
 30 1/1/55 #13 (Dissolved 4/11/57)
 30 1/1/55 #14 (Dissolved 4/11/57)
 30 1/1/55 #16 (Dissolved 6/7/57)
 30 1/1/55 #17 (Dissolved 10/21/58)
 30 1/1/55 #18 (Dissolved 10/21/58)
 30 1/1/55 #19 (Dissolved 10/21/58)
 30 1/1/55 #21 (Dissolved 6/7/57)
 30 1/1/55 #22
 30 1/1/55 #23 (Dissolved 10/21/58)
 30 1/1/55 #24 (Dissolved 10/21/58)
 30 1/1/55 #25 (Dissolved 12/1/58)
 30 1/1/55 #26 (Dissolved 4/11/57)
 30 1/1/55 #29 (Dissolved 10/21/58)
 30 1/1/55 #30 (Dissolved 4/11/57)
 30 1/1/55 #31 (Dissolved 4/11/57)
 30 1/1/55 #33 (Dissolved 6/7/57)
 30 1/1/55 #34 (Dissolved 10/21/58)
 30 1/1/55 #35 (Dissolved 6/7/57)
 30 1/1/55 #39
 30 1/1/55 #40 (Dissolved 9/26/58)
 30 1/1/55 #41 (Dissolved 4/11/57)
 30 1/1/55 #42 (Dissolved 10/1/58)
 30 1/1/55 #43 (Dissolved 4/1/59)
 30 1/1/55 #44 (Dissolved 6/15/61)
 30 1/1/55 #45 (Dissolved 6/8/59)
 84 10/21/58 #46
 10/21/58 M 30/84 SRS

Saunders Co.

30 1/1/55 #3
 30 1/1/55 #4 (Dissolved 7/31/59)
 30 1/1/55 #5
 30 1/1/55 #6 (Dissolved 5/29/65)
 30 1/1/55 #7 (Dissolved 1/1/55)
 30 1/1/55 #8 (Dissolved 1/1/55)
 30 1/1/55 #10 (Dissolved 1/1/55)
 30 1/1/55 #11
 30 1/1/55 #12 (Dissolved 8/18/67)
 30 1/1/55 #13 (Dissolved 7/31/59)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 7/11/60)
 30 1/1/55 #16 (Dissolved 7/1/70)
 30 1/1/55 #17 (Dissolved 5/29/65)
 30 1/1/55 #18
 30 1/1/55 #19
 30 1/1/55 #20
 30 1/1/55 #21 (Dissolved 5/20/63)
 30 1/1/55 #23
 30 1/1/55 #24
 30 1/1/55 #25 (Dissolved 5/27/66)
 30 1/1/55 #26 (Dissolved 8/15/72)
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 6/15/62)
 30 1/1/55 #29 (Dissolved 7/9/64)
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 1/13/60)
 30 1/1/55 #34
 30 1/1/55 #35 (Dissolved 7/9/57)

SCHOOL DISTRICTS (Cont.)

Saunders Co. (Cont.)

30 1/1/55 #37 (Dissolved 5/30/59)
 30 1/1/55 #40 (Dissolved 6/1/62)
 30 1/1/55 #41 (Dissolved 4/6/64)
 30 1/1/55 #42 (Dissolved 8/15/73)
 30 1/1/55 #43 (Dissolved 5/27/66)
 30 1/1/55 #44
 30 1/1/55 #45 (Dissolved 5/31/69)
 30 1/1/55 #46 (Dissolved 1/13/60)
 30 1/1/55 #48 (Dissolved 5/30/69)
 30 1/1/55 #49 (Dissolved 5/31/69)
 30 1/1/55 #50
 30 1/1/55 #51
 30 1/1/55 #52 (Dissolved 7/8/70)
 30 1/1/55 #53 (Dissolved 11/10/58)
 30 1/1/55 #54
 30 1/1/55 #55 (Dissolved 6/1/67)
 30 1/1/55 #56 (Dissolved 5/14/62)
 30 1/1/55 #57 (Dissolved 5/12/58)
 30 1/1/55 #58 (Dissolved 7/31/59)
 30 1/1/55 #59 (Dissolved 6/11/62)
 30 1/1/55 #60
 30 1/1/55 #61
 30 1/1/55 #62 (Dissolved 6/1/72)
 30 1/1/55 #63 (Dissolved 7/31/59)
 30 1/1/55 #64 (Dissolved 6/11/62)
 30 1/1/55 #65 (Dissolved 7/3/73)
 30 1/1/55 #66 (Dissolved 8/5/57)
 30 1/1/55 #68 (Dissolved 4/28/66)
 30 1/1/55 #69 (Dissolved 6/30/58)
 30 1/1/55 #70
 30 1/1/55 #71 (Dissolved 6/1/70)
 30 1/1/55 #73 (Dissolved 7/20/73)
 30 1/1/55 #74
 30 1/1/55 #75
 30 1/1/55 #76 (Dissolved 4/6/64)
 30 1/1/55 #77 (Dissolved 7/1/70)
 30 1/1/55 #78 (Dissolved 7/1/70)
 30 1/1/55 #79 (Dissolved 4/6/64)
 30 1/1/55 #80 (Dissolved 6/1/73)
 30 1/1/55 #81
 30 1/1/55 #82
 30 1/1/55 #83
 30 1/1/55 #84 (Dissolved 6/7/68)
 30 1/1/55 #85 (Dissolved 9/16/68)
 30 1/1/55 #86 (Dissolved 6/1/70)
 30 1/1/55 #87
 30 1/1/55 #88 (Dissolved 11/10/58)
 30 1/1/55 #90 (Dissolved 6/7/68)
 30 1/1/55 #91
 30 1/1/55 #92 (Dissolved 6/6/63)
 30 1/1/55 #93 (Dissolved 6/5/69)
 30 1/1/55 #94 (Dissolved 5/29/65)
 30 1/1/55 #96 (Dissolved 6/12/62)
 30 1/1/55 #97 (Dissolved 5/30/69)
 30 1/1/55 #98 (Dissolved 5/17/63)
 30 1/1/55 #99 (Dissolved 4/6/64)
 30 1/1/55 #100 (Dissolved 6/28/63)
 30 1/1/55 #102 (Dissolved 7/29/70)
 30 1/1/55 #105
 30 1/1/55 #106 (Dissolved 5/17/63)
 30 1/1/55 #109 (Dissolved 6/10/67)
 30 1/1/55 #110

SCHOOL DISTRICTS (Cont.)

Saunders Co. (Cont.)

30 1/1/55 #111
 30 1/1/55 #112 (Dissolved 6/29/57)
 30 1/1/55 #113 (Dissolved 6/7/68)
 30 1/1/55 #114 (Dissolved 7/9/57)
 30 1/1/55 #115
 30 1/1/55 #116 (Dissolved 1/5/61)
 30 1/1/55 #117
 30 1/1/55 #118
 103 1/13/60 #119
 1/13/60 M 30/103 SRS

Scotts Bluff Co.

30 1/1/55 #5
 30 1/1/55 #7
 30 1/1/55 #8
 30 1/1/55 #9 (Dissolved 6/16/58)
 30 1/1/55 #12 (Dissolved 7/24/64)
 30 1/1/55 #13
 30 1/1/55 #14 (Dissolved 10/1/64)
 30 1/1/55 #20
 30 1/1/55 #22 (Dissolved 6/30/57)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 6/25/65)
 30 1/1/55 #25 (Dissolved 5/12/58)
 30 1/1/55 #26 (Dissolved 7/24/64)
 30 1/1/55 #29 (Dissolved 10/1/64)
 30 1/1/55 #33 (Dissolved 10/1/64)
 30 1/1/55 #34
 30 1/1/55 #39 (Dissolved 7/1/57)
 30 1/1/55 #40 (Dissolved 7/1/58)
 30 1/1/55 #43 (Dissolved 6/30/57)
 30 1/1/55 #44 (Dissolved 6/30/57)
 30 1/1/55 #45 (Dissolved 6/30/57)
 30 1/1/55 #46 (Dissolved 7/1/72)
 30 1/1/55 #47
 30 1/1/55 #48 (Dissolved 6/1/69)
 30 1/1/55 #49 (Dissolved 6/17/58)
 30 1/1/55 #50 (Dissolved 10/1/64)
 143 7/24/64 #60
 7/24/64 M 30/143 SRS
 148 1/1/65 #64
 1/1/65 M 30/148 SRS
 30 1/1/55 #84 (Dissolved 6/30/57)
 30 1/1/55 #85 (Dissolved 7/24/64)

Seward Co.

30 1/1/55 Centennial 67R
 30 1/1/55 #1 (Dissolved 6/1/62)
 30 1/1/55 #2 (Dissolved 7/1/59)
 30 1/1/55 #3 (Dissolved 7/1/59)
 30 1/1/55 #4 (Dissolved 1/27/67)
 30 1/1/55 #5
 30 1/1/55 #6 (Dissolved 2/25/60)
 30 1/1/55 #7 (Dissolved 2/25/60)
 30 1/1/55 #8 (Dissolved 2/24/60)
 30 1/1/55 #9
 30 1/1/55 #11 (Dissolved 12/22/58)
 30 1/1/55 #12 (Dissolved 2/24/60)
 30 1/1/55 #13 (Dissolved 5/24/58)
 30 1/1/55 #14 (Dissolved 2/24/60)

SCHOOL DISTRICTS (Cont.)

Seward Co. (Cont.)

30 1/1/55 #15 (Dissolved 2/24/60)
 30 1/1/55 #16 (Dissolved 6/1/59)
 30 1/1/55 #17 (Dissolved 2/25/60)
 30 1/1/55 #18 (Dissolved 2/25/60)
 30 1/1/55 #19 (Dissolved 6/1/62)
 30 1/1/55 #20 (Dissolved 6/1/59)
 30 1/1/55 #21 (Dissolved 2/25/60)
 30 1/1/55 #23 (Dissolved 2/25/60)
 30 1/1/55 #24 (Dissolved 6/1/59)
 30 1/1/55 #25 (Dissolved 6/1/62)
 30 1/1/55 #26 (Dissolved 6/30/56)
 30 1/1/55 #27 (Dissolved 8/24/59)
 30 1/1/55 #28 (Dissolved 6/30/56)
 30 1/1/55 #29 (Dissolved 8/1/61)
 30 1/1/55 #30 (Dissolved 2/24/60)
 30 1/1/55 #31 (Dissolved 6/1/59)
 30 1/1/55 #32 (Dissolved 7/1/59)
 30 1/1/55 #33 (Dissolved 5/29/63)
 30 1/1/55 #34 (Dissolved 5/26/58)
 30 1/1/55 #35 (Dissolved 10/1/60)
 30 1/1/55 #36 (Dissolved 6/30/56)
 30 1/1/55 #37 (Dissolved 6/1/59)
 30 1/1/55 #38 (Dissolved 6/8/57)
 30 1/1/55 #39 (Dissolved 6/1/59)
 30 1/1/55 #40 (Dissolved 8/24/59)
 30 1/1/55 #41 (Dissolved 2/24/60)
 30 1/1/55 #42 (Dissolved 6/1/59)
 30 1/1/55 #43 (Dissolved 9/3/68)
 30 1/1/55 #45 (Dissolved 2/24/60)
 30 1/1/55 #46 (Dissolved 8/24/59)
 30 1/1/55 #47 (Dissolved 2/23/60)
 30 1/1/55 #48 (Dissolved 2/25/60)
 30 1/1/55 #49 (Dissolved 12/22/58)
 30 1/1/55 #50 (Dissolved 5/12/71)
 30 1/1/55 #51 (Dissolved 2/24/60)
 30 1/1/55 #52 (Dissolved 6/30/56)
 30 1/1/55 #53 (Dissolved 6/1/59)
 30 1/1/55 #54 (Dissolved 6/30/56)
 30 1/1/55 #56 (Dissolved 6/30/56)
 30 1/1/55 #57 (Dissolved 6/30/56)
 30 1/1/55 #58 (Dissolved 9/3/68)
 30 1/1/55 #59 (Dissolved 6/15/59)
 30 1/1/55 #60 (Name changed to Centennial
 67R)
 30 1/1/55 #61 (Dissolved 8/1/61)
 30 1/1/55 #62 (Dissolved 6/1/59)
 30 1/1/55 #63 (Dissolved 6/30/56)
 30 1/1/55 #64
 30 1/1/55 #65 (Dissolved 9/17/62)
 30 1/1/55 #66 (Dissolved 7/12/57)
 30 1/1/55 #68 (Dissolved 9/22/58)
 30 1/1/55 #70 (Dissolved 6/29/57)
 30 1/1/55 #71 (Dissolved 2/24/60)
 30 1/1/55 #72 (Dissolved 6/1/57)
 30 1/1/55 #73 (Dissolved 2/25/60)
 30 1/1/55 #76 (Dissolved 6/1/62)
 30 1/1/55 #77 (Dissolved 6/1/62)
 30 1/1/55 #78 (Dissolved 6/1/59)
 30 1/1/55 #79 (Dissolved 7/1/69)
 30 1/1/55 #80 (Dissolved 6/1/59)
 30 1/1/55 #81 (Dissolved 5/31/57)
 30 1/1/55 #82

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Seward Co. (Cont.)

30 1/1/55 #83 (Dissolved 2/24/60)
 30 1/1/55 #84 (Dissolved 2/25/60)
 30 1/1/55 #86 (Dissolved 6/30/56)
 30 1/1/55 #87 (Dissolved 6/19/67)
 30 1/1/55 #88
 30 1/1/55 #89 (Dissolved 7/24/64)
 30 1/1/55 #90 (Dissolved 2/24/60)
 30 1/1/55 #92 (Dissolved 5/26/58)
 30 1/1/55 #93
 30 1/1/55 #94 (Dissolved 7/12/57)
 30 1/1/55 #95 (Dissolved 2/25/60)

Sheridan Co.

#4
 1/4/71 M 30/238 SRS
 30 1/1/55 #8 (Dissolved 5/31/70)
 30 1/1/55 #12 (Dissolved 6/19/61)
 30 1/1/55 #13
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 4/5/71)
 30 1/1/55 #16 (Dissolved 5/2/59)
 30 1/1/55 #17 (Dissolved 5/31/70)
 30 1/1/55 #18 (Dissolved 5/31/70)
 30 1/1/55 #19 (Dissolved 3/30/65)
 30 1/1/55 #20
 30 1/1/55 #22
 30 1/1/55 #26
 30 1/1/55 #27
 30 1/1/55 #28 (Dissolved 5/31/70)
 30 1/1/55 #30
 30 1/1/55 #31 (Dissolved 5/31/70)
 30 1/1/55 #32
 30 1/1/55 #34 (Dissolved 12/11/56)
 30 1/1/55 #35
 30 1/1/55 #36
 30 1/1/55 #37 (Dissolved 6/13/60)
 30 1/1/55 #40 (Dissolved 5/25/63)
 30 1/1/55 #43
 30 1/1/55 #44
 30 1/1/55 #52 (Dissolved 5/31/70)
 30 1/1/55 #56
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 12/31/58)
 30 1/1/55 #59 (Dissolved 1/15/59)
 30 1/1/55 #60
 30 1/1/55 #61 (Dissolved 5/15/57)
 30 1/1/55 #62
 30 1/1/55 #63 (Dissolved 5/3/71)
 30 1/1/55 #64
 30 1/1/55 #69
 30 1/1/55 #73 (Dissolved 8/28/70)
 30 1/1/55 #74 (Dissolved 2/13/59)
 30 1/1/55 #75
 30 1/1/55 #78
 30 1/1/55 #79
 30 1/1/55 #80 (Dissolved 5/29/73)
 30 1/1/55 #83
 30 1/1/55 #86 (Dissolved 6/19/61)
 30 1/1/55 #87 (Dissolved 9/30/59)
 30 1/1/55 #88
 30 1/1/55 #90 (Dissolved 7/9/59)

SCHOOL DISTRICTS (Cont.)

Sheridan Co. (Cont.)

30 1/1/55 #91
 30 1/1/55 #93 (Dissolved 5/29/73)
 30 1/1/55 #94 (Dissolved 12/8/57)
 30 1/1/55 #95 (Dissolved 5/23/58)
 30 1/1/55 #96
 30 1/1/55 #97 (Dissolved 7/23/56)
 30 1/1/55 #98 (Dissolved 4/1/70)
 30 1/1/55 #100
 30 1/1/55 #101 (Dissolved 3/13/61)
 30 1/1/55 #102 (Dissolved 5/31/70)
 30 1/1/55 #106 (Dissolved 8/13/65)
 30 1/1/55 #107 (Dissolved 6/6/69)
 30 1/1/55 #109 (Dissolved 12/30/66)
 30 1/1/55 #112 (Dissolved 11/14/64)
 30 1/1/55 #117 (Dissolved 1/31/59)
 30 1/1/55 #119
 30 1/1/55 #121 (Dissolved 6/3/60)
 30 1/1/55 #122
 30 1/1/55 #124
 30 1/1/55 #125 (Dissolved 5/31/70)
 30 1/1/55 #126
 30 1/1/55 #127
 30 1/1/55 #128 (Dissolved 2/25/66)
 30 1/1/55 #129
 30 1/1/55 #130 (Dissolved 5/31/70)
 30 1/1/55 #131
 30 1/1/55 #132
 30 1/1/55 #133
 30 1/1/55 #137 (Dissolved 11/2/62)
 30 1/1/55 #141
 30 1/1/55 #143 (Dissolved 6/30/66)
 30 1/1/55 #145 (Dissolved 11/14/64)
 30 1/1/55 #150 (Dissolved 9/30/59)
 30 1/1/55 #152 (Dissolved 11/14/64)
 30 1/1/55 #154
 30 1/1/55 #156 (Dissolved 5/31/70)
 30 1/1/55 #158 (Dissolved 4/28/66)
 30 1/1/55 #161 (Dissolved 4/15/60)
 30 1/1/55 #162 (Dissolved 5/15/57)
 30 1/1/55 #163 (Dissolved 5/25/63)
 30 1/1/55 #164 (Dissolved 2/8/64)
 30 1/1/55 #165
 30 1/1/55 #166
 30 1/1/55 #167
 30 1/1/55 #170 (Dissolved 1/9/64)

Sherman Co.

30 1/1/55 #2
 30 1/1/55 #3 (Dissolved 2/9/61)
 30 1/1/55 #4
 30 1/1/55 #5 (Dissolved 6/1/57)
 30 1/1/55 #7 (Dissolved 6/15/66)
 30 1/1/55 #9 (Dissolved 6/1/57)
 30 1/1/55 #10 (Dissolved 7/21/59)
 30 1/1/55 #11 (Dissolved 7/10/68)
 30 1/1/55 #12 (Dissolved 7/26/66)
 30 1/1/55 #13 (Dissolved 6/23/58)
 30 1/1/55 #14
 30 1/1/55 #17 (Dissolved 7/26/62)
 30 1/1/55 #19 (Dissolved 6/29/65)
 30 1/1/55 #20 (Dissolved 6/15/66)

SCHOOL DISTRICTS (Cont.)

SCHOOL DISTRICTS (Cont.)

Sherman Co. (Cont.)Sioux Co. (Cont.)

30 1/1/55 #22 (Dissolved 9/17/73)
 30 1/1/55 #23 (Dissolved 6/14/62)
 30 1/1/55 #24 (Dissolved 7/10/63)
 30 1/1/55 #25 (Dissolved 8/4/71)
 30 1/1/55 #26 (Dissolved 5/15/63)
 30 1/1/55 #27 (Dissolved 5/14/63)
 30 1/1/55 #30 (Dissolved 5/29/70)
 30 1/1/55 #31 (Dissolved 6/28/65)
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 7/1/56)
 30 1/1/55 #34 (Dissolved 7/1/56)
 30 1/1/55 #35 (Dissolved 6/1/57)
 30 1/1/55 #38 (Dissolved 8/14/58)
 30 1/1/55 #39 (Dissolved 5/29/70)
 30 1/1/55 #40 (Dissolved 6/1/56)
 30 1/1/55 #41 (Dissolved 6/16/65)
 30 1/1/55 #42 (Dissolved 6/1/66)
 30 1/1/55 #43 (Dissolved 5/22/62)
 30 1/1/55 #44
 30 1/1/55 #45 (Dissolved 6/1/57)
 30 1/1/55 #47 (Dissolved 6/12/63)
 30 1/1/55 #48 (Dissolved 6/15/66)
 30 1/1/55 #50 (Dissolved 5/22/62)
 30 1/1/55 #52 (Dissolved 6/1/61)
 30 1/1/55 #53 (Dissolved 6/1/56)
 30 1/1/55 #54 (Dissolved 7/20/65)
 30 1/1/55 #55 (Dissolved 6/15/66)
 30 1/1/55 #56
 30 1/1/55 #57 (Dissolved 7/26/65)
 30 1/1/55 #59 (Dissolved 6/1/57)
 30 1/1/55 #60 (Dissolved 6/1/63)
 30 1/1/55 #61 (Dissolved 5/25/64)
 30 1/1/55 #63 (Dissolved 6/1/56)
 30 1/1/55 #64 (Dissolved 9/18/63)
 30 1/1/55 #65 (Dissolved 6/9/56)
 30 1/1/55 #66 (Dissolved 6/1/60)
 30 1/1/55 #69 (Dissolved 7/17/56)
 30 1/1/55 #72 (Dissolved 6/14/62)
 30 1/1/55 #73
 30 1/1/55 #74 (Dissolved 6/14/62)
 30 1/1/55 #75 (Dissolved 6/15/66)
 30 1/1/55 #76
 30 1/1/55 #79 (Dissolved 7/1/56)
 30 1/1/55 #80 (Dissolved 6/1/59)
 30 1/1/55 #82 (Dissolved 6/1/57)
 30 1/1/55 #93 (Dissolved 5/3/66)

Sioux Co.

