

# NEBRASKA

## COUNTY GOVERNMENT OVERVIEW

### Counties

93

### Government Form

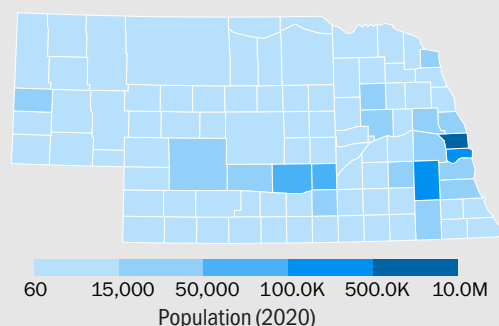
Traditional<sup>1</sup>

### Governing Body Size

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

### Population (2020)

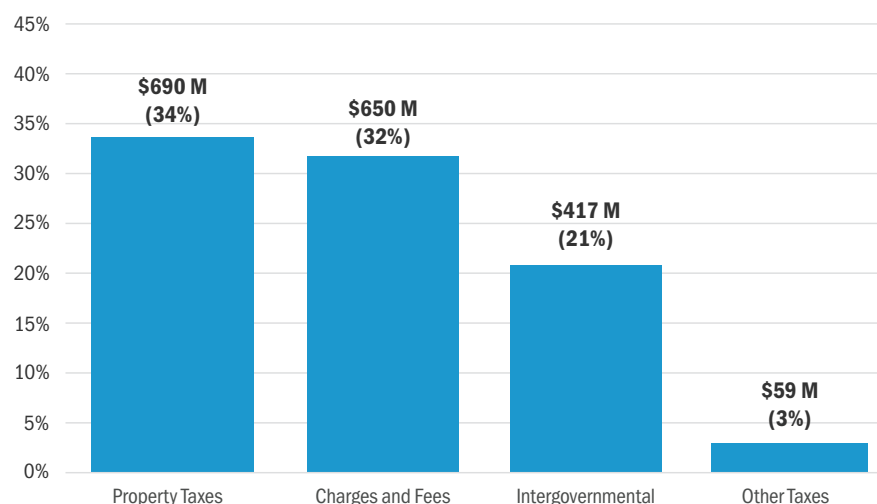
2 million<sup>2</sup>



### County Authority

**Most Restrictive (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: Finance, 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 jails and courthouses.
- Collect property taxes on behalf of other taxing entities.
- Maintain public county roads.

#### Services counties MAY provide:

- Establish health departments and hospitals.
- Establish parks, libraries and cemetery districts.

#### Services counties CANNOT provide:

- Supervise and administer school systems.
- Impose income taxes.

# STRUCTURE/AUTHORITY

## SUMMARY

Nebraska counties are organized under either a township form or a commissioner form of government. The commissioner form is used by 72 counties and the township form is used by 21 counties. Commissioner counties are divided 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 form through a petition and a vote of county electors. Counties may also choose to elect at-large supervisors or commissioners. 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, a board of 3-7 commissioners makes legislative decisions. In a township government, this power is held by seven county supervisors.

**Executive Branch:** In a commission government, a board of 3-7 commissioners makes executive decisions. In a township government, this power is held by seven county supervisors. Counties cannot elect chief executive officers or appoint county administrators.

**Judicial Branch:** Nebraska's local court system consists primarily of the District Courts and the County Courts. Additionally, the Nebraska local judicial system has three other courts - the separate juvenile courts, a statewide Workers' Compensation Court and the Problem-Solving Courts. District courts have general jurisdiction over civil and criminal cases while county courts handle a wide variety of matters, such as small claims, guardianship and even preliminary hearings in felony criminal cases. County courts also hear juvenile cases, except in 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
- Township

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory*
Attorney	Elected	Mandatory
Clerk**	Elected	Mandatory
District Court Clerk	Elected	Mandatory***
Election Commissioner	Appointed	Mandatory****
Public Defender	Elected	Mandatory*****
Register of Deeds	Elected	Mandatory*****
Sheriff	Elected	Mandatory
Surveyor/Engineer	Elected	Mandatory*****
Treasurer	Elected	Mandatory

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

\*\*The county clerk serves as ex officio if the assessor, clerk of the district court or register of deeds is not elected.

