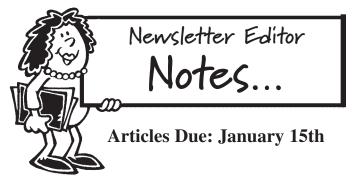


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The Official Newsletter of the ND Township Officers Association • NATaT Member

## IRS Representative to Attend Annual Meeting

What should township officers do to comply with the most current IRS regulations?

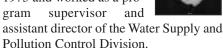
Al Klaman from the IRS will be the guest speaker at the NDTOA Annual Meeting on December 1 & 2, 2003 at the Sleep Inn & Suites in Minot, ND.

Al will speak on township forms and procedures and answer any questions you may have. Is your township complying? What does it take to do it right? What happens if you are not withholding tax from your officer's pay? Are you supposed to withhold tax from your meeting compensation?

Does it mean jail time for all of your supervisors or just confiscation of their farmland?

Dennis Fewless will hold a workshop on "Why Townships Need Zoning."

He joined the ND Department of Health in 1975 and worked as a program supervisor and



In 1990 he was named Director of the Division of Water Quality. Dennis earned a bachelor's degree in environmental health from Ferris State University, Big Rapids, MI, and did coursework in

environmental management at the University of Southern California. Currently, he is working on a master's degree in public administration from Montana State University.

Dennis is co-chair of the North Dakota Nonpoint Source Task Force Committee, co-chair of the Souris River Bilateral Monitoring Group (U.S. and Canada) and a member of the board of directors of the Association of State and Interstate Water Pollution Control Agencies. He is originally from Leroy, MI.

There will also be an open forum with NDTOA Legal Counsel, Tom Moe, Attorney-at-Law with legal questions you may have and a discussion on What's Happening In Your Township."

Another important workshop will be presented by NDTOA District 5 Director, Barb Knutson on record keeping and taking minutes at your township meetings.

This will be helpful to all clerks, supervisors, and those holding any other position on a township board. Whether you are a new officer or an experienced one, this should be good for all and is heartily recommended by the State Board of Directors.

This annual meeting will be a very informative meeting.

#### **NOVEMBER 30**

5 p.m. .....Executive Board Meeting All committees of the NDTOA meet DECEMBER 1

8:30 a.m...Registration

9 a.m. ......Call to Order by
President Donny Malcomb
Reading of the Minutes
by Secretary Ken Yantes
Treasurer's Report by
Nolan Verwest
Committee Reports
Old Business
New Business
Recess Meeting

12 noon....Meal with guest speakers and entertainment

1 p.m. .....Workshop Programs

- Dennis Fewless, ND Department of Health on Why Townships Need Zoning.
- Al Klaman of the Internal Revenue Service. How to fill out 1099 and W2 forms correctly.
- Open forum with Tom Moe on legal questions and "What's Happening In Your Township."
- Record keeping and minutes by Barb Knutson.

5 p.m. .....Adjournment 6:30 p.m...Awards Banquet, entertainment, and auction

#### **DECEMBER 2**

8 a.m. .....President's Breakfast
Annual membership
meeting of NDTOA

8:30 a.m. ..Registration

9 a.m. ......Reconvene by
President Donny Malcomb
Resolutions by Vice
President Steve Ginsbach
Final budget actions
Elections

12 noon....Adjournment

# Annual Meeting Auction To Be Held

The NDTOA auction will be held again this year. Donations are needed to make this activity a success. Please bring crafts, regional manufactured products, ethnic foods and any other items that are unique to your area to the annual meeting. Thanks for your support! We appreciate it.

### NDTOA Officers

DONNY L. MALCOMB, President 4000 338th St. SW • Berthold, ND 58718 (701) 453-3285 malcomb@ndak.net

**STEVE GINSBACH,** *Vice President* 16290 91st St. SE • Hankinson, ND 58041 (701) 242-7291

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(701) 786-2442
thomas\_moe@mail.masu.nodak.edu

# President's Message



As I am writing this final message of the year for our newsletter, we are having

some fantastic fall weather. Hope you are enjoying it and remember how wonderful it was on that stormy day we may have coming up this winter.

We have been busy planning for our annual meeting in Minot, so most of my message will be about our annual meeting.

It was great to meet an old friend and former working partner at our director's meeting in Carrington. It was a great pleasure meeting you again Victor, and all the township officers of Wells Township, Wells County.