0 1/1/55 #1 (Dissolved 6/9/67)
 0 1/1/55 #2
 0 1/1/55 #3 (Dissolved 10/13/62)
 0 1/1/55 #4 (Dissolved 3/21/70)
 0 1/1/55 #5
 0 1/1/55 #6
 0 1/1/55 #7
 0 1/1/55 #9 (Dissolved 5/27/70)
 0 1/1/55 #11
 0 1/1/55 #12
 0 1/1/55 #13
 0 1/1/55 #14

30 1/1/55 #15 (Dissolved 10/2/63)
 30 1/1/55 #16 (Dissolved 6/8/72)
 30 1/1/55 #18 (Dissolved 5/20/66)
 30 1/1/55 #19 (Dissolved 9/1/62)
 30 1/1/55 #20 (Dissolved 9/3/69)
 30 1/1/55 #23
 30 1/1/55 #26 (Dissolved 4/26/63)
 135 7/1/63 #26A
 7/1/63 M 30/135 SRS
 30 1/1/55 #28 (Dissolved 8/30/57)
 30 1/1/55 #30 (Dissolved 12/22/59)
 30 1/1/55 #31 (Dissolved 4/4/60)
 30 1/1/55 #32 (Dissolved 6/15/65)
 30 1/1/55 #33
 30 1/1/55 #34 (Dissolved 8/1/61)
 30 1/1/55 #38
 30 1/1/55 #39 (Dissolved 4/4/60)
 30 1/1/55 #41 (Dissolved 7/14/59)
 30 1/1/55 #42 (Dissolved 5/27/70)
 30 1/1/55 #43
 30 1/1/55 #46
 30 1/1/55 #47
 30 1/1/55 #48
 30 1/1/55 #49 (Dissolved 8/30/63)
 30 1/1/55 #51
 30 1/1/55 #52 (Dissolved 5/27/70)
 30 1/1/55 #53 (Dissolved 7/24/64)
 30 1/1/55 #55 (Dissolved 7/28/69)
 30 1/1/55 #56 (Dissolved 6/4/71)
 30 1/1/55 #57 (Dissolved 6/30/61)
 30 1/1/55 #60 (Dissolved 7/24/64)
 30 1/1/55 #61 (Dissolved 5/31/57)
 30 1/1/55 #62 (Dissolved 8/30/63)
 30 1/1/55 #63 (Dissolved 5/27/70)
 30 1/1/55 #65
 30 1/1/55 #68
 30 1/1/55 #71
 30 1/1/55 #73
 30 1/1/55 #76
 30 1/1/55 #77
 30 1/1/55 #80 (Dissolved 7/24/67)
 30 1/1/55 #81 (Dissolved 3/1/60)
 30 1/1/55 #85 (Dissolved 9/3/69)

Stanton Co.

30 1/1/55 #2
 30 1/1/55 #4 (Dissolved 5/27/63)
 30 1/1/55 #5 (Dissolved 6/12/61)
 30 1/1/55 #6 (Dissolved 7/1/70)
 30 1/1/55 #7 (Dissolved 7/1/70)
 30 1/1/55 #8 (Dissolved 6/28/63)
 30 1/1/55 #9 (Dissolved 7/28/72)
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 9/1/65)
 30 1/1/55 #12 (Dissolved 7/1/70)
 30 1/1/55 #13
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 7/1/70)
 30 1/1/55 #16 (Dissolved 8/7/70)
 30 1/1/55 #17 (Dissolved 6/22/65)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Stanton Co. (Cont.)

30 1/1/55 #18 (Dissolved 7/1/70)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 7/1/64)
 30 1/1/55 #21 (Dissolved 7/29/66)
 30 1/1/55 #22 (Dissolved 5/29/59)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 6/6/63)
 30 1/1/55 #25 (Dissolved 7/1/70)
 30 1/1/55 #26 (Dissolved 7/1/70)
 30 1/1/55 #27 (Dissolved 6/8/66)
 30 1/1/55 #28
 30 1/1/55 #29 (Dissolved 7/18/68)
 30 1/1/55 #30
 30 1/1/55 #31
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 5/29/59)
 30 1/1/55 #34 (Dissolved 7/28/70)
 30 1/1/55 #35
 30 1/1/55 #36
 30 1/1/55 #37 (Dissolved 7/18/68)
 30 1/1/55 #38 (Dissolved 7/28/72)
 30 1/1/55 #39 (Dissolved 7/1/64)
 30 1/1/55 #40 (Dissolved 5/25/64)
 30 1/1/55 #41 (Dissolved 6/22/65)
 30 1/1/55 #42 (Dissolved 7/8/68)
 30 1/1/55 #43 (Dissolved 7/1/70)
 30 1/1/55 #44 (Dissolved 5/27/63)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 6/1/71)
 30 1/1/55 #47 (Dissolved 7/1/70)
 30 1/1/55 #48 (Dissolved 7/1/70)
 30 1/1/55 #49 (Dissolved 5/25/64)
 30 1/1/55 #50 (Dissolved 6/21/61)
 30 1/1/55 #51 (Dissolved 7/28/70)
 30 1/1/55 #52 (Dissolved 7/18/68)
 30 1/1/55 #53 (Dissolved 5/25/64)
 30 1/1/55 #54 (Dissolved 7/1/70)
 30 1/1/55 #55
 30 1/1/55 #56 (Dissolved 7/1/64)
 #57 (Dissolved 7/28/72)
 7/1/70 M 30/222 SRS
 30 1/1/55 #81

Thayer Co.

169 6/7/67 Meridian #303
 6/7/67 M 30/169 SRS
 30 1/1/55 #4 (Dissolved 8/16/63)
 30 1/1/55 #6 (Dissolved 6/8/59)
 30 1/1/55 #11 (Dissolved 7/1/69)
 30 1/1/55 #12 (Dissolved 7/19/59)
 30 1/1/55 #13 (Dissolved 6/11/56)
 30 1/1/55 #14 (Dissolved 7/13/64)
 30 1/1/55 #15 (Dissolved 7/16/56)
 30 1/1/55 #21 (Dissolved 7/1/71)
 30 1/1/55 #23 (Dissolved 6/10/57)
 30 1/1/55 #25 (Dissolved 7/1/69)
 32 1/1/55 #26
 1/1/55 M 30/32 SRS
 30 1/1/55 #27
 30 1/1/55 #31 (Dissolved 6/1/60)
 30 1/1/55 #33 (Dissolved 6/10/57)

SCHOOL DISTRICTS (Cont.)

Thayer Co. (Cont.)

30 1/1/55 #35 (Dissolved 6/12/56)
 30 1/1/55 #36 (Dissolved 7/1/63)
 30 1/1/55 #37 (Dissolved 6/1/60)
 30 1/1/55 #38 (Dissolved 6/11/56)
 30 1/1/55 #39 (Dissolved 7/1/59)
 30 1/1/55 #41 (Dissolved 4/11/67)
 30 1/1/55 #44 (Dissolved 9/5/57)
 30 1/1/55 #48 (Dissolved 6/11/56)
 30 1/1/55 #50 (Dissolved 6/1/62)
 33 1/1/55 #56 (Dissolved 7/1/57)
 1/1/55 M 30/33 SRS
 32 1/1/55 #61 (Dissolved 6/25/58)
 1/1/55 M 30/32 SRS
 32 1/1/55 #64 (Dissolved 8/15/61)
 1/1/55 M 30/32 SRS
 32 1/1/55 #67 (Dissolved 7/1/65)
 1/1/55 M 30/32 SRS
 32 1/1/55 #68
 1/1/55 M 30/32 SRS
 32 1/1/55 #69 (Dissolved 7/6/60)
 1/1/55 M 30/32 SRS
 32 1/1/55 #75 (Dissolved 6/25/58)
 1/1/55 M 30/32 SRS
 32 1/1/55 #77
 1/1/55 M 30/32 SRS
 32 1/1/55 #88 (Dissolved 6/25/58)
 1/1/55 M 30/32 SRS
 32 1/1/55 #89
 1/1/55 M 30/32 SRS
 32 1/1/55 #91
 1/1/55 M 30/32 SRS
 32 1/1/55 #92 (Dissolved 6/18/62)
 1/1/55 M 30/32 SRS
 45 3/14/56 #93
 3/14/56 M 30/45 SRS
 32 1/1/55 #96 (Dissolved 7/10/59)
 1/1/55 M 30/32 SRS

Thomas Co.

30 1/1/55 Thedford Rural HS
 30 1/1/55 #2 (Name changed to 2F)
 (Dissolved 7/1/64)
 30 1/1/55 #3 (Dissolved 8/18/66)
 30 1/1/55 #4
 30 1/1/55 #6 (Dissolved 8/5/65)
 30 1/1/55 #8 (Dissolved 6/30/62)
 30 1/1/55 #11 (Dissolved 6/5/64)
 30 1/1/55 #12 (Dissolved 7/1/70)
 30 1/1/55 #13 (Dissolved 9/1/59)
 30 1/1/55 #14 (Dissolved 9/1/59)
 30 1/1/55 #16 (Dissolved 5/27/60)

Thurston Co.

30 1/1/55 #2 (Dissolved 7/1/70)
 30 1/1/55 #3 (Dissolved 7/1/70)
 30 1/1/55 #4 (Dissolved 7/1/70)
 30 1/1/55 #5 (Dissolved 7/1/72)
 30 1/1/55 #6 (Dissolved 7/1/72)
 30 1/1/55 #8 (Dissolved 6/30/67)
 30 1/1/55 #9 (Dissolved 7/1/65)

SCHOOL DISTRICTS (Cont.)Thurston Co. (Cont.)

30 1/1/55 #10 (Dissolved 7/1/71)
 30 1/1/55 #14 (Dissolved 7/1/70)
 30 1/1/55 #15
 32 1/1/55 #16
 1/1/55 M 30/32 SRS
 30 1/1/55 #19 (Dissolved 7/1/72)
 30 1/1/55 #20 (Dissolved 7/1/72)
 30 1/1/55 #21 (Dissolved 7/1/63)
 30 1/1/55 #22 (Dissolved 6/6/64)
 30 1/1/55 #23 (Dissolved 7/1/70)
 30 1/1/55 #24 (Dissolved 6/30/58)
 30 1/1/55 #25 (Dissolved 7/1/65)
 30 1/1/55 #27 (Dissolved 7/15/60)
 30 1/1/55 #28 (Dissolved 7/1/68)
 30 1/1/55 #29 (Dissolved 7/1/63)
 30 1/1/55 #30 (Dissolved 7/1/68)
 30 1/1/55 #31 (Dissolved 7/1/72)
 30 1/1/55 #32 (Dissolved 6/18/64)
 30 1/1/55 #33 (Dissolved 7/1/70)
 30 1/1/55 #34 (Dissolved 6/30/69)
 30 1/1/55 #35 (Dissolved 6/30/69)
 30 1/1/55 #36 (Dissolved 7/15/60)
 30 1/1/55 #37 (Dissolved 7/1/72)
 30 1/1/55 #38 (Dissolved 6/6/64)
 30 1/1/55 #39 (Dissolved 7/1/63)
 30 1/1/55 #40 (Dissolved 7/1/65)

Valley Co.

30 1/1/55 #2 (Dissolved 8/29/59)
 30 1/1/55 #3 (Dissolved 7/23/66)
 30 1/1/55 #4 (Dissolved 6/19/67)
 30 1/1/55 #6
 30 1/1/55 #7 (Dissolved 6/30/57)
 30 1/1/55 #8 (Dissolved 7/24/70)
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 7/10/62)
 30 1/1/55 #12 (Dissolved 7/16/66)
 30 1/1/55 #13 (Dissolved 7/16/66)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 6/30/57)
 30 1/1/55 #16 (Dissolved 5/31/63)
 30 1/1/55 #17 (Dissolved 7/14/69)
 30 1/1/55 #18 (Dissolved 6/4/60)
 30 1/1/55 #19
 30 1/1/55 #20 (Dissolved 8/12/66)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 5/7/60)
 30 1/1/55 #25 (Dissolved 4/23/63)
 30 1/1/55 #26
 30 1/1/55 #27 (Dissolved 7/16/66)
 30 1/1/55 #28 (Dissolved 7/16/66)
 30 1/1/55 #29
 30 1/1/55 #30 (Dissolved 5/11/61)
 30 1/1/55 #31
 30 1/1/55 #32
 30 1/1/55 #33 (Dissolved 6/30/57)
 30 1/1/55 #34 (Dissolved 5/24/68)
 30 1/1/55 #35 (Dissolved 5/21/63)
 30 1/1/55 #36 (Dissolved 7/13/60)

SCHOOL DISTRICTS (Cont.)Valley Co. (Cont.)

30 1/1/55 #37 (Dissolved 5/24/68)
 30 1/1/55 #38 (Dissolved 7/17/67)
 30 1/1/55 #39 (Dissolved 7/1/59)
 30 1/1/55 #40 (Dissolved 7/17/67)
 30 1/1/55 #41 (Dissolved 3/13/61)
 30 1/1/55 #42 (Dissolved 7/23/66)
 30 1/1/55 #43 (Dissolved 9/18/59)
 30 1/1/55 #44 (Dissolved 7/1/56)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 5/28/60)
 30 1/1/55 #48 (Dissolved 10/21/61)
 30 1/1/55 #49 (Dissolved 8/15/69)
 30 1/1/55 #51 (Dissolved 6/30/57)
 30 1/1/55 #52 (Dissolved 3/13/61)
 30 1/1/55 #53 (Dissolved 5/24/65)
 30 1/1/55 #54 (Dissolved 7/14/69)
 30 1/1/55 #55 (Dissolved 5/11/61)
 30 1/1/55 #56
 30 1/1/55 #57 (Dissolved 6/30/57)
 30 1/1/55 #58 (Dissolved 5/28/60)
 30 1/1/55 #59 (Dissolved 8/29/59)
 30 1/1/55 #60 (Dissolved 7/1/56)
 30 1/1/55 #62 (Dissolved 5/5/60)
 30 1/1/55 #63
 30 1/1/55 #65 (Dissolved 5/11/61)
 30 1/1/55 #67 (Dissolved 6/30/57)
 30 1/1/55 #68 (Dissolved 10/11/68)
 30 1/1/55 #69 (Dissolved 6/4/60)
 30 1/1/55 #70 (Dissolved 6/30/57)
 30 1/1/55 #71 (Dissolved 7/16/66)
 30 1/1/55 #73 (Dissolved 8/15/69)
 30 1/1/55 #74 (Dissolved 6/9/61)

Washington Co.

30 1/1/55 #FR1 (Dissolved 6/1/62)
 30 1/1/55 #2 (Dissolved 6/17/69)
 30 1/1/55 #4 (Dissolved 5/31/65)
 30 1/1/55 #5 (Dissolved 7/1/69)
 30 1/1/55 #6 (Dissolved 6/17/69)
 30 1/1/55 #7 (Dissolved 6/17/69)
 30 1/1/55 #8 (Dissolved 6/17/69)
 30 1/1/55 #9 (Dissolved 6/1/66)
 30 1/1/55 #10 (Dissolved 9/19/60)
 30 1/1/55 #11 (Dissolved 6/1/59)
 30 1/1/55 #12 (Dissolved 6/17/69)
 30 1/1/55 #13 (Dissolved 6/17/69)
 30 1/1/55 #14
 30 1/1/55 #15 (Dissolved 6/1/59)
 30 1/1/55 #16 (Dissolved 6/17/69)
 30 1/1/55 #17 (Dissolved 6/15/59)
 92 6/15/59 #17R
 6/15/59 M 30/92 SRS
 30 1/1/55 #18 (Dissolved 7/22/59)
 30 1/1/55 #19 (Dissolved 6/17/69)
 30 1/1/55 #20 (Dissolved 6/17/69)
 30 1/1/55 #21 (Dissolved 6/17/69)
 30 1/1/55 #23 (Dissolved 6/1/66)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/1/61)
 30 1/1/55 #27 (Dissolved 7/1/69)
 30 1/1/55 #28 (Dissolved 6/17/69)

STATE AGREEMENTS

SCHOOL DISTRICTS (Cont.)

Washington Co. (Cont.)

30 1/1/55 #29 (Dissolved 6/17/69)
 30 1/1/55 #30 (Dissolved 6/17/69)
 30 1/1/55 #32 (Dissolved 6/17/69)
 30 1/1/55 #33 (Dissolved 6/15/59)
 30 1/1/55 #34 (Dissolved 6/15/59)
 30 1/1/55 #35 (Dissolved 6/11/56)
 30 1/1/55 #36 (Dissolved 6/1/66)
 30 1/1/55 #37 (Dissolved 12/1/60)
 30 1/1/55 #F37
 30 1/1/55 #38 (Dissolved 6/7/57)
 32 1/1/55 #39 (Dissolved 6/17/69)
 1/1/55 M 30/32 SRS
 30 1/1/55 #40 (Dissolved 7/1/70)
 30 1/1/55 #41 (Dissolved 9/19/60)
 30 1/1/55 #43 (Dissolved 6/1/69)
 30 1/1/55 #44 (Dissolved 6/17/69)
 30 1/1/55 #45 (Dissolved 6/1/66)
 30 1/1/55 #46 (Dissolved 6/23/71)
 30 1/1/55 #48 (Dissolved 7/1/70)
 30 1/1/55 #49 (Dissolved 7/1/70)
 30 1/1/55 #50 (Dissolved 12/1/60)
 30 1/1/55 #51 (Dissolved 6/15/59)
 30 1/1/55 #52 (Dissolved 6/17/69)
 30 1/1/55 #53 (Dissolved 6/1/66)
 30 1/1/55 #54 (Dissolved 7/21/59)
 30 1/1/55 #56 (Dissolved 7/1/70)
 30 1/1/55 #57 (Dissolved 6/1/69)
 30 1/1/55 #58 (Dissolved 7/1/70)
 30 1/1/55 #59 (Dissolved 6/17/69)

Wayne Co.

30 1/1/55 #1
 30 1/1/55 #2 (Dissolved 7/1/68)
 30 1/1/55 #3 (Dissolved 5/28/62)
 30 1/1/55 #4 (Dissolved 3/1/60)
 30 1/1/55 #5
 30 1/1/55 #6 (Dissolved 6/30/61)
 30 1/1/55 #7 (Dissolved 7/1/70)
 30 1/1/55 #8
 30 1/1/55 #10
 30 1/1/55 #11 (Dissolved 6/15/61)
 30 1/1/55 #12 (Dissolved 7/12/58)
 30 1/1/55 #13 (Dissolved 6/30/61)
 30 1/1/55 #14 (Dissolved 8/9/58)
 30 1/1/55 #15
 30 1/1/55 #16 (Dissolved 6/15/61)
 30 1/1/55 #18 (Dissolved 8/12/63)
 30 1/1/55 #19 (Dissolved 5/28/62)
 30 1/1/55 #20 (Dissolved 8/8/59)
 30 1/1/55 #21 (Dissolved 6/15/61)
 30 1/1/55 #22 (Dissolved 6/1/65)
 30 1/1/55 #23
 30 1/1/55 #24 (Dissolved 6/15/61)
 30 1/1/55 #25
 30 1/1/55 #26 (Dissolved 6/30/64)
 30 1/1/55 #27 (Dissolved 3/1/60)
 30 1/1/55 #28 (Dissolved 6/15/61)
 30 1/1/55 #29 (Dissolved 6/15/61)
 30 1/1/55 #31 (Dissolved 6/15/61)
 30 1/1/55 #32
 30 1/1/55 #33

SCHOOL DISTRICTS (Cont.)

Wayne Co. (Cont.)

30 1/1/55 #34
 30 1/1/55 #35 (Dissolved 6/15/61)
 30 1/1/55 #36 (Dissolved 7/1/68)
 30 1/1/55 #37 (Dissolved 8/15/59)
 30 1/1/55 #38 (Dissolved 8/11/59)
 30 1/1/55 #40
 30 1/1/55 #41 (Dissolved 5/28/62)
 30 1/1/55 #42 (Dissolved 6/30/61)
 30 1/1/55 #43 (Dissolved 5/28/62)
 30 1/1/55 #44 (Dissolved 6/30/63)
 30 1/1/55 #45
 30 1/1/55 #46 (Dissolved 2/25/64)
 30 1/1/55 #47
 30 1/1/55 #48 (Dissolved 6/1/64)
 30 1/1/55 #49 (Dissolved 5/15/61)
 30 1/1/55 #50 (Dissolved 7/12/58)
 30 1/1/55 #51
 30 1/1/55 #53 (Dissolved 6/15/61)
 30 1/1/55 #54 (Dissolved 7/1/67)
 30 1/1/55 #55 (Dissolved 7/1/72)
 30 1/1/55 #56 (Dissolved 8/13/70)
 30 1/1/55 #57
 30 1/1/55 #58 (Dissolved 6/15/61)
 30 1/1/55 #59 (Dissolved 6/30/61)
 30 1/1/55 #60 (Dissolved 8/14/61)
 30 1/1/55 #61
 30 1/1/55 #62 (Dissolved 5/30/64)
 30 1/1/55 #63 (Dissolved 6/15/61)
 30 1/1/55 #64 (Dissolved 7/1/68)
 30 1/1/55 #65 (Dissolved 7/1/70)
 30 1/1/55 #66 (Dissolved 7/1/70)
 30 1/1/55 #68
 30 1/1/55 #69
 30 1/1/55 #70 (Dissolved 7/1/68)
 30 1/1/55 #71 (Dissolved 7/1/72)
 30 1/1/55 #72 (Dissolved 7/1/70)
 30 1/1/55 #73 (Dissolved 3/1/60)
 30 1/1/55 #74 (Dissolved 7/1/68)
 30 1/1/55 #75
 30 1/1/55 #76
 30 1/1/55 #77
 30 1/1/55 #78 (Dissolved 6/8/62)
 30 1/1/55 #79 (Dissolved 6/15/61)
 30 1/1/55 #80 (Dissolved 6/1/73)
 30 1/1/55 #81 (Dissolved 6/13/60)
 30 1/1/55 #82 (Dissolved 8/11/59)
 30 1/1/55 #83
 30 1/1/55 #84 (Dissolved 7/1/68)
 30 1/1/55 #85 (Dissolved 8/15/59)
 30 1/1/55 #86 (Dissolved 5/15/61)
 30 1/1/55 #88
 117 6/15/61 #95R
 6/15/61 M 30/117 SRS

Webster Co.

