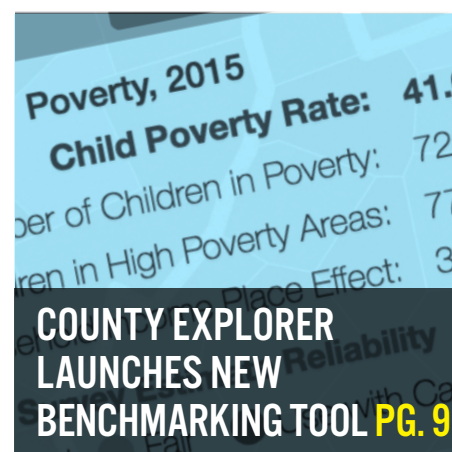




**RANSOMWARE ATTACKS
CLAIM MORE COUNTIES**
PG. 3



**SAN DIEGO SQUARES
OFF AGAINST HEPATITIS
OUTBREAK** PG. 5



**COUNTY EXPLORER
LAUNCHES NEW
BENCHMARKING TOOL** PG. 9

NATIONAL ASSOCIATION *of* COUNTIES

VOL. 49, NO. 19

OCTOBER 2, 2017

SALT deduction on tax reform chopping block

By Charlie Ban
senior staff writer

Calling a proposal to eliminate the state and local tax deduction (SALT) in the federal tax code, “a \$1.3 trillion federal money grab,” NACo and coalition partners in Americans Against Double Taxation stepped up their campaign to preserve the deduction as Congressional leaders and the administration seek to drop it in their proposed revision of the code, released Sept. 27 and dubbed “Unified Framework for Fixing Our Broken Tax Code.” Although the SALT deduction remains at risk, the framework does preserve the tax-exempt

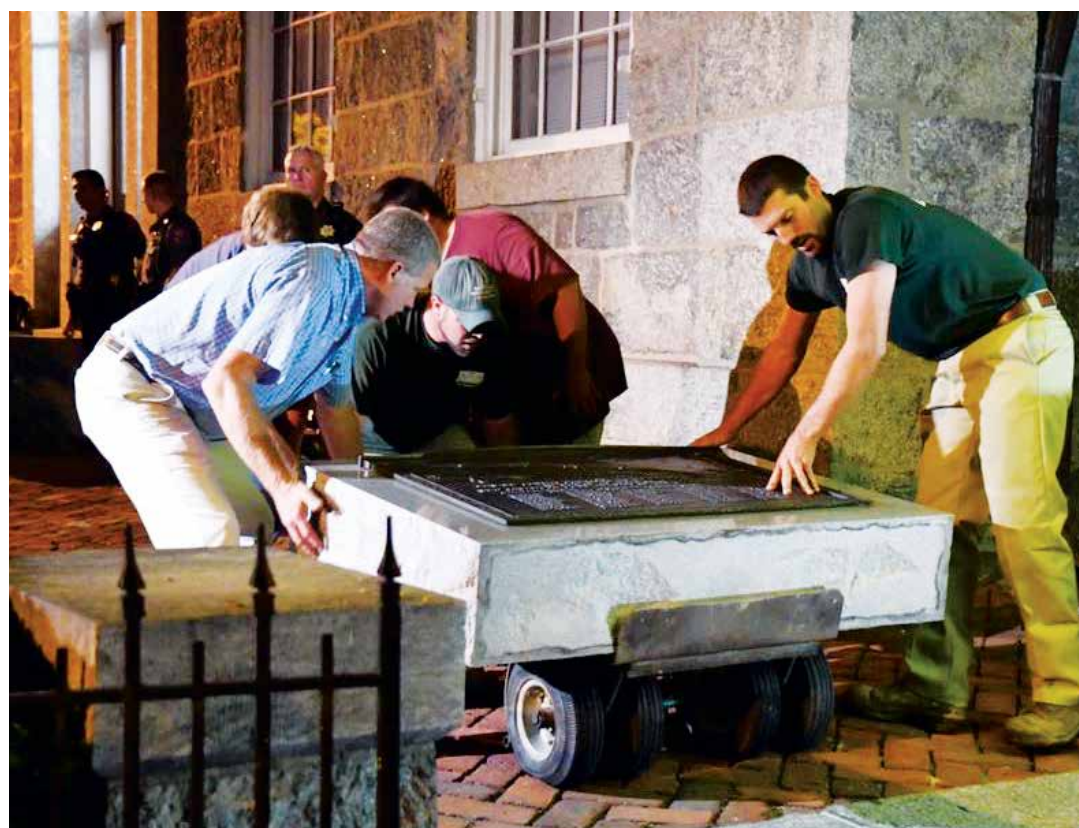
status of municipal bonds, another objective of the coalition.

“We are pleased to see the preservation of tax-exempt municipal bonds, a key financing tool counties and states leverage to build roads, schools, hospitals and other public facilities,” NACo Executive Director Matt Chase said.

Americans Against Double Taxation mobilized ahead of the Sept. 27 release of details about the Congressional reform package.

Members of Americans Against Double Taxation oppose any proposal that repeals

See SALT page 2



A Confederate memorial is removed Aug. 21 from the grounds of the Howard County, Md. Circuit Court Building. Photo courtesy of Howard County

Monumental Decisions

Counties grapple with symbols of the Confederacy

By Mary Ann Barton
senior staff writer

After the violence in August in Charlottesville, Va., where one person died during white supremacist rallies protesting the city’s plan to remove a statue of Confederate Gen. Robert E. Lee, counties around the country are coming face to face with what to do about symbols of the Confederacy in their own hometowns.

There are more than 1,500 such monuments in public spaces, according to the Southern Poverty Law Center. In all, there are 718 monuments and statues, mostly in the South but scattered across 31 states, as well as 109 public schools named for Confeder-

ate war heroes.

In some states, county officials do not have any say over what happens to war memorials due to state laws designed to preserve them. In some states, they do.

A polarizing vote on local control of a 109-year old statue

In Loudoun County, Va., a motion to ask the General Assembly to give local government authority over war memorials was met with a tie vote Sept. 20, with one member abstaining. Twenty residents spoke out on the issue in a meeting that went on past midnight. Some residents are calling for the removal of a statue of a Confederate sol-

dier that stands on the county courthouse grounds there, while others say it should stay. The statue was spray-painted with graffiti Aug. 17.

“I think it should be up to the locality to decide,” said Phyllis Randall, chair of the Loudoun County Board of Supervisors, who introduced the measure that was voted down.

If given local authority, “I’d hope to have an open community dialogue,” she said. “And at the end of that process, then we could decide.”

As for a suggestion by a fellow supervisor that other statues be added to the lawn? That would be up to residents to decide, she said. But Randall, the

See MONUMENTS page 6

ACA remains health care law

By Brian Bowden
associate legislative director

With only four days to undo the Affordable Care Act (ACA)

with a simple majority vote, Senate leadership announced Sept. 26 their latest proposal referred to as “Graham-Cassidy” did not have the necessary support for a vote on the Senate floor. While stating they were not giving up on a health care bill, Senate Majority Leader Mitch McConnell (R-Ky.) said “where we go from here is tax reform.”

The admission of defeat came after a party luncheon, in which Republicans were trying to decide how to move forward after Sen. Susan Collins (R-Maine) joined Sens. John McCain (R-Ariz.) and Rand Paul (R-Ky.) in announcing opposition to the proposal. Other senators had expressed some reservations or had failed to endorse it, even after the bill was reworked.

See HEALTHCARE page 2

Losing SALT deduction hurts counties

From SALT page 1

or modifies the deduction, which has been part of the federal tax code since 1913. Changes to the deduction would mean higher bills for taxpayers, even with a potential increase in the standard deduction, and consequently would reduce county and local government revenues and affect public service delivery.

"The elimination of the SALT deduction would hurt our residents, especially middle class homeowners, with a triple whammy of higher federal taxes, declines in property values and threats to essential state and local services, like K-12 schools, public safety and infrastructure

improvements," NACo First Vice President Greg Cox said during a Sept. 21 coalition media call.

"This is not a partisan issue, this about helping everyday Americans make ends meet. This is about allowing state and communities solve state and local problems."

The coalition includes 21 members representing levels of state and local governments, school boards and education associations and the National Association of Realtors, the National Sheriffs' Association and the International Association of Fire Fighters. Organizations representing the same sectors successfully fought for the SALT deduction during the debate over the Tax Reform Act of 1986.

The coalition is fighting attempts to portray this as a benefit to the wealthy or a subsidy for state and local governments.

"If this goes through, instead of allowing working families to deduct the amount they pay in state and local taxes, the federal government will basically be forcing taxpayers, who make up backbone of our community, to pay taxes a second time on the same income," said Elizabeth Kautz, mayor of Burnsville, Minn. said at a press event announcing the coalition.

"The loss in local revenues could result in a cut in local services. It will be a further erosion of the partnership that we have offered and continued to seek. Any changes will disrupt the ability of state and local government to raise the revenue they need to support critical public services."

Little Rock, Ark. Mayor Mark Stodola said SALT repeal would put local governments in a difficult position, not only to fund essential services but to work

with citizens.

"America's cities would face enormous pressure to lower local tax rates to offset the decision," he said. "Federal leaders would wash their hands of the tough decisions that we on the local level...need to make in order to keep our budgets in the black."

Of the 20 Congressional districts with the most SALT deductions in 2015, 45 percent are represented by Republicans.

"SALT knows no color, there are significant numbers of itemizers in Congressional districts across the country held by Republicans and Democrats," said Bob Chlopak, manager of Americans Against Double Taxation. "We are looking far and wide but we believe we have a rich pool from which we are going to target and get the votes we need to make it clear that tax reform cannot be passed if repeal of SALT is part of it." **CN**

NACo STATEMENT ON THE ADMINISTRATION'S AND CONGRESS' JOINT TAX REFORM PROPOSAL

In response to the release of the congressional and administration tax reform proposal "Unified Framework for Fixing Our Broken Tax Code," the National Association of Counties issued the following statement. NACo Executive Director Matthew Chase said:

"We are pleased to see the preservation of tax-exempt municipal bonds, a key financing tool counties and states leverage to build roads, schools, hospitals and other public facilities. However, we have major concerns with the proposal to eliminate federal deductibility of state and local taxes, or SALT.