We haven't forgotten you and are still working on your problem. Hope to have it solved by the annual meeting date. It also saddens me to think of the loss of the president of the Mountrail County Township Officers Association Rich Osness. A very good friend was lost and a valuable township officer. My condolences.

The annual meeting this year, as you can see by our agenda, is in Minot at the new Sleep Inn. We will be the first convention for this new facility. I have viewed the rooms and they are wonderful. It's connection to Dakota Square makes it a perfect location for spouses to shop, browse, go to a movie, have a great lunch or just visit. The waterpark won't be open and I'm sorry to say you won't be able to ride the 200 foot waterslide.

The workshops at this meeting will be informal and educational. The ND State Health Department wants to emphasize the importance of township zoning. They feel they can't adequately protect your township without proper zoning. Come and find out more.

We are going to have to file those darn federal forms! The IRS will once again be available with a workshop showing us how to fill them out, what goes on them, who gets them, and whatever you may need to know to file the new federal forms for townships. Be sure to send your clerk or treasurer for this workshop so that they can learn how to comply with these new IRS regulations.

A lot of questions have arisen on township record keeping. What should be included in township minutes, how detailed should they be, in what type or form, and who are they available for. Your township clerk may want to attend this workshop for better record keeping by your township.

Donny L. Malcomb

Our final forum will be with Mr. Tom Moe, our legal advisor, on township law. It will deal with questions you may have pertaining to some problems you may be having in your township, and hopefully provide an answer for you. An excellent opportunity for you to find answers to your township problems.

Once again our County President's Breakfast will be held on Tuesday, December 2nd at 8 a.m. An excellent opportunity for county presidents to get together and discuss ideas and problems they are facing.

It's also a good time for the NDTOA to find out what we are doing wrong and what we can do to further help our local townships and county associations. Invitations will be going out to those I have on my list. If you are a county president and don't receive an invitation, please feel free to come—the breakfast is on us. If you can't come, send a representative to take your place. Please register with Nolan when you arrive on Monday.

Don't forget to bring that special item for our second annual auction. This year we will introduce you to an oriental auction. Contact your local crafters, manufacturers (Melroe, Bobcat, Case IH) and ask them for a donation for our auction. Then come ready to purchase these unique prizes.

Finally, come for the entertainment. During our noon luncheon on Monday Senator Byron L. Dorgan has been invited. His confirmation has not been completed, but he has indicated he will attend if scheduling will allow.

Also entertaining at the luncheon will be a master bagpiper, Aaron Malcomb. He has competed nationally and internationally with award winning pipe bands, as well as an individual piper. He is currently playing with the Regina Pipe Band.

Evening entertainment at the banquet will be a young lady from Sherwood, ND. Kelly Volk won second place at the ND State Fair Talent Contest this year. She has been to Nashville for further training and auditioning. She loves country music and sings some of the country classics by Patsy Cline and Hank Williams. She also does modern country, contemporary, and gospel.

Sounds like a wonderful meeting! *This is your invitation. See you there!* 

# Secretary's Corner Ken Yantes

Greetings Township Officers! Annual meeting time will soon be here!

The first and second of December is not far off and we will again come together with combined thinking to establish our organization's positive direction.

Our Grassroots Policy Development procedures start with a good idea carried from our township members through the township, county and state levels of our organization.

I cannot praise our members enough

for their thoughtful ideas expressed in resolutions and carried on to become policies of the NDTOA.

At the last legislative session we dealt with 67 issues (bills) that affected township government. We were successful on 65 of those 67 efforts.

Thanks to well thought out policy stands, we will continue to have this exceptional success. Please attend our annual meeting and help set a positive course for our organization as we move united into the future.

### Educational Opportunities

The following courses are available to <u>assessment personnel</u> through 2005. All courses will be held in Bismarck at the Comfort Inn.

MAY 10-14, 2004
Commercial Cost Approach
NOVEMBER 15-19, 2004
Tax Administration
MAY 9-13, 2005
Agricultural Land Valuation
NOVEMBER 14-18, 2005

For more information, contact LuElla Dahme, Property Tax Specialist at (701) 328-3143 or e-mail idahme@state.nd.us

**Teaching Appraisal Techniques** 

I don't have anything against work,
I just figure, why deprive somebody
who really enjoys it? —Dobie Gillis



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## Resolutions Session

Vice President Steve Ginsbach will again lead a resolutions session at the NDTOA Annual Meeting on December 1 & 2 in Minot. We hope you will bring your resolutions for discussion and development into NDTOA policy.