\*\*\*For counties with over 7,000 in population. In some counties, the county clerk or clerk magistrate may serve in this role.

\*\*\*\*Appointed by the governor in counties with over 100,000 in population. County boards can, but are not required to, appoint an election commissioner in counties of 20,000 to 100,000. In smaller counties or ones without a county board appointee, the clerk serves as ex officio.

\*\*\*\*\* For counties over 100,000 in population.

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

\*\*\*\*\*A county engineer must be elected in counties with a population over 150,000. All other counties must elect a surveyor unless specified otherwise by voters.



# STRUCTURE/AUTHORITY, CONTINUED



## COUNTY AUTHORITY

**Executive Power:** In either the commissioner or supervisor organization, the county board provides and oversees county functions. The board only has power as a whole. 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:** Counties may exercise any of its powers or perform any of its functions jointly or in cooperation with any other government entity in accordance with state law. If voters approve, the state may allow counties to merge or consolidate. While the constitution gives the legislature power to provide for the merger or consolidation of counties, the voters, not the state, make the actual decision about whether to merge or consolidate.

**Call a State of Emergency:** Counties may 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 assist with the initial organization of 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 the state.



### HEALTH AND HUMAN SERVICES

**County Health Department:** In cooperation with the state, counties **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, or with a city to form a city-county health department.

**Hospitals:** If petitioned, counties **may** create a local hospital district. 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 additional health care services, including assisted-living or independent living services.

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

**Welfare:** Counties **must** maintain an office and service facilities for public assistance programs. Counties must establish guidelines for providing general assistance outside of the welfare program.



### INFRASTRUCTURE

**Roads:** Counties **must** supervise and control public county roads. The board may establish, improve, maintain and abandon public roads.

**Airports:** Counties **may** acquire real or personal property to establish, construct and expand airports and other air navigation facilities.

**Utilities:** The **state** regulates and exercises general control over public utilities. Cities and villages may own and operate public utilities and create utility 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 in unincorporated areas.
- **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:** Counties **may** purchase, improve, protect and preserve public grounds and parks.

**Libraries:** Counties **may** establish a free public library for county inhabitants. The county board may also contract for the use of an existing public library.

**Cemeteries:** Counties, in response to a petition and after holding a hearing, **may** help organize an independent cemetery district and board of trustees.



## ZONING AND DEVELOPMENT

**Zoning Power:** In unincorporated areas, the county board **may** 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. The county board may also set fees to issue building and land permits.

**Zoning Restriction:** Counties **cannot** prohibit residential structures for the sole reason of being manufactured homes.

**Housing Authority:** The **state** establishes a housing agency in each county; however, the agency does not have authority until the governing body of the county declares a need for these services.

**Economic Investment:** Counties **may** expend general funds to encourage immigration, new industries and investment and to carry out a publicity campaign.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** County sheriffs **must** keep the peace and apprehend violators of the state's criminal laws.

**Jails:** Counties **may** construct and maintain a jail. The sheriff has charge and custody of the jail unless a county board of corrections is established.

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

**Courts:** The state is divided into 12 district court judicial districts, each containing one or more counties.

**Fire:** Counties **must** help organize rural and suburban fire protection districts to include all unincorporated areas, but are not generally involved in the operation of the district.

**Ambulance:** If voters petition and approve, counties **may** establish hospital districts. Hospital districts may 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:** Counties **may** appropriate funds and contract with the federal government to provide flood control, watershed protection, water conservation, flood prevention and similar projects.



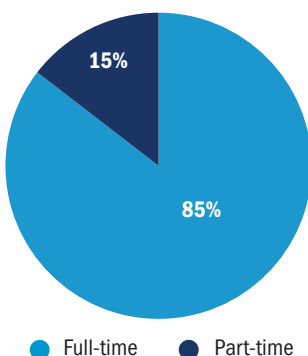
## SCHOOLS

**Education, Generally:** The **state** department of education has general supervision and administration of the school system. 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.