"Counties are opposed to this \$1.3 trillion federal money grab. Eliminating the SALT deduction would force undue burden upon the backs of middle-class homeowners in every state.

"Even if the standard deduction were doubled, middle-class homeowners would see their federal tax bills increase by an average of \$815.

"There is a reason the SALT provision extends back to 1913, the emergency tax code in 1862 and even to our founding fathers: local communities are uniquely positioned to meet local needs. State and local taxes – the only mandatory payments that are federally deductible – allow local communities to meet local needs.

"While we share the goals of kick-starting the national economy and reducing federal deficits, the reality of this proposal doesn't match the rhetoric. We can't achieve these goals by forcing residents to pay taxes on their taxes.

"Counties stand ready to work with the administration and Congress to pursue common-sense tax reform that benefits all of our residents."

Three GOP defections sink Graham-Cassidy healthcare bill

From HEALTHCARE page 1

Sens. Lindsey Graham (R-S.C.), Bill Cassidy (R-La.), Dean Heller (R-Nev.) and Ron Johnson (R-Wis.) first introduced comprehensive legislation Sept. 13, intended to repeal and replace portions of the ACA, which came to be known as the "Graham-Cassidy" bill. Paul, the senator from Kentucky, immediately announced his opposition, stating the bill did not go far enough to repeal and replace the ACA. On Friday, McCain also announced his opposition.

Over the weekend, the Graham-Cassidy bill was revised and new legislative text was released. On Sept. 25, the Sen-

ate Finance Committee held a hearing on the proposal, which was initially delayed due to protestors. While the hearing was ongoing, the Congressional Budget Office (CBO) released a preliminary assessment stating that "millions" would lose health insurance. It was also during the hearing that Collins announced her opposition.

Graham-Cassidy was initially dismissed but had continued to gain momentum and attention over the last few weeks, with Leader McConnell vowing to bring it to the floor last week if it could secure the necessary 50 votes. The proposal contained many similarities to previous House and Senate efforts in that it would have placed a per

capita cap on Medicaid and ended the ACA's Medicaid expansion—both of which would have substantially shifted costs to counties. It also would have repealed the Prevention and Public Health Fund and only delayed, instead of repealed, the Cadillac tax on employer health plans.

Counties invest more than \$80 billion annually in community health systems, and own or support approximately 1,000 hospitals, 900 nursing homes, 1,950 local public health departments and 750 behavioral health authorities. Counties spend approximately \$25 billion annually to provide high-quality health benefits to their 3.6 million employees.



SNAP/STATS

FIVE OLDEST EXTANT COUNTY COURTHOUSES

Courthouse	Built
King William County, Va.....	1725
Old Salem County, N.J.	1735
Hanover County, Va.....	1737-1735
Charles City County, Va.....	1730s-1750
Richmond County, Va.....	1748

Source: Wikipedia

CountyNews

President
Roy Charles Brooks
Publisher
Matthew Chase
Public Affairs Director
Brian Namey

Executive Editor
Beverly Anne Schlotterbeck
Senior Staff Writer
Charlie Ban
Senior Staff Writer
Mary Ann Barton
Design Director
Leon Lawrence III

ADVERTISING STAFF
Job Market/Classifieds representative
National Accounts representative
Beverly Schlotterbeck
(202) 393-6226
FAX (866) 752-1573

Published biweekly except August by:
National Association of Counties
Research Foundation, Inc.
660 N. Capitol Street, N.W. STE. 400,
Washington, D.C. 20001
202.393.6226 | FAX 866.752.1573
E-mail cnews@naco.org
Online address www.countynews.org

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Mail subscriptions are \$100 per year for non-members. \$60 per year for non-members purchasing multiple copies. Educational institution rate, \$50 per year. Member county supplemental subscriptions are \$20 each. Send payment with order and address changes to NACo, 660 N. Capitol Street, N.W. STE. 400, Washington, D.C. 20001.

POSTMASTER: send address changes to County News, 660 N. Capitol Street, N.W. STE. 400, Washington, D.C. 20001

(USPS 704-620) n (ISSN: 0744-9798)
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Ransomware attacks on the rise in 2017

By Mary Ann Barton
senior staff writer

Facing the loss of its data, officials in Montgomery County, Ala., authorized funds last week to pay a ransom to hackers to get its government back up and running. After the county's computer system was hit Sept. 19 by a ransomware attack, one of its options was to pay the ransom within seven days before data was destroyed. The county ended up paying between \$40,000 to \$50,000 to obtain nine bitcoins to pay the ransom, County Commission Chair Elton Dean said in a news conference. Dean said the loss of files would have cost the county about \$5 million.

The county, which counts about 230,000 residents, was unable to issue vehicle tags or registrations or handle business or marriage license requests while it was tied down. The county's chief IT officer, Lou Ialacci, said all of the county's departments were affected.

Montgomery County isn't alone. There have been hundreds of ransomware victims this year and the FBI says the practice is on the rise. Ransomware "is a very big problem and it has not abated as yet," said Ron Yearwood, section chief for the FBI's Cyber Operations, headquartered in New York. When there's a major ransomware attack, the FBI's little known Cyber Action Team gets into the picture. "They're considered the elite among intrusion investigators," Yearwood said.

In the first quarter of 2017, the most recent figures available, there have been 745 victims of ransomware, losing more than \$512,000

to cyber hackers, the FBI said, along with much more lost in work hours, etc. At that pace, the FBI could see more victims than last year, when 2,673 notified the crime-fighting agency about ransomware attacks. And those are only the attacks the FBI knows about. "Typically, we see under-reporting," Yearwood said.

While most county IT officials probably are aware that ransomware attacks are normally delivered through spam e-mails or “spear phishing emails,” which target specific individuals, in newer instances of ransomware, some cyber criminals aren’t using e-mails at all, according to the FBI. They can bypass the need for an individual to click on a link by seeding legitimate websites with malicious code, taking advantage of unpatched software on end-user computers, the FBI warns.

How do you keep the bad guys out? Yearwood said that some of the best ways to prevent a ransomware attack in-



FBI TIPS ON DEALING WITH RANSOMWARE

So, what does the FBI recommend you do to prevent a ransomware attack? As ransomware techniques and malware continue to evolve — and because it's difficult to detect a ransomware compromise before it's too late — counties should focus on:

- Awareness training for employees.
- Robust technical prevention controls.
- Creation of a solid business continuity plan in the event of a ransomware attack.
- Make sure employees are aware of ransomware and of their critical roles in protecting the organization's data.
- Patch operating system, software, and firmware on digital devices (which may be made easier through a centralized patch management system).
- Ensure antivirus and anti-malware solutions are set to automatically update and conduct regular scans.
- Manage the use of privileged accounts — no users should be assigned administrative access unless absolutely needed — and only use administrator accounts when necessary.
- Configure access controls, including file, directory, and network share permissions appropriately. If users only need read specific information, they don't need write-access to those files or directories.
- Disable macro scripts from office files transmitted over e-mail.
- Implement software restriction policies or other controls to prevent programs from executing from common ransomware locations (e.g., temporary folders supporting popular internet browsers, compression-decompression programs).
- Back up data regularly and verify the integrity of those backups regularly.
- Secure your backups. Make sure they aren't connected to the computers and networks they are backing up.

clude two-factor authentication, limiting remote access and segregating critical data behind multiple defenses.

A little-known defense that is outside of traditional thinking: “We talk about looking outward” to see if a hacker is getting into your system, Yearwood said. “If an adversary is able to get past your defenses without your knowledge, and the outwardly looking defenses don’t catch them or alert to them...the intrusion goes unnoticed, it doesn’t get caught in that capacity and they can be on the network for a very long and extended period of time. So, I would challenge any potential victims out there to not just protect the perimeter, but also look at the traffic going across their network, do some auditing on their system. An example of that would be passive GMS monitoring. It could help you identify suspicious outbound connections.”

If you've been hacked, don't touch anything until you've contacted the FBI, Yearwood said. If you are contacting the FBI about a possible hack, pick up the phone and call them, don't try to contact them via email on the computer system, he advised.

If you shut down or disconnect your system, it could make matters worse.

And be sure to establish a relationship with your local FBI office before you need them, Yearwood noted.

The FBI says it does not recommend paying a ransom in response to a ransomware attack. Paying a ransom not only doesn't guarantee that you will get your data back — there have been instances where organizations never got a “de-

See RANSOMWARE page 7

Court ruling on drones signals turbulence for local rules

By Kevan Stone
associate legislative director

A U.S. District Court decision Sept. 21 could affect local government's ability to implement safety and privacy ordinances for drone flights.

The case of *Singer v. Newton* stemmed from a City of Newton, Mass. ordinance, enacted last year that intended to regulate the use of unmanned aircraft systems (UASes, also known as drones) within the city limits.

Michael Singer, a City of Newton resident, filed suit challenging four specific portions of the ordinance:

- Requiring registration of drones with the City Clerk's office
- Prohibiting flights below 400 feet over private property without permission of the property owner
- Prohibiting flights over public property without prior permission from the City of Newton
- Prohibiting any operations beyond the visual line of sight of the pilot

The U.S. District Court for the District of Massachusetts ruled those specific sections of the Newton ordinance were preempted by federal law, and cannot supersede the jurisdiction of the Federal Aviation Administration (FAA) in regulating airspace and aircraft operations.

The court chose not to rule

on other questions pertaining to local government roles such as minimum safe altitudes or longstanding court rulings pertaining to flights over private property. While this ruling only pertains to Massachusetts, the precedent could allow future lawsuits challenging the rights of counties and local communities to provide safe environments around the use of commercial and recreational drones.