Please send advanced copies of your resolutions to Steve at 16290 91st Street SE, Hankinson, ND 58041 or call (701) 242-7291.



### NDTOA 2003 Annual Meeting Registration Form

For reservations at Sleep Inn Inn & Suites, call 1-800-SLEEP IN or 1-800-837-3140 2400 10th Street SW, Minot, ND • sleepinn@minot.com

	*
Name	Officer Position
City, State, Zip	
Township	
Total No. Attending	
Total Amount Enclosed \$	_
Please send this registration form alo Nolan Verwest, Route 1, Box 66, Fin	ng with your check payable to: NDTOA by November 15, 2003 to ley, ND 58230.

### NDIRF Member Services NDIRF Staff

Bearing in mind that the roster of township officials undergoes constant change, it might be useful to identify some of the services provided to members by the North Dakota Insurance Reserve Fund. The following list, while not all-inclusive, provides a quick review:

#### INSURANCE PRODUCTS/UNDER-WRITING/CLAIMS/FINANCIAL & INVESTMENT MANAGEMENT

Service to members is the reason for the NDIRF's existence and the items identified above are basic services all NDIRF members expect for their contribution dollar. The term "basic services" is not meant to imply that they are simple or unimportant—they are the heart of the relationship between the NDIRF and its members. Efficient maintenance of these services must always be the NDIRF's first priority.

#### LIABILITY/SAFETY SURVEYS

The NDIRF maintains two full time staff positions for the primary purpose of providing information and advice regarding exposures to loss that may exist in areas over which members exercise authority. All members with significant premises liability exposures have been visited several times and provided with written survey reports.

#### TRAINING PRESENTATIONS

The NDIRF sponsors topical presentations each year to various groups of members and their employees. Recent issues addressed include law enforcement liability concerns, employment matters, recreational facility management and open records/open meetings law.

In addition to the numerous training opportunities funded in whole or in part by the NDIRF and provided to members by third parties, NDIRF staff is also directly involved in presenting instruction to Fund members. NDIRF staff routinely present program information on road signing and maintenance, swimming pool safety, skatepark design, employment matters and other issues.

The defensive driving course (DDC-4) taught by NDIRF staff provides this program to members and their employees at no charge. Benefits to the NDIRF, members and their employees include safer drivers, potential workers compensation premium reductions and credits on employees' personal auto insurance premiums.

#### TRAINING MATERIALS

The NDIRF has made numerous items available to all members over the past several years. For example, the NDIRF Guide is an excellent basic resource for any public entity on a broad range of risk management issues.

The NDIRF sponsors updating and distributing the ND Township Officers Manual following each state legislative session. This allows an up-to-date reference for township officers on matters directly affecting their responsibilities.

The NDIRF Public Employers Handbook has been distributed to over 900 cities, counties, school districts, park districts and special districts. This manual provides a quick reference on proper handling of numerous employment issues and a directory of resources available for more in-depth information.

An Aquatics Safety Manual was developed and distributed to NDIRF members with swimming pool facilities in 2002.

A brochure on skatepark safety and design was developed in 2002, principally for the use of NDIRF members who lack staff resources but wish to develop these facilities in their community.

The NDIRF's newsletter, the *Participator*, is focused on providing loss control information to members and agents both directly (in the form of "how-to" segments) and by example

(through the examination and explanation of actual claim situations).

The North Dakota Employment Law Letter is being provided to 430 NDIRF members. This is an excellent resource for members in dealing with employment issues and subscriptions are targeted toward Fund members with at least a few employees on staff.

The NDIRF Risk Services department periodically publishes and distributes "Check It Out" bulletins to members and agents on matters of topical interest, including coverage changes and risk exposure alerts.

The NDIRF also maintains an updated video library, accessible through our website, containing training videos on a variety of risk management topics.

#### LEGISLATIVE ACTION

The NDIRF works on risk-related issues affecting its members during legislative sessions and the interim committee process. These have included public transportation liability; open records and meetings laws; Y2K immunity; and state/political subdivision contract indemnification, among many others.

The NDIRF strives to cooperate and coordinate with representatives of its membership, such as the North Dakota Township Officers Association, and a solid working relationship has been developed.