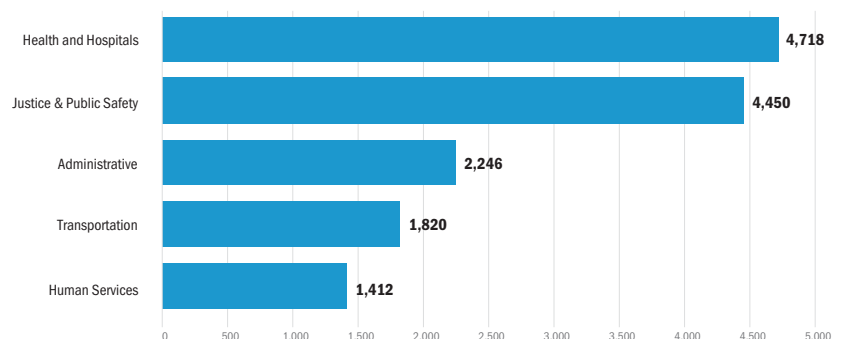
**Community Colleges:** Counties are not involved in community colleges. The **state** is divided into six community college areas. Each community college area is governed by an elected board of governors.

## 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. Unless voters approve, counties cannot assess taxes which exceed, in aggregate, \$0.50 per \$100 of taxable value. In conjunction with other governmental entities, counties may impose sales taxes for public safety services in areas without a city sales tax.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **may** levy a tax of up to 0.50 percent on the assessed value of taxable real property. Of this tax, 0.05 percent may only be levied to support a joint public agency or interlocal agreement.

**Personal Property:** Counties **may** tax personal property as a distinct class.

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

#### Sales Tax:

- **Sales and Use Tax:** In unincorporated areas, counties **may** impose a sales and use tax of 0.5, 1 or 1.5 percent.
- **Lodging Tax:** Counties **may** adopt an additional tax of up to 4 percent on 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.

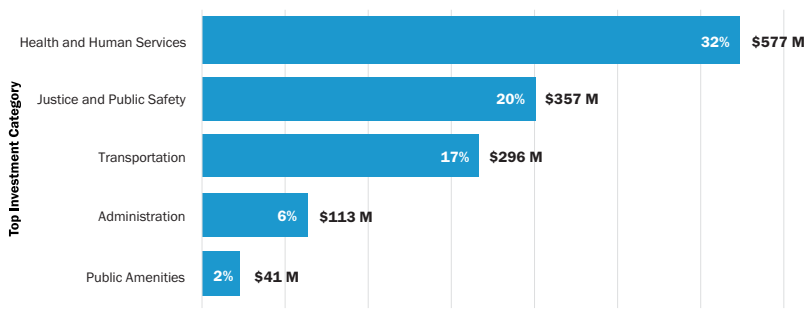
**State Shares:** The **state** shares some tax proceeds with counties, including the Marijuana and Controlled Substances Tax, the Motor Fuels Tax and the Insurance Premium Tax.

**Debt and Debt Limit:** For counties to borrow money or issue bonds, they **must** levy an annual tax to pay for the debt's interest. Debt limit depends on the type of bond.

#### Misc. Tax Info:

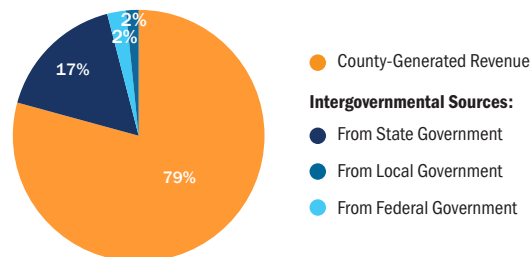
- **County Fees:** Counties impose a documentary stamp tax on the grantor of a deed to real property at a rate of \$2.25 per \$1,000. The register of deeds retains \$0.50 from each \$2.25 collected for the county general fund. The remainder is given to the state treasurer for housing and health services. Counties also charge filing fees, service of process fees, marriage license fees, building permit fees and others.
- **County Visitors Promotion Fund:** If counties enact a lodging tax, the governing body of a county **must** hold a public hearing and establish 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 visit and use county travel and tourism facilities.
- **County Visitors Improvement Fund:** If counties enact a lodging tax, the governing body of a county **may**, after a public hearing, establish a County Visitors Improvement Fund. The proceeds of the fund must be used to improve visitor attractions and facilities, except in institutions for gambling.

## NEBRASKA COUNTIES INVEST \$1.8 BILLION ANNUALLY



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

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



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