In a bit of irony, on the same day of the court's decision, a recreational drone struck a Fort Bragg U.S. Army helicopter in New York City. The craft, a UH 60 Black Hawk, was flying at an altitude of 500 feet near Midland Beach. According to early reports, the drone was operating illegally and struck the helicopter, which was providing security for the U.N. General Assembly. The National Transportation Safety Board is continuing its investigation.

Through its involvement in the FAA's Drone Advisory Committee, NACo remains the only local government group with membership on all three boards of this committee; this membership allows access to public and private stakeholders with a goal of joint collaboration toward county leaders being given the tools to keep their communities safe and secure. **CN**

Christopher Harvey, legislative assistant, also contributed to this report.

Bipartisan effort in Congress aims to bolster election security

By Mary Ann Barton
senior staff writer

Upgrading local election equipment, establishing best practices and setting up better communications between Department of Homeland Security and state election officials are some of the ways county election infrastructure can be safeguarded.

Those key elements are part of a bipartisan effort to bolster election security in an amendment to the National Defense Authorization Act, offered by Sens. Lindsey Graham (R-S.C.) and Amy Klobuchar (D-Minn.). In a letter to Senate leadership, NACo is urging Congress to support the measure, which would increase resources and assistance for state and local election systems to safeguard against cybersecurity attacks. Reps. Mark Meadows (R-N.C.) and Jim Langevin (D-R.I.) have introduced similar legislation in the House.

The Senate amendment would provide grants for local governments to block cyberattacks, secure voter registration logs and voter data, upgrade election auditing procedures and create secure information-sharing about threats. If enacted, the legislation would direct the Election Assistance Commission (EAC) to develop voluntary best practices for securing election systems and voter data.

Election officials in Klobuchar's home state were recently notified by the Department of Homeland Security that its election system was targeted unsuccessfully by Russian hackers during the 2016 presidential election.

While DHS said at a congressional hearing in June that 21 states were targeted, they did not name them at the time. On Sept. 22, DHS contacted election officials in each state, but did not release a list of those targeted; news outlets contacted each state elections office and published the names of the 21 states



Sens. Amy Klobuchar (D-Minn.) and Lindsey Graham (R-S.C.) are sponsors of an amendment to shore up election infrastructure from cybersecurity attacks.

that were targeted by hackers.

According to The Associated Press, the following states were told they were targeted: Alabama, Alaska, Arizona, California, Colorado, Connecticut, Delaware, Florida, Illinois, Iowa, Maryland, Minnesota, North Dakota, Ohio, Oklahoma, Oregon, Pennsylvania, Texas, Virginia, Wisconsin and Washington.

"It's unacceptable that it took almost a year after the election to notify states that their elections systems were targeted, but I'm relieved that DHS has acted upon our numerous requests and is finally informing the top election officials in all 21 affected states that Russian hackers tried to breach their systems in the run up to the 2016 election," Sen. Mark Warner (D-Va.), vice chair of the Senate Intelligence Committee, said in a statement.

"While I understand that DHS detects thousands of attempted cyberattacks daily," Warner said, "I expect the top election officials of each state to be made aware of all such attempted intrusions, successful or not, so that they can strengthen their defenses — just as any homeowner would expect the alarm company to inform them of all break-in attempts, even if the burglar doesn't actually get inside the house."

✓ The Graham-Klobuchar amendment would enhance the security of election systems by:

✓ Helping secure election systems ahead of the 2018 elec-

tion by providing grant funding for states to implement security recommendations after receiving a Department of Homeland Security (DHS) Risk and Vulnerability assessment. Leftover grant funds can be used to upgrade local election equipment.

✓ Requiring the Election Assistance Commission to hold public hearings and work with cyber experts to establish best practice recommendations for both election cybersecurity and election audits and providing grant funding for states and localities to implement those best practices.

✓ Establishing strong lines of communication between DHS, the director of National Intelligence and state election officials regarding cyber threats, and allowing each state's senior election official to receive a security clearance to receive briefings on cyber threats.

Counties administer and fund elections at the local level, overseeing more than 109,000 polling places and coordinating more than 694,000 poll workers every two years.

County election officials already work diligently with federal, state and other local election officials to ensure the safety and security of our voting systems.

DHS recommends starting with your state election office to help with election infrastructure security. You can also contact DHS at: SLTTCyber@hq.dhs.gov. **CN**



San Diego County deploys ‘boots on the ground’ for hepatitis outbreak

By **Charlie Ban**
senior staff writer

San Diego County is deploying a targeted, military-inspired response to a hepatitis A outbreak that has contributed to the deaths of 17 people, and spread to Los Angeles and Santa Cruz counties in California.

Most infections have occurred among the homeless or illicit drug users — often overlapping communities. “The population we’re trying to reach, they’re not going to see press releases, see the news to go to a clinic,” said Wilma Wooten, public health officer. “In many cases there’s an overlay of mental health issues, so that makes it harder to get them to trust you and trust you enough to take a vaccination for a disease they know nothing about.”

“Foot teams” of nurses, social service providers and law enforcement officers are going into the streets, riverbeds, canyons and encampments to find homeless people and start them on vaccinations that are their best defense against contracting the disease. The teams also distribute hygiene kits, and the county has set up additional public restrooms. The city of San Diego has been power-washing streets and bleaching areas frequented by the homeless. As of Sept. 23 more than 42,000 people have been vaccinated, including professionals who are at risk of coming in contact with the virus. Teams on foot, clinic vans and mass vaccination clinics have administered 15,662 vaccinations.

“It’s possible that people are deep in the river beds and ravines, that’s why we thought it was important to partner with our law enforcement and homeless outreach workers so we could go with them as they go into these various areas,” Wooten said. “We really had to go to where they are.”

By vaccinating a large

enough population, Wooten said the county could create a herd immunity and protect people who were not vaccinated from exposure to the virus.

Supervisor Greg Cox, NACo’s first vice president, praised the city and county for working well together to eliminate blind spots in vaccination, sanitation and education.

“This is one of those health crises that every elected official worries about,” he said. “Clearly, we have a problem with homelessness, and the size of that community is making it spread faster.”

San Diego County had the fourth largest homeless population in the United States during its last point-in-time count, with 9,116 people identified living on the streets. Cox said various local, state and private funding sources were working to create more temporary housing, though the time frame for those projects was likely longer than this outbreak was likely to last.

“We have a horrendous housing affordability crisis, and a lot of situational homelessness because people are one paycheck away from the street,” he said.

The San Diego outbreak is concurrent with one in Mexico and another in southeast Michigan, which has killed 14 people, but they are different strains of the virus and not connected, Wooten said.

Warning bells

Before the outbreak, San Diego County typically saw three confirmed cases of hepatitis a month, mostly isolated cases among people who traveled. Then, epidemiologists noticed an uptick in reported cases in late February. The incubation period, which can be as long as 50 days, helped the public health department trace the start of contagion to November 2016.

The public health department identified the problem

as an outbreak March 8, which started the county’s vaccination, sanitation and education battery. On Sept. 1, it declared a state of emergency.

As of Sept. 19, there were 461 open cases. Given the long incubation period, Wooten said San Diego was likely to surpass the 2003 Western Pennsylvania outbreak of hepatitis through contaminated scallions served at a Beaver County, Pa. restaurant, in which 660 people were infected and three died.

In comparison to the Pennsylvania outbreak, Wooten said the county is fighting the misconception that the virus is being spread primarily by food.

“This particular outbreak is not a food source, it’s person-to-person contact,” she said. “You have to consume a contaminated product, and you’ll get that if you come in contact with someone who is infected, touch them and then touch some food that you put in your mouth.”

Public health officials have not determined the source of the outbreak, but the virus is spread primarily through contact with contaminated fecal matter, even microscopic amounts or through sexual contact. Hepatitis is an inflammation of the liver that can cause mild to severe illness, but most patients recover with lifelong immunity, according to the World Health Organization.

“Generally if a person is healthy, death is a rare situation,” Wooten said. “All deaths (in San Diego County) have involved other underlying conditions.”

Incidents of hepatitis A nationwide have plummeted 95 percent since the introduction of the first vaccine in 1995.

An outbreak of a different hepatitis strain in southeastern Michigan has claimed 14 lives in Detroit and St. Clair, Macomb, Oakland, Wayne and Monroe counties. **CN**

CAPITAL LOOP

South Dakota remote sales tax case likely headed to U.S. Supreme Court

The South Dakota case would challenge a 25-year-old Supreme Court decision, *Quill vs. North Dakota*, that required a business’s physical presence in a state before it could be required to collect taxes on so-called “remote sales.”

Commissioner Greg Chilcott testified before House subcommittee on reducing wildfire risks

The NACo Public Lands Committee vice chair emphasized active forest management and regulatory reform as ways to decrease wildfires.

FCC issues report on service outages linked to Hurricane Harvey, Irma and Maria

The reports outline 911 service disruptions and cell tower outages.

NACo submits comments to DOL regarding Request for Information on overtime pay regulations

The Trump Administration has decided not to defend the overtime pay lawsuit and instead is soliciting feedback on the regulations, which they plan to take into consideration as they develop a new proposal.

ON THE MOVE

NACo OFFICERS, COUNTY OFFICIALS

- NACo President **Roy Charles Brooks** spoke Sept. 21 at the National Academy of Sciences in Washington, D.C. about combating early childhood poverty. Brooks was also a keynote speaker at the Wisconsin Counties Association Annual Conference, held Sept. 24-26 in Sauk County, and at the Nevada Association of Counties Annual Conference, in Humboldt County, Sept. 26-28.
- In more state association travel: NACo Second Vice President **Mary Ann Borgeson** spoke at the Wyoming Association of County Officials Annual Conference in Laramie County (Cheyenne), Sept. 26-28.
- NACo Immediate Past



Istrate



Scott

President **Bryan Desloge** was a featured speaker at the New Hampshire Association of Counties Annual Conference, held in Strafford County (Portsmouth), Sept. 20-23.

