

# NEBRASKA

## COUNTY GOVERNMENT OVERVIEW

### Counties

93

### Government Form

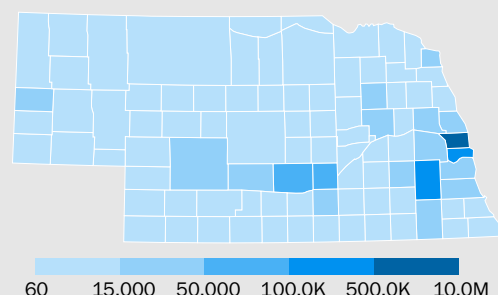
Traditional<sup>1</sup>

### Governing Body Size

Board of Commissioners: 3-7  
Board of Supervisors: 7

### Population (2020)

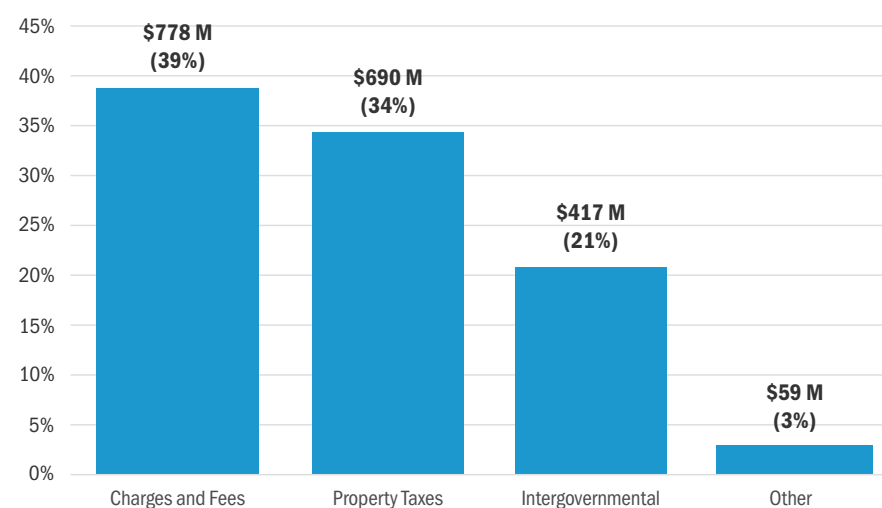
2 million<sup>2</sup>



### County Authority

**Dillon's Rule:** All counties in Nebraska are governed under general law and there is no constitutional or statutory option for counties to adopt a home rule charter. Nebraska counties therefore have only the authority and powers expressly granted to them by the state legislature.

## TOP REVENUE SOURCES FOR NEBRASKA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties **MUST** provide:

- Administer public assistance programs.
- Provide solid waste facilities.
- Establish rural and suburban fire protection districts.

#### Services counties **CAN** provide:

- Maintain public county roads.
- Establish health departments and hospitals.
- Establish parks, libraries and cemetery districts.

#### Services counties **CANNOT** provide:

- Indulge in real estate business on a competitive basis.
- Contract with townships to construct township roads.

# STRUCTURE/AUTHORITY

## SUMMARY

Nebraska counties are organized under either a township form or a commissioner form of government. The commissioner form is used by 71 counties while the township form is used by 22 counties. Commissioner counties are divided up into three, five or seven districts, with one county commissioner elected per district. Township counties are divided into seven districts with one supervisor elected from each district. Counties may organize under the township or supervisor form through a petition filed and a vote of county electors. Counties may also choose to go to an at-large basis of electing supervisors. Counties with a city of the metropolitan class (over 300,000) may have a comptroller to act as the general accountant and fiscal agent for the county.



## COUNTY STRUCTURE

**Legislative Branch:** In a commission government structure, the power of legislative decision-making is held by a board of 3-7 county commissioners. In a township government, this power is held by seven county supervisors.

**Executive Branch:** In a commission government structure, the power of executive decision-making is held by a board of 3-7 county commissioners. In a township government, this power is held by seven county supervisors. Counties are not authorized to elect chief executive officers or appoint county administrators.

