

# TOWNSHIP GOVERNMENT

## When and how did townships begin?

The first references to townships appear in the 1875 version of the Nebraska constitution.<sup>1</sup> Most of the enacting statutes were adopted shortly thereafter. The legislative history is limited, but it appears that the township form of government was created not long after Nebraska achieved statehood in 1867.

In 1998, a proposed constitutional amendment to eliminate references to the township form of government within the constitution was defeated by voters.<sup>2</sup>

## How many townships are there in Nebraska?

In 1898, 30 counties operated under the township form of government.<sup>3</sup> That number remained relatively consistent through the last century but the number of township counties has decreased in recent years. As of January 1, 2023, twenty-one counties operate under the township form of government.

There were 365 active townships in the state as of December 17, 2021.<sup>4</sup> For this count, a township is considered active if taxes are levied on behalf of the township. The number of active townships within the county is listed in parentheses: Boyd (9), Burt (12), Butler (17), Clay (16), Cuming (16), Custer (31), Dixon (13), Dodge (14), Fillmore (28), Franklin (11), Gage (24), Harlan (16), Holt (37), Kearney (1), Knox (30), Merrick (11), Nance (12), Platte (18), Saunders (24), Thurston (11), Valley (3) and Washington (11).<sup>5</sup> Due to the reporting date, Kearney County is shown as having one township. The township form of government in Kearney County was eliminated on January 1, 2023.

## Have any counties voted recently on elimination of the township form of government in the county?

Voters in the following counties have approved elimination of the township form of government, to take effect in the year shown: Adams (2021), Hall (2020), Antelope (2017), Buffalo (2015), Kearney (2023), Phelps (2008), and Sherman (1987).

The issue has recently appeared on the ballot in Dixon, Fillmore and Harlan counties and been defeated.

## How many people live in townships?

In some respects, all Nebraska residents live in townships due to the terminology used in legal descriptions related to real property. These are sometimes called civil townships because they are based upon the boundaries established by surveys.

Attachment A lists the population of each county that operates under the township form.<sup>6</sup>

## What functions do townships perform?

“The purpose of a township is “to carry into effect with ease and facility certain powers and functions . . . which may be more readily and conveniently carried on by subdivision of the territory of the state into smaller areas.”<sup>7</sup> Although state statutes provide for townships to have cemeteries and libraries, construct wells, protect against prairie fires, and perform other governmental functions,<sup>8</sup> most township activities focus on roads. Township employees or contractors operate road graders, spread gravel, remove snow and perform other road functions. Some townships contract with the county to perform road functions and may be considered inactive.

## How are township representative elected?

The Nebraska Constitution states that “The Legislature shall provide by law for the election of such county and township officers as may be necessary. . .”<sup>9</sup> The Nebraska Legislature has determined that township officials are elected on a nonpartisan basis for a four-year term pursuant to the terms of the Election Act.<sup>10</sup> The



three candidates receiving the highest number of votes in the general election serve as the township clerk, township treasurer and chairperson of the township board.<sup>11</sup> The three officers determine by majority vote who will serve in each of these offices.<sup>12</sup>

### **Are township officials paid for their service?**

Members of the township board are entitled to a per diem payment at a rate fixed by the board at its annual meeting.<sup>13</sup>

Members of the township board and township employees are not county employees. They do not participate in the county retirement system or receive other county employment benefits.

Township officials and their businesses cannot enter into contracts with government bodies valued at \$2,000 or more unless the contract is awarded through an open and public process.<sup>14</sup>

### **How do townships compare to counties?**

Counties and townships are created by the Nebraska Constitution and their duties are set out in Nebraska statutes. All townships are located within the territory of counties. Counties are higher on the hierarchy of political subdivisions than townships<sup>15</sup>, but counties exercise only limited authority over the functions performed by townships. For example, under certain circumstances, a county can effectively delegate the maintenance of public roads within a township to that township so long as it ensures that the roads are maintained and repaired.<sup>16</sup>

### **To whom are townships accountable?**

Like other forms of government, township representatives are responsible to their electorate and may be subject to recall.<sup>17</sup>

### **How are townships funded?**

When levy limits were adopted in 1996, townships lost their independent levy authority and instead became subject to levy allocation by the county board.<sup>18</sup> In general, the county board determines whether funding will be provided to the township through levy authority, a dollar amount appropriation, or not at all. Counties collect all property taxes on behalf of themselves and other entities.

