

Severed minerals still taxed

Decatur County commissioners agreed to continue assessing the property tax on "severed" minerals, those owned by someone other than the person who owns the land on the surface.

County Attorney Steve Hirsch said at the meeting Tuesday, Feb. 5, that state law requires a tax on severed minerals, either participating or nonparticipating. The law assumes these rights have value, he said.

A nonparticipating mineral right, he said, is one that isn't receiving any kind of royalties or rentals. A participating right would be one that is receiving payments.

The tax isn't a choice, he said; it's required by law, though about half the state's counties apparently have stopped collecting it. He noted that there's not much money involved.

There was a period, maybe a year in the 1970s, said Mr. Hirsch, that the county didn't collect any tax on the severed minerals. Other than that, he said, Decatur County has always enforced the tax. County practice sets the value at \$5 an acre, he said.

Some owners don't like the tax on nonparticipating mineral rights, Mr. Hirsch said, because they aren't making any money.

If people complain, said Commissioner Ralph Unger, and say the minerals aren't worth anything, there is an easy answer: The owner can fill out a quit claim and deed the mineral rights back to the landowner.

The commissioners signed the one-sentence policy which says, "It is the policy of Decatur County to tax severed mineral interests whether they be participating or nonparticipating."

Appraiser Alan Hale said someone who was in the register of deeds' office had complained about taxes on the minerals. He asked if he hears from this person and they have questions, if they could call Mr. Hirsch? The county attorney said that would be fine.

Mr. Hale said he would contact the person and explain the county's policy and tell them that it has been confirmed by the commissioners and their lawyer.

Taxes on the severed minerals bring in around \$27,000 a year, said County Clerk Marilyn Horn. The county receives part of that, said Mr. Hirsch, as do other taxing agencies, including townships, the school district, the state and the rural library district, to name a few.

Board OKs 2007 audit

The Oberlin School Board approved the annual audit "discussion" report at its meeting last Monday after hearing that the district received a clean opinion letter from the accountants.

Steve Zodrow, with the Norton firm of Mapes and Miller, said under new auditing rules, he is required to first present a discussion report and then after that is approved, the actual report will be done.

The district, he said, received a clean or unqualified opinion, which is the best possible for the kind of accounting it uses.

The state forces school districts to spend their money by the end of the fiscal year June 30, he said, although the last check from the state doesn't come until the beginning of July. That's why the district shows a negative number at the end of the year, said Mr. Zodrow.

Special education spending dropped by \$74,000, he said, which was a planned maneuver and nothing to be alarmed about. The audit didn't uncover any violations in Kansas budget laws, he said.

As of June 30, he said, the district had all of the long-term debt paid off. The last debt was a lease agreement for computers, he said.

The district also paid off a rental agreement for four copiers the same year. The agreement began when Superintendent Duane Steele was in office. If the district enters into a lease, said President Dewayne Jackson, does that have to be booked as long-term debt.

With copiers, said Mr. Zodrow, the district isn't going to own them in the end, so it is an operating lease. A capital lease, like the one for computer equipment that just ended, is long-term debt, because the district will own the items.

The board approved the discussion report as presented and approved having Mapes and Miller file the final copies with the state Department of Education.



PROVIDING ENTERTAINMENT for the third annual Farmers and Ranchers Appreciation Banquet on Saturday were Joel Shaw on guitar and Lonnie McEvoy, harmonica. They played and sang several selections.

— Herald staff photo by Cynthia Haynes

Farm-ranch dinner draws more than 200

More than 200 people came out to enjoy free food, win prizes and be entertained during the Decatur Area Chamber of Commerce's third annual Farmers and Ranchers Appreciation Banquet on Saturday at The Gateway.

A cream-can dinner, sausage, corn, potatoes and vegetables boiled together in old-fashioned cream cans, with cake, ice cream, tea and coffee was served by The Gateway staff. All the food, prizes, entertainment and volunteer effort was donated by sponsors, the Chamber said.

Merchants in Oberlin and the surrounding area provided prizes ranging from free swimming passes to gift certificates for groceries and pizzas to the grand prizes, two Traeger grills and a laptop computer.

Each child received a bag at the door containing a stuffed animal, gift certificates and a little candy. In addition, each child under 10 received a door prize.

Chamber board member Sid Metcalf was master of ceremonies, offering a prayer and

poem for farmers, directing the food lines, introducing the entertainment and calling out prize winners names.

Other members of the board worked at the sign-in booth and handed out the prizes throughout the night.

