

Treasury Marks

JUNE, 2005

The Official Publication of the National Association of
County Treasurers and Finance Officers

2004-2005 OFFICERS

-PRESIDENT- Nancy Weeks, Haskell Co.
Treasurer - Kansas

-PRESIDENT-ELECT- Robert Hagey, Sioux Co.
Treasurer - Iowa

-FIRST VICE-PRESIDENT- Barbara Ford-Coates, Sarasota Co.
Tax Collector - Florida

-SECOND VICE-PRESIDENT- Michael Long, Klamath Co.
Treasurer - Oregon

-SECRETARY- Tom Malzahn, Kootenai Co.
Treasurer - Idaho

-TREASURER- Kenneth D. Parrish, Kent Co.
Treasurer - Michigan

-IMMEDIATE PAST PRESIDENT- Ray Valdes, Seminole Co. Tax Collector-Florida

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PRESIDENT'S MESSAGE

What a wonderful and fulfilling year this has been for me. It has been an honor for me to serve as your NACTFO President. I have enjoyed my involvement through the years with this organization and grasped more knowledge with each office before serving as President. It was a privilege to be asked to go through the chairs. Being from a very small county in Southwest Kansas, I had opportunities that most never get the chance to be involved in. Thank you for allowing me this rewarding experience. I look forward to the leadership of the Honorable Robert "Bob" Hagey from Iowa. I know NACTFO will progress onward to even greater benefits with him as President.

I want to thank each state that invited me to come and speak at your conferences. Each state I have gone to has shown me how their organization works. It is exciting to see how many great County Treasurer's, Tax Collector's, Trustees and Financial Officers organizations we have in the United States. Again I thank each of you for making me feel at home and at ease. I hope that I was able to encourage each person I visited with to become a member of NACTFO.

I hope that you will be able to attend the summer conference in Hawaii. It promises to be a good time with excellent education opportunities. You need to register online for the education classes as well as the social events. We need an accurate count for both.

My executive board has been working very hard this year to get current data from your state. If we can keep this data base up to date then we have more chances to get NACTFO's message out to each member from each state.

I would like to personally thank Ray Valdes, Immediate Past President of NACTFO for his outstanding work in getting the Bankruptcy Legislation passed this year. I would like to say this legislation passed because I was President but that would not be true. Ray has worked very diligently for the past ten years to finally see this passed and signed by President Bush. Congratulations to everyone who has been involved in this endeavor. This will be a big help to government.

I want to thank each of you that have served on a committee this year. You have all done a great job to accomplish the goals I had for this year. Kim Reynolds, the chair of education, has again done a wonderful job for NACTFO. I also want to thank Dave Gawenda, chair of the Legislative Committee, for the fantastic job he and his committee have done. I could not have survived this year without each of you. Thank you again for your help and willingness to serve.

I want to encourage each of you to be willing to serve on a committee for NACTFO. You have a great opportunity to expand your knowledge and contribute to the professional growth of your peers. I hope that each of you continue to be involved in NACTFO.

To the Kansas County Treasurer's Association I can't tell you how much your help this year has meant to me. Without each of you this year would not have been possible for me. You worked so hard to raise money for the event in Phoenix, the etched glass paper weight Kansas gave as a gift and the final gift we will give in Hawaii. To each of you I would say what an outstanding job you have done. Thank you from the bottom of my heart.

To my staff, what a wonderful job you have done to keep everything running smoothly while I have been traveling. The three of you are awesome. Thank you – thank you – thank you!

Thank you again for electing me as your President. I appreciate all the support, encouragement, prayers and involvement from each of you. I hope to see you in Honolulu, Hawaii, July 14th – 16th.

Nancy Weeks



**2005 NACo Annual Conference
NACTFO Registration/Agenda
July 15 - July 19, 2005 *** Honolulu Hawaii**

AGENDA

NACTFO Workshops begin on Friday July 15th, 2005. Make your travel plans accordingly.