Townships are limited to a levy of 28 cents per one hundred dollars of valuation, if approved by the county board.<sup>19</sup> However, because counties may only allocate up to 15 cents of levy authority to miscellaneous districts, which include townships, no township receives the equivalent of 28 cents. Counties are not obligated to allocate any levy authority to townships. As outlined below, townships may hold an election or townhall meeting to exceed the levy authority granted by the county.<sup>20</sup>

### **What is the procedure to override a township's levy allocation?**

Townships may override their levy allocation from the county by holding a townhall meeting or an election. At a townhall meeting, at least 10 percent of the registered voters residing in the township constitutes a quorum for purposes of taking action.<sup>21</sup> If a majority of those registered voters present at the meeting vote in favor of exceeding levy limits, the levy is considered overridden for one year.<sup>22</sup> If a township holds an election to override the levy allocation, the override is valid for up to five years.<sup>23</sup> If a township levy is overridden, only the residents of that township are subject to the increased levy.

### **How much do townships spend annually?**

In 2021, \$20,098,091 of property taxes were levied on behalf of townships, not including bonds.<sup>24</sup> In comparison, in 2011, townships levied \$14,608,496.<sup>25</sup> Total property taxes levied statewide by counties, cities,



townships, miscellaneous districts, natural resource districts, fire districts, educational service units, school districts and community colleges totaled \$4,728,843,465 in 2021.<sup>26</sup>

In comparison, the 1974-75 budgets of 492 townships on file in the Auditor's office totaled approximately \$5 million. Nine townships had budgets of less than \$1,000 and 54 budgeted more than \$20,000 apiece.<sup>27</sup>

The total valuation of property located in townships in 2021 was \$49,224,189,103.<sup>28</sup>

### **How can townships spend their tax dollars?**

The general authority of townships to perform governmental functions is found in § 23-224, which is labeled Attachment B.

### **Are township records audited?**

The township clerk, treasurer and chairperson must audit all charges and claims and compensation of officers.<sup>29</sup> At its expense, a county board may require an audit of township accounts whenever it judges that an audit is necessary.<sup>30</sup> The State Auditor may waive annual audit requirements for townships and certain other political subdivisions.<sup>31</sup>

### **Are townships subject to open meetings and public records laws?**

Nebraska's Open Meetings Act applies to governing bodies of all political subdivisions of the State of Nebraska, including townships.<sup>32</sup> Public records laws also apply to townships.<sup>33</sup>

### **What are some benefits and disadvantages of a township form of government?**

Advocates of the township form of government cite local control as the main benefit of townships. The "use of town meetings to realize direct local self-government makes township organization "one of the rare examples in Nebraska of direct democracy."<sup>34</sup>

For example, in counties where townships are active, a property tax savings may be realized because regular road maintenance is handled by an employee who lives in the township and can address local needs before major problems develop.

On the other hand, in counties without an active form of township government, there may be efficiencies of scale that can be achieved by the county performing all road functions.

### **Does the state provide direct or indirect financial support to townships?**

The State of Nebraska does not provide financial aid directly to townships. Indirect support to townships would be comparable to that provided to other political subdivisions, such as general support from state agencies and officers.

The State of Nebraska no longer provides direct state aid to counties. However, to the extent that state aid to counties might be available in the future and used to reduce the amount of property taxes levied for county operations, more levy authority might be available, should the county choose to allocate it, to townships. Because any additional allocation to townships would be subject to the county levy and budget limits, additional state aid to counties might or might not result in additional financial support to townships. In addition to a levy allocation, some counties provide gravel or other assistance to townships.

### **How can a county change from a township form of government to a commissioner form of government?**

The form of government is decided by a vote of the residents of the county. The issue can be placed on the ballot by a petition signed by registered voters equal in number to 5 percent of the voters registered in the county at the preceding statewide general election.<sup>35</sup> The issue can also be placed on the ballot by a majority



vote of the county board in support of a resolution to place the issue on the ballot.<sup>36</sup> See Attachment C for discontinuance statutes.

**If a county changes from a township form to a commissioner form of government, what is the number of commissioners?**

The petition or resolution to discontinue the township form must specify whether the proposed county board of commissioners will have five or seven members.<sup>37</sup> The question on the ballot must state: “For discontinuance of township organization and creation of a five-member [seven-member] county board of commissioners; or Against changing to a commissioner form of government.”<sup>38</sup> See Attachment D for the number of commissioners and supervisors in each county.

**When does the transition from a township form to a commissioner form occur?**

The petition or resolution for discontinuance must specify that reorganization of the county board will be effective at the expiration of the supervisors’ term of office in January of the third calendar year following the election to discontinue township organization.<sup>39</sup>

If a seven-member board is adopted, the supervisors whose terms have not expired on the effective date of the reorganization will continue in office for the remainder of their unexpired term.<sup>40</sup>

If three supervisors are elected for a four-year term at the election to create a five-member board of commissioners, these three supervisors will serve two terms as supervisors and two terms as commissioners in the newly established districts.<sup>41</sup> Two commissioners will be elected for four-year terms from the newly-established districts at the next general election.<sup>42</sup>

If four supervisors are elected for a four-year term at the election to create a five-member board of commissioners, the three receiving the most votes will serve two years as a supervisor and two years as a commissioner representing the newly-established district.<sup>43</sup> The fourth supervisor will serve a two-year term as a supervisor.<sup>44</sup> Two commissioners will be elected for four-year terms from the newly-established districts at the next general election.<sup>45</sup>