Entertainment was provided by Joel Shaw and Lonnie McEvoy singing western songs and accompanying themselves on guitar and harmonica

Administrators will get cell money

By **KIMBERLY DAVIS**
kldavis@nwkans.com

After discussing a cell phone policy for the Oberlin School District at the past few board meetings, the board decided last Monday to give the three administrators a \$50 monthly stipend and leave the others as the plan stands.

The board has discussed the cell phone issue at the last few meetings to make sure it meets Internal Revenue Service rules, since the work phones aren't allowed to be used for personal calls.

Board President Dewayne Jackson said the policy has been discussed over a long time. The recommendation from the superintendent, he said, is to leave the phone plans for supervisors, including Kenny Black, indoor facilities supervisor; Terry Ream, grounds keeper/maintenance supervisor; and Ron Jansonius, technology coordinator; as is.

These officials will keep the current cell phone plan the district has. The district also has an extra phone that can be taken in a bus if needed, he said.

Is that legal? asked board member Dan Nedland. There are rules, said Steve Zodrow, an accountant with Mapes and Miller, the company which does the district's audit each

Three hands win prizes

Three poker players won flowers and gift certificates in time for Valentine's Day, thanks to Oberlin merchants, in *The Oberlin Herald's* "Don't Gamble with Love" promotion.

For the past week and a half, any time people visited a sponsoring business, they could collect one playing card. Those hands were turned in to the newspaper office.

The best hand, four jacks, won Lawrence Wenger a bouquet of flowers worth \$80 from Prairie Petals. Second place, a full house with a two aces and three kings, got Norma Richards a gift certificate for a \$65 Ultimate Pedicure from Diederich's Salon of Design. Third place, a full house with three fives and two tens, won Deanna Hanschild a \$20 gift certificate from Stanley Hardware.

A hand brought in by Connie Olson, included one jack, one ace, one queen, one eight and one five, was the runner up.

Sponsoring businesses included Addleman Drug Store, Ward Drug Store, Stanley Hardware, Prairie Petals, the Dresser, Diederich's Salon, R&M Service Center and the Re-Load.

year. As long as any personal use is minor, he said, it will pass, although a tax auditor could question the actual use.

Board Member Barb Olson said she thinks the supervisors need to have the cell phones for safety reasons.

The other part of the recommendation, said Mr. Jackson, is to give the three top administrators, Superintendent Pat Cullen and Principals Duane Dorshorst and Charlie Haag a \$40-to-\$50-a-month stipend for them to get cell phones. That way, the administrators could use the phones for work and personal use.

It will change the district's "E-rate," said Mr. Jackson, which is grant program from the federal government.

With the reimbursement the dis-

trict gets from Nex-Tech, said Mr. Nedland, the cell phones are only costing the district \$200 to \$250 a month. With the stipends, that cost will go up.

The stipends, said Mr. Zodrow, will get rid of the ability for the Internal Revenue Service to challenge cell phone use as personal use. The IRS is sending people out to look at school districts, cities and others, he said. If there is a wrong use, the government goes after the district, not the employee. It is easy for the fines to add up, he said.

Mr. Nedland said the stipends would only cost around \$700 more a year. The board approved the \$50-a-month stipends to the administrators, allowing them to each get a phone and and plan through Nex-Tech Wireless.

student of the week



Name: Shanna Pearce
Parent: Angee Pearce
Grade: 12
Age: 17

We've nominated this student because: Shanna Pearce is a good nominee for Student of the Week. She is a mature, reliable, responsible student who follows through with all of her responsibilities, has a goal for the future and a plan to reach that goal. In spite of a health problem and surgery, she

missed a minimal amount of school time and was prompt about making up her work.

Student Comment: I enjoy school and don't have to worry when I get my work done. I will miss all of my teachers next year.

Activities involved in at school: Kayettes, FFA and Spanish Club.

My choice of movies, books, and games: Action, comedy and love stories for movies. Monopoly and any type of card game.

After I leave Decatur Community High School I intend to ...: Attend Nebraska College of Technical Agriculture program for Veterinary Technology.

And 10 years from now, I think I'll be ...: Working and living in Oklahoma.

Favorite Quote: "Life's a Garden, Dig it."

Countryside Veterinary Clinic of Oberlin P.A.

Mark R. Olson D.V.M. — Travis A. Hissong, D.V.M.
N. Hwy 83 — Oberlin — 785-475-3808 — 1-800-953-3808

Benefit planned Saturday

The Oberlin American Legion Post invites everyone out from 5 to 7 p.m. Saturday for a benefit barbecue for Dave Bergling, who was injured in a fall at his home on Dec. 30.

Mr. Bergling, a Vietnam veteran and a member of the Legion, is advertising manager at *The Oberlin Herald*. He spent almost a month in the hospital and rehabilitation after the fall.