30 1/1/55 #K (Dissolved 6/2/59)
 78 7/1/58 1R
 7/1/58 M 30/78 SRS
 30 1/1/55 #3 (Dissolved 6/6/60)
 30 1/1/55 #4 (Dissolved 7/1/58)
 32 1/1/55 #6 (Dissolved 8/15/70)
 1/1/55 M 30/32 SRS

SCHOOL DISTRICTS (Cont.)Webster Co. (Cont.)

30 1/1/55 #9 (Dissolved 6/1/62)
 30 1/1/55 #10 (Dissolved 7/1/58)
 30 1/1/55 #13 (Dissolved 6/2/59)
 30 1/1/55 #14 (Dissolved 6/5/64)
 30 1/1/55 #16 (Dissolved 6/1/57)
 30 1/1/55 #17 (Dissolved 7/1/58)
 30 1/1/55 #18 (Dissolved 7/1/62)
 30 1/1/55 #22 (Dissolved 6/29/59)
 30 1/1/55 #25 (Dissolved 6/2/59)
 30 1/1/55 #26 (Dissolved 7/1/62)
 30 1/1/55 #30 (Dissolved 8/6/63)
 30 1/1/55 #32 (Dissolved 6/2/59)
 30 1/1/55 #33 (Dissolved 7/26/62)
 30 1/1/55 #35 (Dissolved 7/1/58)
 30 1/1/55 #36 (Dissolved 5/19/59)
 30 1/1/55 #37 (Dissolved 6/2/59)
 30 1/1/55 #41 (Dissolved 8/15/72)
 30 1/1/55 #43 (Dissolved 6/2/59)
 30 1/1/55 #45 (Dissolved 6/2/59)
 30 1/1/55 #46 (Dissolved 7/1/58)
 30 1/1/55 #49 (Dissolved 7/1/58)
 30 1/1/55 #50 (Dissolved 6/2/59)
 30 1/1/55 #51 (Dissolved 7/10/70)
 30 1/1/55 #58 (Dissolved 8/28/56)
 30 1/1/55 #60 (Dissolved 6/2/59)
 30 1/1/55 #61 (Dissolved 7/1/58)
 30 1/1/55 #62 (Dissolved 6/29/59)
 30 1/1/55 #63 (Dissolved 6/29/59)
 30 1/1/55 #65 (Dissolved 6/1/71)
 30 1/1/55 #68 (Dissolved 6/6/60)
 30 1/1/55 #69 (Dissolved 6/5/64)
 30 1/1/55 #70 (Dissolved 10/19/59)
 30 1/1/55 #71 (Dissolved 7/1/58)
 30 1/1/55 #77 (Dissolved 6/2/59)
 30 1/1/55 #78 (Dissolved 7/1/58)
 30 1/1/55 #81 (Dissolved 6/2/59)
 30 1/1/55 #83 (Dissolved 6/2/59)
 30 1/1/55 #85 (Dissolved 6/1/71)

Wheeler Co.

30 1/1/55 ERHS (Dissolved 6/30/61)
 30 1/1/55 WCHS
 30 1/1/55 #1 (Dissolved 6/14/58)
 30 1/1/55 #3 (Dissolved 7/1/69)
 30 1/1/55 #4 (Dissolved 7/1/69)
 30 1/1/55 #5 (Dissolved 7/1/69)
 30 1/1/55 #6 (Dissolved 7/1/69)
 30 1/1/55 #7 (Dissolved 7/1/69)
 30 1/1/55 #9 (Dissolved 7/1/69)
 30 1/1/55 #12 (Dissolved 7/5/67)
 30 1/1/55 #14 (Dissolved 8/20/60)
 30 1/1/55 #15 (Dissolved 7/1/69)
 30 1/1/55 #17 (Dissolved 7/1/69)
 30 1/1/55 #19 (Dissolved 6/12/62)
 30 1/1/55 #20 (Dissolved 7/1/69)
 30 1/1/55 #21 (Dissolved 7/1/69)
 30 1/1/55 #22 (Dissolved 6/30/61)
 30 1/1/55 #24 (Dissolved 7/1/69)
 32 1/1/55 #25 (Dissolved 7/1/69)
 1/1/55 M 30/32 SRS

SCHOOL DISTRICTS (Cont.)Wheeler Co. (Cont.)

30 1/1/55 #26 (Dissolved 8/5/63)
 30 1/1/55 #29 (Dissolved 7/18/57)
 30 1/1/55 #30 (Dissolved 1/28/61)
 30 1/1/55 #31 (Dissolved 7/14/57)
 30 1/1/55 #32 (Dissolved 4/28/63)
 32 1/1/55 #33 (Dissolved 7/1/69)
 1/1/55 M 30/32 SRS
 #45
 7/1/69 M 30/204 SRS

York Co.

30 1/1/55 #5 (Dissolved 6/5/56)
 30 1/1/55 #9 (Dissolved 6/11/62)
 30 1/1/55 #11 (Dissolved 4/17/57)
 30 1/1/55 #12
 30 1/1/55 #14 (Dissolved 5/17/61)
 30 1/1/55 #17 (Dissolved 6/28/58)
 30 1/1/55 #28 (Dissolved 5/1/59)
 30 1/1/55 #29 (Dissolved 5/15/59)
 30 1/1/55 #33 (Dissolved 6/5/56)
 30 1/1/55 #34 (Dissolved 1/27/67)
 30 1/1/55 #38 (Dissolved 5/24/61)
 30 1/1/55 #42 (Dissolved 7/17/57)
 30 1/1/55 #50 (Dissolved 4/12/65)
 30 1/1/55 #52 (Dissolved 6/5/56)
 30 1/1/55 #73
 30 1/1/55 #94 (Dissolved 4/23/64)
 30 1/1/55 #97 (Dissolved 5/1/59)
 30 1/1/55 #103 (Dissolved 8/25/58)

SOIL AND WATER CONSERVATION DISTRICTS

136 7/1/63 Adams Co. (Dissolved 6/30/72)
 31 1/1/56 Banner Co. (Dissolved 6/30/72)
 104 1/1/60 Beaver-Sappa (Dissolved 6/30/72)
 83 10/1/58 Buffalo-Ravenna (Diss. 6/30/72)
 43 1/1/56 Burt Co. (Dissolved 6/30/72)
 47 1/1/56 Butler Co. (Dissolved 6/30/72)
 158 1/1/66 Cass Co. (Dissolved 6/30/72)
 138 1/1/64 Cedar Co. (Dissolved 6/30/72)
 97 1/1/59 Chao (Dissolved 6/30/72)
 139 1/1/64 Cherry Co. (Dissolved 6/30/72)
 102 1/1/60 Clay Co. (Dissolved 6/30/72)
 76 1/1/58 Colfax Co. (Dissolved 6/30/72)
 166 1/1/67 Custer Co. (Dissolved 6/30/72)
 209 7/1/66 Dakota Co. (M 231 changed eff.
 date from 4/1/69) (Diss. 6/30/72)
 202 7/1/69 Dawson Co. (Dissolved 6/30/72)
 76 1/1/58 Dixon Co. (Dissolved 6/30/72)
 52 1/1/57 Dodge Co. (Diss. 6/30/72)
 178 1/1/68 Douglas Co. (Dissolved 6/30/72)
 64 1/1/57 Dundy Co. (Dissolved 6/30/72)
 31 1/1/55 Fillmore Co. (Diss. 6/30/72)
 76 1/1/58 Franklin Co. (Dissolved 6/30/72)
 3 1/1/52 Frontier Co. (Dissolved 6/30/72)
 1 1/1/51 Gage Co. (Dissolved 6/30/72)
 251 1/1/72 Gosper Co. (Diss. 6/30/72)
 85 1/1/58 Grant-Hooker (Dissolved 6/30/72)
 192 1/1/68 Greeley-Wheeler (Diss. 6/30/72)
 123 1/1/62 Hall Co. (Diss. 6/30/72)

STATE AGREEMENTS

SOIL AND WATER CONSERVATION DISTRS. (Cont.)			TOWNSHIPS (Cont.)		
31	1/1/56	Hamilton Co. (Diss. 6/30/72)	60	1/1/57	Atkinson (Holt Co.)
77	1/1/58	Harlan Co. (Diss. 6/30/72)	11	1/1/54	Bancroft (Cuming Co.)
166	1/1/67	Hitchcock Co. (Diss. 6/30/72)	56	1/1/55	Beaver (Nance Co.)
73	1/1/58	Holt Co. (Dissolved 6/30/72)	11	1/1/54	Beemer (Cuming Co.)
131	1/1/63	Howard Co. (Diss. 6/30/72)	8	1/1/53	Bellcreek (Burt Co.)
63	10/1/57	Jefferson Co. (Diss. 6/30/72)	228	1/1/70	Berwyn (Custer Co.)
0	1/1/51	Johnson Co. (Dissolved 6/30/72)	271	1/1/73	Bismark (Cuming Co.)
113	1/1/61	Kearney Co. (Diss. 6/30/72)	20	1/1/55	Bismark (Platte Co.)
141	1/1/64	Kimball Co. (Diss. 6/30/72)	87	1/1/59	Blaine (Cuming Co.)
166	1/1/67	Knox Co. (Diss. 6/30/72)	124	1/1/62	Blakely (Gage Co.)
107	4/1/60	Lancaster (Diss. 6/30/72)	11	1/1/54	Bone Creek (Butler Co.)
82	1/1/58	Lincoln Co. (Diss. 6/30/72)	214	1/1/67	Bristol (Sherman Co.) (Rptd. under FICA)
123	1/1/62	Logan-McPherson Cos. (Diss. 6/30/72)	9	1/1/53	Broken Bow (Custer Co.)
177	1/1/68	Merrick Co. (Diss. 6/30/72)	87	1/1/59	Burrrows (Platte Co.)
52	1/1/57	Morrill Co. (Diss. 6/30/72)	86	1/1/59	Butte (Boyd Co.)
83	1/1/58	Nance Co. (Dissolved 6/30/72)	101	1/1/60	Center (Buffalo Co.)
129	10/15/62	Nemaha (Diss. 6/30/72)	31	1/1/56	Center (Butler Co.)
107	1/1/60	Nuckolls Co. (Diss. 6/30/72)	113	1/1/61	Chambers (Holt Co.)
47	1/1/55	Otoe (Dissolved 6/30/72)	31	1/1/56	Chapman (Merrick Co.)
9	1/1/53	Papio (Dissolved 6/30/72)	52	1/1/57	Chester (Saunders Co.)
3	1/1/52	Pawnee Co. (Diss. 6/30/72)	13	1/1/54	Clark (Dixon Co.)
97	10/1/59	Perkins Co. (Diss. 6/30/72)	36	1/1/55	Clarksville (Merrick Co.)
76	1/1/58	Phelps Co. (Dissolved 6/30/72)	43	1/1/56	Clatonia (Gage Co.)
158	1/1/66	Pierce Co. (Diss. 6/30/72)	16	1/1/55	Clear Creek (Saunders Co.)
76	1/1/58	Pine Ridge (Dissolved 8/17/64)	16	1/1/55	Cleveland (Cuming Co.)
144	1/1/64	Polk Co. (Diss. 6/30/72)	284	1/1/74	Cliff (Custer Co.)
76	1/1/58	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. under FICA)
97	4/1/59	Seward Co. (Diss. 6/30/72)	31	1/1/56	Creston (Platte Co.)
110	1/1/60	Sheridan (Dissolved 6/30/72)	52	1/1/57	Cuming (Cuming Co.)
16	1/1/55	Sherman Co. (Diss. 6/30/72)	16	1/1/55	Cuming (Dodge Co.)
10	1/1/53	Sugarloaf (Diss. 6/30/72)	112	1/1/61	Daily (Dixon Co.)
31	1/1/56	Thayer Co. (Diss. 6/30/72)	31	1/1/56	Dawes (Thurston Co.)
3	1/1/52	Turkey Creek (Name changed to Pawnee Co.)	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	Webster Co. (Diss. 6/30/72)	3	1/1/52	Dowling (Knox Co.)
1	1/1/51	West Richardson (Name changed from West Richardson Soil)	112	1/1/61	Eastern (Knox Co.)
85	1/1/58	White River (Diss. 8/17/64)	132	1/1/63	Elim (Custer Co.)
149	1/1/65	White River (Diss. 6/30/72)	31	1/1/56	Elk (Saunders Co.)
100	1/1/60	York Co. (Diss. 6/30/72)	4	1/1/52	Elkhorn (Cuming Co.)
			11	1/1/54	Elkhorn (Dodge Co.)
			12	1/1/54	Elm Creek (Buffalo Co.)
			31	1/1/56	Elyria (Valley Co.) (Dissolved 5/9/59)
			31	1/1/56	Emerson (Dixon Co.)
			52	1/1/55	Ewing (Holt Co.)
			31	1/1/56	Exeter (Fillmore Co.)
			17	1/1/55	Franklin (Butler Co.)
			111	1/1/61	Franklin (Fillmore Co.)
			249	7/1/71	Galena (Dixon Co.)
			3	1/1/52	Geneva (Fillmore Co.)
			36	1/1/55	Genoa (Nance Co.)
			22	7/1/55	Gibbon (Buffalo Co.)
			186	2/1/68	Grant (Cuming Co.)
			8	1/1/53	Grant (Gage Co.)
			31	1/1/56	Granville (Platte Co.)
			43	1/1/55	Grattan (Holt Co.)
			77	1/1/58	Green (Saunders Co.)
			89	1/1/59	Harrison (Sherman Co.)
			52	1/1/55	Hazard (Sherman Co.)
<u>TECHNICAL COMMUNITY COLLEGE AREAS</u>					
274	7/1/73	Central			
278	7/1/73	Metropolitan (Name changed from Eastern)			
274	7/1/73	Mid-Plains			
274	7/1/73	Northeast			
274	7/1/73	Omaha (Dissolved 6/30/74)			
274	7/1/73	Southeastern			
<u>TOWNSHIPS</u>					
4	1/1/52	Adams (Gage Co.)			
151	1/1/65	Algernon (Custer Co.)			
16	1/1/55	Arcadia (Valley Co.)			
3	1/1/52	Arizona (Burt Co.)			
17	1/1/55	Arnold (Custer Co.)			
7	1/1/53	Ashton (Sherman Co.)			

TOWNSHIPS (Cont.)

11 1/1/54 Highland (Gage Co.)
 17 1/1/55 Hooper (Dodge Co.)
 16 1/1/55 Humphrey (Platte Co.)
 16 1/1/55 Jackson (Hall Co.)
 31 1/1/56 Kilfoil (Custer Co.)
 286 1/1/74 Leshara (Saunders Co.)
 265 1/1/71 Lillian (Custer Co.) (M 270 changed
 eff. date from 1/1/72) (Rptd.
 under FICA)
 218 4/13/70 Lincoln (Cuming Co.)
 56 1/1/55 Lincoln (Gage Co.)
 31 1/1/56 Lincoln (Knox Co.)
 16 1/1/55 Linwood (Butler Co.)
 11 1/1/54 Logan (Burt Co.)
 3 1/1/52 Logan (Clay Co.)
 31 1/1/56 Logan (Cuming Co.)
 87 1/1/59 Logan (Dixon Co.)
 11 1/1/54 Logan (Dodge Co.)
 131 1/1/63 Logan (Gage Co.)
 16 1/1/55 Lone Tree (Merrick Co.)
 177 1/1/68 Loup (Custer Co.)
 12 1/1/54 Loup (Merrick Co.)
 16 1/1/55 Loup City (Sherman Co.)
 167 1/1/67 Maple (Dodge Co.)
 11 1/1/54 Mariposa (Saunders Co.)
 252 1/1/71 Merry (Thurston Co.) (Rptd. under
 FICA)
 16 1/1/55 Midland (Herrick Co.)
 52 1/1/56 Mirage (Kearney Co.)
 74 1/1/58 Monterey (Cuming Co.)
 31 1/1/56 Morton (Knox Co.)
 3 1/1/52 Neligh (Cuming Co.)
 3 1/1/52 North Loup (Valley Co.)
 11 1/1/54 Oak Creek (Butler Co.)
 16 1/1/55 Oak Creek (Saunders Co.)
 72 1/1/58 Oak Creek (Sherman Co.)
 31 1/1/56 Oakland (Burt Co.)
 16 1/1/55 Odessa (Buffalo Co.)
 3 1/1/52 Olive (Butler Co.)
 31 1/1/56 Omaha (Thurston Co.)
 3 1/1/52 Ord (Valley Co.)
 16 1/1/55 Orleans (Harlan Co.)
 13 1/1/54 Otter Creek (Dixon Co.)
 36 1/1/56 Pebble (Dodge Co.)
 11 1/1/54 Peoria (Knox Co.)
 7 1/1/53 Perry (Thurston Co.)
 16 1/1/55 Pershing (Burt Co.)
 31 1/1/56 Platte (Dodge Co.)
 273 1/1/73 Pleasant Valley (Dodge Co.)
 156 1/1/66 Plum Creek (Butler Co.)
 31 1/1/56 Ponca (Dixon Co.)
 281 1/1/73 Prairie Creek (Merrick Co.)
 52 1/1/57 Read (Butler Co.)
 11 1/1/54 Reading (Butler Co.)
 31 1/1/56 Richardson (Butler Co.)
 56 1/1/57 Richland (Saunders Co.)
 31 1/1/56 Riverdale (Buffalo Co.)
 31 1/1/56 Riverside (Gage Co.)
 31 1/1/56 Rockville (Sherman Co.)
 11 1/1/54 Sappa (Harlan Co.)
 31 1/1/56 Savannah (Butler Co.)
 100 1/1/60 Shelton (Buffalo Co.)
 72 1/1/58 Sherman (Cuming Co.)
 52 1/1/56 Sherman (Gage Co.)
 246 5/1/71 Sherman (Platte Co.)
 11 1/1/54 Silver Creek (Burt Co.)
 63 1/1/57 Silver Creek (Merrick Co.)
 101 4/1/60 Skull Creek (Butler Co.)

TOWNSHIPS (Cont.)

52 1/1/57 Spencer (Boyd Co.)
 52 1/1/57 Spring Grove (Harlan Co.)
 16 1/1/55 Springbank (Dixon Co.)
 22 1/1/55 St. Bernard (Platte Co.)
 31 4/1/56 St. Charles (Cuming Co.)
 4 1/1/52 Summit (Burt Co.)
 31 1/1/56 Summit (Butler Co.)
 7 1/1/53 Sutton (Clay Co.)
 16 1/1/55 Ulysses (Butler Co.)
 28 1/1/55 Union (Butler Co.)
 72 1/1/58 Union (Dodge Co.)
 36 1/1/56 Union (Saunders Co.)
 247 1/1/68 Verdigris (Holt Co.) (Rptd. under
 FICA)
 31 1/1/56 Wakefield (Dixon Co.)
 36 1/1/55 Walker (Platte Co.)
 3 1/1/52 Webster (Dodge Co.)
 8 1/1/53 Wisner (Cuming Co.)
 36 1/1/56 Wood River (Hall Co.)
 60 1/1/57 Woodriver (Custer Co.)
 73 1/1/58 Woodville (Platte Co.)

MISCELLANEOUS

1 7/1/51 Burt-Washington Drainage District
 237 1/1/71 Callaway Hospital Dist.
 60 1/1/57 Clearwater Fire Protection Dist.
 11 1/1/54 Douglas Co. Sanitary & Improve-
 ment Dist. #2 (Entity dissolved
 eff. 7/28/58)
 10 1/1/53 East Omaha Drainage District
 (Dissolved 12/1/71)
 116 1/1/61 East Sarpy Co. Sanitary &
 Improvement Dist.
 (Dissolved 7/23/65)
 250 10/1/70 Gordon Memorial Hospital Dist.
 (Rptd. under FICA)
 233 7/1/70 Gothenburg Memorial Hospital
 (Rptd. under FICA)
 273 1/1/73 Grand Island City Community Devel-
 opment Agency of the Urban Re-
 newal Authority (Name changed
 from Grand Island City Urban
 Renewal Authority)
 160 1/1/66 Grand Island Suburban Fire Dist.
 150 1/1/65 Hamilton Manor of Aurora (Hamilton
 Co.)
 0 1/1/51 Lancaster Co. Sanitary Dist. #1
 (Dissolved 9/1/62)
 22 1/1/55 Lincoln Co. Drainage Dist. #1
 94 1/1/59 Loup Basin Reclamation District
 197 1/1/69 Medicine Creek Watershed District
 (Dissolved 6/30/72)
 19 1/1/55 Metropolitan Utilities District
 of Omaha
 1/1/55 M 19 Metropolitan Utilities
 Dist. Retirement System
 4 5/1/52 North Omaha Bridge Commission,
 Douglas Co.
 0 1/1/51 Omaha-Douglas Co. Board of Health
 255 1/1/72 Railroad Transportation Safety
 Dist.
 125 4/1/62 Salt-Wahoo Watershed Dist.
 (Name changed to Salt Valley
 Watershed Dist.) (Diss. 6/30/72)
 209 10/1/69 Sargent Community Hospital
 11 1/1/54 Western Sarpy Drainage Dist.