NACo STAFF

- **Emilia Istrate**, Counties Futures Lab managing director, discussed state caps on county revenue, mandates and other fiscal challenges at the Annual Conference of the International Association of Assessing Officers in Clark County, Nev. Sept. 24-27.
- **Arthur Scott**, associate legislative director, was among three panelists addressing Food, Planning, and the Farm Bill, at the American Planning Association’s 2017 Policy and Advocacy Conference, Sept. 25

Monumental decisions: 'It became an educational experience for all of us'

From **MONUMENTS** page 1

first African American elected to the Loudoun County Board of Supervisors, said she “personally” would find it offensive to have a statue of a slave next to the statue of a Confederate soldier.

For now, Randall said there is talk among state lawmakers that an amendment will be introduced to give local control to counties. But after the supervisors’ tie vote Sept. 20, it won’t be on the Loudoun County legislative agenda.

In other states, including West Virginia and Maryland, local government has greater discretion over its war monuments.

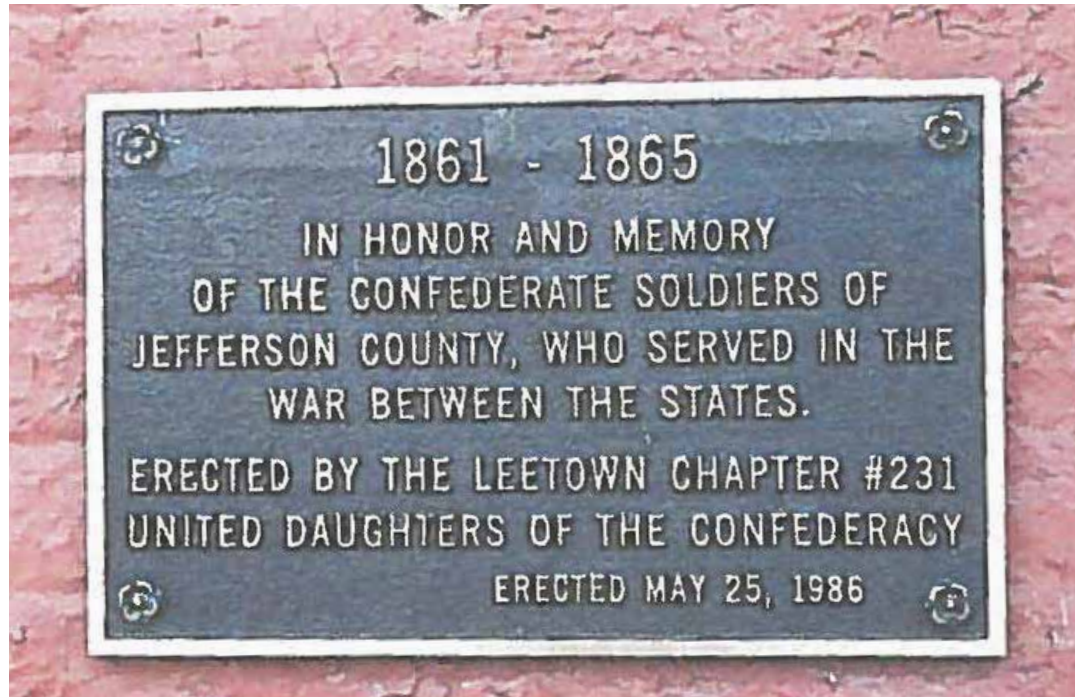
In West Virginia, Jefferson County commissioners voted unanimously Sept. 7 to keep a bronze plaque installed near the entrance of the county courthouse honoring Confederate soldiers of the county who served in the War Between the States. The commissioners heard from about a dozen residents — who spoke both pro and con on the issue — before voting.

“More history needs to be told,” Commissioner Patsy Noland said, according to the *Herald-Mail Media*. “The people coming after us have to learn what we learned. If we forget what happens, history will repeat itself.”

In Maryland, Howard County Executive Alan Kittleman took a different route. He filed a request Aug. 16, four days after the violence in Charlottesville, with the Howard County Historic Preservation Commission to remove a small Confederate memorial that sat on the county courthouse grounds.

Kittleman had discussed the issue frequently with Councilman Jon Weinstein. The two had talked about moving the memorial to a local history museum, which they believed to be a more appropriate spot for it.

“Certainly, Charlottesville expedited things,” Kittleman said. After the violence there,



The Jefferson County, W. Va. Board of Commissioners recently voted unanimously to keep a Confederate plaque in place at its county courthouse.

the county heard again from residents who wanted the memorial taken down immediately, “but we explained there was a process. We certainly had people who didn’t want us to take it down as well.”

But “leadership requires you to do what you think is right,” Kittleman said. After a required five-day waiting period from the time the request was made, the county moved the memorial on the evening of Aug. 21.

Why move it at night? “During the day, we have a courthouse to run,” Kittleman said. “Also, you don’t want to cause a conflict, so for public safety, it made sense.” The cost to move the small monument “about 50 feet” to the museum was “very minor.”

“It actually made great sense to be a part of a museum exhibit,” he said. “It was good for our community, preserves our history and we didn’t want anyone to feel uncomfortable [about the memorial being on government grounds].”

He posted an explanation for the move, as well as videos and photos of the move, on his Facebook page; the two posts received hundreds of comments, both pro and con.

Kittleman’s advice to other county officials facing a similar dilemma: “Consider how it affects your community. Don’t be defensive about what you

feel is right. Be honest and stand up for what you believe in.”

Town hall in Newton County, Ga.

Nearly 100 residents came to a three-hour town hall meeting about the Confederate memorials issue Sept. 25 in Newton County, Ga., where a 101-year old Confederate statue stands in the town square. The Q&A with the Newton County Board of Commissioners was a chance for people on both sides of the issue to air their opinions. The county, located less than an hour east of Atlanta, has a population of more than 100,000.

Newton County Commissioner Nancy Schulz said they had plenty of security on hand, including undercover police, as there were threats of violence posted online before the meeting. As people entered, they were asked if they planned to ask a question and if so, they were given a number.

“The way he [Board Chair Marcello Banes] set the stage for the meeting was important,” Schulz said. “You direct how it goes, it can’t just be a free for all.” The meeting featured a historian who was there to discuss the county’s Confederate statue and answer questions.

“The fact that she was from

Alabama gave her some credibility to those hard-liners from the Deep South,” said Schulz. The historian advised that the statue needed to be preserved in a way that was mutually agreed upon by all residents. “There weren’t too many groans,” Schulz said.

There was time after the historian spoke for people to ask questions. The audience was told there would be “no booing, or they’d be escorted out.” If anyone “stood up to give a soliloquy or rambled,” Banes steered them back to the topic at hand and asked them if they had a question. “The chairman was very gracious,” Schulz said.

“It became an educational experience for all of us,” she said. “The tone was set by the chairman. He was committed to people staying on point and did not allow division. It turned out to be a great meeting.”

Georgia Gov. Nathan Deal (R) has said he expects a pretty “in depth look into whether or not we should continue to restrict local jurisdictions — counties and cities — in terms of what they may want to consider in their areas,” he told the *Atlanta Journal-Constitution* newspaper. “It’s an issue I’m sure is going to be before the General Assembly in January.”

Schulz said Newton’s county attorney has interpreted the law to mean that a county can

move a monument but it must be preserved. “Those that don’t want to make the decision can say it’s in the state’s hands,” Schulz said.

The next step for the county would be to answer questions about what to do with the statue, she said: If left where it is, should signs be added for context? If the decision is to move the statue where would the county get the estimated \$100,000 to move it? Or would the City of Covington take it into its Confederate cemetery?

“It’s not just a simple ‘Let’s take it down!’” Schulz said.

In South Carolina, the state South Carolina Heritage Act protects Confederate monuments unless the General Assembly takes action. The County Council in Union County, S.C., recently heard from a resident who requested that a Confederate monument on the county courthouse grounds be removed. County supervisors offered to put the constituent in touch with state lawmakers who represent the county.

At the South Carolina Association of Counties, members have been largely silent on the political hot-button issue when it comes to contacting the association about it, said Anna Berger, director of research and training. Over the past six weeks, she said she has seen four to five news stories involving counties and Confederate monuments there.

Although there is no mention of Confederate monuments, state law in North Carolina forbids local action on “objects of remembrance on public property.” State Sen. Terry Van Duyn (D-Buncombe), has said she plans to introduce legislation giving control over relocation or removal of monuments on local public property to local governments.

Community comes together in Shelby County, Tenn.

In Shelby County, Tenn., which has a majority minority

See **MONUMENTS** page 7

Shelby County supports removing Confederate statue

From MONUMENTS page 6

population of 54 percent black Americans, “we’re seeing a real coming together along racial and political lines on this,” said Shelby County Mayor Mark Luttrell.

Like Virginia, Tennessee counties don’t have the authority to decide the fate of war memorials. In Shelby County, two Confederate statues within Memphis’ city limits are being scrutinized.

County commissioners voted unanimously Sept. 11 to approve a resolution supporting removal of two Confederate statues: An 8-foot statue of Confederate president Jefferson Davis, erected in 1964, and a statue of cavalry commander Bedford Forrest, a Confederate general, slave trader and the Ku Klux Klan’s first grand wizard.

The resolution and meetings with the faith community held

before the vote on the resolution brought the community together, Luttrell said. But the actions taken by the county and the city are more symbolic because of state law passed two years ago.

“That to me is the frustrating part,” Luttrell said. “Why shouldn’t Shelby countians be able to make a decision about monuments in their park? Why should we have to get permission to move them? These are decisions that should be made at the local level.”

But even without that authority, coming together to talk out the issue has its rewards, Luttrell said.