Organizers will serve pork and beef brisket hot off a Traeger grill with all the trimmings.

Anyone who can donate a cake or pie should bring it by the Legion Hall by 4 p.m. on Saturday.

The meal will be served for a donation. The money will help offset Mr. Bergling's medical expenses.

City to talk about plant

The Oberlin City Council will talk with its engineers from McCook about the plan to put in a water treatment plant at a meeting at 6:30 p.m. Thursday at The Gateway.

City Administrator Gary Shike said engineers with Miller and Associates will be at the meeting so the council can ask questions.

The city has been told it needs a water treatment plant to deal with uranium and arsenic levels of over the legal federal limit from some wells. With the price tag around \$4 million, the council has put the plan on hold.

The meeting will be held downstairs at The Gateway and is open to the public. It will not be aired on the local access cable channel 7.

QUARTERLY STATEMENT OF

Jean Ann Hale, County Treasurer of Decatur County, Kansas, Showing Balance on hand for the Quarter ending January 31, 2008

County General.....	458,813.09	Special Park & Rec.....	2,923.42
SW Bell Rural 911	25,982.41	Summer Rec.....	526.30
Wireless E-911	14,574.36	Public Trans	1,212.21
E-911 Grant.....	.11	Special Jail Equip.....	2,630.05
Recycling	300.00	PATF.....	43.00
Landfill.....	2,673.00	Sp Fire Equip	94,001.77
Road & Bridge	376,697.97	Bond & Interest.....	45,179.84
Special Bridge.....	201,073.92	RFD Memorial.....	658.14
Home for Aged.....	92,222.42	CORE.....	2,104.62
Conservation District	5,572.53	RFD.....	155,989.74
County Health Nurse.....	38,347.64	Bad Check Trust Fund.....	955.42
Mental Health.....	14,726.98	Stray Animals.....	1,930.29
Ambulance Memorial....	1,767.72	History Books	729.00
Ambulance	83,074.88	Corp. Plan Emp. Trust .	10,615.32
Noxious Weed	58,797.17	Current Tax	124,696.40
Special Road Mach ..	256,942.75	Motor Vehicle Tax.....	9,605.27
Election	40,655.38	Delq. Personal Tax	42.03
Ambulance Sp Equip.....	92,461.94	Good Sam Mem. Prin.	500,561.62
Deeds Tech. Fund.....	7,625.51	Treasurer Special Auto....	9,365.34
Employee Benefit.....	426,384.70	Motor Vehicle License ..	4,855.75
Equip. Reserve Fund ..	57,648.47	Sales Tax	28,824.44
Conceal & Carry	580.00	RV Tax.....	(8.00)
Summer Rec. Mem	2,892.50	Cash Over & Under	(83.51)
Senior Citizens	35,859.57	Partial pay	17,431.00
Employee WH.....	34,445.23	Redemp. & Assign	16,073.92
Cafeteria 125.....	25,832.42	Suspense Acct	2,810.05
Sp Alcohol Program.....	3,134.29	Total (91.51)	3,392,851.90

TOWNSHIP OR CITY	GENL. Revenue	Road	SP Road
Bassettsville		24,416.40	18,138.17
Dresden	SW 630.00		
Finley		18,364.50	
Logan		8,151.86	
Oberlin		15,492.55	11,143.46
Olive		10,504.00	
Sherman		11,344.88	
Summit		16,524.96	20,233.30
TOTAL	630.00	104,799.15	29,281.63

CEMETERY	FUND		
Norcatour	458.80	County Funds	3,392,760.39
Dresden	833.76	Township Funds	134,710.78
Hawkeye	1,421.48	Cemetery Funds	2,714.04
TOTAL	2,714.04	TOTAL	3,530,185.21

CASH:		
Investments	750,000.00	
The Bank Oberlin	808,446.08	
Cash	625.00	
The Bank MM	152,578.62	
The Bank OB. MM	440,696.55	
FNB/Good Sam Mem	300,561.62	
1st Natl Bank MM	339,462.86	
FNB	307,101.56	
TBO Corp Plan	10,615.32	
FNB Wireless E911	14,574.36	
Farmers Bk & Tr.	405,523.24	
TOTAL	3,530,185.21	

State of Kansas, Decatur County, ss
I, Jean Ann Hale, Treasurer of DECATUR County, Kansas, do solemnly swear that the above statement is complete, true and correct, to the best of my knowledge and belief. SO HELP ME GOD.
Jean Ann Hale, County Treasurer
I HEREBY CERTIFY, That the foregoing statement was subscribed and sworn to before me, and in my presence, by the above named, this 31st day of January, 2008. Marilyn Horn, County Clerk