**If a commissioner form is adopted, are district boundaries redrawn?**

If the voters support the creation of a seven-member board of commissioners, the commissioner districts are the same as the supervisor districts unless they are changed at a later date.<sup>46</sup> The supervisors whose terms have not expired on the effective date of the reorganization continue in office for the remainder of their unexpired term.<sup>47</sup>

If the voters support the creation of a five-member board of commissioners, the county clerk, county treasurer and county attorney must meet on the first Saturday after the first Tuesday of January after the election and redistrict the county into five districts with substantially equal population.<sup>48</sup> This redistricting must be completed within 30 days after the initial meeting.<sup>49</sup> If necessary, it must specify the new districts where existing members will serve the balance of their unexpired terms.<sup>50</sup> Except for purposes of being nominated and elected for office from the district, the newly established districts do not become effective until the terms of office expire in January three calendar years after the vote to discontinue the township form.<sup>51</sup>

**What happens to the assets of the township when a commissioner form is adopted?**

When the township form is discontinued, as soon as the county board of commissioners is qualified, the town clerk of each town must deposit the town records, papers and documents with the county clerk.<sup>52</sup> The town clerk must also certify the amount of outstanding indebtedness of the town.<sup>53</sup> The county board can settle all unfinished business and dispose of any and all property.<sup>54</sup> After paying all indebtedness, any proceeds shall be credited to the benefit of the taxable inhabitants by crediting the amount to the district road fund.<sup>55</sup> The



county board shall levy a tax against the taxable property of the town to pay any unliquidated indebtedness that may be outstanding.<sup>56</sup>

If a township has a library, the county board must hold a public hearing to determine if the township library should be disposed of, merge with a city, village or county library, or continue operation.<sup>57</sup> The hearing must occur within one year after voters have approved the discontinuance of township organization and the county board must adopt a resolution stating the disposition of the library within 60 days after the hearing.<sup>58</sup>

When the township form of government is discontinued, the county assumes responsibility for abandoned or neglected cemeteries located within the township.<sup>59</sup> Because there is no statutory process for the disposition of township cemeteries that are not abandoned or neglected, they would be subject to the oversight of the county board.

### **What happens if no one is willing to serve on the township board?**

If the county board has tried unsuccessfully for six months to fill two or more vacancies on a township board, the county board shall hold a public hearing on the issue of termination of the township board.<sup>60</sup> If within 30 days no resident has provided written notice to the county board of their willingness to serve, the county board may adopt a resolution to terminate that township.<sup>61</sup> During this period, no tax distributions are made to the township.<sup>62</sup> Instead, the township funds are held by the county in a separate fund and used to pay the outstanding obligations of the township.<sup>63</sup>

Upon termination of a township board, the county board settles all unfinished business of the township board and disposes of all property owned by the township.<sup>64</sup> Any remaining township board members must deposit all township records, papers, and documents with the county clerk and certify the amount of outstanding indebtedness.<sup>65</sup> Proceeds of the sale of township assets are used to pay any outstanding obligations of the township and the rest is credited to the road fund of the county board.<sup>66</sup> The county board levies a tax upon the property within the township to pay for construction and maintenance of township roads within the township and any outstanding indebtedness.<sup>67</sup> The county board's authority to construct and maintain township roads within the township and perform other operational functions continues until the township board is reconstituted by a general election that results in the filling of all vacancies on the township board.<sup>68</sup>

If more than 50 percent of the township boards in a county have been terminated through this process, the county board must file a resolution with the election commissioner or county clerk to place the issue of discontinuing the township form of government on the ballot.<sup>69</sup>

### **Can a county or township official express opposition or support of a ballot measure?**

Section 49-14,101.02 of the Nebraska Accountability and Disclosure Act sets out the actions that public officials or employees may and may not take in response to a ballot question.<sup>70</sup>

A public official or employee:

- May campaign for or against the qualification, passage, or defeat of a ballot question when no public resources are used (8);
- May make governmental facilities available to a person for the support or opposition to a ballot question when it is not a factor in making the facility available or in determining the cost or conditions of use (3);
- May discuss and vote upon a resolution supporting or opposing a ballot question (4);
- May respond on behalf of their direct supervisor to inquiries by the press or the public as to the supervising official's opinion regarding a ballot question (5);
- May, under the direct supervision and in the normal course of their duties, use public resources to research and prepare materials to assist the governmental body in determining the effect of a ballot question on the governmental body (7); and



- May identify himself or herself by his or her official title (11).

A public official or employee:

- Shall not use or authorize the use of public resources to campaign for or against the qualification, passage or defeat of a ballot question (2); and
- Shall not perform mass mailings, mass duplication, or other mass communications at the public expense for the purpose of qualifying, supporting, or opposing a ballot question (7); and
- Shall not engage in campaign activity for or against the qualification, passage, or defeat of a ballot question while on government work time or when otherwise engage in his or her official duties (9).