**Judicial Branch:** Nebraska has several local court systems: district courts, county courts, separate juvenile courts, a workers' compensation court and problem-solving courts. District courts have general jurisdiction over civil and criminal cases while county courts handle a wide variety of different matters such as small claims, guardianship and even preliminary hearings in felony criminal cases. County courts also hear juvenile cases in all counties except Douglas, Lancaster and Sarpy counties in which juvenile cases are heard by the separate juvenile courts. Finally, the worker's compensation court mediates workers' compensation disputes, and the problem-solving courts handle several types of cases including those related to drugs, domestic violence and community issues.

### Optional Forms of Government:

- Commissioner
- Supervisor-Township

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory***
Attorney	Elected	Mandatory
Clerk	Elected	Mandatory
Clerk of the District Court	Elected	Optional
Election Commissioner	Appointed	Mandatory*
Emergency Management Director	Appointed	Optional
Health Director	Appointed	Optional
Highway Superintendent	Appointed	Optional
Public Defender	Elected	Mandatory*
Register of Deeds	Elected	Mandatory**
Sheriff	Elected	Mandatory
Surveyor/Engineer	Elected	Mandatory
Treasurer	Elected	Mandatory
Veterans Service Officer	Appointed	Mandatory
Weed Control Superintendent	Appointed	Optional
Zoning Administrator	Appointed	Optional

\*For counties with over 100,000 in population

\*\*For counties with over 20,000 in population

\*\*\*For counties with over 3,500 in population



# STRUCTURE/AUTHORITY, CONTINUED



## COUNTY AUTHORITY

**Executive Power:** In either the commissioner or supervisor-township organization, the county board acts on behalf of the county and has the power to provide and oversee the county functions that have been prescribed by the state. The board only has power as a whole unless one member has been designated as chairperson. County boards are responsible for county property, funds, roads, adopting zoning resolutions, levying and collecting taxes and all other duties imposed by law.

**Ability to Form Partnerships:** The state or any local government may exercise any of its powers or perform any of its functions jointly or in cooperation with any other government entity as long as it is done in a way that is in accordance with the state legislature. State legislature may also provide for the merger or consolidation of counties, but only if approved by a majority of county voters.

**Call a State of Emergency:** The county board may, by resolution, declare a local emergency. Disaster management, organization, administration and operation is then delegated to the emergency management director.

**Special Districts:** There are around 1,300 special districts in Nebraska, made up of approximately 20 different types. Counties may create certain special districts to provide specialized services to residents including cemetery districts, hospital districts and irrigation districts.

# SERVICES

## OVERVIEW OF COUNTY SERVICES

Nebraska counties have jurisdiction over a range of services including health care, parks and libraries. Counties may work closely with cities or villages to jointly provide services, and they may create certain special districts to provide localized services to county residents. As Nebraska counties are governed under Dillon's Rule, they may only provide the services that have been explicitly authorized by state legislature.



### HEALTH AND HUMAN SERVICES

**County Health Department:** The county board of any county, in cooperation with the state department of health and human services, may establish and maintain a local health department, managed by a health director. Counties may also cooperate with each other to form a joint health department, and a county may cooperate with a city to form a city-county health department.

**Hospitals:** A local hospital district may be created through a petition presented to the county board in the county where the proposed district is located. Hospitals organized as hospital districts are separate political subdivisions. If a hospital is organized as a county hospital, the county is the legal party in interest.

**Senior Care Facilities:** The board of trustees of a county hospital may authorize the delivery of additional health care services including assisted-living or independent living services.

**Mental Health Facilities:** Counties can have facilities, programs and services to assist persons who are dependent, aged, blind, disabled, ill or infirm persons, persons with a mental disorder and persons with an intellectual disability.

**Welfare:** Counties must maintain an office and service facilities used to administer public assistance programs. The governing body of the county acts as the overseer of the poor. Counties must establish guidelines for providing general assistance outside of the welfare program.



### INFRASTRUCTURE

**Roads:** The county board has general supervision and control of the public roads in the county. The board has the power to establish, improve, maintain and abandon public roads in the county.

**Airports:** The governing body of a county may acquire property, real or personal, for the purpose of establishing, constructing and enlarging airports and other air navigation facilities.

**Utilities:** The state's public service commission is responsible for regulating and exercising general control over public utilities. Cities and villages may own and operate public utilities and create utilities districts. Counties only have jurisdiction over solid waste disposal.

- **Water:** Municipalities may own and operate a waterworks and sewage system.
- **Solid waste:** Counties must provide or contract for solid waste facilities and systems within the unincorporated areas of the county.
- **Electric:** Municipalities may own and operate electric generation or transmission facilities.
- **Gas:** Municipalities may own and operate gas mains and plants.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Any county may purchase and improve public grounds and parks within the county and provide for the protection and preservation of the same.