Please fill out the information below if you plan to attend the NACTFO Education Courses provided at the 2005 NACo Annual Conference.

*Last Name: _____

*First Name: _____

*Title: _____

*County: _____

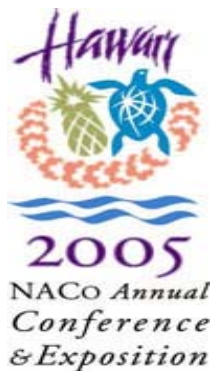
* Address: _____

* City: _____

*State: _____ Zip Code _____

*Telephone: _____

*Email: _____



Please return your completed conference registration form to:
Kim Reynolds
Clarke County Treasurer
PO Box 157
Osceola, IA 50213
Fax: 641-342-6260 - email: clarketr@cecnet.net
Or register on line at: www.nactfo.org

FRIDAY, JULY 15TH

9:00 am 11:30 am Creating a Positive Work Environment – David Okerlund
1:00 pm 3:30 pm Strategic Planning – Gerald Blasi

SATURDAY, JULY 16TH

8:00am- 9:30 am NACTFO Business/BOD Meeting
9:30am- 10:00 am Break
10:00 am- 12:30 pm HR Performance Evaluation
2:30 pm- 4:30 pm Negotiation/Mediation - Judge Tom Webb

SUNDAY, JULY 17TH

8:00 am 9:30 am Inspirational Breakfast Speaker
Judge Tom Webb

NACTFO is excited to present two outstanding Motivational Speakers –

David Okerlund – From communications training to keynote speaking, David is truly one of the most diverse orators of our time. 25years of training experience in communications, persuasion and advocacy, employee enrichment and empowerment, sales training, and creativity that have helped him achieve this distinction.

Judge Tom Webb - “You can make a difference” focuses on making a positive difference in a negative world. He has experienced life from a perspective not commonly shared by individuals who live in this part of the world. His dynamic message to value and appreciate the qualities of other people is delivered with a sense of humor that will be inspiring, thought provoking, and entertaining.

* Please check the website for the additional courses that will be offered by NACo, and apply toward NACTFO Certification

*NACo/NACTFO 2005 Annual Conference
Honolulu, Hawaii ~ July 15th – July 19th
NACTFO Agenda*

NACTFO will commence workshops at 9:00 am on Friday, July 15th through Saturday, July 16th with our traditional Inspirational Breakfast on Sunday, July 17th at 8:00 am.

All classes will be held in the Waikiki Ballroom Salons 1 & 2

Agenda:

Friday July 15th

9:00 am – 11:30 am – Creating a Positive Work Environment

- Presented by David Okerlund. You will learn the important difference between “Change” and “transitions”, a greater understanding of the forces driving change and how to work with them. How to keep the fires burning brightly within employee groups. How to make grunts feel like generals. The four critical levels of learning and how they affect our flexibility. How to avoid giving “dirty directions” and “shooting blind”. Teaching people to realize that sacred cows sometimes make the best burgers. The power managing the margins of greatness.
 - David Okerlund earned his BA in speech communication at Hastings College. He is the founder of the Creative Communications Institute, an organization dedicated to assisting corporations and individuals with communications improvement programs. He has taught leadership classes all over America and currently teaches a masters degree program in leadership and communication in Minnesota.

1:00 pm - 3:30 pm - Strategic Planning

- Presented by Gerald Blasi, Ph.D., JD – This course will go through all the steps necessary to plan for the future for an organization or an agency or department of a larger governmental entity. We will discuss practical approaches to planning for a 3-5 year period of time and how to identify key issues that need to be addressed. The planning will take you from planning to implementation of your plan.

Saturday July 16th

8:00 am - 9:30 am: NACTFO Business/Board of Directors Meeting

10:00 am - 12:30 pm: Human Resource – Performance Evaluation (Advanced Course)

- Presented by Gerald Blasi, Ph.D., JD. This course is a workshop on doing performance evaluation of your employees’ work performance. How to take this process from one disliked by most people to a more positive experience that will provide paths to employee improvement. We will discuss how to evaluate, what to evaluate, and how to use the results to increase productivity and employee satisfaction.