“We’re seeing a bipartisan and biracial coalition around this,” he noted. “And we haven’t had any violence; we’ve had some protests. I take great pride in that. You can work through these tough, sensitive issues.” **CN**

New NACo publication focuses on employee engagement

Wondering how to boost employee enthusiasm for their work? NACo’s Counties Futures Lab recently released *Harnessing the Engagement of Your Employees*, highlighting best practices in engaging county workers. The publication features information from a workshop held at NACo’s 2017 Annual Conference & Exposition in Franklin County, Ohio. The report features presenter Bob Lavigna, director of the CPS HR Consulting Institute for Public Sector Employee Engagement. Lavigna shared his insights on employee engagement, why it matters and how counties can create a culture of engagement within their workforce.

Employee engagement actually starts at the top: County leaders set the tone for the entire organization, and their relationships with employees affect performance. Employee engagement should be an integral part of a county’s strategy and values.



Finally, county leaders must create a culture of engagement that begins with the hiring and onboarding processes and continues throughout an employee’s tenure.

These best practices are just a few ways counties can harness efficiencies by engaging their county workforce. The report lists five key takeaways from the workshop:

- an engaged workforce matters
- engagement of employees

starts at the top

- engagement needs to be an integral part of a county’s strategy
- creating a culture of engagement starts with the hiring of an employee and continues through the employee’s tenure and
- never underestimate the power of a “thank you.” **CN**

For an in-depth look at these best practices and more, visit us online at www.naco.org/employee-engagement. For other management and operational issues,

FBI cautions against paying a ransom

From RANSOMWARE page 3

encryption key” after having paid the ransom, the agency said. Paying a ransom could embolden the cyber criminals to target more organizations and offers an incentive for other criminals to get involved in this type of illegal activity, the FBI said. And by paying a ransom, an organization might inadvertently be funding other illicit activity associated with criminals.

But “each incident is different,” Yearwood said. “Each will have to determine the best path forward. We would refrain from being so presumptuous from making that decision.”

If your county has not experienced a ransomware attack, consider yourself lucky. Here’s a look at some recent attacks on county government systems:

- Butler County, Kan. employees noticed an attack to their computer network after 911 operators and jail staff-

ers saw errors pop up on their screens, County Administrator William Johnson said. “They absolutely shut down our network. We believe they struck on a Saturday because they knew there would be fewer people working.”

“We were pretty embarrassed by this originally,” he said. A data restoration company the county is using told them that these kinds of attacks are almost impossible to stop. “It’s just how difficult you can make it for them.” The attack crippled the county’s motor vehicle, driver’s license and register of deeds operations, as well as computerized warrants and inmate records, Johnson said.

In the future, Johnson said, the county will likely step up its employee training regarding suspicious-looking emails. “That is where we have failed,” he said. “It’s like a fire drill. It’s a sad day in our society when we have to do something like this.”

- An attack on Schuyler

County, N.Y.’s computer system prompted an investigation by the FBI and the county hired a private cyber security law firm, Mullen Coughlin LLC of Wayne, Pa. Unlike Butler County, Kan., no county department was ever shut down, but some features of the county’s 911 system were impacted, such as mapping.

- In Becker County, Minn., thanks to the county’s purchase last year of a backup and continuity system, the county was able to save data and allow IT personnel to quickly retrieve it after a ransomware attack in August. The \$89,000 backup system allowed the county to restore its network within about 24 hours and get its website, printers and network back up and running in a few days. As soon as the county discovered the attack, they shut down their connection to law enforcement and other agencies, White said. **CN**



SAGUACHE COUNTY, Colo.

Introduced in: Around 2006

Designed by: Mark Talbott

Formed on Dec. 29, 1866 from a part of Lake County, Saguache County, in south central Colorado, is bordered by the San Juan mountains to the west and the Sangre de Cristo Range to the east, which serves as the backdrop to the county’s seal.

The name Saguache (pronounced Sa-watch) is a Ute word for “water at the blue Earth.”

Co-county Administrator Wendi Maez assisted.



Beneath the mountains, fertile soil represents the county’s agriculture areas, which primarily grow alfalfa, barley, wheat, hay and potatoes.

The rancher and cattle represent the livestock raised in the county, which also includes, sheep and pigs.

The moose on the opposite rock is a sampling of the wildlife that live in the county.

Would you like to see your county’s seal featured? Contact Charlie Ban at cban@naco.org.

Tell Your Story

TALK TO

CN

CountyNews

WRITERS...

Give us a call at 202.393.6226
or email us at cnews@naco.org
and we'll be in touch.

Looking forward to hearing from you,
Bev, Charlie, Mary Ann

Benchmarking feature added to County Explorer

Ricardo Aguilar
data analyst
Counties Futures Lab

NACo has released a new feature for the County Explorer that allows members to compare or benchmark their counties with their peers, their state or the national average on almost 850 indicators. This new tool is available at no additional cost as part of County Explorer, at explorer.naco.org.

Benchmarking is one of the main features of County Explorer. County Explorer maps are color coded: the higher the value, the darker the color. This allows for immediate comparisons across the country for one indicator. The new benchmarking feature allows the user to compare the numbers for a county along 10 indicators with its peers, state, similar-sized counties or all U.S. counties.

Let's say that a user would like to check how her county compares on several child poverty measures against a neighboring county, similar size counties and the state. She can quickly compare child poverty rates across the country just by typing in "poverty" in the "Search an Indicator" feature located at the top of the County Explorer interactive.

This search engine will provide a short suggestion list of maps relating to poverty that the user might be interested in, with a longer list available in "click here for more." The user clicks on "child poverty rate" and the interactive map will showcase the data for that indicator across the country.

For individual county information, the user may click on the county location on the map or type in the name of her county in the "county name" search bar, located in the top right corner of the webpage. An info box will pop up and after clicking on "Back to Map," a small box will pop out on the interactive map with the child poverty rate statistic for the county, together with another three indicators related to child poverty.

The new benchmarking fea-

NACo COUNTY EXPLORER

MAPPING COUNTY DATA

COUNTIES FUTURES LAB

NACo

My County, My State

Indicator	My County	Another County ×	Select One ▾
2015 Child Poverty Rate	10.5%	14.2%	× Another County
2015 Poverty Rate	7.5%	9.5%	× Similar Size Counties
2015 Percent of Children in High Poverty Areas	3.7%	7.4%	× State
2016 Unemployment Rate	3.3%	4.4%	× 3069 Counties

The benchmarking data reflect only the U.S. counties and county-equivalents with county governments (3,069 of 3,143 counties) in the 50 states and District of Columbia. Counties in Connecticut, Rhode Island and some counties and county-equivalents in Alaska, Massachusetts and Virginia do not have county governments.

Median

The median represents the middle value for the counties within a comparable group: the state, the group of similar-sized counties or all the 3,069 counties with county governments.

State Rate

The state rate shows the comparable rate for the indicator at the state level.

Similar-Sized Counties are defined based on the latest U.S. Census Bureau - Population Estimates data (2016). The groups are: small (less than 50,000 residents), large (more than 500,000 residents) and mid-sized counties (50,000-500,000 residents). The benchmarking tool automatically selects the group of similar-sized counties for the reference county, based on the population size of that specific county.

Download

Print

Help

County Info

Benchmark

Poverty, 2015

Child Poverty Rate: 41.0% ●

Number of Children in Poverty: 720 ●

Percent of Children in High Poverty Areas: 77.4% ●

Household Income Place Effect: 31.4%

Survey Estimate Reliability

● Good

● Fair

● Use with Caution

Sample Table

ture can be accessed by clicking on the blue "Benchmark" button found next to the county name in the county statistics box. A benchmarking window will open with the child poverty rate for the county automatically added to the table. The user can add up to 10 indicators using the "Search an Indicator" feature button. Then, she can compare the county's stats with three reference groups in "Compare to" columns.

The possible choices are any other county with a county government, the state, similarly sized counties or the median for all 3,069 counties. The indicators listed on the table serve as links to their respective maps. This allows the user to quickly switch between maps, visualize the information or go back to the table. Once the user is satisfied with the table, she can download it as a PDF file or print it out. (see **Sample Table**)

Not all data is created equal

For indicators derived from survey data, such as child poverty rates, NACo added a reliability marker showing a dot colored green, yellow or red. Estimates in green are more re-

liable, while those in red should be used with caution. NACo assessed the reliability of each estimate by consulting the U.S. Census Bureau American Community Survey (ACS) guidelines. (see **Data Grades**)

Providing information about county government remains one of the main goals of the County Explorer. The interactive map provides information about county elected officials

Data Grades

in each county and about each county's structure — anything from the type and size of the county's legislative body to

the number of elected constitutional officers and the type

See **BENCHMARKING** page 15

HOW TO USE THE BENCHMARKING FEATURE ON COUNTY EXPLORER

1. Go to explorer.naco.org

2. Type a keyword of interest in "Search an Indicator," located in the top right corner.

3. Click on any of the names of maps in the resulting list or click on "click here for more" to find more maps related to the keyword. Once selected, the interactive map will show the data of interest.

4. Click on the county of your choice or type the name of the county in the county search bar, located in the top right corner. At the location of the county on
- the map, a box will open with the stats for the county shown on the map (the first line) and related indicators.

5. Click on the "benchmark" button located in the top right corner in the county box. A new page will pop out with the name of the county and the indicator that is showing on the map.

6. Select up to 10 indicators (another nine besides the one showing on the map) to add to the table. The additional indicators are found the same way as the first one — through the "Search and Indicator" engine.
7. Click on "Compare to" and select up to three comparable items: another county, the median for similarly sized counties, the median or the rate for the state and the median for the 3,069 counties with county governments.

8. Read the definitions and notes below the table to ensure that the right indicators were selected.

9. Print the table by clicking the "Print" button at the bottom of the page or download the table as a PDF by clicking the "Download" button at the bottom of the page.



2018 ACHIEVEMENT AWARDS



CELEBRATING 48 YEARS
OF INNOVATION

APPLY FOR THE 2018 ACHIEVEMENT AWARDS

Does your county have an innovative program that improves county government and enhances services for county residents? Apply for the 2018 Achievement Awards! There are 18 categories ranging from information technology, health, criminal justice, human services and many more.

