**Nebraska Association of County Officials**

**2024 Legislative Platform**

The Nebraska Association of County Officials Legislative Platform is NACO’s permanent policy document. When necessary, it is amended at the annual legislative conference. The platform reflects the philosophy and broad objectives of Nebraska’s counties.

**Budget/Taxes**

1. **Oppose elimination or reduction of county’s share of inheritance taxes**

Inheritance taxes are a critical source of county revenue. Inheritance taxes are used to fund things that would otherwise be paid for through property taxes. Counties oppose the elimination or reduction of inheritance taxes without guaranteed, equivalent, ongoing replacement revenue or state assumption of services.

**2. Oppose state unfunded mandates**

When budget cuts are made at the state level, the responsibility to provide services is often passed down to counties. In most cases, necessary funding does not accompany the new responsibilities and no new options for county-level funding are provided. Counties support the examination of state and local partnerships in the performance of governmental functions and appropriate funding mechanisms for both parties. Counties oppose state unfunded mandates without new state or local funding sources or reimbursement of the costs of such mandates.

**3. Support periodic reviews of property tax laws**

Because county operations and services are funded primarily by property taxes, a broad tax base and equitable valuations are essential. Acquisitions and transfers of property that remove land from tax rolls shift the property tax burden to other taxpayers. Because all properties, including tax-exempt properties, use local government infrastructure and county services such as law enforcement and public health, reductions to the tax base should be mitigated. Counties support the examination of additional consistent, sustainable revenue sources, such as fee structures that offset administrative costs, in order to reduce property tax askings without reducing services provided to residents. In addition, counties support county regulatory authority over conservation easements or other mechanisms that could affect the local tax base.

**Government Operations**

**4. Support flexibility in the Open Meetings Act and related statutes to balance the needs of counties with the public’s expectations of access and transparency**

When the 2020 global pandemic limited the sized of local gatherings, gubernatorial executive orders and legislation expanded public bodies’ authority to meet virtually. Counties support flexibility in the Open Meetings Act to allow county boards and other public bodies to adapt their meeting procedures in the case of a statewide health crisis, declared emergency, or other situations. Counties also support flexibility in publication requirements as local newspapers reduce the number of editions and cease publication.

**5. Support flexibility in public records laws and related statutes to balance the needs of counties with the public’s expectations of access and transparency**

Members of the public are authorized to examine and make copies of public records. They can obtain copies from the custodian of the public record for the actual added cost of making the copies available after the first four cumulative hours of searching, identifying, physically redacting and copying. Counties support continued flexibility in public records laws so that counties do not have to produce records in a new or different form or format and can consider the extensiveness of the request in their response time. Counties support continued flexibility to withhold records related to personnel, security, courts and other issues that could jeopardize public or personal safety.

**6. Support local control of local issues, including cooperative undertakings, tax rates, and compensation**

Because county government is the governing structure closest to the citizenry, it is best situated to respond to the concerns of local residents. Any alteration in the form of local government should be undertaken only after a vote of the affected citizens. Because forced combinations do not necessarily result in efficiencies, cost savings or expanded benefits to the public, counties should receive encouragement and incentives for joint efforts and should not be penalized if the citizens determine that consolidation or merger of offices, functions or services is not in the best interest of the county. Furthermore, county officials, not state or federal agencies, should determine property tax rates and levels of compensation for county officials and employees.

**7.** **Support reviews of state statutes pertaining to county offices**

Rapidly changing technology and shifting work flows require counties to develop and support new methods for serving constituents. Periodic reviews of state statutes to remove antiquated language and enact authority for best practices are necessary to allow county government to function efficiently and effectively.

**8. Oppose increasing the financial exposure of counties under the Political Subdivisions Tort Claims Act**

Legislation is introduced regularly that would increase the dollar amounts of county liability for tort claims. Compared to other states, Nebraska law already provides for the recovery of exceptionally generous amounts from local governments. Counties oppose increasing the financial exposure of counties through modifications to the Political Subdivisions Tort Claims Act.