## Grassroots Government Leadership Award

To recognize the leadership, creativity, and dedication of township officials, the North Dakota Township Officers Association has established the NDTOA Grassroots Government Leadership Award to pay tribute to local officials whose community service exhibits the highest standards of dedication, ability, and service.

#### **ELIGIBILITY**

The award will be presented to an individual local elected official currently in office. The award will recognize an official for his or her outstanding contributions—on a sustained basis or from a single performance.

Nominees should have responsibility for accomplishing or causing to be accomplished significant programs or projects within his/her area of responsibility, to the ultimate benefit of the general public.

Some examples of such professional accomplishments include local government cost-cutting, coordination of a major local volunteer effort, effectiveness in advancing township goals in state legislature, promoting townships at the national level, establishing new local services or programs, and success in securing public or private funding for local projects.

#### SELECTION CRITERIA

Nomination should include specific reference to the following features of the nominee's accomplishments as applicable:

- a. Complexity of the problem(s) addressed;
- b. Measurable improvements resulting from nominee's accomplishments;
- Use of original, innovative or creative approaches and solutions in difficult situations;
- d. Long-term or lasting benefit of the nominee's accomplishments.

#### NOMINATION PROCEDURE

Nominations may be submitted by member townships and counties of the NDTOA. Nomination deadline is one month prior to the state annual meeting. If you have any questions or need an application, please contact Awards Committee Chairman, Bob Forward, 8933 134th Avenue SE, Oakes, ND 58474 or call (701) 742-2749.

#### 2002 RECIPIENT

Richard Heuchert, a lifelong resident of St. Thomas and a leader on the St. Thomas Township Board for 32 years received the "Mr. Township" Award last year at the NDTOA Annual Meeting in Bismarck.

### Township Federal Employment Tax Filing Responsibilities

Elected and most appointed officials are defined by statute as employees of the public entity they serve, e.g., mayors, members of the legislature, county commissioners, city council members, and board or commission members.

Generally, when workers are employees, the government entity that employs them must withhold and pay employment taxes.

Rhonda Kingsley of Fargo and Allyn Klaman of Dickinson are with the Internal Revenue Service's Office of Federal, State and Local Governments. Rhonda and Allyn, both longtime residents of North Dakota, will be available to discuss township Federal employment tax filing responsibilities at the state association's annual meeting in Minot December 1st and 2nd.

They look forward to seeing you there!

Never take life seriously, Nobody gets out alive,

There is no pleasure in having nothing to do; the fan is having lots to do and not doing it!



You're Never Alone

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# **IMPORTANT NOTICE!**

#### **NOTIFICATION OF BY-LAW CHANGE**

The NDTOA State Board recommends the following by-law be adopted at the 2003 annual meeting. Amended article #5 to include after last line a third line as follows:

The treasurer shall not serve as a member of the audit committee.

#### **BOARD OF DIRECTORS**

The following directorships on the NDTOA Board of Directors are up for re-election for 2003:

- 1. District #1 presently held by Floyd Miller of Williston
- 2. District #3 presently held by Larry Syverson of Mayville
- 3. District #5 presently held by Barb Knutson of McKenzie

They are all eligible for another two-year term. Anyone interested in serving on the NDTOA Board of Directors may contact any member of the Nominating Committee: Ralph Olson, (701) 438-2344; Kerry Schorsch, (701) 579-4703, kerry@globaladvertizing.com; or Robert Forward, (701) 742-2749.

# The Country Lawyer Thomas R. Moe, Attorney-at-Law



Greetings to all! I hope everyone has had a successful and safe harvest. I probably should say "having" a safe harvest as it's still going on in most parts of the State. I remember as a kid putting away the combine by Labor Day, because we only had small grains. Now, beans, corn, canola, beets, potatoes and sunflowers keeps everyone busier longer as harvest goes into December!

I have tried to keep track of baseball, however, as the League and World Series are my favorites. Did you know that baseball is the only game where only the defense gets to handle the ball—and the offense generates its scores without ever touching the ball?

While you listen to games on the pickup radio, realize that now is a good time to do a road and sign survey before too much snow falls. Make sure you document your trip—use the inspection forms supplied by the Insurance Reserve Fund folks if you have them. Or, make up your own form; the point is to make sure you write this information down for future records.