To begin your application visit:


www.naco.org/achievementawards

QUESTIONS?

Contact **awards@naco.org**



IMPORTANT DATES:

- SUBMISSIONS DEADLINE:
**MARCH 26, 2018 AT
11:59 P.M. EDT**
 - NOTIFICATIONS OF
ACHIEVEMENT AWARDS:
WEEK OF APRIL 23, 2018
 - NACo ANNUAL CONFERENCE
AND EXPOSITION:
**JULY 13 – 16, 2018
NASHVILLE/DAVIDSON
COUNTY, TENN.**
- 

PROFILES IN SERVICE

KITTY BARNES

Chair, Environment, Energy & Land Use Steering Committee
Commissioner
Catawba County, N.C.

Number of years involved in NACo: 18

Years in public service: 31

Occupation: Retired small business owner

Education: A.A. interior design from Ohio University

Three people (living or dead) I'd invite to dinner: Sandra Day O'Connor, Ronald Reagan and Steve Jobs.

A dream I have is to: Have everyone in the United States connected by broadband.

You'd be surprised to learn that I: Have trained girls for primitive camping.

The most adventurous thing I've ever done is: Travel to Myanmar to visit several villages.

My favorite way to relax is to: Read.

I'm most proud of: My family (husband, Dan; daughter, Stacey and son, Chris). They are all successful, contributing citizens.

Every morning I read: Three newspapers- *The Wall Street Journal*, *The Charlotte Observer* and the *Hickory Daily Record*.



Barnes

My favorite meal is: Meatloaf, mashed potatoes and green beans (Southern style).

My pet peeve is: Not recycling.

My motto is: Be prepared.

The last book I read was: *America's First Daughter* by Stephanie Dray and Laura Kamoie.

My favorite movie is: *The Natural* with Robert Redford.

My favorite music is: Broadway hits.

My county is a NACo member because: NACo is our window to the federal government and its impact on counties. It also is a great means to learn from counties in other states.

FHWA peer exchange maps new ways to roadway safety

By Council Member
Fred Payne
Greenville County, S.C.

Fact: Each year, American roads take almost six times the number of lives lost during the conflicts in Iraq and Afghanistan. According to the National Safety Council, the 2016 death toll alone on public roads crossed 40,000. These are not mere statistics, these are our neighbors, mothers, fathers, sons, daughters, co-workers and friends. The deaths are linked to human error, bad roads, technology-distracted drivers and drivers impaired by drugs and alcohol.

South Carolina ranks No. 1 in state highway fatalities.

The sharp increase in roadway deaths and serious injuries was the impetus for dozens of National Association of Counties (NACo) leaders from across the nation to come together Sept. 7-8 in Greenville County, S.C. for a Federal Highway Administration (FHWA)-sponsored "Roadway Safety Peer Exchange."

The idea exchange focused on analyzing the situation and proposing real solutions. "Ours will be a data-driven solution. The data shows 30 percent of our deaths involve just 5 percent of our roads. We will focus \$50 million dollars per year for the next decade on highway safety beginning with those 5 percent.

There will be no standard program. We will customize solutions to specific dangers," Woodrow Willard, chair, South Carolina Department of Transportation Commission told participants.

Another voice for data-based solutions was John Horsley, former NACo president. "We must raise public awareness and develop local road safety plans," he said, while calling upon county leaders to define their highway

The data shows
30 percent of our
deaths involve
just 5 percent of
our roads.

safety issues with statistics.

The peer exchange attendees took a mobile tour where they inspected a portion of U.S. Highway 25, the notorious Greenville County White Horse Road corridor. This treacherous 13-mile strip experienced, over a five-year period: 57 deaths, 2.5 crashes per



Grant County, Okla. Commissioner Cindy Bobbitt and others gathered recently in Greenville County, S.C. for a transportation summit. Photo courtesy of Cindy Bobbitt

day and more than 4,552 accidents. These dubious statistics helped the stretch earn the title of "worst of the worst" from the South Carolina Department of Transportation. Greenville County Council Members Ennis Fant and Lynn Ballard gave a running narrative as the tour bus drove down the road.

After seeing safety problems firsthand, participants visited Clemson University's International Center for Automotive Research and were briefed about a technological solution — an automated electric vehicle shuttle (A-Taxi).

Experts from Robotic Research briefed NACo leaders about the SAE Level-5 qualified vehicle with LIDAR, radar, GPS and cameras as redundant automation equipment, a forerunner to a driverless

car revolution. County leaders rode in the A-Taxi with a state-required, licensed "safety operator" at the wheel.

One of the peer exchange discussion leaders, Brian Roberts of the National Association for County Engineers (NACE), challenged everyone to join the National Safety Council's Road to Zero Coalition.

As connected and autonomous vehicles continue to dominate transportation discussions, an important consideration is the potentially transformative impact of driverless cars on the incidence of fatal traffic accidents. According to

a McKinsey & Company report, by simply taking human emotions and errors out of the equation, deaths on the road could be reduced by 90 percent.

That would equal almost 300,000 lives saved each decade in the United States, alongside annual savings of \$190 billion in healthcare costs associated with accidents.

While cell phones and texting technology may be causing a massive increase in road fatalities by distracted drivers, technological innovations, in the end, may help solve the problem. **CN**

For more information on how your county can advance local road safety efforts, please contact Sanah Baig, sbaig@naco.org.



My favorite U.S. president is:
Ronald Reagan.

MONEYMATTERS%

Myths vs. Facts The Deduction for State and Local Taxes (SALT)

As the debate around tax reform heats up, there are several misperceptions and inaccuracies being advanced about the deduction for state and local taxes (SALT).

MYTH: The deduction for state and local taxes is a “loophole” in the tax code.

FACT: The deduction for state and local taxes reflects mandatory tax payments and supports public services that benefit all citizens such as K-12 schools, law enforcement and public safety, transportation and infrastructure, and vital community and public health services. This provision has been a feature of the tax code for more than 100 years. In 1913, the first federal income tax form allowed taxpayers to deduct state and local taxes, one of only six deductions allowed at the time. Even the federal Civil War tax in 1862 included a deduction for SALT.

MYTH: The deduction for state and local taxes is one of the largest expenditures in the tax code.

FACT: The SALT deduction ranks eighth on a list of the top federal tax expenditures from 2013-2017. Several other tax expenditures are costlier, including reduced rates on dividends and long-term capital gains (#2), net exclusion of pension contributions and earnings (#3) and the Earned Income Tax Credit (#5).¹

MYTH: The deduction for state and local taxes subsidizes and benefits a small handful of high-tax, blue states such as New York, New Jersey, California and Connecticut.

FACT: Taxpayers in all 50 states – and both Democratic and Republican congressional districts – benefit from the SALT deduction. For example, more than 90 percent of middle income taxpayers in Utah and more than 83 percent of middle income taxpayers in Texas claim the SALT deduction.² Of the top 20 highest-SALT congressional districts, 45 percent have Republican representatives.³

Meanwhile, high-tax states aren't being subsidized by others. To the contrary, low tax states are generally more dependent on the federal government, receiving more in federal funding than they pay in federal taxes. According to one study, Mississippi, Alabama and Louisiana are among the most subsidized states, receiving about \$3 in federal spending for every \$1 contributed in taxes. New Jersey, New York and Illinois are among the states that receive less than \$1 from the federal government for every \$1 paid in federal taxes.⁴

MYTH: The deduction for state and local taxes primarily benefits high-income taxpayers.

FACT: The SALT deduction is claimed by taxpayers of all income levels. Approximately 40 percent of taxpayers with an adjusted gross income (AGI) between \$50,000 to \$75,000 claim the SALT deduction. Almost 86 percent of all taxpayers who claim the deduction have an adjusted gross AGI under \$200,000. The SALT deduction is especially important for middle income homeowners. Fifty percent of the deductions claimed by taxpayers making \$50,000 to \$100,000 are for property taxes.^{5,6}

MYTH: Most taxpayers will benefit from doubling the standard deduction even if they lose the SALT deduction.

FACT: Eliminating the SALT deduction would raise taxes on middle class homeowners – even if the standard deduction were doubled. A recent PwC study commissioned by the National Association of Realtors found that homeowners with AGI between \$50,000 and \$200,000 would see an **average tax increase of \$815** if SALT were eliminated and the standard deduction were doubled.⁷

MYTH: Middle income taxpayers will still be able to claim other important deductions like mortgage interest even if they lose SALT.

FACT: SALT is strongly tied to home ownership since the overwhelming number of itemizers who claim the SALT deduction (44 million) deduct property taxes (40.7 million) and mortgage interest (35.4 million). Eliminating SALT will diminish the value of the mortgage interest deduction, resulting in a 10 percent decline in home values in the immediate term.⁸

The SALT Myth vs. Fact list was compiled by Americans Against Double Taxation, a coalition of state and local government organizations, service providers and other stakeholders dedicated to protecting the state and local tax deduction (SALT). For more information, visit AmericansAgainstDoubleTaxation.org.

¹Estimates of Federal Tax Expenditures for Fiscal Years 2012-2017. Joint Committee on Taxation, Feb 1, 2013

²NACo County Explorer,

³“The State and Local Tax Deduction Doesn't Benefit Only Blue State Households.” Tax Policy Center, September 11, 2017,

⁴Tierney, John. “Which States Are Givers and Which Are Takers?” The Atlantic, May 5, 2014,

⁵IRS Tax Data (2014).