See Attachment E for the full text of Neb. Rev. Stat. § 49-14,101.02.



**Attachment A**

Population in Counties Operating Under a Township Form of Government

Boyd County	1,810
Burt County	6,722
Butler County	8,369
Clay County	6,104
Cuming County	9,013
Custer County	10,545
Dixon County	5,606
Dodge County	37,167
Fillmore County	5,551
Franklin County	2,889
Gage County	21,704
Harlan County	3,073
Holt County	10,127
Knox County	8,391
Merrick County	7,668
Nance County	3,380
Platte County	34,296
Saunders County	22,278
Thurston County	6,773
Valley County	4,059
Washington County	20,865

Source: U.S. Census Bureau, 2020 Census



## Attachment B

### **23-224. Annual town meeting; powers of electors present.**

The electors present at the annual town meeting shall have power:

- (1) To make all orders for sale, conveyance, regulation, or use of the corporate property of the town that may be deemed to be conducive to the interests of the inhabitants;
- (2) To take all necessary measures and give directions for the exercise of their corporate powers;
- (3) To provide for the institution, defense, or disposition of suits at law or in equity in which the town is interested;
- (4) To take such action as shall induce the planting and cultivation of trees along the highways in such towns and to protect and preserve trees standing along or on highways;
- (5) To construct and keep in repair public wells and to regulate the use thereof;
- (6) To prevent the exposure or deposit of offensive or injurious substances within the limits of the town;
- (7) To make such bylaws, rules, and regulations as may be deemed necessary to carry into effect the powers herein granted and to impose such fines and penalties, not exceeding twenty dollars for one offense, as shall be deemed proper, except when a fine or penalty is already allowed by law, which fine or penalty shall be imposed by the county court;
- (8) To direct the raising of money by taxation, subject to approval by the county board, (a) for constructing and repairing roads and bridges within the town to the extent allowed by law; (b) for the prosecution or defense of suits by or against the town or in which it is interested; (c) for any other purpose required by law; (d) for the purpose of building or repairing bridges over streams dividing the town from any other town; (e) for the compensation of town officers at the rate allowed by law and, when no rate is fixed for such amount, as the electors may direct; and (f) for the care and maintenance of abandoned or neglected cemeteries within the town, except that the town board shall not expend more than one hundred dollars in any one year for such purposes. When any county discontinues township organization, the county shall care for and maintain such abandoned or neglected cemeteries;
- (9) To guard against the destruction of property in the town by prairie fire;
- (10) To restrain, regulate, or prohibit the running at large of cattle, horses, mules, asses, swine, sheep, and goats and determine when such animals may go at large, if at all. All votes thereon shall be by ballot;
- (11) To authorize the distraining, impounding, and sale of cattle, horses, mules, asses, sheep, goats, and swine for penalties incurred and costs of proceedings. The owner of such animals shall have the right to redeem the same from the purchaser thereof at any time within one month from the day of sale by paying the amount of the purchaser's bid, with reasonable costs for their keeping and interest at the rate of seven percent per annum;





(12) To purchase, hold, plat, improve, and maintain grounds for cemetery purposes; to sell and convey lots in such cemeteries for the burial of the dead and to contract with the purchaser to perpetually care for and keep in order the lots so sold; and to elect trustees who shall have power to manage such cemetery under such bylaws as the electors of the township at the annual town meeting shall from time to time adopt. When any county discontinues township organization, the county shall care for and maintain such abandoned or neglected cemeteries; and

(13) To hold an election or town meeting to exceed the levy limits established by section 77-3443.

Source: Laws 1895, c. 28, § 22, p. 137; Laws 1903, c. 36, § 1, p. 285; R.S.1913, § 1008; Laws 1919, c. 60, § 1, p. 166; C.S.1922, § 910; Laws 1927, c. 58, § 1, p. 218; C.S.1929, § 26-224; R.S.1943, § 23-224; Laws 1967, c. 120, § 1, p. 382; Laws 1972, LB 1032, § 111; Laws 1996, LB 1114, § 39.



## Attachment C

### Township Discontinuance Statutes

#### **23-292. Township organization; how discontinued.**

Any county which has township organization shall discontinue the same whenever the majority of the registered voters of the county voting on the question of such discontinuance so decide in the manner provided in sections 23-293 to 23-295.