STATE AGREEMENTS

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 (El 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

Designated Official--Executive Secretary,
Iron Works Pike, Lexington, KY 40505
Original Agreement Executed - 4/25/55
Modification 1 - 1/14/72 (11/16/71)
0 1/1/55 All employees (El Em F P/services
less than 400 hours in calendar
year)(M 1 cov. P eff. 1/1/68)
1/1/55 OA The Council of State Govern-
ments Retirement System

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 Pennsyl-
vania (Em F S) (M 1--2nd chance)

1/1/68 M'2-State Employees' Retirement
System of Pennsylvania--in-
cludes 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 (El Em F P S)

1/1/56 OA d/c-State Employees'
Retirement System of Pennsyl-
vania (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 Retire-
ment 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 (El F W [election
officials or election workers
if the remuneration paid in a
calendar quarter for such serv-
ice is less than \$50.00--eff.
6/30/68])

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

0 1/1/55 All employees (Em F S)

1/1/55 OA d/c-State Employees' Retire-
ment 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

0 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 (El Em F P)

1/1/55 OA Public Employees' Retirement
System of New Jersey and the
New York State Employees'
Retirement System

STATE AGREEMENTS

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. 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
of State of N. H. (Em P)
(M 1 cov. P eff. 1/1/55)
1/1/55 OA Maine State Retirement Sys-
tem (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
0 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
0 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 (El F)

INTERSTATE

STATE AGREEMENTS

THE NATIONAL ASSOCIATION OF INSURANCE
COMMISSIONERS

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

Original Agreement Executed - 6/12/56

0 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 Commis-
sioners (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 1 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

0 1/1/55 All employees (El 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 (El 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 employees (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.)

STATE AGREEMENTS

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 PLANNING 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)

0 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

0 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 Employees' Retirement Fund of Indiana (Em F P/600 hrs. or less per year/)

WASHINGTON METROPOLITAN AREA TRANSIT 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)

INTERSTATE

STATE AGREEMENTS

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

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)

7/1/57 M 1 The New York City Ees.'
Retirement System (El Em F P)

7/1/57 M 1 The New York State Ees.'
Retirement System (El Em F P)

2 12/27/54 Waterfront Comm. of N.Y. Harbor
(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)

Sorted by Type
of Political
Subdivision then
by Location

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

TYPE OF POLITICAL SUBDIVISION	CITY CLASSIFICA TION	LOCATION	Original Agreement		EFFECTIVE DATE	EXCLUSIONS	NOTES	DISSOLVED	IS POLITICAL SUBDIVISION ON AP SPREAD SHEET		EFFECTIVE DATE	EXCLUSIONS	NOTES	MOD #	EFFECTIVE DATE	Exclusions or notes
			Effective Date	MOD #					MOD #	DATE						
Airport Authority		Ainsworth		343	7/1/1978				Y							
Airport Authority		Aurora		325	1/1/1978				Y							
Airport Authority		Beatrice		311	1/1/1977				Y							
Airport Authority		Central City		195	1/1/1969		State of NE designates the following date: 2/13/69		N							
Airport Authority		Columbus		96	1/1/1959		State of NE designates the following date: 8/25/59		Y							
Airport Authority		Hall County		227	4/1/1970		State of NE designates the following date: 12/2/70		Y							
Airport Authority		Hastings		262	1/1/1972				Y							
Airport Authority		Holdrege		372	9/13/1982				Y							
Airport Authority		Kearney Municipal Airport Corporation		2	1/1/1951				Y							
Airport Authority		Lincoln		256	1/1/1959				Y							
Airport Authority		Norfolk		330	1/1/1978				? Karl Stefan Memorial Field							
Airport Authority		North Platte		179	1/1/1968		State of NE esignates the following date: 4/18/68		Y							
Airport Authority		Omaha		113	1/1/1961		State of NE designates the following date: 4/14/61		Y							
Airport Authority		O'Neill		196	1/1/1969		State of NE designates the following date: 3/28/69		Y							
Airport Authority		Plattsmouth		396	7/1/1985				Y							
Airport Authority		Seward		319	7/1/1977				Y							
Airport Authority		Wahoo		190	7/1/1968		State of NE designates the following date: 11/29/68		Y							
Cemetery District		Bayard, Bayard NE		186	5/1/1968		State of NE designates the following date: 8/23/68		Y							
Cemetery District		Benkelman		362	1/1/1977				Y							
Cemetery District		Big Springs		379	1/1/1984				Y							
Cemetery District		Broadwater		309	7/1/1976				Y							
Cemetery District		Central Garden County, Oshkosh		225	4/1/1970		State of NE designates the following date: 9/30/70		Y							
Cemetery District		East Lawn, Minatare		11	1/1/1954				Y							
Cemetery District		Elsie, Elsie NE		225	1/1/1970		State of NE designates the following date: 9/30/70		Y							
Cemetery District		Forest Lawn Rural		56	1/1/1956				Y							
Cemetery District		Lyons		387	1/1/1964		State of NE designates the following date: 3/31/86		Y							
Cemetery District		Mitchell Valley, Mitchell		36	1/1/1955		State signatures are typed in		Y							
Cemetery District		Oakland, Oakland		17	7/1/1955				Y							
Cemetery District		Paxton Rural, Paxton NE		60	1/1/1957				Y							
Cemetery District		Plainview, Maxwell		199	1/1/1969		State of NE designates the following date: 5/21/69		Y							

Cities and Villages	First Class City	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	Second Class City	Friend	1/1/1951							Y							
Cities and Villages	Second Class City	Fullerton		7	1/1/1953					Y							
Cities and Villages	Second Class City	Geneva	1/1/1951							Y							
Cities and Villages	Second Class City	Genoa		2	7/1/1951					Y							
Cities and Villages	First Class City	Gering	1/1/1951							Y							
Cities and Villages	Second Class City	Gibbon	1/1/1951							Y							
Cities and Villages	Village	Gilead		397	1/1/1986					Y							
Cities and Villages	Village	Giltner		3	1/1/1952					Y							
Cities and Villages	Village	Glennvil	1/1/1951							Y							
Cities and Villages	Village	Goehner		347	1/1/1979					Y							
Cities and Villages	Second Class City	Gordon	1/1/1951							Y							
Cities and Villages	Second Class City	Gothenburg		3	1/1/1952					Y							
Cities and Villages	Village	Grafton		131	1/1/1963			State of NE designates the following date: 3/22/63		Y							
Cities and Villages	First Class City	Grand Island		2	1/1/1951					Y							
Cities and Villages	Second Class City	Grant		77	1/1/1958					Y							
Cities and Villages	Village	Greeley Center		12	1/1/1954					Y							
Cities and Villages	Village	Greenwood		5	1/1/1952					Y							
Cities and Villages	Village	Gresham		3	1/1/1952					Y							
Cities and Villages	Class City	Gretna		150	1/1/1965			State of NE designates the following date: 6/15/65		Y							
Cities and Villages	Village	Guide Rock		4	1/1/1952					Y							
Cities and Villages	Village	Gurtev		16	1/1/1955					Y							
Cities and Villages	Village	Haigler		73	1/1/1958					Y							
Cities and Villages	Village	Halsey		385	1/1/1985					Y							
Cities and Villages	Village	Hampton		1	1/1/1951					Y							
Cities and Villages	Village	Hardy		17	6/1/1955					Y							
Cities and Villages	Village	Harrison		1	1/1/1951					Y							
Cities and Villages	Second Class City	Hartington		4	1/1/1952					Y							
Cities and Villages	Second Class City	Harvard	1/1/1951							Y							
Cities and Villages	First Class City	Hastings	1/1/1951							Y							

Mental Health District		South Central Community Center, Kearney	332	10/1/1974														
Miscellaneous		Aging Office of Western NE., Scottsbluff	366	8/1/1981														
Miscellaneous		Amendment to Orininal Agreement	18	8/18/1955														
Miscellaneous		Amendment to Mod30	62	12/9/1957						N								
Miscellaneous		Amendment to Orininal Agreement	120	4/6/1962						N								
Miscellaneous		Amendment to Orininal Agreement	219	1/1/1970						N								
Miscellaneous		Amendment to Orininal Agreement	269	4/1/1973						N								
Miscellaneous		Blue Rivers Area on Aging, Beatrice	323	1/1/1978														
Miscellaneous		Burt-Washington Drainage District	1	7/1/1951						Y								
Miscellaneous		Central Nebraska Emergency Medical Services	323	1/1/1978														
Miscellaneous		Clearwater Fire Protection	60	1/1/1957						Y								
Miscellaneous		County Land Reutilization,	402	7/1/1988														
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						
Miscellaneous		Election Workers Exclusion	221	9/30/1970	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 service is less than \$50.00							N	408	1/1/1995				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 without further modification of the agreement
Miscellaneous		Surban Fire District	160	1/1/1966								Y						

Miscellaneous	Grand Island Urban Renewal Authority		273	1/1/1973															
Miscellaneous	Great Plains Human Services		321	7/1/1975															
Miscellaneous	Lincoln County Drainage District 1		22	1/1/1955															
Miscellaneous	Reclamation District		94	1/1/1959						State of NE designates the following date: 8/14/59		Y							
Miscellaneous	Madison County Office of Mental Retardation		239	7/1/1970						Voided; signed by State never signed by Feds									
Miscellaneous	Medicine Creek Watershed		197	1/1/1969						State of NE designates the following date: 4/10/69;	6/30/1972								
Miscellaneous	Midland Area on Aging, Hastings		323	1/1/1978															
Miscellaneous	Omaha-Douglas County Board of Health	1/1/1951									6/30/1972								
Miscellaneous	Railroad Transportation Safety, Lincoln		255	1/1/1972															
Miscellaneous	Salt-Wahoo Watershed, Lincoln		125	1/1/1962						State of NE designates the following date: 6/5/62; named changed to Salt Valley Watershed District;	6/30/1972								
Miscellaneous	South Central NE Area on Aging, Kearney		323	1/1/1978															
Miscellaneous	South Central NE Development, Kearney		377	2/19/1983															
Miscellaneous	Statewide Interagency Exchange of Police Services, North Platte		329	1/1/1978															
Miscellaneous	Vision 17- Area-wide Planning		320	10/1/1973															
Miscellaneous	Western NE Area Agency on Aging, Scottsbluff		322	7/1/1975															
Miscellaneous	Western Sarpy Drainage District		11	1/1/1954								Y							
Natural Resources District	Central Platte, Grand Island		261	7/1/1972								Y							

Power & Irrigation District		Burt County Rural Public Power		44	1/1/1956		National Rural Electric Cooperative Assoc. Security & Retirement Program			Y								
Power & Irrigation District		Butler County Rural Public Power		3	1/1/1952					Y								
Power & Irrigation District		Cedar-Knox County Rural Public Power		24	1/1/1955					Y								
Power & Irrigation District		Central Nebraska Public Power	1/1/1951							Y								
Power & Irrigation District		Chimney Rock Irrigation		74	1/1/1958					Y								
Power & Irrigation District		Chimney Rock Public Power		63	10/1/1957					Y								
Power & Irrigation District		Consumers Public Power	1/1/1951				Named changed to Nebraska Public Power											
Power & Irrigation District		Cornhusker Rural		91	1/1/1959		Named changed to Cornhusker Public Power District			Y								
Power & Irrigation District		Cuming County Rural Public Power		3	1/1/1952					Y								
Power & Irrigation District		Custer, Broken Bow		99	1/1/1959		State of NE designates the following date: 12/9/59			Y								
Power & Irrigation District		Dawson County Public Power		34	1/1/1955		National Rural Electric Cooperative Assoc. Retirement and Security			Y								
Power & Irrigation District		Eastern Nebraska Public Power		23	1/1/1955		Retirement & Security Program of the National Rural Electric Cooperative	7/26/1966		N								
Power & Irrigation District		Elkhorn Rural Public Power	1/1/1951							Y								
Power & Irrigation District		Enterprise Irrigation District		47	1/1/1955					Y								
Power & Irrigation District		Farmers Irrigation District		2	1/1/1951					Y								
Power & Irrigation District		Franklin County Rural Public Power		16	1/1/1955					Y								
Power & Irrigation District		French Ditch Irrigation		6	1/1/1952			11/19/1971		N								
Power & Irrigation District		Frenchman Valley Irrigation		16	1/1/1955					Y								
Power & Irrigation District		Frenchman-Cambridge Irrigation		16	1/1/1955					Y								
Power & Irrigation District		Gering Irrigation		17	1/1/1955					Y								
Power & Irrigation District		Gering Valley Rural Public Power	1/1/1951					1/30/1969		N								
Power & Irrigation District		Gering-Fort Laramie Irrigation District		2	1/1/1951					Y								

Soil & Water Conservation District	Sherman County	16	1/1/1955			6/30/1972												
Soil & Water Conservation District	Sugarloaf	10	1/1/1953			6/30/1972												
Soil & Water Conservation District	Thayer County	31	1/1/1956			6/30/1972												
Soil & Water Conservation District	Turkey Creek	3	1/1/1952			6/30/1972												
Soil & Water Conservation District	Wayne County	104	1/1/1960			State of NE designates the following date: 6/22/60												
Soil & Water Conservation District	Webster County	104	4/1/1960			State of NE designates the following date: 6/22/60;	6/30/1972											
Soil & Water Conservation District	West Richardson	1	1/1/1951															
Soil & Water Conservation District	White River	85	1/1/1958			State of NE identified the following date: 12/16/58;												State of NE designates the following date: 4/5/65
Soil & Water Conservation District	White River	149	1/1/1965			State of NE designates the following date: 4/5/65;	6/30/1972			149	1/1/1965							
Soil & Water Conservation District	York County	100	1/1/1960			State of NE designates the following date: 2/3/60;	6/30/1972											
State	Nebraska	1/1/1951								N								
State	School Retirement System of Nebraska	27	1/1/1955							N								
State	State National Guard Unit Employees	25	7/1/1953			State signatures are typed in Accept as an additional 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 allotted to the State National Guard by the Department of Defense; state signatures are typed in, federal signature is an actual signature				N								
Technical Community Colleges	Central Nebraska, Grand Island	274	7/1/1973							Y								
Technical Community Colleges	Eastern NE Technical Community College	278	7/1/1973				Name changed to Metropolitan			Y								
Technical Community Colleges	Mid-Plains, North Platte	274	7/1/1973							Y								
Technical Community Colleges	Northeast, Norfolk	274	7/1/1973							Y								
Technical Community Colleges	Omaha Technical, Omaha	274	7/1/1973								6/30/1974							
Technical Community Colleges	Southeastern Nebraska, Lincoln	274	7/1/1973							Y								

Appendix C

Modification #1

MODIFICATION NO. 1.

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:

B. COUNTIES.

- | | |
|-------------|---------|
| 1. Fillmore | 4. Loup |
| 2. Garden | 5. Rock |
| 3. Logan | 6. York |

C. CITIES AND VILLAGES.

- | | | |
|-----------------|---------------------|------------------|
| 1. Ainsworth | 18. Diller | 35. Osceola |
| 2. Allen | 19. Dorchester | 36. Papillion |
| 3. Alliance | 20. Edgar | 37. Petersburg |
| 4. Alma | 21. Elwood | 38. Scottsbluff |
| 5. Ansley | 22. Fairbury | 39. Spalding |
| 6. Arapahoe | 23. Hampton | 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. Lawrence | 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. Omaha | |
| 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. PUBLIC 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 Omaha.

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
- 2. Chase
- 3. Colfax
- 4. Holt
- 5. Knox
- 6. Sioux

C. CITIES AND VILLAGES.

- 1. Arcadia
- 2. Bloomfield
- 3. Hebron
- 4. Lexington
- 5. Monroe
- 6. St. Edward
- 7. Sidney

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 VILLAGES.

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 *24th* day of September, 1951.

By *Philip R. Johnson*
Tax Commissioner

Approved for the Federal Security Administrator this *22nd* day of *October*, 1951.

M. L. Wheeler
ACTING Commissioner for Social Security

APPROVED ~~SEPTEMBER~~ *24th*, 1951:

W. A. Peterson
Governor
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. Eagle | 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 Noxious 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. Hall County
2. Sarpy County

C. CITIES AND VILLAGES.

- 1. Village of Bruning
- 2. City of Genoa
- 3. City of Schuyler
- 4. Village of Stratton

The effective 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 12th day of December, 1951.

By *Philip R. Johnson*
 Tax Commissioner

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

William W. ...
 Commissioner for Social Security

APPROVED DECEMBER 12th, 1951:

W. Peterson
 Governor
 The State of Nebraska

DEC 1 1951

COPY

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

2

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

February 4, 1952

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

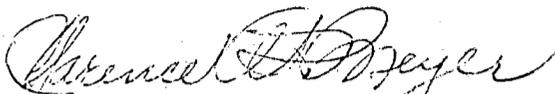
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Philip K. Johnson
February 4, 1952
Page -2-

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

*Agreed by Commissioner
on basis of
Burdette
with
3/21/52
C 4/2/52*

February 5, 1952

Mr. Howard C. Dunn,
Regional Representative,
Bureau of Old-Age and Survivors Insurance,
2305 Fidelity Building,
Kansas City 6, Missouri.

Dear Mr. Dunn:-

Modification No. 2 of the Nebraska 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 Revenue 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 have 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.

Unless 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.

Sincerely yours,

P. K. Johnson
PHILIP K. JOHNSON,
State Tax Commissioner

PKJ-dmt

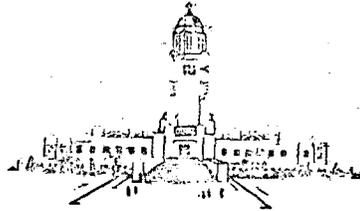
Encl.

PHILIP K. JOHNSON
STATE TAX COMMISSIONER
STATE BUDGET DIRECTOR

GEORGE W. PETERSON
ASSISTANT TAX COMMISSIONER

LOREN H. LAUGHLIN
BUDGET SUPERVISOR

CHARLES L. SMITH
BUDGET STATISTICIAN



State of Nebraska
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 coverage 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 No. 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. Johnson
PHILIP K. JOHNSON,
State Tax Commissioner

PKJ-dmt

APPROVED DECEMBER 18th, 1951:

Val Peterson
Governor
The State of Nebraska

Appendix E

Modification #3

MODIFICATION NO. 3

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:

B. COUNTIES

1. Nance County

C. CITIES AND VILLAGES

- | | |
|---------------|-----------------|
| 1. Greighton | 7. Louisville |
| 2. Emerson | 8. North Platte |
| 3. Giltner | 9. Ogallala |
| 4. Gothenburg | 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 WEED DISTRICTS

1. Scotts Bluff County Weed District

F. SOIL CONSERVATION DISTRICTS

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

J. TOWNSHIPS

- | | |
|--------------------------------------|--|
| 1. Arizona Township (Burt County) | 6. Meligh Township (Cuming County) |
| 2. Craig Township (Burt County) | 7. North Loup Township (Valley County) |
| 3. Dowling Township (Knox County) | 8. Olive 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.

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 363 | 5. Henderson |
| 2. Callaway 364 | 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 (Gaming 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 19th day of May, 1953.

By Norris J. Anderson
Tax Commissioner

Approved this 19th day of June, 1953.

Secretary of Health, Education and Welfare

By: Robert M. Ball

~~XXXXXXXXXXXXXXXXXXXX~~ Robert M. Ball
Bureau of Old-Age and Survivors Insurance Acting Director

APPROVED MAY 19, 1953:

Robert B. Cody
Governor

The State of Nebraska

INFORMATION ACCOMPANYING IMPLEMENTATION NO. 8 TO IRRIGATOR
HEALTH SOCIAL SECURITY AGREEMENT

<u>Political Subdivisions</u>	<u>Title and Business Address of Official Responsible for Preparing Wage Reports</u>	<u>Approximate Number of Employees to be Reported by Unit</u>	<u>Principal Type of Activity of Unit</u>
<u>COUNTIES</u>			
Thomas County	County Clerk, Thieford, Nebraska	15	County Government
<u>CITIES AND VILLAGES</u>			
Village of Adams	Village Clerk, Adams, Nebraska	2	Municipal Government
Village of Callaway	Village Clerk, Callaway, Nebraska	10	" "
Village of Coleridge	Village Clerk, Coleridge, Nebraska	2	" "
Village of Cook	Village Clerk, Cook, Nebraska	12	" "
Village of Henderson	Village Clerk, Henderson, Nebraska	8	" "
Village of Riverton	Village Clerk, Riverton, Nebraska	5	" "
Village of Springfield	Village Clerk, Springfield, Nebraska	2	" "
<u>NOXIOUS WOOD ERADICATION DISTRICTS</u>			
Hamilton County Noxious Wood District	Secretary, Aurora, Nebr.	5	Wood Eradication
Polk County Noxious Wood District	Secretary, Shelby, Nebr.	2	" "
<u>TOWNSHIPS</u>			
Bellemead Township (Dart County)	Township /Clerk, Oakland, Nebr.	1	Township Government
Concord Township (Dixon County)	Township Clerk, Dixon, Nebr.	1	" "
Grant Township (Gage County)	Township Clerk, Dewitt, Nebr.	1	" "
Winnar Township (Gunning County)	Township Clerk, Winnar, Nebr.	1	" "
<u>CITIES AND VILLAGES</u>			
City of Fairmont	City Clerk, Fairmont, Nebr.	4	Municipal Government
Village of Stella	Village Clerk, Stella, Nebr.	4	" "

Appendix G

Modification #12

MODIFICATION NO. 12

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. Garfield County

C. CITIES AND VILLAGES

1. Greeley Center
2. Humboldt
3. Litchfield
4. Merna
5. Thurston
6. Wallace
7. Wilcox

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. Thayer 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.

