

2012 NACO Legislative Platform

Budget/Taxes

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

Counties spend inheritance tax dollars on projects for which other funds are not available, including courthouse renovation, indigent defense, general assistance, and bridges, and depend upon inheritance taxes to create cash reserves for emergencies and special projects. NACO opposes elimination or reduction of inheritance tax dollars that would result in increased property taxes or a reduction in services.

2. Support increased county authority to levy local option sales taxes

Counties are currently authorized to levy a local option sales tax for limited public safety purposes. If a city also levies a sales tax, counties collect taxes only on those purchases made outside of the city. Expanding county sales tax authority to include sales within municipal boundaries or dividing a city-enacted sales tax could relieve some of the burden on property tax payers.

3. Support alternative sources of funding for counties

In 2011, counties lost nearly \$10 million in state aid when the Legislature eliminated three state aid programs to help offset a projected state budget shortfall. Because most county operations are funded primarily by property taxes, counties have limited options to offset the losses. Counties may generate limited revenues by serving as the taxing and collecting entity for property taxes, providing motor vehicle services on behalf of the state, accepting filings, serving process, and issuing licenses. Generally the dollar amounts generated by these means are relatively small per transaction. NACO supports the use of such alternative funding sources, preferably targeted directly toward users of county services, to help offset the cost of related county functions and to provide funding for specific projects and purposes. NACO also supports a periodic review of all legislation setting fees or providing for administrative costs to be collected by counties. All such fees and costs should reflect the actual cost of providing services.

4. 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 private land from tax rolls shift the property tax burden to a smaller number of taxpayers. Because all properties utilize local government infrastructure and other county services including law enforcement and public health, counties should be given an opportunity to determine that the tax base will not be lost by such transfers. In the alternative, mitigation should be provided to offset reductions in the tax base.

5. Oppose state unfunded mandates

In 2011, the state faced a projected \$986 million budget shortfall. As cuts were made at the state level, responsibilities were passed down to counties. In most cases, necessary funding did not accompany the new responsibilities and no new options for county-level funding were provided. Recognizing that many governmental functions should be provided through a state/local partnership, counties oppose state unfunded mandates without new state or local funding sources.

Government Operations

6. Support local control of local issues, including cooperative efforts

Because forced combinations do not necessarily result in efficiencies, counties should receive

encouragement and incentives for joint efforts and should not be penalized for failing to consolidate. Any alteration in the form of local government should be undertaken only after a vote of the affected citizens. For example, elimination of the township form of government or changing the number of county board members are decisions that should be made locally. In addition, NACO opposes any legislation that would authorize state or federal agencies to determine minimum levels of county employee compensation.

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

Rapidly changing technology and shifting work flows require counties to develop and support new methods for serving constituents. Periodic reviews of state statutes are necessary to allow county government to function more efficiently and effectively.

8. 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.

9. Support regulation of water resources

State and local water policies 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. NACO supports county regulatory authority over conservation easements and other mechanisms that could remove property from tax rolls or otherwise reduce the local tax base.

Roads/Highway Trust

10. Support continued or increased county road funding

Legislation adopted in 2011 dedicates 0.25 cents of the state's 5.5-cent sales tax to road projects, beginning in FY13-14. In 2008, the Legislature adopted a fuel tax increase and implemented a wholesale fuel tax to generate additional funds for roads. Counties support the allocation of existing resources under the Highway Trust Fund formula and encourage the continued examination of alternative road funding sources.

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

Counties own 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 utilities, including communications providers, for use of the public rights-of-way on a nondiscriminatory (but not necessarily identical) basis. 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

12. 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. As originally created, the Commission was intended to defend poor people accused of first-degree murder, but has since been expanded to include low-income civil cases and certain inmate DNA testing. Increased court fees have supported civil legal services provided by the Commission and a violent crime and drug defense division. NACO supports continued and increased funding for the Public Advocacy Commission.

13. 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 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.

14. Support the expansion of programs for juveniles offenders and provide a continuum of services

Home detention, electronic monitoring, day reporting, drug courts, and community service programs cost substantially less than secure detention for juveniles. These options, as well as intervention and prevention efforts, should be expanded and funding should be provided to facilitate alternatives for juvenile offenders. Secure detention should only be used for youth who pose a risk to the community.

Zoning

15. Support local control of all county land use and planning decisions through zoning, including appropriate remonstrance procedures

Local governments have been granted the authority to control development of land and property within their jurisdictions. Such authority properly assumes that local elected officials are best suited to make decisions affecting land use for their communities. Statutory overrides of local zoning ordinances impose arbitrary standards without regard for local circumstances. All land use, zoning, and annexation decisions should remain at the local level with appropriate remonstrance procedures.

Health and Human Services

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

Motor Vehicles

17. Support efforts to increase legal documentation of motor vehicles

For more than 15 years, counties and the Department of Motor Vehicles have been examining 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

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

Cities, schools and other local entities which place issues on the ballot help pay for the election 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 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

19. Support incentives to strengthen county weed control authorities and fully fund the state's noxious weed program

Cooperation between the Nebraska Department of Agriculture's noxious weed program and county weed programs is key to maintaining strong weed management efforts in the state. Stronger county weed programs and stable funding of the state program are needed to meet the increased demands for management of invasive vegetation in Nebraska.