⁶“The Impact of Eliminating the State and Local Tax Deduction.” Government Finance Officers Association, 2017,

⁷Impact of Tax Reform Options on Owner-Occupied Housing.” PwC, May 15, 2017,

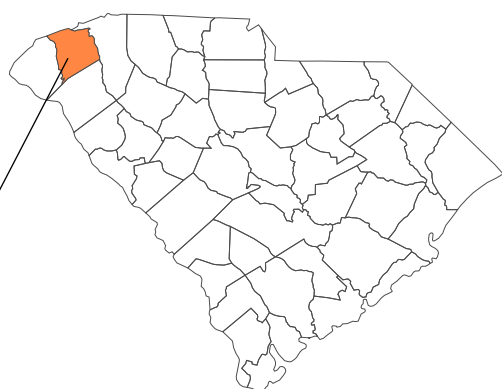
⁸Ibid.



New NACo
Member

GET TO
KNOW...

Pickens
County,
S.C.



Welcome, Pickens County, S.C.

Pickens County is named for **Brigadier General Andrew Pickens**, an officer in the Revolutionary War, whose home is on the southern border of the county. **Clemson University, the second largest university in South Carolina, and the Clemson Experimental Forest and the university's natural resource library are both located in the county.**

The forest is home to more than 195 species of birds and more than 90 species of trees. John Calhoun, seventh vice president of the United States, and one of only two vice presidents to resign from office, was originally from Pickens County.



BRIGHT IDEAS | ALLEGHENY COUNTY, Pa.

Support Partners Help Youth Bridge Gap to Adulthood

PROBLEM:

In the transition to adulthood, many at-risk youth, including foster children and former foster children, end up homeless, in jail or pregnant. They are less likely to have a job or go to college.

SOLUTION:

Team up at-risk youth with young successful adults — who used to be at-risk — in a program called Youth Support Partners.

By Mary Ann Barton
senior staff writer

Teens often need a mentor to help guide them into adulthood — even more so when they are involved in foster care, human services or juvenile probation. To help them navigate, Allegheny County, Pa.'s Department of Human Services started a Youth Support Partner Unit nine years ago.

The unit, which mainly helps youth ages 14 to 21, got its start in 2008 with a budget of \$370,000. At the time, the program hired three Youth Support Partners or YSPs and two support staff; today, there are 39, plus a management team of seven, with a \$4 million budget. The unit is funded with a combination of federal, state, county and grants and is spent on personnel, operating expenses, travel and administrative costs. Last year, the unit helped 556 young people. Since 2009, the unit has helped approximately 1,650 youths.

The unit measures success in a variety of ways including the number of youth who rebuild relationships with their families, the ability to advocate for themselves, finding natural supports who will be there in the future and the independent life skills they learn such as finding housing, securing a diploma and finding a job.



Former at-risk youth work in full-time jobs with Allegheny County, Pa. in the county's Youth Support Partner Unit to help at-risk youth make the transition into adulthood. The nine-year old program is going strong with 39 "YSPs." Photo courtesy of Allegheny County

The unit also measures success by the increased number of referrals they're seeing each year (including the number of court-ordered referrals), the desire for those who go through the program who want to "give back" by pursuing a YSP role themselves and being called upon by other counties, states and other organizations to provide knowledge and training on the model to build their own programs.

The program employs young adults who were once in a tough spot themselves, who have successfully made it through foster care, behavioral or mental health treatment, intellectual disability or the juvenile justice system. The partners' job is to connect with and help troubled youth figure out the path to someday make it on their own.

Leonardo Johnson, 25, saw a flyer about working in the unit while he was an intern at the county's Department of Human Services and began working as a Youth Support Partner earlier this year. "My favorite part of the job is meeting with

the youth," he said. "I really like helping people, so whenever I meet with them — and I see a change, see some growth — that's the most rewarding part of the job."

People like Johnson, who previously was a client in the county's child welfare system, "are engaging hard-to-reach, difficult adolescents — if you've already been there, you have credibility," said Marc Cherna, director of the Allegheny County Department of Human Services. The county contracts out the hiring of the partners, most who are in their 20s, who receive salaries and benefits. Johnson began working in the unit in January and works with 10 clients, with two more on the way.

Youth Support Partners have to help their clients become self-sufficient. "That means helping them with employment, housing, education and possibly mental illness or addiction," Cherna said. The partners are expected to:

- serve as role models
- ensure the youth has a "voice and choice"

- support improved self-efficacy and confidence
- promote and strengthen healthy relationships
- help others understand youth culture, and
- use their personal story to teach.

Their clients get into the program in a variety of ways, from a judge's recommendation, a case worker or guardian. About 97 percent opt into the program, which is voluntary. "Judges love it, they rave about it," Cherna said.

Each Youth Support Partner has about a dozen clients. The initial meeting consists of the partner and client getting to know each other. "There's the initial engagement — 'What's up? Tell me a little about yourself,'" Cherna said. Youth Support Partners will meet their clients at their homes or sometimes they meet at a one-stop drop-in center, 412 Youth Zone, for homeless young adults ages 18 to 24 who have aged out of foster care.

There is no rule on how long a client is in the program. "There's no hard and fast

timeframe," Cherna said. "It can be pretty intense or they might check in every couple of months."

All 39 Youth Support Partners gather on a regular basis to share success stories as well as challenges. Johnson said it's rewarding to see his clients get their lives back on track.

"I had a youth who was embarrassed about his grades, he was two classes back," he said. After setting up a team meeting with an educational liaison and the school, they laid out his options and got him back in the classroom. "There was immediate success right there."

Can anyone become a "YSP"? It takes someone who has the right motives, Johnson said.

"Youth can pick up on whether you're there for them or not," he said. "You have to have that in you, put your all into it. You've got to have heart."

When asked what advice he would give other counties considering a YSP unit of their own, Cherna had just two words: "Do it!" **CN**

NEWS FROM ACROSS THE NATION

COLORADO

Western **MOFFAT COUNTY** saw a **wildfire** grow to more than 5,000 acres last week, threatening homes as well as oil and gas structures, and a Federal Aviation Administration tower, according to BLM Colorado Fire. The fire jumped Highway 40, burning power lines, according to the Yampa Valley Electric Association. Strong wind gusts up to 50 mph were hampering firefighters' efforts to control the fire and people camping near Dinosaur National Monument were forced to evacuate. The cause of the fire is being investigated.

FLORIDA

- **Clearing storm debris** after Hurricane Irma is proving to be a major problem for at least six counties in Florida and the state attorney general's office is looking into possible price gouging by some sub-contractors, the *Tampa Bay Times* reported. **ALACHUA, HENDRY, INDIAN RIVER, MANATEE, ORANGE** and **SARASOTA counties** all complained to the state last week that they're having problems with companies that refuse to haul debris or are charging higher rates than agreed upon.

The governor's emergency chief told the newspaper the governor is trying to hire additional out-of-state debris haulers. The state is urging counties not to try to renegotiate contracts with vendors, telling them: "We don't want you all competing with each other."

- Sorry, Amazon. **POLK COUNTY** commissioners recently voted to **amend a tax break** for the company because they did not meet job-creation

requirements. Instead of receiving a 75 percent property tax cut, the company will receive a 50 percent property tax cut. Cities and counties around the country are vying to become a second \$5 billion headquarters for the company, which reportedly will employ 50,000.

amazon

IDAHO

The **CANYON COUNTY** Public Defender's office is considering letting neighboring **ADA COUNTY handle any death penalty cases** if a defendant requires a public defender. The county currently doesn't have anyone in their public defense office certified to be a lead attorney in a death penalty trial. Canyon County commissioners are considering the request from public defender Krista Howard, the Associated Press reported.

ILLINOIS

COOK COUNTY commissioners passed an ordinance last week to **ban drones** from flying over property owned by the county, including Stroger Hospital, Cook County Jail and other county properties.

The ordinance aims to cut down on the possibility of contraband being dropped off, and photos or videos being taken. "There's also security issues posed by the new technolo-

gy, what these drones can do, what they can see, what they can carry," said Commissioner John Fritchey, the *Chicago Tribune* reported. The ordinance, which went into effect immediately, doesn't apply to every county property, including Daley Plaza and county forest preserves. Violators face fines up to \$2,500.

- **LAKE COUNTY** will become the first county in Illinois to **raise the minimum age required to buy cigarettes** to 21 — that goes for any tobacco products as well as electronic cigarettes. The county Board passed the ordinance last week

in hopes of reducing the number of people who start smoking before they reach 21. Lake County Board Chair Aaron Lawlor said he was a teenager when he first tried cigarettes through a fellow high school student who was 18. "This is exactly what this initiative hopes to stop," said Lawlor, the *Chicago Tribune* reported. "Creating that distance is exactly what this does." More than 260 communities in 18 states have made similar changes; five states have passed statewide laws.

INDIANA

MONROE COUNTY commissioners are considering a proposal for a **new convention center and hotel development**, the Associated Press reports. The plan, supported by an advisory committee, includes a 224-room hotel and

banquet hall, a 450-car parking garage and a 40,000 square-foot expo hall. Sky bridges would connect the garage and expo hall. The price tag for the project is about \$72 million, with a private developer picking up half the project. The county is home to the University of Indiana at Bloomington.

IOWA

JOHNSON COUNTY Supervisor Rod Sullivan says he'd like to see a public discussion about **changing the name of the county**, according to a report by the Associated Press. The county was named in 1837 for Richard Mentor Johnson, a longtime U.S. House member, senator and vice president under President Martin van Buren. He was also a slave owner and colonel during the War of 1812, credited with killing the leader of the Native American resistance, who had sided with the British.

MICHIGAN

WAYNE COUNTY is seeing a **dramatic drop in foreclosures**. The county's property tax foreclosures went from 28,000 in 2015 to fewer than



21+



OREGON

Pets who are caught in **house fires** and suffer from smoke inhalation in **SHERMAN COUNTY** have a better chance for survival thanks to some new equipment carried by emergency management personnel. The company Invisible Fence has donated three oxygen masks of varying sizes that fit animals ranging from ferrets to large dogs.

7,000 this year, the county reports. Wayne County Treasurer Eric Sabree is crediting an interest rate reduction program that allows homeowners to enter payment plans and pay delinquent taxes at an interest rate of 6 percent. There are about 36,000 people in payment plans, he said. Most of the foreclosures, about two-thirds, are cases of landlords collecting rent but not paying property taxes.