*Source: Laws 1885, c. 43, § 1, p. 235; R.S.1913, § 1056; C.S.1922, § 958; C.S.1929, § 26-272; R.S.1943, § 23-292; Laws 2008, LB269, § 5.*

#### **23-293. Township organization; discontinuance; procedure.**

(1) In counties under township organization, a registered voter may file a petition or petitions for submission of the question of the discontinuance of township organization to the registered voters of the county. The petition or petitions shall be signed by registered voters equal in number to five percent of the voters registered in the county at the preceding statewide general election. The petition or petitions shall be filed in the office of the election commissioner or county clerk by September 1 of the year of the general election at which the petitioners wish to have the question submitted for a vote. If such petition or petitions are filed in conformance with this subsection, the question shall be submitted to the registered voters at the next general election held after the filing of the petition or petitions.

(2) In counties under township organization, the county board may, by a resolution supported by a majority of the county board, submit the question of discontinuance of township organization to the registered voters of the county. If such resolution is filed in the office of the election commissioner or county clerk by September 1 of the year of the general election at which the board wishes to have the question submitted for a vote, the question shall be submitted to the registered voters at the next general election held after the filing of the resolution.

(3) A petition or county board resolution for discontinuance of township organization shall specify whether the county board of commissioners to be formed pursuant to section 23-151 will have five or seven members and that reorganization as a county board of commissioners will be effective at the expiration of the supervisors' terms of office in January of the third calendar year following the election to discontinue township organization.

*Source: Laws 1885, c. 43, § 2, p. 236; Laws 1895, c. 29, § 1, p. 154; R.S.1913, § 1057; C.S.1922, § 959; C.S.1929, § 26-273; R.S.1943, § 23-293; Laws 1973, LB 75, § 18; Laws 1985, LB 422, § 1; Laws 2008, LB269, § 6; Laws 2019, LB411, § 26.*

#### **23-294. Township organization; discontinuance; election; ballot; form.**

(1) If the petition or county board resolution to discontinue township organization specifies a five-member county board of commissioners pursuant to section 23-293, the questions on the ballot shall be respectively: For discontinuance of township organization and creation of a five-member county board of commissioners; or Against changing to a commissioner form of county government.

(2) If the petition or county board resolution to discontinue township organization specifies a seven-member county board of commissioners pursuant to section 23-293, the questions on the ballot shall be respectively: For discontinuance of township organization and creation of a seven-member county board of commissioners; or Against changing to a commissioner form of county government.



(3) Elections shall be conducted regarding discontinuance of township organization as provided in the Election Act.

*Source:* Laws 1885, c. 43, § 3, p. 236; R.S.1913, § 1058; C.S.1922, § 960; C.S.1929, § 26-274; R.S.1943, § 23-294; Laws 2008, LB269, § 7; Laws 2009, LB434, § 2.

**23-295. Township organization; discontinuance; when effective.**

If a majority of the votes cast on the question are for the discontinuance of township organization, then such organization shall cease to exist effective at the expiration of the supervisors' terms of office in January of the third calendar year following such election.

*Source:* Laws 1885, c. 43, § 4, p. 236; R.S.1913, § 1059; C.S.1922, § 961; C.S.1929, § 26-275; R.S.1943, § 23-295; Laws 2008, LB269, § 8; Laws 2009, LB434, § 3.

**23-296. Township organization; cessation; establishment of commissioner system.**

When township organization ceases in any county as provided by sections 23-292 to 23-295, a commissioner system shall be established. The county board of commissioners shall have five or seven members as specified in the petition or county board resolution pursuant to section 23-293.

*Source:* Laws 1885, c. 43, § 5, p. 236; R.S.1913, § 1060; C.S.1922, § 962; C.S.1929, § 26-276; R.S.1943, § 23-296; Laws 1945, c. 42, § 2, p. 203; Laws 2008, LB269, § 9.

**23-297. Commissioner system creation; districts; elected members; how treated.**

(1) If the voters vote for creation of a seven-member county board of commissioners, the commissioner districts shall be the same districts as the former supervisor districts unless changed at a later date as provided by section 23-149 and the supervisors whose terms have not expired on the effective date of the reorganization prescribed in section 23-293 shall continue in office as commissioners for the remainder of their unexpired terms.

(2)(a) If the voters vote for creation of a five-member county board of commissioners, the county clerk, county treasurer, and county attorney shall meet on the first Saturday after the first Tuesday of January following such election and redistrict the county into five commissioner districts with substantially equal population. Such redistricting shall be completed within thirty days after such initial meeting and shall specify where necessary the newly established districts which the members will serve for the balance of the unexpired terms as designated in subdivision (b) of this subsection. The newly established districts will not be effective until the effective date of the reorganization prescribed in section 23-293 except for purposes of being nominated and elected for office from such districts.

(b)(i) If three members of the county board of supervisors were elected for four-year terms at the election to create a five-member county board of commissioners, each such supervisor shall serve two of such years as a supervisor and two of such years as a commissioner representing the newly established districts as designated under subdivision (a) of this subsection and two commissioners shall be elected for four-year terms from the newly established districts at the next general election.