2:30 pm - 4:30 pm: Negotiation/Mediation

- Speaker Judge Tom Webb. **Judge Tom Webb** - “You can make a difference” focuses on making a positive difference in a negative world. He has experienced life from a perspective not commonly shared by individuals who live in this part of the world. His dynamic message to value and appreciate the qualities of other people is delivered with a sense of humor that will be inspiring, thought provoking, and entertaining.

Sunday July 17th

8:00 am - 9:30 am Inspirational Breakfast

- Speaker Judge Tom Webb

For more information about the certification program offered by NACTFO, updated agenda, and materials for the conference visit our website at www.nactfo.org.

You are also able to view on the website when you click on the certification link, your credits that University has posted to date. If you notice any discrepancies please contact either [Gerry Blasi at blasig@msx.umsl.edu](mailto:blasig@msx.umsl.edu), or [Kim Reynolds at clarketr@cecnet.net](mailto:clarketr@cecnet.net)

Kim Reynolds, Clarke County Treasurer –NACTFO Education, Chair

BANKRUPTCY ABUSE PREVENTION AND CONSUMER PROTECTION ACT OF 2005

by Ray Valdes, Seminole County Florida Tax Collector

After nine years of determined effort, we cheered when President Bush signed the “Bankruptcy Abuse Prevention and Consumer Protection Act of 2005” on April 20, 2005. Most provisions become effective October 17, 2005 (180 days from enactment). There are 20 exceptions to that timeframe ranging from immediate effectiveness on April 20, 2005 up to 18 months (October 17, 2006).

Basically, you can assume that all of the tax provision amendments outlined in Title VII of the bill (S-256) become effective as of October 17, 2005. However, it would certainly seem inconsistent if any federal bankruptcy court judge in any district were to allow any of the more grievous past decisions on ad valorem tax issues to be considered now, in light of the pending change. What that should mean is that judges should not reduce assessed values on real property, consider reducing the state statutory interest rate on delinquent taxes, subordinate the priority of a tax lien in a case moving from a Chapter 11 to a Chapter 7, or failing to allow you to collect post-petition taxes due as “administrative” expenses.

Serial or multiple filings of bankruptcy by the same business or individual will be seriously curtailed after October 17th. The assessed value of real and tangible personal property will no longer be subject to review in a bankruptcy case if the state or non-bankruptcy law allowing for an appeal time of the assessment has past.

A few other changes interspersed throughout the bill will also be helpful. Any debt incurred to pay a state or local tax will be non-dischargeable. Thus, credit card debt incurred to pay state or local taxes would not be discharged simply because a debtor used a source of unsecured credit to make the payment. As to notice, we salvaged a partial improvement so that if within 90 days before a bankruptcy filing date, a creditor such as a tax collector, treasurer, or other government agency supplies the debtor in “two or more communications with the account number and address” indicating where the creditor requests to receive correspondence, then any required notice through the bankruptcy filing or of the automatic stay “must be sent to that address along with the account number”.

Our original notice provision was much more specific as to the parcel identity number, or tangible property account identity, and we did not want a 90-day window of opportunity. This is an area we hope to improve upon in the future.

Hopefully, with over 500 pages of total bankruptcy reform being incorporated into the “US Bankruptcy Code”, many positive benefits will be forthcoming. Certainly the elimination or reduction of ad valorem taxes to the benefit of the debtor or other creditors in a bankruptcy case will now be severely curtailed, and perhaps eliminated. On the other hand, never underestimate the innovative and creative nature of attorneys. I am sure new pathways will be attempted. Our objective will be to stop each one as it emerges.

MINUTES FROM WASHINGTON

The meeting was called to order at 8:15 by President Nancy Weeks (KS).

