

# 2017 NACO Legislative Platform

## Budget/Taxes

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

Inheritance taxes comprise the single largest source of county-generated revenue statewide after property taxes. Counties oppose elimination or reduction of inheritance taxes that would result in increased property taxes or a reduction in services. Counties oppose elimination of inheritance taxes unless equivalent, ongoing replacement revenue is guaranteed. Counties support the examination of proposals to provide guaranteed revenue replacement.

### **2. Oppose state unfunded mandates**

When cuts are made at the state level, the responsibility to provide services is 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 to perform governmental functions and appropriate funding mechanisms for both parties. Counties oppose state unfunded mandates without new state or local funding sources.

### **3. Support periodic reviews of the property tax system to reduce erosions of the tax base**

Because county operations are funded primarily by property taxes, a broad tax base and equitable valuations are essential. Acquisitions and transfers of property that remove privately-held land from tax rolls shift the property tax burden to a smaller number of taxpayers. Because all properties, including exempt properties, utilize local government infrastructure and other county services such as law enforcement and public health, mitigation should be provided to offset reductions in the tax base. In addition, NACO supports county regulatory authority over conservation easements for wetlands and other mechanisms that could remove property from tax rolls or otherwise reduce the local tax base.

## Government Operations

### **4. Support local control of local issues, including cooperative undertakings**

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 or cost savings, counties should receive encouragement and incentives for joint efforts and should not be penalized if the citizens determine that consolidation or merger of functions and services is not in the best interest of the county. Furthermore, county officials, not state or federal agencies, should determine minimum levels of county employee compensation.

### **5. 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.



**6. Oppose efforts to increase 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. NACO opposes increasing the financial exposure of counties through expansion of the Political Subdivisions Tort Claims Act.

**7. Support regulation of 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.

**Roads/Highway Trust**

**8. 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.

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

Counties own and hold easements on substantial amounts of public rights-of-way. These are valuable local government real estate assets that are held in trust by local governments to benefit the local community. State law should recognize the authority of local governments 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 streets, businesses and agriculture can have a negative impact on public safety and industry, local governments should have control over allocation of the 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. Local governments should have the right to analyze the legal, financial, and technical qualifications of any provider wanting to use the public right-of-way and should have the right to regulate access to rights-of-way.

**Corrections/Courts**

**10. 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. NACO supports continued or increased state assistance for indigent defense and the functions of the Public Advocacy Commission.

**11. Support funding alternatives for inmate health care**

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. NACO supports efforts to reduce costs to counties for inmate health care and encourages finding alternative means to help fund these costs.

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

Home detention, diversion, electronic monitoring, day reporting, drug courts, and community service programs cost substantially less than secure detention for juveniles. Additionally, programs such as these can be effective in changing delinquent behavior of juveniles. These options, as well as intervention and prevention efforts, should be expanded as community plans are developed and juvenile justice needs are identified. While funding for secure detention is an essential aspect of a continuum of service for juvenile justice, community-based funding should be provided to divert juveniles from the juvenile justice system, reduce the population of juveniles in juvenile detention and secure confinement, and assist in transitioning juveniles from out of home placements. Secure detention should only be used for (1) the immediate and urgent necessity for the protection of a juvenile or the person or property of another or (2) if it appears that a juvenile is likely to flee the jurisdiction of the court.

**Zoning**

**13. Support objective analysis for planning and zoning**

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. NACO supports the use of objective factors, such as scientific study and economic development analyses, in making local land use decisions.

**Health and Human Services**

**14. NACO urges local, state and federal government agencies to be responsible partners in providing adequate and equitable health and human services**

**Motor Vehicles**

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

For more than 20 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, as well as other enforcement issues. NACO supports continued efforts in these areas.

### Elections

**16. 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 calculation based upon their share of the cost of printing the ballots. NACO supports reimbursement from the state or federal government for constitutional amendments placed on the ballot by the Nebraska Legislature or U.S. Congress. NACO supports adequate state and federal funding to fulfill the requirements of the Help America Vote Act (HAVA) and opposes legislation that imposes specific requirements regarding equipment, procedures, and personnel responsibilities that would significantly increase the costs for counties of administering elections.

### Weed Control

**17. 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 2016 appropriation of funds and continued joint efforts to develop funding sources to meet these needs.