**9. Support consideration of county interests in water resources**

State and local policies for ground and surface water need to provide flexibility for continued development of appropriate water resource programs taking into consideration hydrology, existing water rights, potential development, interstate compact obligations and the public interest. Before significant actions are taken, a review of all the relevant scientific and socioeconomic implications of such action should be made and affected counties consulted.

**10. Support additional resources for emergency responses**

Emergency response operations have a high financial and human cost. Particularly in rural areas, counties and communities face challenges in funding and staffing 911 centers, law enforcement, and fire and rescue services. Counties support additional allocations of state and federal resources, increased user fees, and expanded opportunities for cooperation with other agencies to enhance public safety responses.

**Roads/Highway Trust**

**11. Support continued or increased county road funding**

Quality roads are essential to Nebraska. Recent legislative actions have created the Transportation Infrastructure Bank to provide matching funds to accelerate the repair and replacement of deficient bridges on the county road system by using innovations such as bundling similar projects. Additional funds for roads and bridges are being generated by a phased-in fuel tax increase and the Build Nebraska Act’s sales tax. Counties support the allocation of these funds through the Highway Trust Fund formula and other mechanisms specific to the funding source. Counties encourage continued examination of alternative road funding sources.

**12. Support retention of full county authority over county roads and county rights-of-way including the local determination of best public uses**

Counties own and hold easements on substantial amounts of rights‑of‑way. These are valuable county real estate assets that are held in trust by counties to benefit the local community. State law should recognize the authority of counties to protect the public investment, to balance competing demands on this public resource, and to require fair and reasonable compensation from users of the public right-of-way. Because disruption to roads, businesses, and agriculture can have a negative impact on public safety and industry, counties should have control over allocation of the county rights‑of‑way and be able to ensure that there is neither disruption to other “tenants” or transportation nor any diminution of the useful life of the right‑of‑way. Counties should have the right to analyze the legal, financial, and technical qualifications of any provider wanting to use the county right‑of‑way and should have the right to regulate access to rights-of-way.

**Corrections/Courts**

**13. Support continued or increased state assistance for indigent defense and the Public Advocacy Commission**

The Public Advocacy Commission was created in 1995 to provide relief to property taxpayers by providing state assistance to counties for indigent defense in first-degree murder trials and serious felonies. The role of the Commission has since expanded to include a violent crime and drug defense division and an appellate division. Counties support continued or increased state assistance for indigent defense and the functions of the Public Advocacy Commission.

**14. Support funding alternatives for inmate mental health, substance abuse, and health care costs**

Although Nebraska law authorizes counties and health care providers to seek reimbursement from insurance companies, federal programs and other sources, it is rare for counties to receive any outside payments for inmate medical costs. Some counties purchase specialized insurance to help cover the costs of catastrophic health care needs of inmates. Some states authorize prisoner co-payments for medical care. Regardless of the payor, the due process clause of the U.S. Constitution prohibits the denial of health care to prisoners on the grounds of cost. Counties support efforts to reduce costs to counties for inmate health care and encourages finding alternative means to help fund the costs for inmate mental health, substance abuse, and health care.

**15. Support the expansion of programs for juvenile offenders and provide a continuum of services**

Community-based intervention and prevention efforts are effective in diverting many juveniles from the juvenile justice system. These programs, such as home detention, diversion, electronic monitoring, day reporting, problem-solving courts, and community service programs, cost substantially less than secure detention for juveniles. Counties support coordinating services and programs with other state and local stakeholders so that the juveniles can be placed appropriately along the continuum of services. Counties support additional allocations of state and federal resources for these purposes.

**Zoning**

**16. Support local control over planning and zoning decisions**

Local governments have been granted the authority to control development of land and property within their jurisdictions. Because land use changes can affect the livelihood and quality of life of county residents, county boards must sort through fact and emotion as they make decisions related to county zoning. Counties use factors such as topography, livestock matrices, scientific study, and economic development analyses to determine appropriate zoning regulations that reflect local needs and concerns. Counties oppose state-mandated standardized regulations of setbacks, timelines, and other factors that do not consider local needs and the local decision-making process.

