

Nebraska Association of County Officials 2025 Legislative Platform

The Nebraska Association of County Officials Legislative Platform is NACO's permanent policy document. When necessary, it is amended in conjunction with 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 that remove property 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, public safety 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 and other 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 size 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. Nebraska residents and the media can obtain copies from the custodian of the public record for the actual added cost of making the copies available after the first eight 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 or other funding sources, 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 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 encourage finding alternative means to help fund these costs.

15. Support funding alternatives and additional resources for inmate mental health care

Significant numbers of county jail inmates experience mental illness, struggle with substance abuse, or both. These struggles take a human and financial toll on county jails, as well as creating pressure on 911 dispatch services, emergency rooms, homeless services, and behavioral health clinics. Counties support efforts to reduce



the number of people with mental illnesses in jails.

16. 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

17. 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 law, 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

18. 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 measures in consultation with county boards when necessary.

Motor Vehicles

19. 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

20. 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

21. 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

22. 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

23. 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 and Digital Access to Services

24. 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.



25. Support digital and in-person access to governmental services

When state and local governments make efforts to improve efficiency and reduce costs by providing online services, they must take care not to exclude or disadvantage persons who lack reliable internet access or the digital literacy needed to use online services. Essential state and local services should remain accessible through traditional means, such as in-person contact or telephone support, for persons who cannot or choose not to use digital options. Counties support state funding of education and training for citizens on how to use digital governmental services. Counties support streamlining state and local functions while continuing to provide equitable and accessible services to all citizens, regardless of their location or technological access.

Economic Development

26. 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

27. 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.