(ii) If four members of the county board of supervisors were elected for four-year terms at the election to create a five-member county board of commissioners, the three of such supervisors receiving the most votes at such election shall serve two of such years as a supervisor and two of such years as a commissioner representing the newly established districts as designated under subdivision (a) of this subsection, the fourth of such supervisors shall serve a term of two years as a supervisor, and two commissioners shall be elected for four-year terms from the newly established districts at the next general election.

*Source:* Laws 1885, c. 43, § 6, p. 237; R.S.1913, § 1061; C.S.1922, § 963; C.S.1929, § 26-277; R.S.1943, § 23-297; Laws 1945, c. 42, § 3, p. 203; Laws 1979, LB 331, § 7; Laws 2008, LB269, § 10.

**23-298. Township organization; cessation; commissioners; succeed supervisors.**

The board of county commissioners, as herein provided, shall be the legal successor of the board of supervisors in said county. Such board shall thereafter be governed by the laws that shall govern counties not under township organization, and in the same manner that said county would have been governed had not such organization been adopted.

*Source:* Laws 1885, c. 43, § 7, p. 237; R.S.1913, § 1062; C.S.1922, § 964; C.S.1929, § 26-278; R.S.1943, § 23-298; Laws 1945, c. 42, § 4, p. 204.

**23-299. Township organization; cessation; town records; indebtedness and unexpended balances; how discharged; township library; disposition.**

(1) If township organization is discontinued in any county, the town clerk in each town in such county, as soon as the county board is qualified pursuant to section 23-297, shall deposit with the county clerk of the county all town records, papers, and documents pertaining to the affairs of such town and certify to the county clerk the amount of indebtedness of such town outstanding at the time of such discontinuance. The county board shall have full and complete power to settle all the unfinished business of the town as fully as might have been done by the town itself and to dispose of any and all property belonging to such town, the proceeds of which, after paying all indebtedness, shall be disposed of by the county board for the benefit of the taxable inhabitants thereof by such board crediting all unexpended balances of the town to the district road fund and in no other manner. The county board, at such time as provided by law, shall levy a tax upon the taxable property of such town to pay any unliquidated indebtedness it may have outstanding.

(2) If township organization is discontinued in any county with a township library, the county board shall hold a public hearing to determine if the township library shall (a) be disposed of, (b) merge with a city, village, or county library, or (c) continue operation. Such public hearing shall occur within one year after voters have approved the discontinuance of township organization. Notice of such hearing shall be published for two consecutive weeks in a newspaper of general circulation in the county. At the same time notice is first published, the county board shall provide notice of such hearing to the Nebraska Library Commission and the regional library system for the region in which the township library is located. No later than sixty days following such hearing, the county board shall adopt a resolution stating the disposition of the library and the effective date of such disposition prior to the discontinuance of township operation.

*Source:* Laws 1885, c. 43, § 8, p. 237; R.S.1913, § 1063; C.S.1922, § 965; C.S.1929, § 26-279; R.S.1943, § 23-299; Laws 1945, c. 42, § 5, p. 204; Laws 2008, LB269, § 11.



**23-2,100. Termination of township board; public hearing; notice; resolution; termination date; conduct of business; disposal of property; discontinuance of township organization of county.**

(1) If a township board has become inactive, the county board of supervisors shall hold a public hearing on the issue of termination of the township board. Notice of the hearing shall be published for two consecutive weeks in a newspaper of general circulation in the county. For purposes of this section, a township board has become inactive when two or more board positions are vacant and the county board has been unable to fill such positions in accordance with sections 32-567 and 32-574 for six or more months.

(2) If no appointment to the township board has been made within thirty days after the public hearing because no resident of the township has provided written notice to the county board that he or she will serve on the township board, the county board may adopt a resolution to terminate the township board. The resolution shall state the effective date of the termination.

(3) Between the date of the public hearing and the date of termination of the township board, the business of the township shall be handled according to this subsection. No tax distributions shall be made to the township. Such funds shall be held by the county board in a separate township fund and disbursed only to pay outstanding obligations of the township board. All claims against the township board shall be filed with the county clerk and heard by the county board. Upon allowance of a claim, the county board shall direct the county clerk to draw a warrant upon the township fund. The warrant shall be signed by the chairperson of the county board and countersigned by the county clerk.

(4) Upon termination of a township board, the county board shall settle all unfinished business of the township board and shall dispose of all property under ownership of the township. Any proceeds of such sale shall first be disbursed to pay any outstanding obligations of the township, and remaining funds shall be credited to the road fund of the county board. Any remaining township board members serving as of the date of termination shall deposit with the county clerk all township records, papers, and documents pertaining to the affairs of the township and shall certify to the county clerk the amount of outstanding indebtedness in existence on the date of termination. The county board shall levy a tax upon the taxable property located within the boundaries of the township to pay for construction and maintenance of township roads within the township and any outstanding indebtedness not paid for under this subsection. The county board shall have continuing authority to construct and maintain township roads within the township and to perform the functions provided in section 23-224 until such time as the township board is reconstituted by general election that results in the filling of all vacancies on the township board.