INVOCATION

The Invocation was given by Dennis Hollingsworth (FL).

PLEDGE OF ALLEGIANCE

The Pledge of Allegiance was lead by Barbara Ford-Coates (FL).

INTRODUCTIONS

The President Nancy welcomed everyone to Washington D.C. She asked all first-time NACTFO attendees to introduce themselves.

ROLL CALL

Secretary Tom Malzahn (ID) called the roll. The following State Directors were present:

Dennis Hollingsworth	FL	Lynda Fischer	ID
Sally Brooks	MI	Patricia Lensmeyer	MO
Beverly Shields	NY	Michael Diskin	NY
Charlotte Sandvick	ND	Doug Lasher	WA
Dave Gawenda	WI		

COMMITTEE REPORTS

Treasury Marks - President Nancy spoke of the Treasury Marks, the NACTFO newsletter. The January 2005 newsletter has been published. It was sent by e-mail. Please ensure all e-mail addresses are correct for proper distributions.

Victor E. Martinelli Award – Judy Miller (IA) described the award and how the nomination process happens. Nominations are due to Judy by April 1st.

NACTFO Roster – Treasurer Ken Parrish (MI) requested all changes of membership be addressed to him to keep the roster current. (Further discussion will follow in the program).

Both the Audit Committee and the Budget Committee will report at the July conference.

President-Elect Bob Hagey (IA) reported on the upcoming July conference. The host hotel will be the Waikiki Beach Marriott Hotel. NACTFO has a block of rooms reserved at \$160 per night. Although this hotel is not on the NACo list, all of the NACTFO education programs will be here. Dress for all events will be casual. The tentative schedule is as follows: Thursday evening arrival, reception hosted by Iowa State Treasurer’s Association; Friday educational programs; Friday evening Luau; Saturday educational programs; Saturday evening, Installation of Officers; Sunday morning, Inspirational Breakfast.

Legislative Committee – Dave Gawenda (WI) reported on two pieces of pending legislation, 1) Bankruptcy and 2) Streamlined Sales Tax. The Bankruptcy legislation debate is continuing on the Senate floor. There are several key points to this bill that concern Treasurers / Tax Collectors including priority of tax claim, value changes, and local interest rates. NACTFO is supporting this legislation. Progress is also continuing on the Streamlined Sales Tax.

Education Committee – Kim Reynolds (IA) spoke of the NACTFO website and the course hours of all NACTFO members who have attended education programs. She requested that everyone visit the website to verify the hours recorded and to notify her if there are any changes. Kim also published the agenda for the Hawaii conference, which is also listed on the website.

Sponsors & Membership Committee – Doug Lasher (WA) reported he has sent letters to current and potential sponsors requesting their support for NACTFO. Anyone who has information on a company that would like to become a sponsor, please contact Doug.

Nominating Committee – Immediate Past President Ray Valdes (FL) reported the nominating committee members, in addition to himself, are Mark Altom (UT), Judy Miller (IA), Jeannine Bateman (KS), and Gayle Erikson (ID). If anyone is interested in a position on the executive board, please either contact a committee member or complete a request form. Elections will be held at the annual conference in July.

The NACo Board report was also given by Ray Valdes (FL). He indicated that the membership in NACo is the same as it was last year. And that NACo looks strong with supporters.

Bob Hagey (IA) gave an update on his pursuance of credit cards with NACTFO as sponsor. He described some of the benefits that NACTFO could receive from such an “affinity” card (NACTFO logo and /or State logo on a credit card). Benefits would range from recognition to financial reward. Bob is soliciting thoughts and comments from the general membership.

Bob Hagey (IA) gave an update on the NACTFO shirts. There are two types of shirts available with the NACTFO logo, a black short-sleeve polo shirt and a light-blue long-sleeve oxford shirt. Each sells for \$31.00. Anyone interested in purchasing a shirt, please contact Bob.