Approved for the State of Nebraska this 18th day of June, 1954.

By Geo. W. Peterson

Tax Commissioner

Approved this 15th day of July 1954.

Secretary of Health, Education and Welfare

By Victor Christgau

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

APPROVED JUNE 18, 1954.

Robert B. Corby
Governor
The State of Nebraska

INFORMATION ADMINISTARTING IDENTIFICATION NO. 12 TO IBERASKA
STATE SOCIAL SECURITY ADMINISTRATION

<u>Political Subdivisions</u>	<u>Title and Business Address of Official Responsible for Preparing Vago Reports</u>	<u>Approximate Number of Employees to Be Reported by Unit</u>	<u>Principal Type of Activity of Unit</u>
<u>COUNTIES</u>			
Garfield County	County Clerk, Burwell, Nebraska	10	County Government
<u>CITIES AND VILLAGES</u>			
Village of Greeley Center	Village Clerk, Greeley Center, Nebr.	4	Municipal Government
City of Humboldt	City Clerk, Humboldt, Nebraska	7	" "
Village of Litchfield	Village Clerk, Litchfield, Nebraska	1	" "
Village of Norma	Village Clerk, Norma, Nebraska	4	" "
Village of Thurston	Village Clerk, Thurston, Nebraska	2	" "
Village of Wallace	Village Clerk, Wallace, Nebraska	4	" "
Village of Wilcox	Village Clerk, Wilcox, Nebraska	1	" "
<u>PUBLIC POWER AND IRRIGATION DISTRICTS</u>			
Northport Irrigation District	Secretary, Bridgeport, Nebr.	25	Irrigation
<u>WATERSHED IRRIGATION DISTRICTS</u>			
Knex County Noxious Weed District	Secretary, Bloomfield, Nebr.	1	Weed eradication
Sawy County Noxious Weed District	Treasurer, Papillion, Nebr.	5	" "
Thayer County Noxious Weed District	Secretary, Box 11, Doubler, Nebraska	1	" "
<u>TOWNSHIPS</u>			
Elm Creek Township (Buffalo County)	Clerk, Elm Creek, Nebraska	1	Township Government
Loop Township (Herrick County)	Clerk, Palmer, Nebraska	1	" "
<u>CITIES AND VILLAGES</u>			
Village of Lyman	Village Clerk, Lyman, Nebraska	6	Municipal Government
City of Pierce	City Clerk, Pierce, Nebr.	8	" "

Appendix H

Modification #13

RECEIVED
NOV 2 1954
STATE TAX COMMISSION
LINCOLN, NEBRASKA

MODIFICATION NO. 13

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. Frontier County

C. CITIES AND VILLAGES

- 1. Dawson
- 2. Minatare
- 3. Orchard
- 4. Republican City
- 5. Upland

E. NOXIOUS WEED 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 22^d day of September, 1954.

By Geo. W. Peterson
Tax Commissioner

Approved this 27th day of October 1954.

Secretary of Health, Education and Welfare

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

APPROVED SEPTEMBER 22, 1954

Robert B. Connelley
Governor
The State of Nebraska

Appendix I

Modification #17

RECEIVED
JUL 25 1955
STATE TAX COMMISSION
LINCOLN, NEBRASKA

MODIFICATION NO. 17

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. Arthur

C. CITIES AND VILLAGES

- | | |
|--------------|------------|
| 1. Brule | 5. Mead |
| 2. Campbell | 6. Palmyra |
| 3. Fairfield | 7. Scotia |
| 4. Madrid | |

D. PUBLIC POWER AND IRRIGATION DISTRICTS

1. Gering Irrigation District
2. Mitchell Irrigation District

E. NOXIOUS WEED ERADICATION 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.

G. CITIES 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.

Approved for the State of Nebraska this 25th day of June, 1955.

By (Signed) F. A. HERRINGTON

Tax Commissioner--
State Social Security Administrator

Approved this 18th day of July, 1955.

Secretary of Health, Education and Welfare

By Ewell T. Bartlett

Ewell T. Bartlett, Assistant Director

Bureau of Old-Age and Survivors Insurance

APPROVED JUNE 25, 1955

(Signed) VICTOR E. ANDERSON

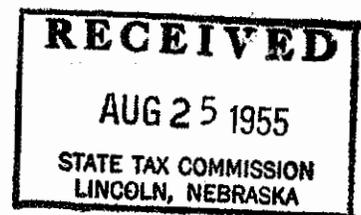
Governor
The State of Nebraska

INFORMATION ACCOMPANYING MODIFICATION NO. 17 TO
NEBRASKA STATE SOCIAL SECURITY ADMINISTRATION

<u>Political Subdivision</u>	<u>Title and Business Address of Official Responsible for Preparing Wage Reports</u>	<u>Approximate Number of Employees to be Reported by Unit</u>	<u>Principal Type of Activity of Unit</u>
<u>COUNTIES:</u>			
Arthur County	County Clerk, Arthur, Nebr.	10	County Government
<u>CITIES AND VILLAGES:</u>			
Village of Beulo	Village Clerk, Beulo, Nebr.	1	Municipal Government
Village of Campbell	Village Clerk, Campbell, Nebr.	2	" "
City of Fairfield	City Clerk, Fairfield, Nebr.	3	" "
Village of Madrid	Village Clerk, Madrid, Nebr.	14	" "
Village of Mead	Village Clerk, Mead, Nebr.	5	" "
Village of Palmyra	Village Clerk, Palmyra, Nebr.	5	" "
Village of Scotia	Village Clerk, Scotia, Nebr.	5	" "
<u>PUBLIC POWER AND IRRIGATION DISTRICTS:</u>			
Gering Irrigation District	Secretary-Manager, Gering, Nebr.	10	Irrigation
Mitchell Irrigation Dist.	Secretary-Treasurer, Mitchell, Nebr.	9	"
<u>NOXIOUS WEED ERADICATION DISTRICTS:</u>			
Otoe County Noxious Weed District	Treasurer, Palmyra, Nebraska	2	Weed Eradication
Seward County Noxious Weed District	Manager, Seward, Nebraska	2	" "
<u>TOWNSHIPS:</u>			
Arnold Township (Custer County)	Township Clerk, Arnold, Nebraska	2	Township Government
Franklin Township (Butler County)	Township Clerk, David City, Nebraska	1	" "
Hooper Township (Dodge County)	Township Clerk, Hooper, Nebraska	1	" "
<u>CITIES AND VILLAGES:</u>			
Village of Brunswick	Village Clerk, Brunswick, Nebraska	2	Municipal Government
<u>PUBLIC POWER AND IRRIGATION DISTRICTS:</u>			
Wheat Belt Public Power District	Office Manager, Sidney, Nebraska	21 ²⁵	Mfg. & Sale of Electric Power
<u>CITIES AND VILLAGES:</u>			
Village of Hardy	Village Clerk, Hardy, Nebraska	3	Municipal Government
<u>CEMETERY ASSOCIATIONS:</u>			
Oakland Cemetery District	Secretary-Treasurer, Oakland, Nebr.	1	Cemetery Maintenance

Appendix J

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



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 218 (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."

Approved for the State of Nebraska this 27 day of July,

1955.

By (Signed) F. A. HERRINGTON

Tax Commissioner
State Social Security Administrator

Approved this 18 day of August, 1955
Secretary of Health, Education and Welfare

Victor Christgau

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

APPROVED July 28, 1955.

(Signed) VICTOR E. ANDERSON

GOVERNOR, THE STATE OF NEBRASKA

Appendix K

Modification #29 Coverage Extended to
Omaha School Employees

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 September 24, 1955, on the question of whether services covered by the School Employees' Retirement System of the School District of Omaha 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 covered by the School Employees' Retirement System of the School District of Omaha 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 School Employees' Retirement System of the School District of Omaha 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 21st day of December, 1955.

(Signed) VICTOR E. ANDERSON

Governor

MODIFICATION NO. 29

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 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.

~~It is further agreed that this modification is executed subject to ratification by the Director, Deputy Director, or Assistant Director, Division of Claims Policy, Bureau of Old-Age and Survivors Insurance of the Social Security Administration.~~

17
1956
see next page

Approved for the State of Nebraska this 21st day of December, 1955.

By (Signed) F. A. HERRINGTON

Tax Commissioner--
State Social Security Administrator

Approved this 17th day of January, 1956

Secretary of Health, Education and Welfare

By Ewell T. Bartlett

Ewell T. Bartlett, Assistant Director
Bureau of Old-Age and Survivors Insurance

~~Ratified this _____ day of _____, 1955.~~

~~Bureau of Old-Age and Survivors Insurance~~

APPROVED December 21, 1955.

(Signed) VICTOR E. ANDERSON

Governor
The State of Nebraska

CLARENCE S. BECK
ATTORNEY GENERAL

CLARENCE A. H. MEYER
DEPUTY

STATE OF NEBRASKA
Department of Justice

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:

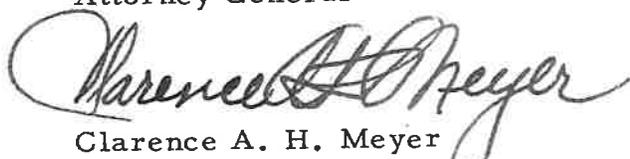
"The Secretary of Health, Education and Welfare and the State of Nebraska, acting through its representative designated to administer its responsibilities under the agreement of June 20, 1951, hereby accept as an additional coverage group under said agreement and acknowledge full applicability of the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

STATE OF NEBRASKA
DEPARTMENT OF REVENUE
F. A. HERRINGTON
STATE TAX COMMISSIONER
RICHARD H. BARNES
CHIEF CLERK
WALTER H. JENSEN
ASSISTANT CLERK



State of Nebraska
VICTOR E. ANDERSON, Governor
LINCOLN 8

December 30, 1955

Mr. Norman E. Walker,
Acting Regional Representative,
Bureau of Old-Age and Survivors Insurance,
911 Walnut, Room 2305,
Kansas City 6, Missouri.

Dear Mr. Walker:-

Your letter of December 29th is just received, 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 authorization to remove 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 modification is executed subject to ratification by the Director, Deputy Director, or Assistant Director, Division of Claims Policy, Bureau of Old-Age and Survivors Insurance of the Social Security Administration."

"Ratified this _____ day of _____, 19____."

Very truly yours,
F. A. HERRINGTON

F. A. HERRINGTON,
State Tax Commissioner--
Social Security Administrator

by *Delfina W. Taylor*
Chief Clerk, Social Security Division

dat

Appendix L

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

MODIFICATION NO. 30

TO ILLINOIS 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 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 all classes of school districts of the State of Nebraska, services performed by employees of junior college districts of the State of Nebraska, and services performed by county school officials as the same are defined by section 7-1501 (4), Revised Statutes of Nebraska, 1953 Supplement, including services performed by such employees and county school officials in positions covered by the School Retirement System of the State of Nebraska; but excluding services performed by employees of the School District of the City of Omaha, who have been covered by a previous modification of this agreement.

The effective date of coverage is January 1, 1955.

Approved for the State of Nebraska this 10th day of February, 1956.

By (Signed) F. A. HERRINGTON

Tax Commissioner--
State Social Security Administrator

Approved this _____ day of _____, 1956.

Secretary of Health, Education and Welfare

By _____
Bureau of Old-Age and Survivors Insurance

APPROVED February 10, 1956

(Signed) VICTOR E. ANDERSON

Governor
The State of Nebraska

The effective date of coverage is January 1, 1955.

Approved for the State of Nebraska this 27th day of February, 1956.

By

J. A. Herington
Tax Commissioner--
State Social Security Administrator

Approved this 14th day of March, 1956.

Secretary of Health, Education and Welfare

By

Ewell T. Bartlett
Ewell T. Bartlett, Assistant Director
Bureau of Old-Age and Survivors Insurance

Approved February 27, 1956

Arthur G. Anderson
Governor
The State of Nebraska

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 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 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 Retirement System of the State of Nebraska (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 Nebraska, 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

Governor

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

RECEIVED

MAY 22 1957

MODIFICATION NO. 57

TO NEBRASKA STATE SOCIAL SECURITY AGREEMENT

STATE TAX COMMISSION
LINCOLN, NEBRASKA

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 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

1. Omaha

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

Approved for the State of Nebraska this 17th day of May, 1957.

By [Signature]

Tax Commissioner—
State Social Security Administrator

Approved this 17th day of May, 1957.

Secretary of Health, Education and Welfare

By [Signature]

[Signature] E. Bartlett, Assistant Director
Bureau of Old-Age and Survivors Insurance

Approved May 17th 1957

[Signature]

Governor, The State of Nebraska

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.



Governor

Appendix N

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

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 Retirement 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.

Political subdivision	Included in Mod. No.	Period of time for which erroneous payments were made
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 Nebraska this 23rd day of July, 1968.

BY: Robert F. Yeager
 Robert F. Yeager, State Accountant and
 State Social Security Administrator

Approved this 3rd day of September, 1968.

Secretary of Health, Education, and Welfare

BY: Idena Hardy
 Idena Hardy, Director
 Division of Coverage
 Bureau of Retirement and
 Survivors Insurance
 Social Security Administration

Approved this 25th day of July, 1968.

Charles T. Peterson
 The Governor
 The State of Nebraska

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.

Honorable Carl P. Curtis
United States Senate
Washington, D.C. 20510

Dear Senator Curtis:

This is in response to your request made at the meeting of February, 27 with Frank McBernett of the staff of the Senate Finance Committee and with Social Security Administration staff concerning the social security coverage of certain Nebraska firemen.

Enclosed is draft language which would make social security coverage available to policemen and firemen in Nebraska, 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 draft language would meet the criteria set out in a report by this Department, dated June 17, 1966, on Representative Callan's bill, H.R. 3350. (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 19) which have the option to provide social security coverage for policemen and firemen in positions under retirement systems. Social security coverage would be available on the same basis as for other employees under retirement systems, except that policemen or firemen (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.

Section 2 of the draft language would permit the State of Nebraska to validate the earnings erroneously reported for persons in firemen's positions. It would first be necessary for the State to modify 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 could 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 time, it will be necessary for the State to file its request for refund before April 16, 1968, for the years 1951 through 1963.

As we indicated at the meeting in your office, the draft language is designed to deal with the situation we understand exists in the case of the city of Columbus. Should there be other situations involving Nebraska cities of the first class where the positions of firemen are under a retirement system but the retirement system has not in fact become 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

Enclosures 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 heretofore 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



SOCIAL SECURITY
Office of the Regional Commissioner
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.

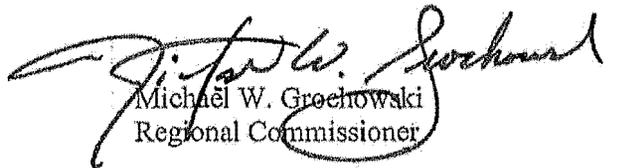
When a state enters into a section 218 agreement, it may request coverage for two types of employee groups: absolute coverage group (composed of positions not under a retirement system), and retirement systems groups (composed of positions under a retirement system). The State of Nebraska's Section 218 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,


Michael W. Grochowalski
Regional Commissioner

Appendix Q

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



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 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.¹ 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.

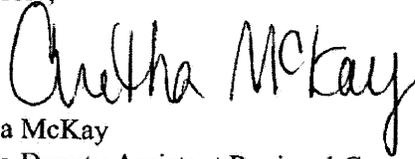
¹ SSA Program Operations Manual System (POMS) State and Local Coverage Handbook (SL) 30001.315.B. You may access the *State and Local Coverage Handbook* at <http://policy.ssa.gov/poms.nsf/>. Follow the hyperlink for "Table of Contents," and then click "SL - State and Local Coverage Handbook."

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,

A handwritten signature in black ink that reads "Aretha McKay". The signature is written in a cursive style with a large initial "A".

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.¹ 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.⁴ 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



SOCIAL SECURITY

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](#)

[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. 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 50001.501 \(mandatory Social Security coverage\)](#) and [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 [POMS SL 40001.490, Exhibit 30](#) 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 wish 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 [POMS SL 10001.130 \(State Administrator responsibilities\)](#) and [SL 10001.140 \(SSA program administration\)](#).

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]

Senator Kolterman: 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.

Shawn Cole: 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 officer or 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.

Senator Kolterman: 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

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

Shawn Cole: 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.

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

Shawn Cole: Correct.

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

John Fox: 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.

Kolterman: 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?

Shawn Cole: 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.

Senator Kolterman: 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.

Shawn Cole: 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.

Senator Kolterman: 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.

Senator Kolterman: 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.

Senator Kolterman: 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.

Senator Kolterman: I think I'm in 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 --

Shawn Cole: 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.

Senator Kolterman: 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.

Phillip Olsen: 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.

Senator Kolterman: 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?

Senator Kolterman: And that question came from Ron Trouba. I appreciate that. I just wanted to make sure. I identified who is asking the question. John, 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.

Senator Kolterman: 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.

Senator Kolterman: 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?

John Fox: 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.

Senator Kolterman: 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?

John Fox: 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. . .

Senator Kolterman: 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.

Senator Kolterman: 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?

John Fox: 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?

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

John Fox: 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.

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

Gary Bruns: 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.

Shawn Cole: 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?

Gary Bruns: 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.

Senator Kolterman: 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?

Phillip Olsen: 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, clarify 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

Lynn Rex: 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

Lynn Rex: 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.

John Fox: 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.

Lynn Rex: 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,

Senator Kolterman: 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?

John Fox: 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.

Senator Kolterman: 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.

Lynn Rex: 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 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.

John Fox: 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.

Lynn Rex: 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?

Senator Kolterman: 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.

Lynn Rex: 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.

John Fox: 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.

Senator Kolterman: 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.

John Fox: 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.

Senator Kolterman: 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.

Shawn Cole: 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.

Senator Kolterman: 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?

John Fox: 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.

Shawn Cole: 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.

Senator Kolterman: 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?

Senator Blood -- 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.

Lynn Rex: This is Lynn again. Just two quick questions. One -- how long does it take? How many is it 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?

Shawn Cole: 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?

Lynn Rex: Thank you very much. I appreciate it.

Senator Kolterman: 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,

Lynn Rex: 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

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

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

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

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

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

Grand Island: 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?

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

Grand Island: 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?

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

S Crawford: 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?

Don Henery: 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

Tom Treffer: 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?

Kevin Pokorny: 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

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 metro-
politan and
first classes;
pensions on
retirement.

SECTION 1. 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 department 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 fireman 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 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.

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 over 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 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 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, 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

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 11, 12 and 13 of said Chapter 30, Compiled Statutes of 1907, for the State of Nebraska, be and the same hereby are repealed.

Approved March 30th 1909.

CHAPTER 61.

(House Roll No. 26.)

[Introduced 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 1. 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 Laws		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
	28	Omitted		4	42-124		2	Omitted
Ch. 91 (LB431)	§ 1	33-128		5	42-125		3	Omitted
	2	Omitted		6	42-126	Ch. 110 (LB171)	§ 1	46-129
Ch. 92 (LB327)	§ 1	35-201		7	42-127		2	Omitted
	2	35-202		8	42-128	Ch. 111 (LB197)	§ 1	48-602
	3	35-203		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		4(3)	43-106		3	48-706
	5(7)	35-212		5	43-107		4(1)	48-707
	5(8)	35-213		6	43-108		4(2)	48-708
	5(9)	35-214		7	43-109		4(3)	48-709
	6	Omitted		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
	2	Omitted		13	43-115		8	48-715
Ch. 94 (LB174)	§ 1	37-101		14	Omitted		9	48-716
	2	37-202	Ch. 105 (LB331)	§ 1	43-225		10	48-717
	3	37-204		2	Omitted		11	48-718
	4	37-212	Ch. 106 (LB355)	§ 1	44-402	Ch. 113 (LB230)	§ 1	48-101
	5	37-301		1	44-403		2	48-109
	6	37-304		1	44-404		3	48-151
	7	37-305		2	44-415		4	Omitted
	8	37-308		3	44-502	Ch. 114 (LB263)	§ 1	48-215
	9	37-410		4	44-406		2	48-216
	10	37-413		5	44-407	Ch. 115 (LB433)	§ 1	49-601
	11	37-501		5(1)	44-407.01		2	49-602
	12	37-503		5(2)	44-407.02		3	49-603
	13	37-506		5(3)	44-407.03		4	49-604
	14	37-103		5(4)	44-407.04		5	49-605
	15	Omitted		5(5)	44-407.05		6	49-606
Ch. 95 (LB59)	§ 1(1)	38-121		5(6)	44-407.06		7	49-607
	1(2)	38-122		5(7)	44-407.07		8	49-608
	1(3)	38-123		6	44-405		9	49-609
	1(4)	38-124		7	44-503		10	49-610
	1(5)	38-125		8	Omitted		11	49-611
	2	Omitted		9	Omitted		12	49-612
Ch. 96 (LB23)	§ 1	39-742	Ch. 107 (LB176)	§ 1	45-114		13	49-613
	2	Omitted		2	Omitted		14	49-614
Ch. 97 (LB29)	§ 1	39-606		3	45-138		15	49-615
	2	Omitted		4	45-139		16	49-616
Ch. 98 (LB155)	§ 1	39-211		5	45-143		17	49-617
	2	Omitted		5	45-144		18	49-618
Ch. 99 (LB168)	§ 1	39-7,107		5	45-145		19	Omitted
	2	Omitted		5	45-146		20	Omitted
Ch. 100 (LB269)	§ 1	81-709		6	45-154		21	Omitted
Ch. 101 (LB314)	§ 1	39-828		6	45-155		22	Omitted
	2	Omitted		7	45-156	Ch. 118 (LB51)	§ 1	Omitted
Ch. 102 (LB387)	§ 1	39-230		8	45-157		2	Omitted
	1	39-228		9	45-158		3	Omitted
	1	39-231		10	Omitted			

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.