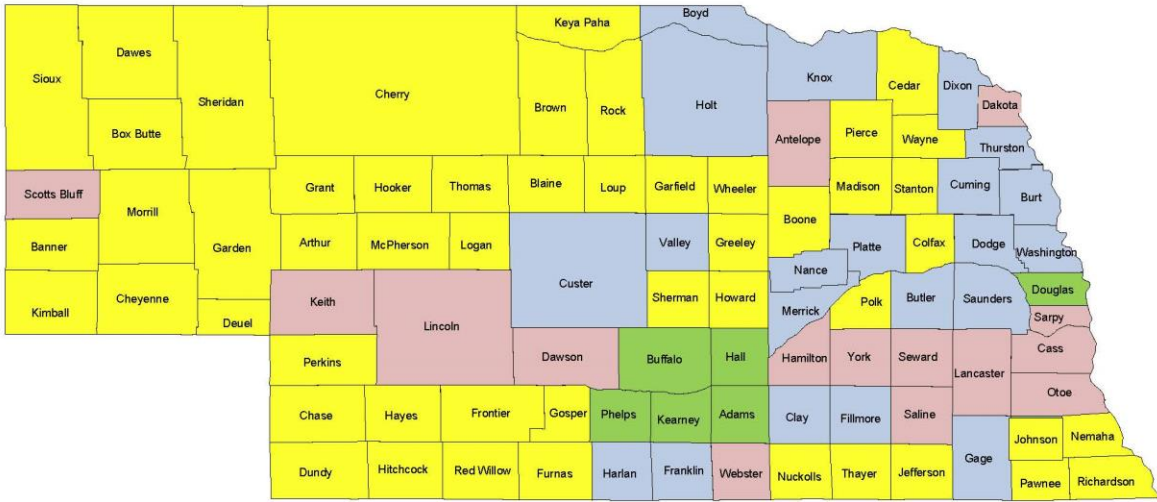
(5) If more than fifty percent of the township boards in a county have been terminated, the county board shall file with the election commissioner or county clerk a resolution supporting the discontinuance of the township organization of the county pursuant to subsection (2) of section 23-293.

*Source:* Laws 2010, LB768, § 1; Laws 2012, LB936, § 1; Laws 2015, LB65, § 1; Laws 2015, LB575, § 4.



Attachment D

## Nebraska Commissioner & Supervisor County Boards - January 2023



## Attachment E

### **49-14,101.02. Public official or public employee; use of public resources or funds; prohibited acts; exceptions.**

(1) For purposes of this section, public resources means personnel, property, resources, or funds under the official care and control of a public official or public employee.

(2) Except as otherwise provided in this section, a public official or public employee shall not use or authorize the use of public resources for the purpose of campaigning for or against the nomination or election of a candidate or the qualification, passage, or defeat of a ballot question.

(3) This section does not prohibit a public official or public employee from making government facilities available to a person for campaign purposes if the identity of the candidate or the support for or opposition to the ballot question is not a factor in making the government facility available or a factor in determining the cost or conditions of use.

(4) This section does not prohibit a governing body from discussing and voting upon a resolution supporting or opposing a ballot question or a public corporation organized under Chapter 70 from otherwise supporting or opposing a ballot question concerning the sale or purchase of its assets.

(5) This section does not prohibit a public official or a public employee under the direct supervision of a public official from responding to specific inquiries by the press or the public as to his or her opinion regarding a ballot question or from providing information in response to a request for information.

(6) This section does not prohibit a member of the Legislature from making use of public resources in expressing his or her opinion regarding a candidate or a ballot question or from communicating that opinion. A member is not authorized by this section to utilize mass mailings or other mass communications at public expense for the purpose of campaigning for or against the nomination or election of a candidate. A member is not authorized by this section to utilize mass mailings at public expense for the purpose of qualifying, supporting, or opposing a ballot question.

(7) This subsection applies to public officials other than members of the Legislature provided for in subsection (6) of this section. This section does not prohibit, in the normal course of his or her duties, a public official or a public employee under the direct supervision of a public official from using public resources to research and prepare materials to assist the government body for which the individual is a public official or public employee in determining the effect of the ballot question on the government body. This section does not authorize mass mailings, mass duplication, or other mass communications at public expense for the purpose of qualifying, supporting, or opposing a ballot question. Mass communications shall not include placing public records demonstrating the consequences of the passage or defeat of a ballot question affecting the government body for which the individual is a public official or public employee on existing web sites of such government body.

(8) Nothing in this section prohibits a public official from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used.



(9) Nothing in this section prohibits a public employee from campaigning for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate when no public resources are used. Except as otherwise provided in this section, a public employee shall not engage in campaign activity for or against the qualification, passage, or defeat of a ballot question or the nomination or election of a candidate while on government work time or when otherwise engaged in his or her official duties.