Tom Malzahn (ID) discussed the procedures the executive board will use to keep our membership database updated. The board has divided the 50 states into 5 districts with an executive board member assigned to each district. By using the “divide and conquer” technique, we should be able to keep an accurate list of all members of NACTFO. The dissemination of information would be made easier and more complete with this tool.

Meeting adjourned at 9:32.

**The National Association of County Treasurers and Finance Officers
 NACTFO Annual Convention Activity
 Honolulu, Hawaii 2005**

All events are based at the Waikiki Marriott, the NACTFO Conference Hotel

Thursday Night, July 14 –Poolside Reception

The Iowa State County Treasurers’ Association invites you to join them poolside for a reception. The event will be at the NACTFO Conference Hotel, the Waikiki Marriott. Join the Iowa group with hot and cold hors d’oeuvres and fresh fruits. One of our conference speakers, David Okerlund, will address the group, as well. The evening event will start at 6:30 and run until 9:00.

***Cash Bar**

***Reception Cost: Compliments of the Iowa State County Treasurers’ Association**

Friday Night, July 15 – Paradise Cove Luau

After a busy day of continuing education, we will end with an evening at Paradise Cove, one of the premier luaus on the islands. Busses will pick us up at the Marriott and bring us to Paradise Cove. Arts and crafts demonstrations, Polynesian games, Hukilau on the beach, Royal Court procession and an Imu ceremony precede dinner, with group seating in the preferred section. The busses will bring us back to the hotel at the end of the evening.

A great time is guaranteed! (Leave: Waikiki Marriott at 4:15 p.m. Busses provided.)

***Cost: \$ 75.00/person**

Saturday Night, July 16 –President’s Reception and Installation/Awards Banquet

This evening banquet will be at the Marriott, beginning at 6:00 p.m. with a reception and dinner following at 7:00. Iowa Chops, compliments of the Sioux County Pork Producers, will be the special feature of the banquet. Included in the evening will be awards for educational achievements as well as the presentation of the Martinelli Award for Outstanding Treasurer of the Year, a highlight for all! David Okerlund will also have final remarks for the attendees, helping to bring all of the educational sessions to a grand finale. President’s Reception and Installation/Awards Banquet

***Cost: \$25.00/person *Cash Bar**

Sunday Morning, July 17 – NACTFO Inspirational Breakfast

Judge Tom Webb, from Kansas will wrap up our NACTFO conference with an inspiring talk to the attendees. He is a dynamic speaker and will be well worth your time. This event starts at 8:00 a.m. and will be done at 9:30.

Full Buffet Breakfast

***Cost: \$15.00/person**

****All events at this year’s conference are considered to be “business casual”.**

NACTFO Member Conference Registration Fee \$100.00
 (includes all four events and continental breakfast at Friday & Saturday Cont. Education)

Name _____ County/Organization _____

Guest Registration	(for caterer’s count)	Cost	Total
Thursday Evening	_____	n/c	\$ _____
Friday Evening	_____	\$75.00	\$ _____
Saturday Evening	_____	\$30.00	\$ _____
Sunday Morning	_____	\$15.00	\$ _____

Register on-line at www.nactfo.org and send payment to:

**Ken Parrish, CPA
 Kent County Treasurer
 P O Box Y
 Grand Rapids, MI 49501**

National Association of County Treasurers and Finance Officers

	2004/2005		Proposed 2005/2006
	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>BUDGET</u>
<u>INCOME</u>			
Annual Conf Account	\$8,000.00	-\$50.00	\$9,000.00
Donations/Sponsor	\$10,000.00	\$9,000.00	\$10,000.00
Dues	\$50,000.00	\$53,030.00	\$52,000.00
Interest	\$1,000.00	\$705.72	\$1,000.00
TOTAL INCOME	\$69,000.00	\$62,685.72	\$72,000.00
<u>EXPENDITURES</u>			
Training			
Continuing Education	\$20,000.00	\$20,981.70	\$22,000.00
Plaques/Awards	\$1,000.00		\$1,000.00
Total Training Expense	\$21,000.00	\$20,981.70	\$23,000.00
Conference Expense			
March (combined)	\$4,000.00		\$4,000.00
Annual (combined)	\$7,750.00	\$8,662.28	\$13,750.00
President's Reception	\$5,000.00		\$0.00
Total Conference Expense	\$16,750.00	\$8,662.28	\$17,750.00
Board Expense			
Executive Board	\$4,000.00	\$3,612.19	\$4,000.00
President's Travel	\$12,000.00	\$1,560.39	\$12,000.00
Past President's Travel	\$2,500.00	\$600.50	\$2,500.00
President's Gift	\$350.00		\$350.00
Total Board Expense	\$18,850.00	\$5,773.08	\$18,850.00
Operations Expense			
Bank Charges	\$100.00	\$0.73	\$100.00
Newsletter - printing	\$5,000.00	\$4,727.62	\$5,000.00
-postage	\$1,800.00	\$1,123.25	\$1,800.00
Postage	\$2,000.00	\$1,817.95	\$2,000.00
Roster/Printing	\$1,000.00		\$1,000.00
Supplies	\$1,000.00	\$97.10	\$1,000.00
Telephone/Website	\$1,000.00	\$580.00	\$1,000.00
Miscellaneous	\$500.00	\$35.61	\$500.00
Total Operations Expense	\$12,400.00	\$8,382.26	\$12,400.00
TOTAL EXPENDITURES	\$69,000.00	\$43,799.32	\$72,000.00
Excess Revenue over Expenditures		\$18,886.40	
Fund Balance, 7/31/04		<u>\$78,212.98</u>	
Fund Balance, Current as of 5/25/05		<u>\$97,099.38</u>	

ALABAMA

Barry Stephenson, Jefferson
Jay Duke, Clark

ALASKA

Alvin Hall, Ketchikan

ARIZONA

Dora Goodmiller, Kingman
Marsha Bonham, Cochise
Doug Todd, Maricopa

ARKANSAS

Joelena Villines, Jasper

CALIFORNIA

Susan Reather, Siskiyou
James Kennedy, Yuba

COLORADO

Charlene Cockrum, Alamosa
Alynn Huffman, Central City

CONNECTICUT**DELAWARE**

David Baker, Sussex

FLORIDA

Dennis Hollingsworth, St. John's
Denise D. Henriquez, Monroe

GEORGIA

David Persuad, Chatham

HAWAII

Russel Miyake, Honolulu

IDAHO

Lynda Fischer, Ada
Tom Malzahn, Kootenai

ILLINOIS

Kirby Ballard, Greene
Christine Johnson, Dekalb

2004 – 2005 STATE**INDIANA**

Amy J. Roberts, Hendricks
Greg Jordan, Marion

IOWA

Judy Miller, Pottawattamie
Bob Knowler, Woodbury

KANSAS

Eileen King, Manhattan
Jeannine Bateman, Marion

KENTUCKY

High Walmalcy, Caddo Parish
Marilyn Carter, Knox

LOUISIANA

John Gable, Iberville
David Cifero, Point Coupee

MAINE

Robert Lakin, Hancock

MARYLAND

Louis Jackson Jr., Cecil

MASSACHUSETTS**MICHIGAN**

Sally Brooks, Allegan

MINNESOTA

Joan Neyseen, Benton
Steven Rohlik, Steel

MISSISSIPPI**MISSOURI**

Patricia Lensmeyer, Boone
Stephen Holt, Jasper

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Charles Jones, Bell
Martha Gustavsen, Montgomery

UTAH

Nila Dayton, Weber
Glen Thompson, Summit

VERMONT**VIRGINIA**

William Orndoff Jr, Frederick

WASHINGTON

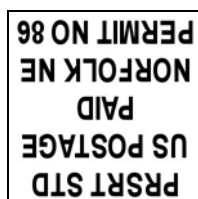
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WYOMING

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