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. 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;

35-201
p. 313
2 13-870

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 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 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 fifty-five, and after serving in the paid fire department of such city for at least twenty-one years, then a pension of at least twenty-five 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.

(8) Notwithstanding 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
1947
Firefighters

CROSS REFERENCE TABLE

SESSION LAWS OF NEBRASKA, 1947

1947 CUMULATIVE POCKET PARTS SUPPLEMENT

AND REISSUE OF VOLUME II

1947		1947		1947		1947	
Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement
Ch. 1, (LB452)	§ 1 2-110 2 Omitted 3 Omitted	Ch. 14 (LB274)	§ 1 8-317 2 Omitted 3 Omitted	Ch. 23 (LB184)	§ 3 35-202 4 35-203 5 35-204 6 35-205 7 15-1001 8 15-1002 9 15-1003 10 15-1004 11 15-1005 12 15-1006 13 15-1007 14 15-1008 15 15-1009 16 15-1010 17 15-1011 18 15-1012 19 15-1013 20 15-1014 21 15-1015 22 Omitted	Ch. 24 (LB290)	§ 1 15-737 2 15-738 3 15-739
Ch. 2 (LB533)	§ 1 2-305 2 2-504 3 2-704 4 Omitted 5 Omitted	Ch. 15 (LB78)	§ 1 10-126 2 10-203 3 10-304 4 10-405 5 10-406 6 10-409 7 10-802 8 14-517 9 14-529 10 14-1424 11 15-834 12 19-802 13 19-1015 14 23-319 15 31-336 16 39-860 17 46-195 18 71-1622 19 79-732 20 79-1017 21 Omitted	Ch. 25 (LB108)	§ 1 16-310 2 Omitted	Ch. 26 (LB194)	§ 1 16-319 2 16-321 3 16-325 4 16-685 5 16-691 6 Omitted
Ch. 3 (LB405)	§ 1 2-1804 2 Omitted 3 Omitted	Ch. 16 (LB25)	§ 1 3-103 2 8-101 3 8-103 4 11-119 5 81-111 6 Omitted	Ch. 27 (LB523)	§ 1 16-683 2 Omitted 3 Omitted	Ch. 28 (LB333)	§ 1 16-695 2 16-6,100 3 Omitted 4 Omitted
Ch. 4 (LB383)	§ 1 2-1803 2 2-1806 3 2-1807 4 2-1810 5 Omitted 6 Omitted	Ch. 17 (LB79)	Omitted	Ch. 29 (LB280)	§ 1 16-203 2 16-702 3 Omitted 4 Omitted	Ch. 30 (LB8)	§ 1 16-6,100 2 Omitted 3 Omitted
Ch. 5 (LB446)	§ 1 2-1901 2 2-1902 3 2-1903 4 2-1904 5 2-1905 6 2-1906 7 2-1907 8 2-1908 9 Omitted	Ch. 18 (LB222)	§ 1 12-901 2 12-902 3 12-903 4 Omitted 5 Omitted 6 Omitted	Ch. 31 (LB122)	§ 1(1) 17-108 1(2) 17-108.01 1(3) 17-108.02 2(1) 17-209 2(2) 17-209.01 3 Omitted		
Ch. 6 (LB241)	§ 1 3-148 2 3-150.01 3 Omitted 4 Omitted	Ch. 19 (LB24)	§ 1 14-329 2 Omitted				
Ch. 7 (LB63)	§ 1 3-203 2 Omitted	Ch. 20 (LB98)	§ 1 14-1102 2 14-1005 3 14-1020 4 14-1029 5 Omitted 6 Omitted				
Ch. 8 (LB353)	§ 1 3-229 2 Omitted 3 Omitted	Ch. 21 (LB58)	§ 1 14-1026 2 14-1041 3 Omitted 4 Omitted				
Ch. 9 (LB247)	§ 1 3-109 2 75-201 3 Omitted 4 Omitted	Ch. 22 (LB548)	Omitted				
Ch. 10 (LB343)	§ 1 4-102 2 Omitted	Ch. 23 (LB184)	§ 1 19-2011 2 35-201				
Ch. 11 (LB407)	§ 1 8-101 2 Omitted						
Ch. 12 (LB23)	§ 1 8-129 2 Omitted						
Ch. 13 (LB181)	§ 1 38-901 2 38-902 3 38-903 4 8-207 5 8-207.01 6 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

Original
Bill
NA

1947

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 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. 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

LB110
1963
Fire fighters

1963		1963		1963		1963	
Session	Laws	Session	Laws	Session	Laws	Session	Laws
Ch. 177 (LB418)	§ 5 32-4,102	Ch. 200 (LB749)	§ 1 37-101	Ch. 215 (LB254)	§ 1 39-1524.01		
	6 32-504		2 37-505	Ch. 216 (LB314)	§ 1 39-1816		
	7 32-519		3 39-737.01	Ch. 217 (LB337)	§ 1 39-7,123.08		
	8 32-534		4 Omitted		2 39-7,123.07		
	9 32-809	Ch. 201 (LB214)	§ 1 37-201		3 39-7,123.08		
	10 32-1001.29		2 Omitted		4 39-7,123.09		
	11 32-430.01	Ch. 202 (LB511)	§ 1 37-203		5 39-7,123.10		
	12 Omitted		2 37-204	Ch. 218 (LB131)	§ 1 Omitted		
Ch. 178 (LB85)	§ 1 32-403		3 Omitted	Ch. 219 (LB332)	§ 1 Omitted		
	2 Omitted	Ch. 203 (LB186)	§ 1 Omitted		2 Omitted		
Ch. 179 (LB304)	§ 1 32-438		2 Omitted		3 Omitted		
	2 32-439	Ch. 204 (LB149)	§ 1 37-501	Ch. 220 (LB523)	§ 1 39-719		
	3 Omitted		2 37-610		2 Omitted		
Ch. 180 (LB540)	§ 1 Omitted		3 Omitted		3 Omitted		
	2 Omitted	Ch. 205 (LB616)	§ 1 Omitted		4 Omitted		
Ch. 181 (LB474)	§ 1 32-524		2 Omitted		5 Omitted		
	2 Omitted	Ch. 206 (LB621)	§ 1 37-502	Ch. 221 (LB222)	§ 1 Omitted		
	3 Omitted		2 Omitted		2 Omitted		
Ch. 182 (LB432)	§ 1 32-542	Ch. 207 (LB752)	§ 1 37-524	Ch. 222 (LB223)	§ 1 Omitted		
	2 32-542.01		2 Omitted		2 Omitted		
	3 Omitted	Ch. 208 (LB433)	§ 1 38-111	Ch. 223 (LB801)	§ 1 39-721		
Ch. 183 (LB174)	§ 1 32-1042		2 38-501		2 Omitted		
	2 Omitted		3 38-503	Ch. 224 (LB150)	§ 1 39-723		
Ch. 184 (LB36)	§ 1 33-102		4 38-601		2 39-7,115		
	2 Omitted		5 Omitted		3 39-714.05		
Ch. 185 (LB389)	§ 1 33-109	Ch. 209 (LB202)	§ 1 38-411	Ch. 225 (LB209)	§ 1 Omitted		
	2 Repealed		2 Omitted		2 Omitted		
	3 Omitted	Ch. 210 (LB270)	§ 1 38-602	Ch. 226 (LB542)	§ 1 39-722.01		
Ch. 186 (LB43)	§ 1 33-117.01		2 38-608		2 39-723.06		
	2 Omitted		3 38-609		3 39-723.07		
Ch. 187 (LB34)	§ 1 33-125		4 38-609.01		4 Omitted		
	2 Omitted		5 38-611		5 Omitted		
Ch. 188 (LB303)	§ 1 33-126		6 38-616	Ch. 227 (LB322)	§ 1 39-727.04		
	2 Omitted		7 Omitted		2 Omitted		
Ch. 189 (LB35)	§ 1 33-126.02	Ch. 211 (LB200)	§ 1 38-1001	Ch. 228 (LB390)	§ 1 39-727.01		
	2 Omitted		2 38-1002		2 Omitted		
Ch. 190 (LB280)	§ 1 33-139		3 38-1003		3 Omitted		
	2 Omitted		4 38-1007		4 Omitted		
Ch. 191 (LB219)	§ 1 35-513.02	Ch. 212 (LB2)	§ 1 39-780.01	Ch. 229 (LB712)	§ 1 39-727.03		
	2 35-513.03	Ch. 213 (LB132)	§ 1 39-1638		2 39-727.06		
	3 35-513.04		2 39-1639		3 39-727.08		
	4 35-513.05		3 39-1640		4 39-727.14		
Ch. 192 (LB529)	§ 1 35-107		4 39-1641		5 Omitted		
	2 Omitted		5 39-1642	Ch. 230 (LB737)	§ 1 39-727.09		
Ch. 193 (LB599)	§ 1 35-520		6 39-1643		2 Omitted		
Ch. 194 (LB263)	§ 1 35-101		7 39-1644	Ch. 231 (LB260)	§ 1 39-733		
	2 Omitted		8 39-1645		2 Omitted		
Ch. 195 (LB110)	§ 1 35-201		9 39-1646	Ch. 232 (LB185)	§ 1 39-7,129		
	2 Omitted		10 39-1647		2 Omitted		
Ch. 196 (LB27)	§ 1 35-302		11 39-1648		3 Omitted		
	2 Omitted		12 39-1649	Ch. 233 (LB60)	§ 1 39-853		
Ch. 197 (LB715)	§ 1 35-516		13 39-1650		2 Omitted		
	2 Omitted		14 39-1651	Ch. 234 (LB92)	§ 1 39-869		
Ch. 198 (LB39)	§ 1 Omitted		15 39-1652		2 Omitted		
	2 Omitted		16 39-1653	Ch. 235 (LB359)	§ 1 39-1007		
Ch. 199 (LB420)	§ 1 37-213.02		17 39-1654		2 Omitted		
	2 37-213.03		18 39-1655	Ch. 236 (LB3)	§ 1 39-1320.02		
	3 37-213.04	Ch. 214 (LB238)	§ 1 39-7,123.05		2 Omitted		
	4 37-213.05		2 Omitted				
	5 37-213.06						

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.

1963

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,

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 herein-after 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,

LB 416
1975

1975		1975		1975		1975	
First Session	Supplement	First Session	Supplement	First Session	Supplement	First Session	Supplement
LB 360	§ 1 88-503		7 19-921		29 83-949		
	2 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		
	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		
	2 Omitted		18 19-910	LB 417A § 1 83-955			
	3 Omitted		19 19-911	LB 418 § 1 71-5101			
LB 374	§ 1 44-213		20 19-913	2 71-5102			
	2 44-213.03		21 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			
	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			
	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 Omitted		33 84-160	15 71-5115			
LB 380	§ 1 60-403.06		34 Omitted	16 71-5116			
	2 60-403.07		35 Omitted	17 71-5117			
	3 60-403.08	LB 414 § 1 53-124		18 71-5118			
	4 60-403.09	2 53-125		19 71-5119			
	5 60-403.10	3 Omitted		20 71-5120			
	6 Omitted	4 Omitted		21 71-5121			
LB 381	§ 1 39-662	LB 416 § 1 35-201		22 71-5122			
	2 39-666	2 35-203		23 71-5123			
	3 39-662.02	3 35-203.01		24 60-337			
	4 Omitted	4 35-206		25 Omitted			
	5 39-662.03	5 35-211		26 Omitted			
	6 Omitted	6 35-212		27 Omitted			
	7 Omitted	7 Omitted		LB 421 § 1 53-124.03			
	8 Omitted	LB 417 § 1 83-922		2 Omitted			
LB 387	§ 1 Omitted	2 83-923		LB 422 § 1 71-1,132.04			
	2 90-202	3 83-924		2 71-1,132.05			
	3 Omitted	4 83-925		3 71-1,132.06			
	4 Omitted	5 83-926		4 71-1,132.07			
LB 391	§ 1 80-413	6 83-927		5 71-1,132.08			
LB 395	§ 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	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	13 83-935		12 71-1,132.20			
	2 39-2224	14 83-936		13 71-1,132.27			
	3 39-2226	15 83-938		14 71-1,132.29			
	4 Omitted	16 83-939		15 71-1,132.30			
LB 404	§ 1 2-3216	17 83-940		16 71-1,132.35			
	2 2-3220	18 83-941		17 71-1,132.37			
	3 2-3223	19 83-937		18 71-1,132.47			
	4 2-3223.01	20 83-942		19 71-1,132.48			
	5 2-3228	21 83-943		20 Omitted			
	6 Omitted	22 83-944		21 Omitted			
LB 410	§ 1 15-106	23 83-1,105		LB 423 § 1 79-1003			
	2 19-916	24 83-4,103		2 Omitted			
	3 19-917	25 83-945		3 Omitted			
	4 19-918	26 83-946		LB 427 § 1 23-1715			
	5 19-919	27 83-947		2 81-1108.02			
	6 19-920	28 83-948		3 81-1120.01			

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.

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 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. 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

1977		1977		1977		1977	
First Session	Supplement	First Session	Supplement	First Session	Supplement	First Session	Supplement
LB 274	§ 4 Omitted	LB 305A	Omitted	LB 335	§ 2 Omitted		
LB 275	§ 1 48-121	LB 307	§ 1 71-1630.01	LB 336	§ 1 44-342.01		
	2 48-122		2 Omitted		2 44-342.02		
	3 Omitted	LB 308	§ 1 77-27,150		3 44-342.03		
LB 275A	Omitted		2 77-27,151		4 44-342.04		
LB 283	§ 1 25-1627		3 77-27,152	LB 337	§ 1 48-624		
	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	§ 1 8-230		
LB 290	§ 1 1-114		2 81-174		2 8-231		
	2 1-124		3 81-175		3 8-232		
	3 1-136.02		4 81-176		4 8-233		
	4 1-136		5 81-177	LB 340	§ 1 19-709		
	5 1-136.03		6 81-178		2 Omitted		
	6 1-136.04		7 81-179	LB 344	§ 1 24-710.01		
	7 Omitted		8 81-180		2 24-703		
LB 291	§ 1 21-17,127		9 81-181		3 24-703.01		
	2 21-17,128		10 81-182		4 24-707		
	3 21-17,129		11 81-183		5 24-710		
	4 21-17,131		12 81-184		6 Omitted		
	5 21-17,132		13 81-185		7 Omitted		
	6 21-17,133		14 81-186	LB 344A	Omitted		
	7 21-17,134		15 81-187	LB 345	§ 1 35-201		
	8 21-17,135		16 81-188		2 Omitted		
	9 21-17,136		17 81-189	LB 346	§ 1 23-343.121		
	10 21-17,137		18 81-190		2 23-343.122		
	11 21-17,138		19 81-191		3 Omitted		
	12 21-17,139		20 85-106	LB 347	§ 1 60-452.01		
	13 21-17,141		21 85-304		2 60-452.02		
	14 21-17,142		22 Omitted		3 Omitted		
	15 21-17,143		23 Omitted	LB 347A	Omitted		
	16 21-17,144		24 Omitted	LB 349	§ 1 79-1509		
	17 Omitted	LB 309A	Omitted		2 79-1509.02		
LB 294	§ 1 60-439	LB 311	§ 1 68-1004		3 79-1509.03		
	2 Omitted		2 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		2 43-901		2 77-3004		
LB 302A	Omitted		3 43-902		3 77-3007		
LB 303	§ 1 21-2401		4 43-904		4 77-3009		
	2 21-2402		5 43-905		5 Omitted		
	3 21-2403		6 43-907		6 Omitted		
	4 21-2404		7 43-908		7 Omitted		
	5 21-2405		8 68-1008	LB 355	§ 1 77-2753		
	6 21-2406		9 Omitted		2 Omitted		
	7 21-2407		10 Omitted	LB 357	§ 1 77-2704		
	8 21-2408	LB 314	§ 1 39-6,124		2 Omitted		
	9 21-2409		2 39-6,133	LB 362	§ 1 53-118		
	10 21-2410		3 39-6,136		2 Omitted		
	11 21-2411		4 39-6,155		3 Omitted		
	12 21-2412		5 60-320	LB 363	§ 1 23-107		
	13 21-2413		6 60-407		2 Omitted		
	14 21-2414		7 Omitted	LB 364	§ 1 72-1249		
	15 21-2415	LB 317	§ 1 85-112.01		2 Omitted		
	16 21-2416		2 85-112.02	LB 365	§ 1 84-306.01		
	17 21-2417	LB 324	§ 1 60-301		2 84-306.06		
	18 Omitted		2 60-305.09		3 84-306.07		
	19 Omitted		3 Omitted		4 84-306.08		
LB 304	§ 1 23-1723		4 Omitted		5 84-306.09		
	2 23-1723.01	LB 328	§ 1 48-1401		6 Omitted		
	3 Omitted		2 Omitted		7 Omitted		
LB 305	§ 1 69-1302	LB 332	§ 1 75-359	LB 366	§ 1 44-127.01		
	2 69-1303		2 75-360		2 44-127.02		
	3 69-1304		3 75-361		3 44-127.03		
	4 69-1310		4 75-362		4 44-129		
	5 69-1311	LB 333	§ 1 44-114		5 44-2403		
	6 69-1312		2 Omitted		6 44-2406		
	7 69-1317	LB 334	§ 1 44-341		7 44-2407		
	8 69-1324		2 Omitted		8 44-2410		
	9 Omitted	LB 335	§ 1 44-333.01		9 44-127.25		

LEGISLATIVE BILL 345

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; Provided, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

(b) 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; 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 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; Provided, 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 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. 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 annum.

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,

Section 1. The Department of Correctional 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 Juvenile Services, the Division of Administrative Services, and the Division of Adult Services. The Director of Correctional 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. Subject to the supervision and approval of the Director of Correctional Services, each assistant director shall have the following duties, powers, and responsibilities:

(1) To coordinate and direct all programs and facilities under his jurisdiction;

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 metro-
politan and
first classes;
pensions on
retirement.

SECTION 1. 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 department 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 fireman 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 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.

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 over 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 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 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, 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

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 11, 12 and 13 of said Chapter 30, Compiled Statutes of 1907, for the State of Nebraska, be and the same hereby are repealed.

Approved March 30th 1909.

CHAPTER 61.

(House Roll No. 26.)

[Introduced 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 1. 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 Laws		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
	28	Omitted		4	42-124		2	Omitted
Ch. 91 (LB431)	§ 1	33-128		5	42-125		3	Omitted
	2	Omitted		6	42-126	Ch. 110 (LB171)	§ 1	46-129
Ch. 92 (LB327)	§ 1	35-201		7	42-127		2	Omitted
	2	35-202		8	42-128	Ch. 111 (LB197)	§ 1	48-602
	3	35-203		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		4(3)	43-106		3	48-706
	5(7)	35-212		5	43-107		4(1)	48-707
	5(8)	35-213		6	43-108		4(2)	48-708
	5(9)	35-214		7	43-109		4(3)	48-709
	6	Omitted		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
	2	Omitted		13	43-115		8	48-715
Ch. 94 (LB174)	§ 1	37-101		14	Omitted		9	48-716
	2	37-202	Ch. 105 (LB331)	§ 1	43-225		10	48-717
	3	37-204		2	Omitted		11	48-718
	4	37-212	Ch. 106 (LB355)	§ 1	44-402	Ch. 113 (LB230)	§ 1	48-101
	5	37-301		1	44-403		2	48-109
	6	37-304		1	44-404		3	48-151
	7	37-305		2	44-415		4	Omitted
	8	37-308		3	44-502	Ch. 114 (LB263)	§ 1	48-215
	9	37-410		4	44-406		2	48-216
	10	37-413		5	44-407	Ch. 115 (LB433)	§ 1	49-601
	11	37-501		5(1)	44-407.01		2	49-602
	12	37-503		5(2)	44-407.02		3	49-603
	13	37-506		5(3)	44-407.03		4	49-604
	14	37-103		5(4)	44-407.04		5	49-605
	15	Omitted		5(5)	44-407.05		6	49-606
Ch. 95 (LB59)	§ 1(1)	38-121		5(6)	44-407.06		7	49-607
	1(2)	38-122		5(7)	44-407.07		8	49-608
	1(3)	38-123		6	44-405		9	49-609
	1(4)	38-124		7	44-503		10	49-610
	1(5)	38-125		8	Omitted		11	49-611
	2	Omitted		9	Omitted		12	49-612
Ch. 96 (LB23)	§ 1	39-742	Ch. 107 (LB176)	§ 1	45-114		13	49-613
	2	Omitted		2	Omitted		14	49-614
Ch. 97 (LB29)	§ 1	39-606		3	45-138		15	49-615
	2	Omitted		4	45-139		16	49-616
Ch. 98 (LB155)	§ 1	39-211		5	45-143		17	49-617
	2	Omitted		5	45-144		18	49-618
Ch. 99 (LB168)	§ 1	39-7,107		5	45-145		19	Omitted
	2	Omitted		5	45-146		20	Omitted
Ch. 100 (LB269)	§ 1	81-709		6	45-154		21	Omitted
Ch. 101 (LB314)	§ 1	39-828		6	45-155		22	Omitted
	2	Omitted		7	45-156	Ch. 118 (LB51)	§ 1	Omitted
Ch. 102 (LB387)	§ 1	39-230		8	45-157		2	Omitted
	1	39-228		9	45-158		3	Omitted
	1	39-231		10	Omitted			

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.