**Libraries:** The county board of any county may establish a free public library for county inhabitants. The board may also contract for the use of a public library already established.

**Cemeteries:** A county, in response to a petition and after holding a hearing, may determine a need for and establish an independent cemetery district and board of trustees.



## ZONING AND DEVELOPMENT

**Zoning Power:** The county board has the power to create a planning commission and adopt zoning resolutions to regulate and restrict the use and construction of buildings and spaces, including population density and distribution, in the unincorporated areas of the county. The county board may also fix a reasonable schedule of fees for the issuance of building and land permits.

**Zoning Restriction:** A county board cannot adopt or enforce any zoning regulation which prohibits the use of land for a proposed residential structure for the sole reason that the proposed structure is a manufactured home so long as the home meets necessary standards.

**Housing Authority:** State statute creates a local housing agency in each county. The agency is not established and cannot provide services until the governing body of the county declares, by resolution or ordinance, that a need exists for such agency to function.

**Economic Investment:** A county may spend a certain portion of its general funds for purposes of encouraging immigration, new industries and investment and to carry on a publicity campaign.



# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** County sheriffs are charged with keeping the peace and apprehending violators of the state's criminal laws.

**Jails:** The county board of any county may construct and maintain a jail. The sheriff has charge and custody of the jail unless a county board of corrections exists and has assumed responsibility of the jail.

**Courthouses:** The county board must acquire, purchase, construct, renovate or provide a suitable courthouse and may borrow money and issue bonds to do so.

**Courts:** There must be a county courthouse in each county in the state. The state is divided into 12 district court judicial districts, each containing one or more counties.

**Fire:** The governing body of a county must establish rural and suburban fire protection districts in the county in such a way that all unincorporated areas are included within a rural or suburban fire protection district.

**Ambulance:** Hospital districts can be established through a petition to the county board and subsequent election. Hospital districts have the power to acquire, maintain and operate ambulances or emergency medical services.

**Emergency Management Agency:** Counties must participate in a county or interjurisdictional emergency management organization. Counties may appoint an emergency management director.

**Flood Control:** Any county may appropriate funds and contract with the federal government in order to provide flood control, watershed protection, water conservation, flood prevention and similar projects that are necessary for the public welfare of county residents.



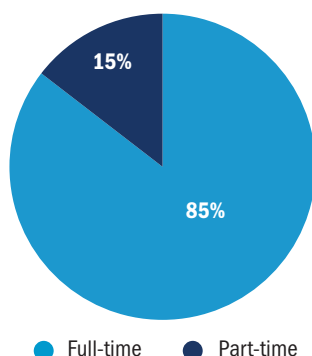
## SCHOOLS

**Education, Generally:** The state department of education has general supervision and administration of the school system of the state. Local education is administered by school districts. The county treasurer collects the fines and all money for school purposes in their county.

**School Board:** Nebraska school board members are elected by residents of the school district. School boards work with county clerks in coordinating elections.

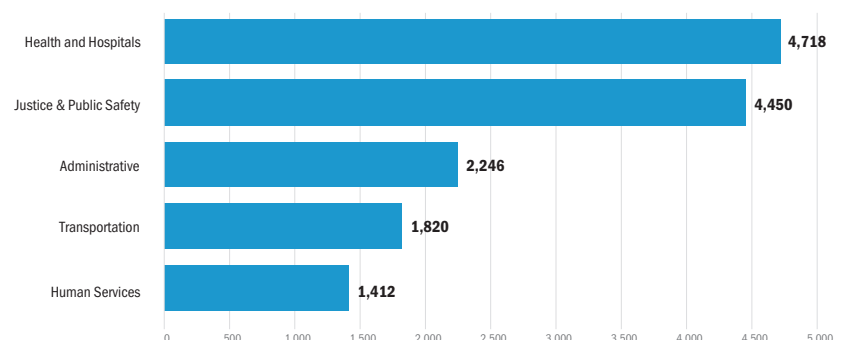
**Community Colleges:** Counties are not involved in community colleges. The state is divided into six community college areas. Each community college area is governed by an elected board of governors.