I know several townships are setting new priorities for snow removal. As we see more people moving off the farm or into town for the winter, the necessity for snow removal on many roads diminish. You could review this during your fall road survey as well.

The Board of Directors is planning an informative and educational annual convention in Minot. Please consider attending this year. It's for everyone, as we did away with the two delegates per county several years ago.

It's official township business, so a township surely could reimburse mileage and/or hotel rooms and other expenses for attendees. Remember too, the convention is not only for supervisors but clerks, treasurers, and assessors also, as they are township officers too!

I've spoken with several of you by phone over the last year, so now is the time to come to Minot so I can match a voice with a face! Several township treasurers have inquired about the need to report to the IRS with W-2s or 1099s, etc., so plan on an informative session on that topic at the meeting. Folks from the IRS will be at Minot and give us the training. Following are a few questions I've received in the office lately. See you in Minot!

We have a fellow in our township that wants to put in a cattle guard. He's willing to pay for it. What are the rules?

↑. Check chapter 24-10-01 thru 08 in your handbook for the scoop on cattle guards. Generally, the township has the responsibility to set the specifications for the guard and make sure it is signed properly. Advance warning signs should be placed 300 feet out on both sides of the cattle guard. Make sure you get the arrangement with the farmer in writing, especially laying out his responsibility for any future repairs or maintenance that may be needed.

Can the treasurer be appointed?

A. No. The treasurer is one of those listed officers that must be elected. Note: the treasurer's office may be combined with the clerk—but this combined position still is an elected one.

Several of our "snowbird" residents have asked if they could sign a proxy form for the township annual meeting next March. They don't think they will be back from Arizona by then. Several companies and cooperatives send you ballots in the mail. Can townships do this?

 $\Lambda$ . No. The law requires the patrons of a township to "assemble" and have its meeting. No absentee ballots, proxies, or

other means of non-attendance is legal. This is due to the fact that it is a meeting, rather than just an election. There is no way to know what the topics may be which will be brought to the floor for a vote—thus, the need to be personally present.

The bridge on our road has been condemned. The county doesn't want to replace it. Don't they have to?

A. Probably not. I'm assuming you are talking about a bridge on a township road, rather than a county highway. Unfortunately, bridges are one of the most expensive pieces of a road system, so it always boils down to priorities and money. Counties can only afford to maintain those bridges on high priority roads; and, township roads usually have a lower priority. And, township budgets just aren't capable of raising enough money to build bridges.

Q. I'm missing a couple of pages from our township officers handbook. Can I get a replacement?

A. Yes, just notify NDTOA's treasurer, whose address and phone is listed in this newsletter. Or, you can go to NDTOA's website: www.ndtoa.com and click on the Century Code link. Note: there will be a whole new set of updates available at next February's workshops.



www.ndtoa.com

### Discussion Forum Online

Your Township Discussion Forum is online. If you have any questions aboutsituations that may arise in your township, please click on the "Discussion Forum" page at **www.ndtoa.com** and we will post them. Someone else has probably confronted the same situation, and may be able to help you out.

# Annual Meeting Entertainment

Luncheon Entertainment Master Bagpiper Aaron Malcomb Currently playing with the Regina Pipe Band.

Evening Entertainment Singer Kelly Volk from Sherwood, ND

I discovered I always have choices and sometimes it's only a choice of attitude.

—Quentin Crisp

### Tentative Workshop Schedule

#### **FEBRUARY 9, 2004**

Larimore: Afternoon • Park River: Evening

#### **FEBRUARY 10, 2004**

Langdon: Morning • Devils Lake: Evening

#### **FEBRUARY 11, 2004**

Newburg: Afternoon • Minot: Evening

#### **FEBRUARY 12, 2004**

Williston: Afternoon • Stanley: Evening

#### **FEBRUARY 13, 2004**

Turtle Lake: Morning • New Rockford: Afternoon

#### **FEBRUARY 17, 2004**

Bowman: Morning • Mott: Afternoon

#### **FEBRUARY 18, 2004**

Steele: Morning • Jamestown: Afternoon

Oakes: Evening

#### **FEBRUARY 19, 2004**

Lisbon: Afternoon • Casselton: Evening

#### **FEBRUARY 20, 2004**

Finley: Morning

#### Check out www.ndtoa.com • Check out www.ndtoa.com • Check out www.ndtoa.com