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. 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;

35-201
p. 313
2 13-870

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 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 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 fifty-five, and after serving in the paid fire department of such city for at least twenty-one years, then a pension of at least twenty-five 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.

(8) Notwithstanding 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
1947
Firefighters

CROSS REFERENCE TABLE

SESSION LAWS OF NEBRASKA, 1947

1947 CUMULATIVE POCKET PARTS SUPPLEMENT

AND REISSUE OF VOLUME II

1947		1947		1947		1947	
Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement
Ch. 1, (LB452)	§ 1 2-110 2 Omitted 3 Omitted	Ch. 14 (LB274)	§ 1 8-317 2 Omitted 3 Omitted	Ch. 23 (LB184)	§ 3 35-202 4 35-203 5 35-204 6 35-205 7 15-1001 8 15-1002 9 15-1003 10 15-1004 11 15-1005 12 15-1006 13 15-1007 14 15-1008 15 15-1009 16 15-1010 17 15-1011 18 15-1012 19 15-1013 20 15-1014 21 15-1015 22 Omitted	Ch. 24 (LB290)	§ 1 15-737 2 15-738 3 15-739
Ch. 2 (LB533)	§ 1 2-305 2 2-504 3 2-704 4 Omitted 5 Omitted	Ch. 15 (LB78)	§ 1 10-126 2 10-203 3 10-304 4 10-405 5 10-406 6 10-409 7 10-802 8 14-517 9 14-529 10 14-1424 11 15-834 12 19-802 13 19-1015 14 23-319 15 31-336 16 39-860 17 46-195 18 71-1622 19 79-732 20 79-1017 21 Omitted	Ch. 25 (LB108)	§ 1 16-310 2 Omitted	Ch. 26 (LB194)	§ 1 16-319 2 16-321 3 16-325 4 16-685 5 16-691 6 Omitted
Ch. 3 (LB405)	§ 1 2-1804 2 Omitted 3 Omitted	Ch. 16 (LB25)	§ 1 3-103 2 8-101 3 8-103 4 11-119 5 81-111 6 Omitted	Ch. 27 (LB523)	§ 1 16-683 2 Omitted 3 Omitted	Ch. 28 (LB333)	§ 1 16-695 2 16-6,100 3 Omitted 4 Omitted
Ch. 4 (LB383)	§ 1 2-1803 2 2-1806 3 2-1807 4 2-1810 5 Omitted 6 Omitted	Ch. 17 (LB79)	Omitted	Ch. 29 (LB280)	§ 1 16-203 2 16-702 3 Omitted 4 Omitted	Ch. 30 (LB8)	§ 1 16-6,100 2 Omitted 3 Omitted
Ch. 5 (LB446)	§ 1 2-1901 2 2-1902 3 2-1903 4 2-1904 5 2-1905 6 2-1906 7 2-1907 8 2-1908 9 Omitted	Ch. 18 (LB222)	§ 1 12-901 2 12-902 3 12-903 4 Omitted 5 Omitted 6 Omitted	Ch. 31 (LB122)	§ 1(1) 17-108 1(2) 17-108.01 1(3) 17-108.02 2(1) 17-209 2(2) 17-209.01 3 Omitted		
Ch. 6 (LB241)	§ 1 3-148 2 3-150.01 3 Omitted 4 Omitted	Ch. 19 (LB24)	§ 1 14-329 2 Omitted				
Ch. 7 (LB63)	§ 1 3-203 2 Omitted	Ch. 20 (LB98)	§ 1 14-1102 2 14-1005 3 14-1020 4 14-1029 5 Omitted 6 Omitted				
Ch. 8 (LB353)	§ 1 3-229 2 Omitted 3 Omitted	Ch. 21 (LB58)	§ 1 14-1026 2 14-1041 3 Omitted 4 Omitted				
Ch. 9 (LB247)	§ 1 3-109 2 75-201 3 Omitted 4 Omitted	Ch. 22 (LB548)	Omitted				
Ch. 10 (LB343)	§ 1 4-102 2 Omitted	Ch. 23 (LB184)	§ 1 19-2011 2 35-201				
Ch. 11 (LB407)	§ 1 8-101 2 Omitted						
Ch. 12 (LB23)	§ 1 8-129 2 Omitted						
Ch. 13 (LB181)	§ 1 38-901 2 38-902 3 38-903 4 8-207 5 8-207.01 6 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

Original
Bill
NA

1947

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 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. 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

LB110
1963
Fire fighters

1963		1963		1963		1963	
Session	Laws	Session	Laws	Session	Laws	Session	Laws
Ch. 177 (LB418)	§ 5 32-4,102	Ch. 200 (LB749)	§ 1 37-101	Ch. 215 (LB254)	§ 1 39-1524.01		
	6 32-504		2 37-505	Ch. 216 (LB314)	§ 1 39-1816		
	7 32-519		3 39-737.01	Ch. 217 (LB337)	§ 1 39-7,123.08		
	8 32-534		4 Omitted		2 39-7,123.07		
	9 32-809	Ch. 201 (LB214)	§ 1 37-201		3 39-7,123.08		
	10 32-1001.29		2 Omitted		4 39-7,123.09		
	11 32-430.01	Ch. 202 (LB511)	§ 1 37-203		5 39-7,123.10		
	12 Omitted		2 37-204	Ch. 218 (LB131)	§ 1 Omitted		
Ch. 178 (LB85)	§ 1 32-403		3 Omitted	Ch. 219 (LB332)	§ 1 Omitted		
	2 Omitted	Ch. 203 (LB186)	§ 1 Omitted		2 Omitted		
Ch. 179 (LB304)	§ 1 32-438		2 Omitted		3 Omitted		
	2 32-439	Ch. 204 (LB149)	§ 1 37-501	Ch. 220 (LB523)	§ 1 39-719		
	3 Omitted		2 37-610		2 Omitted		
Ch. 180 (LB540)	§ 1 Omitted		3 Omitted		3 Omitted		
	2 Omitted	Ch. 205 (LB616)	§ 1 Omitted		4 Omitted		
Ch. 181 (LB474)	§ 1 32-524		2 Omitted		5 Omitted		
	2 Omitted	Ch. 206 (LB621)	§ 1 37-502	Ch. 221 (LB222)	§ 1 Omitted		
	3 Omitted		2 Omitted		2 Omitted		
Ch. 182 (LB432)	§ 1 32-542	Ch. 207 (LB752)	§ 1 37-524	Ch. 222 (LB223)	§ 1 Omitted		
	2 32-542.01		2 Omitted		2 Omitted		
	3 Omitted	Ch. 208 (LB433)	§ 1 38-111	Ch. 223 (LB801)	§ 1 39-721		
Ch. 183 (LB174)	§ 1 32-1042		2 38-501		2 Omitted		
	2 Omitted		3 38-503	Ch. 224 (LB150)	§ 1 39-723		
Ch. 184 (LB36)	§ 1 33-102		4 38-601		2 39-7,115		
	2 Omitted		5 Omitted		3 39-714.05		
Ch. 185 (LB389)	§ 1 33-109	Ch. 209 (LB202)	§ 1 38-411	Ch. 225 (LB209)	§ 1 Omitted		
	2 Repealed		2 Omitted		2 Omitted		
	3 Omitted	Ch. 210 (LB270)	§ 1 38-602	Ch. 226 (LB542)	§ 1 39-722.01		
Ch. 186 (LB43)	§ 1 33-117.01		2 38-608		2 39-723.06		
	2 Omitted		3 38-609		3 39-723.07		
Ch. 187 (LB34)	§ 1 33-125		4 38-609.01		4 Omitted		
	2 Omitted		5 38-611		5 Omitted		
Ch. 188 (LB303)	§ 1 33-126		6 38-616	Ch. 227 (LB322)	§ 1 39-727.04		
	2 Omitted		7 Omitted		2 Omitted		
Ch. 189 (LB35)	§ 1 33-126.02	Ch. 211 (LB200)	§ 1 38-1001	Ch. 228 (LB390)	§ 1 39-727.01		
	2 Omitted		2 38-1002		2 Omitted		
Ch. 190 (LB280)	§ 1 33-139		3 38-1003		3 Omitted		
	2 Omitted		4 38-1007		4 Omitted		
Ch. 191 (LB219)	§ 1 35-513.02	Ch. 212 (LB2)	§ 1 39-780.01	Ch. 229 (LB712)	§ 1 39-727.03		
	2 35-513.03	Ch. 213 (LB132)	§ 1 39-1638		2 39-727.06		
	3 35-513.04		2 39-1639		3 39-727.08		
	4 35-513.05		3 39-1640		4 39-727.14		
Ch. 192 (LB529)	§ 1 35-107		4 39-1641		5 Omitted		
	2 Omitted		5 39-1642	Ch. 230 (LB737)	§ 1 39-727.09		
Ch. 193 (LB599)	§ 1 35-520		6 39-1643		2 Omitted		
Ch. 194 (LB263)	§ 1 35-101		7 39-1644	Ch. 231 (LB260)	§ 1 39-733		
	2 Omitted		8 39-1645		2 Omitted		
Ch. 195 (LB110)	§ 1 35-201		9 39-1646	Ch. 232 (LB185)	§ 1 39-7,129		
	2 Omitted		10 39-1647		2 Omitted		
Ch. 196 (LB27)	§ 1 35-302		11 39-1648		3 Omitted		
	2 Omitted		12 39-1649	Ch. 233 (LB60)	§ 1 39-853		
Ch. 197 (LB715)	§ 1 35-516		13 39-1650		2 Omitted		
	2 Omitted		14 39-1651	Ch. 234 (LB92)	§ 1 39-869		
Ch. 198 (LB39)	§ 1 Omitted		15 39-1652		2 Omitted		
	2 Omitted		16 39-1653	Ch. 235 (LB359)	§ 1 39-1007		
Ch. 199 (LB420)	§ 1 37-213.02		17 39-1654		2 Omitted		
	2 37-213.03		18 39-1655	Ch. 236 (LB3)	§ 1 39-1320.02		
	3 37-213.04	Ch. 214 (LB238)	§ 1 39-7,123.05		2 Omitted		
	4 37-213.05		2 Omitted				
	5 37-213.06						

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.

1963

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,

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 herein-after 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,

LB 416
1975

1975		1975		1975		1975	
First Session	Supplement	First Session	Supplement	First Session	Supplement	First Session	Supplement
LB 360	§ 1 88-503		7 19-921		29 83-949		
	2 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		
	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		
	2 Omitted		18 19-910	LB 417A § 1 83-955			
	3 Omitted		19 19-911	LB 418 § 1 71-5101			
LB 374	§ 1 44-213		20 19-913	2 71-5102			
	2 44-213.03		21 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			
	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			
	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 Omitted		33 84-160	15 71-5115			
LB 380	§ 1 60-403.06		34 Omitted	16 71-5116			
	2 60-403.07		35 Omitted	17 71-5117			
	3 60-403.08	LB 414 § 1 53-124		18 71-5118			
	4 60-403.09	2 53-125		19 71-5119			
	5 60-403.10	3 Omitted		20 71-5120			
	6 Omitted	4 Omitted		21 71-5121			
LB 381	§ 1 39-662	LB 416 § 1 35-201		22 71-5122			
	2 39-666	2 35-203		23 71-5123			
	3 39-662.02	3 35-203.01		24 60-337			
	4 Omitted	4 35-206		25 Omitted			
	5 39-662.03	5 35-211		26 Omitted			
	6 Omitted	6 35-212		27 Omitted			
	7 Omitted	7 Omitted		LB 421 § 1 53-124.03			
	8 Omitted	LB 417 § 1 83-922		2 Omitted			
LB 387	§ 1 Omitted	2 83-923		LB 422 § 1 71-1,132.04			
	2 90-202	3 83-924		2 71-1,132.05			
	3 Omitted	4 83-925		3 71-1,132.06			
	4 Omitted	5 83-926		4 71-1,132.07			
LB 391	§ 1 80-413	6 83-927		5 71-1,132.08			
LB 395	§ 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	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	13 83-935		12 71-1,132.20			
	2 39-2224	14 83-936		13 71-1,132.27			
	3 39-2226	15 83-938		14 71-1,132.29			
	4 Omitted	16 83-939		15 71-1,132.30			
LB 404	§ 1 2-3216	17 83-940		16 71-1,132.35			
	2 2-3220	18 83-941		17 71-1,132.37			
	3 2-3223	19 83-937		18 71-1,132.47			
	4 2-3223.01	20 83-942		19 71-1,132.48			
	5 2-3228	21 83-943		20 Omitted			
	6 Omitted	22 83-944		21 Omitted			
LB 410	§ 1 15-106	23 83-1,105		LB 423 § 1 79-1003			
	2 19-916	24 83-4,103		2 Omitted			
	3 19-917	25 83-945		3 Omitted			
	4 19-918	26 83-946		LB 427 § 1 23-1715			
	5 19-919	27 83-947		2 81-1108.02			
	6 19-920	28 83-948		3 81-1120.01			

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.

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 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. 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

1977		1977		1977		1977	
First Session	Supplement	First Session	Supplement	First Session	Supplement	First Session	Supplement
LB 274	§ 4 Omitted	LB 305A	Omitted	LB 335	§ 2 Omitted		
LB 275	§ 1 48-121	LB 307	§ 1 71-1630.01	LB 336	§ 1 44-342.01		
	2 48-122		2 Omitted		2 44-342.02		
	3 Omitted	LB 308	§ 1 77-27,150		3 44-342.03		
LB 275A	Omitted		2 77-27,151		4 44-342.04		
LB 283	§ 1 25-1627		3 77-27,152	LB 337	§ 1 48-624		
	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	§ 1 8-230		
LB 290	§ 1 1-114		2 81-174		2 8-231		
	2 1-124		3 81-175		3 8-232		
	3 1-136.02		4 81-176		4 8-233		
	4 1-136		5 81-177	LB 340	§ 1 19-709		
	5 1-136.03		6 81-178		2 Omitted		
	6 1-136.04		7 81-179	LB 344	§ 1 24-710.01		
	7 Omitted		8 81-180		2 24-703		
LB 291	§ 1 21-17,127		9 81-181		3 24-703.01		
	2 21-17,128		10 81-182		4 24-707		
	3 21-17,129		11 81-183		5 24-710		
	4 21-17,131		12 81-184		6 Omitted		
	5 21-17,132		13 81-185		7 Omitted		
	6 21-17,133		14 81-186	LB 344A	Omitted		
	7 21-17,134		15 81-187	LB 345	§ 1 35-201		
	8 21-17,135		16 81-188		2 Omitted		
	9 21-17,136		17 81-189	LB 346	§ 1 23-343.121		
	10 21-17,137		18 81-190		2 23-343.122		
	11 21-17,138		19 81-191		3 Omitted		
	12 21-17,139		20 85-106	LB 347	§ 1 60-452.01		
	13 21-17,141		21 85-304		2 60-452.02		
	14 21-17,142		22 Omitted		3 Omitted		
	15 21-17,143		23 Omitted	LB 347A	Omitted		
	16 21-17,144		24 Omitted	LB 349	§ 1 79-1509		
	17 Omitted	LB 309A	Omitted		2 79-1509.02		
LB 294	§ 1 60-439	LB 311	§ 1 68-1004		3 79-1509.03		
	2 Omitted		2 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		2 43-901		2 77-3004		
LB 302A	Omitted		3 43-902		3 77-3007		
LB 303	§ 1 21-2401		4 43-904		4 77-3009		
	2 21-2402		5 43-905		5 Omitted		
	3 21-2403		6 43-907		6 Omitted		
	4 21-2404		7 43-908		7 Omitted		
	5 21-2405		8 68-1008	LB 355	§ 1 77-2753		
	6 21-2406		9 Omitted		2 Omitted		
	7 21-2407		10 Omitted	LB 357	§ 1 77-2704		
	8 21-2408	LB 314	§ 1 39-6,124		2 Omitted		
	9 21-2409		2 39-6,133	LB 362	§ 1 53-118		
	10 21-2410		3 39-6,136		2 Omitted		
	11 21-2411		4 39-6,155		3 Omitted		
	12 21-2412		5 60-320	LB 363	§ 1 23-107		
	13 21-2413		6 60-407		2 Omitted		
	14 21-2414		7 Omitted	LB 364	§ 1 72-1249		
	15 21-2415	LB 317	§ 1 85-112.01		2 Omitted		
	16 21-2416		2 85-112.02	LB 365	§ 1 84-306.01		
	17 21-2417	LB 324	§ 1 60-301		2 84-306.06		
	18 Omitted		2 60-305.09		3 84-306.07		
	19 Omitted		3 Omitted		4 84-306.08		
LB 304	§ 1 23-1723		4 Omitted		5 84-306.09		
	2 23-1723.01	LB 328	§ 1 48-1401		6 Omitted		
	3 Omitted		2 Omitted		7 Omitted		
LB 305	§ 1 69-1302	LB 332	§ 1 75-359	LB 366	§ 1 44-127.01		
	2 69-1303		2 75-360		2 44-127.02		
	3 69-1304		3 75-361		3 44-127.03		
	4 69-1310		4 75-362		4 44-129		
	5 69-1311	LB 333	§ 1 44-114		5 44-2403		
	6 69-1312		2 Omitted		6 44-2406		
	7 69-1317	LB 334	§ 1 44-341		7 44-2407		
	8 69-1324		2 Omitted		8 44-2410		
	9 Omitted	LB 335	§ 1 44-333.01		9 44-127.25		

LEGISLATIVE BILL 345

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; Provided, as soon as a child of such deceased fireman shall become eighteen years of age, such pension as to such child shall cease.

(b) 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; 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 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; Provided, 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 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. 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 annum.