## NEBRASKA COUNTIES EMPLOY 15,678 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## NEBRASKA COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

# TAXATION/FINANCES

## OVERVIEW OF COUNTY FINANCE STRUCTURE

Nebraska counties raise revenue primarily through taxation and shares of state tax revenue. Counties tax real and personal property and may tax hotel occupancy as well. Counties cannot assess taxes which exceed, in aggregate, \$0.50 per \$100 of taxable value unless authorized through a vote of county electors. In conjunction with other governmental entities, counties can impose sales taxes for public safety services in areas that are not subject to a city sales tax.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** The county board of each county may levy a tax with a maximum rate of 0.50 percent on the assessed value of all taxable real property within the county. Taxable property includes every kind of tangible and intangible property.

**Personal Property:** Tangible personal property is subject to taxation and shall constitute a separate and distinct class of property for purposes of property taxation.

**Income Tax:** Counties cannot impose an income tax.

#### Sales Tax:

- **Sales and Use Tax:** Any county, through a resolution of the governing body, may impose a sales and use tax of 0.50 percent or 1.5 percent within the county, but only outside of an incorporated area that has a municipal sales tax.
- **Lodging Tax:** Counties may adopt an additional local tax of up to 4 percent on gross receipts from charges for hotel occupancy. Proceeds are distributed into the County Visitors Promotion Fund or County Visitors Improvement Fund.

**Mineral Tax:** Counties cannot impose a mineral tax.

**Gas/Fuel Taxes:** Counties cannot impose a gas or fuel tax.

**State Shares:** Counties receive proceeds from taxes administered by the state including the Marijuana and Controlled Substances Tax, the Motor Fuels Tax and the Insurance Premium Tax.

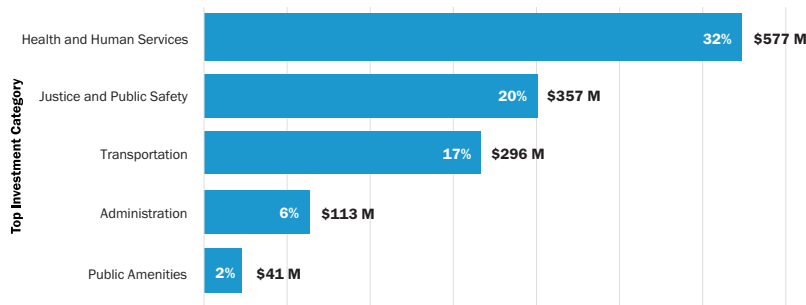
**Debt and Debt Limit:** Any time that borrowing or expending money

or issuing bonds is proposed for a county, there must also be a provision to levy a tax annually for the payment of interest. The limit depends on the type of bond.

#### Misc. Tax Info:

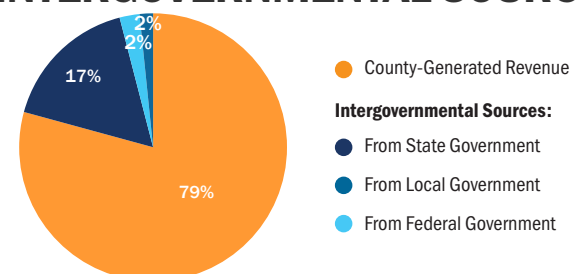
- **County Fees:** The Documentary Stamp Tax is imposed on the grantor of a deed to real property at a rate of \$2.25 per \$1,000. The register of deeds retains \$0.50 from each \$2.25 collect to be placed in the county general fund. The remainder is remitted to the state treasurer for housing and health services. Filing fees, service of process fees, marriage license fees, building permit fees and others are also charged pursuant to the state statute.
- **County Visitors Promotion Fund:** If a county has chosen to enact a lodging tax, the governing body of a county must, after a public hearing, adopt a resolution establishing a County Visitors Promotion Fund and a visitors committee. The proceeds of the promotion fund must be used to promote, encourage and attract visitors to come to the county and use the travel and tourism facilities within the county.
- **County Visitors Improvement Fund:** If a county has chosen to enact a lodging tax, the governing body of a county may, after a public hearing, adopt a resolution to establish a County Visitors Improvement Fund. The proceeds of the fund must be used to improve the visitor attractions and facilities in the county, except in institutions for gambling.

## NEBRASKA COUNTIES INVEST \$1.8 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - 2017 Census of Individual Governments: Finance

## NEBRASKA COUNTIES RECEIVE \$417 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017