(10) This section does not prohibit an employee of the Legislature from using public resources consistent with this section for the purpose of researching or campaigning for or against the qualification, passage, or defeat of a ballot question if the employee is under the direction and supervision of a member of the Legislature.

(11) Nothing in this section prohibits a public official or public employee from identifying himself or herself by his or her official title.

Source: Laws 2001, LB 242, § 20; Laws 2005, LB 242, § 45; Laws 2009, LB626, § 5.

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<sup>1</sup> Nebraska Constitution, Article IX, sections 4 and 5

<sup>2</sup> LR45CA (1998)

<sup>3</sup> Gordon, Harold F., *Nebraska Township Government: A Handbook for Officials*, Department of Public Administration, University of Nebraska at Omaha, April 1975

<sup>4</sup> Nebraska Department of Revenue, Property Assessment Division 2021 Annual Report

<sup>5</sup> Nebraska Department of Revenue Property Assessment Division 2021 Certificate of Taxes Levied Report.

<sup>6</sup> U.S. Census Bureau, 2020 census

<sup>7</sup> *Wilson v. Ulysses Township*, 72 Neb. 807, 101 N.W. 986 (1904)

<sup>8</sup> Neb.Rev.Stat. §23-224

<sup>9</sup> Nebraska Constitution Art. IX, sec. 4

<sup>10</sup> Neb.Rev.Stat. §32-101 et seq.

<sup>11</sup> Neb.Rev.Stat. §32-530

<sup>12</sup> *Id.*

<sup>13</sup> Neb.Rev.Stat. §23-260

<sup>14</sup> Neb.Rev.Stat. § 49-14,102

<sup>15</sup> *Butler County Dairy v. Butler County*, 285 Neb. 408, 827 N.W.2d 267 (2013)

<sup>16</sup> *Id.*

<sup>17</sup> Neb.Rev.Stat. §32-1302

<sup>18</sup> Neb.Rev.Stat. §77-3442

<sup>19</sup> Neb.Rev.Stat. §23-259

<sup>20</sup> Neb.Rev.Stat. §77-3444

<sup>21</sup> *Id.*

<sup>22</sup> *Id.*

<sup>23</sup> *Id.*

<sup>24</sup> Nebraska Department of Revenue, Property Assessment Division 2021 Annual Report

<sup>25</sup> Nebraska Department of Revenue, Property Assessment Division 2011 Annual Report

<sup>26</sup> Nebraska Department of Revenue, Property Assessment Division 2021 Annual Report

<sup>27</sup> Gordon, *supra*

<sup>28</sup> Nebraska Department of Revenue, Property Assessment Division 2021 Annual Report

<sup>29</sup> Neb.Rev.Stat. §23-252

<sup>30</sup> *Id.*

<sup>31</sup> Neb.Rev.Stat. §84-304

<sup>32</sup> Neb.Rev.Stat. §84-1408 et seq.

<sup>33</sup> Neb.Rev.Stat. §84-712.01





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<sup>34</sup> *Butler County Dairy v. Butler County*, 285 Neb. 408, 827 N.W.2d 267 (2013) citing *State ex rel. Newman v. Columbus Township Bd.*, 15 Neb.App. 656, 735 N.W.2d 399 (2007)

<sup>35</sup> Neb.Rev.Stat. §23-293

<sup>36</sup> *Id.*

<sup>37</sup> *Id.*

<sup>38</sup> Neb.Rev.Stat. §23-294

<sup>39</sup> Neb.Rev.Stat. §23-293 and §23-295

<sup>40</sup> Neb .Rev.Stat. §23-297

<sup>41</sup> *Id.*

<sup>42</sup> *Id.*

<sup>43</sup> *Id.*

<sup>44</sup> *Id.*

<sup>45</sup> *Id.*

<sup>46</sup> *Id.*

<sup>47</sup> *Id.*

<sup>48</sup> *Id.*

<sup>49</sup> *Id.*

<sup>50</sup> *Id.*

<sup>51</sup> *Id.*

<sup>52</sup> Neb.Rev.Stat. §23-299

<sup>53</sup> *Id.*

<sup>54</sup> *Id.*

<sup>55</sup> *Id.*

<sup>56</sup> *Id.*

<sup>57</sup> Neb.Rev.Stat. §23-299

<sup>58</sup> *Id.*

<sup>59</sup> Neb.Rev.Stat. §23-224

<sup>60</sup> Neb.Rev.Stat. §23-2,100

<sup>61</sup> *Id.*

<sup>62</sup> *Id.*

<sup>63</sup> *Id.*

<sup>64</sup> *Id.*

<sup>65</sup> *Id.*

<sup>66</sup> *Id.*

<sup>67</sup> *Id.*

<sup>68</sup> *Id.*

<sup>69</sup> *Id.*

<sup>70</sup> Neb.Rev.Stat. §49-14,101.02