**Health and Human Services**

**17. Counties urge local, state and federal government agencies to be responsible partners in providing adequate and equitable health and human services**

County health departments serve as a vital source of information, coordinate resources, and implement practices during public health crises. Counties support continued authority for county health departments to implement directed health measurers in consultation with county boards when necessary.

**Motor Vehicles**

**18. Support efforts to increase legal documentation of motor vehicles**

For more than 25 years, counties and the Department of Motor Vehicles have been developing methods to increase motor vehicle sales tax collections, prevent uninsured and underinsured motorists, decrease the number of unlicensed drivers, and prevent title jumping. Counties support continued enforcement efforts toward legal documentation of motor vehicles.

**Elections**

**19. Support federal and state reimbursement to counties for the expense of conducting federal and state elections**

Cities, schools and other local entities that place issues on the ballot help pay for elections through a formula based upon their share of the cost of printing the ballots. Counties support reimbursement from the state or federal government for constitutional amendments placed on the ballot by the Nebraska Legislature or U.S. Congress. Counties support adequate state and federal funding to fulfill the requirements of the Help America Vote Act (HAVA). Counties oppose legislation that would impose specific requirements regarding equipment, procedures, and personnel responsibilities that would significantly increase the costs for counties of administering elections.

**Weed Control**

**20. Support incentives to strengthen county weed control authorities and fully fund the state's noxious weed control and riparian invasive species programs**

Cooperation between the Nebraska Department of Agriculture’s noxious weed program and county weed control programs is essential to maintaining strong weed management efforts in the state. Sustainable, stable funding for invasive plant management in riparian areas is essential to increase flow conveyance, increase wildlife habitat, and increase water available for human uses. Counties support the Legislature’s appropriation of funds for noxious weed control and continued joint efforts to develop ongoing funding sources to meet these needs.

**Marijuana/Hemp**

**21. Support continued and increased distribution of drug funds to counties**

Marijuana and other controlled substances are subject to taxation in Nebraska. A portion of the taxes are credited to counties for drug law enforcement and education. When marijuana was legalized in some other states, state tax revenues increased. Costs for law enforcement, jails, public health, and social programs provided by local government also increased. Nebraska counties support continued and increased funding from drug taxes or other dedicated mechanisms to offset additional costs for counties to provide law enforcement, jails, public health, and social programs. Counties do not have a position on the legalization of marijuana or growing industrial hemp.

**Gambling**

**22. Support continued and increased distribution of gambling funds to counties**

Options for gaming in Nebraska have expanded since voters approved a 2020 constitutional amendment authorizing casino gambling at the state’s commercial horse racing tracks. When gaming was expanded in some other states, local government costs for law enforcement, jails, public health, and social programs increased. Nebraska counties support continued and increased funding for counties from gaming revenues and other state sources to offset additional costs for law enforcement, jails, public health, and social programs related to gambling. Counties do not have a position on the legalization or expansion of gaming.

**Broadband**

**23. Support continued and increased funding for broadband**

Recent federal and state appropriations have created opportunities for counties, cities, telecommunications companies, and internet service providers to work together and with the Public Service Commission and Broadband Office to plan for development of broadband in unserved and underserved areas. Counties support the expansion of broadband to those areas and continued state and federal funding to facilitate new and ongoing broadband services.

**Economic Development**

**24. Support local, regional and state economic development**

Economic development takes many forms, from traditional recruitment of manufacturing plants to providing childcare for workers. Counties have used federal ARPA (American Rescue Plan Act) dollars for these and other cooperative projects, including workforce housing and broadband service. Counties support continued funding and expansion of the tax base to support building partnerships for economic development.

**Cybersecurity**

**25. Support dedicated funding streams for county cybersecurity**

As arms of the state, counties provide necessary services to residents. As many services move online, counties must take precautions to protect their own networks, as well as the data provided by residents, from hacking, phishing, ransomware and other electronic risks. Counties have partnered with state and federal cybersecurity agencies to help develop protection from such vulnerabilities. Counties support continued state and local financial and technical support to protect critical county systems.