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,

Section 1. The Department of Correctional 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 Juvenile Services, the Division of Administrative Services, and the Division of Adult Services. The Director of Correctional 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. Subject to the supervision and approval of the Director of Correctional Services, each assistant director shall have the following duties, powers, and responsibilities:

(1) To coordinate and direct all programs and facilities under his jurisdiction;

Appendix V

First Class City Police Bills & Statutes

1963 Session Laws	1963 Supplement	1963 Session Laws	1963 Supplement	1963 Session Laws	1963 Supplement
Ch. 29 (LB751)	§ 85 8-185 86 8-186 87 8-187 88 8-188 89 8-189 90 8-190 91 8-191 92 8-192 93 8-193 94 8-194 95 8-195 96 8-196 97 8-197 98 8-198 99 8-199 100 8-1,100 101 8-1,101 102 8-1,102 103 8-1,103 104 8-1,104 105 8-1,105 106 8-1,106 107 8-1,107 108 8-1,108 109 8-1,109 110 8-1,110 111 8-1,111 112 8-1,112 113 8-1,113 114 8-1,114 115 8-1,115 116 8-1,116 117 8-1,117 118 8-1,118 119 8-1,119 120 8-1,120 121 8-1,121 122 8-1,122 123 Omitted	Ch. 37 (LB250)	§ 1 10-201 2 10-202 3 Omitted 4 Omitted	Ch. 58 (LB639)	§ 6 Omitted 7 Omitted 8 Omitted
Ch. 30 (LB135)	§ 1 Omitted 2 8-416 3 Omitted	Ch. 38 (LB136)	§ 1 11-119 2 Omitted	Ch. 59 (LB338)	§ 1 16-106 2 16-107 3 16-109 4 16-110 5 16-110.01 6 Omitted 7 Omitted
Ch. 31 (LB33)	§ 1 Omitted 2 8-702 3 Omitted	Ch. 39 (LB575)	§ 1 12-505 2 12-701 3 12-702 4 Omitted	Ch. 60 (LB802)	§ 1 16-201 2 16-202 3 Omitted 4 Omitted
Ch. 32 (LB560)	§ 1 8-320 2 Omitted	Ch. 40 (LB137)	§ 1 12-913 2 Omitted	Ch. 61 (LB259)	§ 1 16-302 2 16-308 3 Omitted 4 Omitted
Ch. 33 (LB224)	§ 1 8-326 2 Omitted	Ch. 41 (LB757)	§ 1 12-921 2 Omitted	Ch. 62 (LB269)	§ 1 16-310 2 Omitted 3 Omitted
Ch. 34 (LB556)	§ 1 8-328 2 Omitted	Ch. 42 (LB138)	§ 1 13-113 2 Omitted	Ch. 63 (LB727)	§ 1 16-329 2 16-330 3 16-331 4 16-332 5 16-333 6 16-334 7 16-335 8 16-336 9 16-337 10 16-328 11 Omitted
Ch. 35 (LB772)	§ 1 8-429 2 Omitted	Ch. 43 (LB139)	§ 1 14-101 2 Omitted	Ch. 64 (LB264)	§ 1 16-663 2 Omitted
Ch. 36 (LB169)	§ 1 10-126 2 14-1424 3 15-834 4 19-1015 5 Omitted 6 Omitted	Ch. 44 (LB55)	§ 1 14-388 2 Omitted 3 Omitted	Ch. 65 (LB140)	§ 1 16-664 2 Omitted
		Ch. 45 (LB81)	§ 1 14-391 2 Omitted	Ch. 66 (LB244)	§ 1 16-691 2 Omitted 3 Omitted
		Ch. 46 (LB57)	§ 1 14-3,102 2 Omitted	Ch. 67 (LB358)	§ 1 16-701 2 Omitted 3 Omitted
		Ch. 47 (LB56)	§ 1 14-3,113 2 Omitted 3 Omitted	Ch. 68 (LB367)	§ 1 16-718 2 Omitted 3 Omitted
		Ch. 48 (LB58)	§ 1 14-537 2 Omitted	Ch. 69 (LB791)	§ 1 17-905.01 2 Omitted
		Ch. 49 (LB114)	§ 1 14-547 2 Omitted	Ch. 70 (LB141)	§ 1 17-411 2 17-925 3 17-926 4 Omitted
		Ch. 50 (LB50)	§ 1 14-557 2 Omitted	Ch. 71 (LB285)	§ 1 17-513 2 Omitted
		Ch. 51 (LB118)	§ 1 14-1317 2 Omitted 3 Omitted	Ch. 72 (LB88)	§ 1 Omitted 2 Omitted
		Ch. 52 (LB128)	§ 1 15-842.01	Ch. 73 (LB557)	§ 1 17-516 2 Omitted
		Ch. 53 (LB129)	§ 1 15-844	Ch. 74 (LB365)	§ 1 17-602 2 Omitted 3 Omitted
		Ch. 54 (LB510)	§ 1 15-845 2 15-846 3 15-847 4 15-848		
		Ch. 55 (LB242)	§ 1 15-234 2 Omitted		
		Ch. 56 (LB249)	§ 1 15-310 2 15-401 3 15-403 4 Omitted 5 Omitted		
		Ch. 57 (LB127)	§ 1 15-901 2 15-902 3 15-905 4 23-167 5 23-172 6 Omitted		
		Ch. 58 (LB639)	§ 1 15-1001 2 15-1002 3 15-1005 4 15-1006 5 15-1007		

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
12 be ascertained by the city council or other proper municipi-
13 pal authorities within twelve months that such disability
14 has become permanent, then his salary shall cease and he
15 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 salary 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.

1963

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 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.

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 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.

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 Kussillo 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.

PROPOSERS

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 $\frac{1}{2}$ 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 policeman's plan is more liberal. Where death is not in line of duty, the policeman'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 policeman 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, have computed an annuity. This annuity would be divided on an actuarial basis between his wife and him, so that on his death his widow would receive a pension. However, the amount of pay he would receive plus the amount his wife would receive would be actuarially the same that he would have received by taking regular retirement. It will not cost any more if he chooses this option.

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 be 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?

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.

OPPONENTS

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 would 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.

PROPOSERS

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 prohibits 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?

LB 344
1965
Police

1965		1965		1965		1965	
Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement
Ch. 20 (LB919)	§ 1 4-102 2 Omitted 3 Omitted	Ch. 30 (LB425)	§ 18 Omitted 19 Omitted	Ch. 46 (LB715)	§ 1 16-609.01	Ch. 47 (LB499)	§ 1 16-225
Ch. 21 (LB628)	Omitted	Ch. 31 (LB52)	§ 1 8-815 2 8-816		2 Omitted 3 Omitted	Ch. 48 (LB819)	§ 1 16-201
Ch. 22 (LB925)	§ 1 5-103.01 2 5-104.03 3 5-104.04 4 5-104.05 5 5-104.06 6 Omitted 7 Omitted		3 8-817 4 8-818 5 8-819 6 8-820 7 8-821 8 8-822 9 8-823 10 8-824 11 8-825 12 8-826 13 8-827 14 8-828 15 8-829 16 Omitted 17 Omitted		2 16-246 3 Omitted 4 Omitted 5 Omitted 6 Omitted 7 Omitted 8 Omitted 9 Omitted 10 Omitted 11 Omitted 12 Omitted 13 Omitted 14 Omitted 15 Omitted 16 Omitted 17 Omitted	Ch. 49 (LB303)	§ 1 16-304
Ch. 23 (LB491)	§ 1 5-105 2 5-105.03 3 Omitted 4 Omitted		18 Omitted 19 Omitted	Ch. 50 (LB211)	§ 1 16-310	Ch. 51 (LB687)	§ 1 16-321
Ch. 24 (LB794)	§ 1 Omitted 2 5-105.04 3 Omitted		20 Omitted 21 Omitted	Ch. 52 (LB406)	§ 1 16-325	Ch. 53 (LB344)	§ 1 16-330
Ch. 25 (LB509)	§ 1 8-115.01	Ch. 32 (LB185)	§ 1 8-902	Ch. 54 (LB542)	§ 1 16-621	Ch. 55 (LB678)	§ 1 16-626
Ch. 26 (LB530)	§ 1 8-1001 2 8-1002 3 8-1003 4 8-1004 5 8-1005 6 8-1006 7 8-1007 8 8-1008 9 8-1009 10 8-1010 11 8-1011 12 8-1012 13 8-1013 14 8-1014 15 Omitted 16 8-1015 17 Omitted	Ch. 33 (LB287)	§ 1 9-103 2 9-104 3 Omitted 4 Omitted 5 Omitted	Ch. 56 (LB496)	§ 1 16-629 2 19-2416 3 Omitted	Ch. 57 (LB541)	§ 1 16-664
Ch. 27 (LB358)	§ 1 8-101 2 Omitted	Ch. 34 (LB517)	§ 1 14-1114 2 Omitted	Ch. 58 (LB789)	§ 1 16-673 2 17-528 3 17-528.03 4 17-903 5 70-504 6 70-1225 7 70-1226 8 70-1227 9 Omitted		
Ch. 28 (LB357)	§ 1 8-132 2 8-140 3 8-141 4 8-152 5 Omitted	Ch. 35 (LB147)	§ 1 10-126 2 Omitted		2 Omitted		
Ch. 29 (LB295)	§ 1 8-319 2 Omitted	Ch. 36 (LB103)	§ 1 10-702 2 Omitted		3 17-528.03 4 17-903 5 70-504 6 70-1225 7 70-1226 8 70-1227 9 Omitted		
Ch. 30 (LB425)	§ 1 8-435 2 8-436 3 8-437 4 8-438 5 8-439 6 8-440 7 8-441 8 8-442 9 8-443 10 8-444 11 8-445 12 8-446 13 8-447 14 8-448 15 8-449 16 8-450 17 Omitted	Ch. 37 (LB633)	§ 1 10-713 2 Omitted	Ch. 38 (LB405)	§ 1 14-365.03 2 14-365.10 3 Omitted	Ch. 59 (LB461)	§ 1 16-680 2 Omitted 3 Omitted
		Ch. 39 (LB74)	§ 1 14-3127 2 Omitted 3 Omitted	Ch. 40 (LB146)	§ 1 14-419 2 15-905 3 Omitted	Ch. 60 (LB460)	§ 1 16-691.02 2 16-693 3 Omitted
		Ch. 41 (LB237)	§ 1 14-1323 2 Omitted 3 Omitted	Ch. 42 (LB683)	§ 1 14-1327 2 Omitted 3 Omitted	Ch. 61 (LB252)	§ 1 16-695 2 Omitted 3 Omitted
		Ch. 43 (LB586)	§ 1 15-104 2 15-113 3 15-115 4 15-116 5 15-117 6 15-118 7 Omitted	Ch. 44 (LB439)	§ 1 15-201 2 15-263 3 Omitted	Ch. 62 (LB260)	§ 1 16-702 2 Omitted 3 Omitted
		Ch. 45 (LB438)	§ 1 15-244 2 Omitted 3 Omitted			Ch. 63 (LB308)	§ 1 17-719
						Ch. 64 (LB579)	§ 1 17-405 2 Omitted 3 Omitted 4 Omitted
						Ch. 65 (LB866)	§ 1 17-515 2 17-820 3 Omitted 4 Omitted
						Ch. 66 (LB854)	§ 1 17-529.01 2 Omitted 3 Omitted
						Ch. 67 (LB686)	§ 1 17-568.01 2 Omitted
						Ch. 68 (LB305)	§ 1 17-604 2 Omitted

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.

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 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 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:

LB 153
1969
Police

1969		1969		1969		1969	
Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement	Session Laws	Supplement
Ch. 61 (LB284)	§ 1 14-539 2 Omitted	Ch. 74 (LB1293)	§ 9 Omitted 10 Omitted	Ch. 87 (LB291)	§ 3 Omitted	Ch. 88 (LB435)	§ 1 19-3301 2 19-3302 3 19-3303 4 19-3304 5 19-3305 6 19-3306 7 19-3307 8 19-3308 9 19-3309 10 19-3310 11 19-3311 12 19-3312 13 19-3313 14 19-3314 15 19-3315 16 19-3316 17 19-3317 18 19-3318 19 19-3319 20 19-3320 21 19-3321 22 19-3322 23 19-3323 24 19-3324 25 19-3325 26 19-3326 27 Omitted 28 Omitted 29 Omitted
Ch. 62 (LB224)	§ 1 14-566 2 Omitted	Ch. 75 (LB50)	§ 1 16-310 2 16-326 3 Omitted 4 Omitted				
Ch. 63 (LB195)	§ 1 14-1015 2 Omitted	Ch. 76 (LB55)	§ 1 16-311 2 Omitted 3 Omitted				
Ch. 64 (LB213)	§ 1 Omitted 2 Omitted 3 Omitted	Ch. 77 (LB53)	§ 1 16-319 2 Omitted 3 Omitted				
Ch. 65 (LB311)	§ 1 15-1201 2 15-1202 3 15-1203 4 15-1204 5 15-1205	Ch. 78 (LB600)	§ 1 16-321 2 17-568.01 3 18-412.01 4 Omitted 5 Omitted				
Ch. 66 (LB271)	§ 1 15-228 2 15-701 3 15-701.01 4 15-701.02 5 15-753 6 15-717 7 15-718 8 15-754 9 Omitted 10 Omitted	Ch. 79 (LB1229)	§ 1 19-3501 2 Omitted 3 Omitted				
Ch. 67 (LB676)	§ 1 15-264 2 47-306 3 Omitted	Ch. 80 (LB153)	§ 1 16-336 2 Omitted				
Ch. 68 (LB269)	§ 1 15-603 2 18-301 3 Omitted	Ch. 81 (LB997)	§ 1 16-615 2 16-617 3 16-635 4 Omitted				
Ch. 69 (LB1373)	§ 1 Omitted 2 Omitted 3 Omitted	Ch. 82 (LB206)	§ 1 Omitted 2 Omitted 3 16-672.05 4 Omitted 5 Omitted				
Ch. 70 (LB922)	§ 1 15-1001 2 15-1002 3 15-1005 4 15-1006 5 15-1018 6 Omitted 7 Omitted	Ch. 83 (LB659)	§ 1 16-673 2 17-528 3 17-528.03 4 Omitted 5 70-504 6 Omitted	Ch. 89 (LB58)	§ 1 17-108 2 17-209 3 17-612 4 Omitted 5 Omitted	Ch. 90 (LB54)	§ 1 17-109 2 Omitted
Ch. 71 (LB696)	§ 1 16-254	Ch. 84 (LB861)	§ 1 17-720 2 16-891.01 3 16-712 4 16-713 5 16-714 6 16-715 7 Omitted 8 Omitted	Ch. 91 (LB1349)	§ 1 17-201 2 17-307 3 Omitted	Ch. 92 (LB1273)	§ 1 17-509 2 Omitted 3 Omitted 4 Omitted 5 Omitted
Ch. 72 (LB909)	§ 1 16-122 2 16-123 3 16-124 4 16-125 5 16-126 6 16-127 7 16-128	Ch. 85 (LB57)	§ 1 Omitted 2 Omitted 3 Omitted	Ch. 93 (LB1405)	§ 1 17-540 2 19-2905 3 19-2907 4 Omitted	Ch. 94 (LB59)	§ 1 17-610 2 Omitted 3 Omitted
Ch. 73 (LB995)	§ 1 16-6,102 2 16-6,103 3 16-6,104 4 16-6,105	Ch. 86 (LB836)	§ 1 16-696 2 16-697 3 17-948 4 17-951 5 17-952 6 16-697.01 7 16-697.02 8 23-820 9 23-822 10 Omitted 11 Omitted	Ch. 95 (LB1272)	§ 1 17-613 2 Omitted	Ch. 96 (LB593)	§ 1 Omitted 2 Omitted
Ch. 74 (LB1293)	§ 1 Omitted 2 Omitted 3 Omitted 4 Omitted 5 Omitted 6 28-116 7 28-1,104.01 8 28-118.01	Ch. 87 (LB291)	§ 1 16-6,100 2 Omitted	Ch. 97 (LB1370)	§ 1 17-953 2 17-954 3 Omitted	Ch. 98 (LB374)	§ 1 18-2301 2 18-2302

Sec. 3. Whenever any city or village in this state contracts 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

LB 562
1971
Police

1971		1971		1971		1971	
First Session	Supplement	First Session	Supplement	First Session	Supplement	First Session	Supplement
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		
LB 534	§ 1 2-3226		2 23-823		25 Repeal'd		
	2 10-404		3 Omitted		26 Repeal'd		
	3 10-406	LB 559	§ 1 16-696		27 Repeal'd		
	4 10-407		2 Omitted		28 Repeal'd		
	5 10-409	LB 560	§ 1 51-210		29 Repeal'd		
	6 10-410		2 Omitted		30 Repeal'd		
	7 10-702	LB 562	§ 1 16-330		31 Repeal'd		
	8 12-1001		2 16-331		32 Repeal'd		
	9 14-365.07		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 23-1114.02		
	13 16-680		7 Omitted		3 23-1114.03		
	14 17-529.08		8 Omitted		4 23-1114.04		
	15 17-908	LB 564	§ 1 21-1909		5 23-1114.05		
	16 17-911		2 21-2013		6 23-1114.06		
	17 17-939		3 21-20,114		7 23-1114.07		
	18 17-950		4 Omitted		8 23-1114.15		
	19 17-958		5 Omitted	LB 576	§ 1 24-324		
	20 17-963	LB 565	§ 1 81-8,239		2 25-404		
	21 17-967		2 Omitted		3 25-405		
	22 17-988	LB 566	§ 1 Omitted		4 25-406		
	23 18-610		2 60-311.02		5 25-407		
	24 19-1403		3 Omitted		6 25-408		
	25 23-129		4 Omitted		7 25-409		
	26 23-343.13	LB 566A	Omitted		8 25-410		
	27 39-636	LB 568	§ 1 29-3301		9 25-501		
	28 46-305		2 29-3302		10 25-503		
	29 46-309		3 29-3303		11 25-504		
	30 Omitted		4 29-3304		12 Omitted		
	31 Omitted		5 29-3305	LB 576A	Omitted		
LB 535	§ 1 30-129		6 29-3306	LB 578	§ 1 18-203		
	2 30-130		7 29-3307		2 26-1,108		
	3 30-131	LB 570	§ 1 81-502.01		3 27-1305		
	4 30-132		2 81-502.02		4 Omitted		
	5 30-133		3 81-502.03	LB 579	§ 1 Omitted		
	6 30-134	LB 571	§ 1 77-27,119		2 Omitted		
	7 30-135		2 Omitted	LB 581	§ 1 72-232.03		
LB 538	§ 1 2-3203	LB 572	§ 1 48-101		2 72-232.04		
	2 2-3203.01		2 48-102		3 72-232.05		
	3 Omitted		3 48-103		4 72-232.06		
LB 544	§ 1 2-3201		4 48-105	LB 582	§ 1 79-201		
	2 2-3205		5 48-106		2 Omitted		
	3 2-3206		6 48-112		3 Omitted		
	4 2-3213		7 48-114	LB 583	§ 1 19-709		
	5 2-3261		8 48-145		2 Omitted		
	6 31-101.01		9 48-146		3 Omitted		
	7 31-301.01		10 48-147	LB 585	§ 1 71-3003		
	8 31-401.01		11 48-144.01		2 Omitted		
	9 46-614.01		12 48-144.02	LB 586	§ 1 71-313		
	10 46-1001.01		13 48-144.03		2 71-314		
	11 Omitted		14 48-144.04		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		
	2 Omitted		18 48-145.01		7 71-322		
LB 549	§ 1 17-611		19 48-145.02		8 71-322.05		
	2 Omitted		20 48-125.01		9 71-323		
	3 Omitted		21 48-145.03		10 71-327		

LEGISLATIVE BILL 562

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 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 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 ~~46-329~~ 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

policeman shall forthwith be placed upon the roll of pensioned policemen, ~~at the rate provided for retired 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.

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 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. 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

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 eligible 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 benefit determined in accordance with section 84-1312 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.

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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 eligible 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; Provided, 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 amount of such contributions without interest.

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 ~~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, 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 ~~for a period of at least five years~~ shall, upon demand, be reimbursed by the city for the amount of such contributions without interest.

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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 15-1067, 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

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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.S. 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; joinder 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.

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 five-year 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 council.

Source: Laws 1971, LB 5, § 2; Laws 1971, LB 494, § 2.
Effective date August 27, 1971.

16-329. Repealed. Laws 1971, LB 562, § 7.

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 fifty-five 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.

Source: Laws 1971, LB 562, § 1.
Effective date May 20, 1971.

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.

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.

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

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.

ARTICLE 5

CONTRACTS AND FRANCHISES

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
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ARTICLE 20

MUNICIPAL RETIREMENT SYSTEM

(Applicable to all except metropolitan cities.)

(a) CREATION

- Section.
- 19-2001. Retirement system; creation.
- 19-2002. Retirement system; purpose.
- 19-2003. Act; short title.

(b) DEFINITIONS

- 19-2004. Definition; generally.
- 19-2005. Definition; Nebraska Municipal Retirement System.
- 19-2006. Definition; municipality.
- 19-2007. Definition; participating municipality.
- 19-2008. Definition; department.
- 19-2009. Definition; participating department.
- 19-2010. Definition; employee.
- 19-2011. Definition; eligible employee.
- 19-2012. Definition; participant.
- 19-2013. Definition; prior service.
- 19-2014. Definition; current service.
- 19-2015. Definition; earnings.
- 19-2016. Definition; rate of earnings.
- 19-2017. Definition; final rate of earnings.
- 19-2018. Definition; normal contributions.
- 19-2019. Definition; additional contributions.
- 19-2020. Definition; accumulated normal contributions.
- 19-2021. Definition; accumulated additional contributions.
- 19-2022. Definition; accumulated prior service credits.
- 19-2023. Definition; annuity.
- 19-2024. Definition; normal annuity.
- 19-2025. Definition; additional annuity.
- 19-2026. Definition; current annuity.
- 19-2027. Definition; prior service annuity.
- 19-2028. Definition; annuitant.
- 19-2029. Definition; beneficiary.
- 19-2030. Definition; actuarial tables.
- 19-2031. Definition; effective rate of interest.
- 19-2032. Definition; prescribed rate of interest.
- 19-2033. Definition; fiscal year.
- 19-2034. Definition; board.

(c) PARTICIPATION

- 19-2035. Participation; vote of electors; notify board; firemen and policemen excepted; effective date.
- 19-2035.01. Withdrawal from system; ordinance; notice; reimbursements.
- 19-2036. Participation; persons eligible; termination.

(d) REVENUE

- 19-2037. Contributions; rate; deduction from pay check; funds from which paid.
- 19-2038. Contributions; participant; rate; deduction from pay check; additional contributions; limitation.

(e) BENEFITS

- 19-2039. Benefits; retirement; when authorized; when compulsory.
- 19-2040. Benefits; retirement annuity; amount.
- 19-2041. Benefits; death of participant; disposition of amount contributed.
- 19-2042. Benefits; termination of employment; amount of payments.

(f) ADMINISTRATION

- 19-2043. Administration; vested in Board of Educational Lands and Funds; membership less than three; administration.
- 19-2044. Board of Educational Lands and Funds; powers and duties.
- 19-2045. Director; executive officer; duties.
- 19-2046. Attorney General; legal advisor.
- 19-2047. State Treasurer; duties.
- 19-2048. Assets; investment.
- 19-2049. Money deposited with State Treasurer; warrants.
- 19-2050. Municipal contributions; rate; transfer of balances; obligations of municipalities.
- 19-2051. Surplus; determination.
- 19-2052. Interest income; computation.

(g) MISCELLANEOUS

- 19-2053. Vested interest in retirement system; participant.
- 19-2054. Act; applies to any employee; election.
- 19-2055. Assets; invest in one fund; interest of participant in fund.
- 19-2056. Annuities; benefits; unassignable; exempt from claims of creditors.
- 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.

Source: Laws 1945, c. 37, art. II, § 17, p. 176.

19-2021. Definition; 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.

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 19-2040.

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 section 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.

Source: Laws 1945, c. 37, art. II, § 26, p. 177.

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.

(c) 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, § 1 (1), p. 111.

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