NEVADA

When couples go to Las Vegas to get married, they want to actually be married. The **CLARK COUNTY** Commission is making sure nobody is hoodwinked in the process. Clerk Lynn Goya now has the authority to fine officiants up to \$1,500 if they do not have a license to perform a wedding or do not file the proper paperwork for a marriage. Any money collected will be deposited in the county's general fund, the *Las Vegas Review Journal* reported. **Officiating a marriage without a license** in Nevada used to be a misdemeanor, but state lawmakers changed it to a fineable offense this year.



NEW JERSEY

Residents could always safely dispose of unused medication at drop boxes at **CAMDEN COUNTY** police departments, but now the county will be **taking collection boxes to county-sponsored events**, making disposal even more convenient. The drugs will be catalogued and held for disposal through either the state Department of Consumer Affairs' Project Medicine Drop or the Drug Enforcement Agency.

PENNSYLVANIA

Juvenile offenders will be able to work off community service and restitution by **restoring furniture** through a **WESTMORELAND COUNTY** program. Offenders will spend five weeks restoring donated furniture, sanding, staining, painting, decorating tables and dressers, and reupholstering a rocking chair which will be sold at a social service agency's store. A portion of the proceeds will go to a restitution fund for victims of crime, the *Greensburg Tribune Review* reported. Participants mark each piece of restored furniture with



a quote about what change means to them.

TEXAS

HARRIS COUNTY will ask the federal government for \$17 million in FEMA buyout grants to **purchase 104 homes at the highest risk of flooding**. The grant application is based on flooding in the previous two years, so it may not include homes flooded during Hurricane Harvey. All told, 3,300 homes in the county are located at least 2 feet below the floodplain, also known as "hopelessly deep," according to the *Houston Chronicle*.

VIRGINIA

The **ORANGE COUNTY** treasurer and Board of Supervisors has approved the sale of **lifetime dog licenses**. Previously, the county offered one-, two- or three-year dog licenses.

WISCONSIN

Supervisors in **KENOSHA COUNTY** are asking the state to create a **database of statistics related to the opioid epidemic**. In a letter addressed to local legislators and Gov. Scott Walker, the supervisors ask the state to track overdose-related ambulance calls, naloxone use, opioid-related death records and arrests and seizures of opioid drugs, the *Kenosha News* reported.

News from Across the Nation is compiled by Charlie Ban and Mary Ann Barton, senior staff writers. If you have an item for News From, please email cban@naco.org or mbar-ton@naco.org.

County Explorer adds feature

From **BENCHMARKING** page 9

of county authority. The user can access this information by clicking on "County Info" button, found next to the "Benchmark" button. The information shown can be printed by clicking on "Print County Information" button. County Explorer's new benchmarking feature provides an easy-to-use tool for NACo members to conduct

assessments and select performance metrics. The NACo Counties Futures Lab is working on additional features for County Explorer, with the goal of making the tool more powerful and the interaction easier. Subscribe to the County Explorer mailing list by selecting the "Keep Me Updated" blue box on the upper right of the screen or by contacting the Lab at research@naco.org. **CN**



DEAF SMITH COUNTY, TEXAS
Created By: Mary Ann Barton

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- AMARILLO:** Deaf Smith County is located west of Amarillo.
- APACHES:** The Plains Apaches Indian tribe was the first to occupy the area.
- AQUIFER:** The county features the Ogallala Aquifer, the source of much of the water supply in West Texas.
- ARROWHEAD MILLS:** A brand of organic baking mixes founded in 1960 in the county.
- BEEF:** The area is known as the "Beef Capital of the World."
- COOP:** The Deaf Smith Electric Cooperative provides electricity for the county.
- COWGIRL:** The National Cowgirl Hall of Fame got its start in the county; it was later moved to Fort Worth.
- DEAF SMITH:** The county was named for Erastus "Deaf" Smith, a partially deaf scout and soldier who served in the Texas Revolution and was first to reach the Alamo after its fall.
- FARMS:** There are about 600 farms in the county.
- GLENRIO:** An unincorporated community that sits in part of Deaf Smith County and part of Quay County, N.M.
- HEREFORD:** The county seat is Hereford.
- LAPLATA:** La Plata was the original county seat.
- NEW MEXICO:** Part of the county borders the state of New Mexico.
- PANHANDLE:** Deaf Smith County is located in what is known as the Texas Panhandle, an area of land in the northwest corner of the state that resembles a pan handle.
- TARZAN:** Actor Ron Ely was a native of the county and played Tarzan in the TV series and in two movies.

the HR DOCTOR

with Philpot & Winkler

From Fear to Empowerment

Active Shooter Training Leads the Way

Most of us cover fire drills and emergency procedures as part of new employee orientation. We explain how to report a workplace injury, how to dial 911 from an office desk phone. How to avoid slips, trips and falls. How to use protective equipment. These trainings and practices ensure OSHA compliance, keep employees safe, lower our insurance premiums and make risk managers smile.

But is active shooter and situational awareness training part of the conversation?

September 16 was the four-year anniversary of the Washington Navy Yard Shooting. That shooting in 2013, and others, including the San Bernardino County Public Health Department shooting on Dec. 2, 2015 motivated many organizations to implement active shooter and situational awareness trainings for employees. The anniversaries of such events make us ask ourselves, "How do we empower employees to create a culture of safety?"

Often when employees think about safety, they think about security. Door codes, bullet-proof glass and security cameras. Many organizations don't have the funds to install such equipment in all reception areas, and even the best security system cannot withstand a shared door code, a pilfered key or just a rock wedged in a door to let in some air.

The goal should be to empower employees, enhance their awareness, give them tools and establish expectations before it is a survival situation. Safety is critical in all that we do and situational awareness is important not only at work, but off-duty as well, when employees travel, shop, walk to their cars across a parking lot, at a store or at home.

Situational awareness train-

ing should give employees the guidelines and tools to take appropriate and quick action for safety in the event of an emergency no matter their location.

So how can you go about creating or enhancing such a training? First, seek the assistance of your sheriff's office or local law enforcement. The Advanced Law Enforcement Rapid Response Training (ALERT) Program at Texas State University has trained more than 114,000 law enforcement first-responders in what has become the standard for active shooter response. Additionally, Citizen Response to Active Shooter Events (CRASE) training is a valuable tool your agency may be able to provide with internal trainers.

Second, create a team to thoughtfully develop training consisting of information about situational awareness and active shooters, along with table-top scenarios and discussion while considering your staff, culture and environment.

Third, develop scenarios and use internet resources such as the FBI's webpage on active shooter resources, <https://www.fbi.gov/about/partnerships/office-of-partner-engagement/active-shooter-resources>, the City of Houston Active Shooter Run Hide Fight video, www.avoiddenydefend.org, and alert.org.

YouTube has many good resources, including the video of Virginia Tech Survivor Kristina Anderson sharing her story and video of the Panama City School Board Shooting. Note: if you use YouTube as a resource, be careful, as some of the video available is very graphic. (Generally, the video title will include the word "graphic.")

Fourth, tell employees that the training is to inform and empower, not upset or cause fear. You want employees to create mental scripting regarding such scenarios and have them listen to their gut. At the beginning of the training, let them know what



they will see in the training and encourage them to walk out if they feel that they need to do so.

Setting expectations is a key take away of such a training. It is everyone's responsibility to get themselves out of an active shooter event.

Supervisors need to understand that they need to get themselves out of danger and encourage others to follow them to safety. It is not the supervisor's responsibility to get everyone else out or check each conference room and restroom. Employees need to know that they can get themselves out of a dangerous situation without waiting for chain of command permission or the supervisor telling them to leave.

If everyone has the same expectations, they can act more quickly. Can they call 911 without asking a supervisor? Yes. Can they break a window to get out of an office? Yes. Can they leave their desk unattended? Yes.

Can they dig through dry wall to make an exit if one does not exist? Yes. Can they exit the room through a ceiling tile? Yes. If they see a suspicious pack-

age, can they call 911? Yes. Can they exit through a door that is labeled "emergency only alarm will sound"? Yes. Is customer service more important than personal safety? No. These are critical conversations to have as part of a training or during a staff meeting. The conversations empower employees to protect themselves and take action.

Here is a sample training scenario that can get the dialogue started:

A well-dressed woman comes in the door and up to your reception area. She has appeared before, angry about something she cannot define. Staff have spoken to her before and because she wanted nothing specific, could not assist her and eventually asked her to leave.

But this time, she begins to berate the closest staff member with her voice rising and visible angry posturing. She is again asked to leave the building by staff due to her behavior and is informed that if she does not leave, the police will be called to escort her out of the building. Instead of leaving as she has in the past, the woman sits down and begins to cry. As staff again try to assist her,

she leaves abruptly.

What jumps out at you in this scenario? The woman is familiar, she has appeared before and she is well dressed, which may cause staff to be less situationally aware. However, this time is different. She is angry about something she cannot define; her voice is rising and her behavior is different. Does anyone watch her leave the building or the property?

Discussing scenarios like this helps people prepare for real world challenges.

And finally, do you have a threat management team in your organization? An engaged and active threat management team is a valuable resource. It may consist of representatives from the sheriff's office, facilities management, human resources, risk management and the county attorney's office.

They convene whenever needed to assess risk, advise on safety procedures and issue safety notifications for known threats. These warnings can be in response to threats by customers, or could be about restraining orders.

The threat management team can also work to ensure active shooter and situational awareness training remains part of mandatory training.

They can debrief after situations with staff so that response is always improving. They can identify areas of risk that may benefit from different or new safety processes or equipment. They can remind employees of the need for situational awareness, even if those threats come from an employee, an employee's spouse or a former employee.

Let us honor those who have lost their lives in tragic shootings by committing to be more aware and more empowered, by using situational awareness to try to prevent active shooter events and by being thankful for every day. **CN**