

# Nebraska

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Nebraska ranks 13th among the states in number of local governments, with 2,791 as of June 2002.

## **COUNTY GOVERNMENTS (93)**

There are no areas in Nebraska lacking county government. The county governing body is called the board of commissioners, except in counties having township government, where it is called the board of supervisors. There are 66 counties administered by a board of commissioners and 27 administered by a board of supervisors.

## **SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (977)**

The 977 subcounty general purpose governments in Nebraska comprise the 531 municipal (city and village) governments, and the 446 township governments.

### **Municipal Governments (531)**

Municipal governments in Nebraska include cities, villages, and municipal counties. Township governments exist in some counties. In such counties, all villages and some, but not all, cities exist within township areas.

Cities are divided into the following four classes according to population size:

Metropolitan—300,000 inhabitants or more (Omaha)  
Primary—100,000 to 300,000 inhabitants (Lincoln)  
First class—5,000 to 99,999 inhabitants  
Second class—800 to 4,999 inhabitants

Villages are municipal governments with 100 to 800 inhabitants. The minimum population required for incorporation is 100. Second class cities may elect to return to village classification.

In 2001, Nebraska law enabled one or more counties and at least one municipality in each participating county to merge and form a municipal county to combine services. Upon creation, any of the participating municipalities and counties may choose to cease to legally exist, or can continue in operation separate from the municipal county. As of June 2002, there were no municipal county governments in Nebraska.

### **Township Governments (446)**

Township governments exist in 28 of the 93 Nebraska counties. Within these 28 counties, township governments do not cover the entire area: Some cities within the counties exist outside the area of any township.

Three elected officials—the assessor, the chairperson of the board, and the treasurer—comprise the township board.

## **PUBLIC SCHOOL SYSTEMS (575)**

### **School District Governments (575)**

The following types of school districts in Nebraska are counted as separate governments for census purposes:

School districts providing elementary grades only:

Class I districts

School districts providing secondary grades only:

Class VI districts

School districts providing both elementary and secondary grades:

Class II—population of less than 1,000

Class III—population of 1,000 to 149,999

Class IV—population of 100,000 or more in primary cities

Class V—population of 200,000 or more in metropolitan cities

Community college areas

Educational service units

Unified school systems

An elected board governs each school district. Nebraska school districts may levy local ad valorem school taxes and borrow money.

A system of six community college areas exist to provide higher education to regions of the state. An elected board administers each college. The board may levy ad valorem taxes, impose charges and fees, and issue bonds.

Nebraska statutes provide for “educational service units” that provide special services (i.e., education for handicapped children, etc.) to school districts. An elected board governs each of these service units. The board may levy ad valorem taxes and receive grants.

Legislation in 1998 provided that Class II or Class III school districts, and in rare cases Class I districts, may merge into a unified school system for a 3-year period. During this period, all participating school districts maintain their separate legal existence, and participate in the unified school system only in the combination of staff, and the sharing of property tax and state aid resources. At

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the end of the 3-year period, the participating schools may choose to renew the contract for another 3 years, dissolve the partnership, or become a permanent consolidated district. As of June 2002, there were eight unified school systems in existence.

### **Dependent Public School Systems (0)**

Nebraska has no dependent public school systems.

### **SPECIAL DISTRICT GOVERNMENTS (1,146)**

Nebraska statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

#### **Airport Authorities**

General law provides for three types of airport authorities—city, county, and joint. An airport authority becomes operative upon appointment of a board by officials of the sponsoring government. However, succeeding members of the board are elected, except for the board of an authority located in a city of the metropolitan class (Omaha). An airport authority may issue bonds, fix fees, rentals, and charges, accept grants from the federal government and other sources, and determine the amount of an annual ad valorem tax to be levied by the sponsoring government for airport purposes.

#### **Cemetery Districts**

Cemetery districts may be established by the county governing body on petition of taxpayers. An elected board of trustees governs each district. The district may levy ad valorem taxes.

#### **Community Building Districts**

Districts to provide buildings for various community enterprises and activities are established by petition of residents of the area to be served, after public hearing and referendum. A board of five or more trustees appointed by the county governing body governs each district. The districts may levy ad valorem taxes and borrow money.

#### **Drainage Districts**

Nebraska statutes authorize the following types of drainage districts:

Drainage districts may be created by two alternate methods—by the district court on petition and after hearing, or by the county clerk on petition and after referendum. An elected board of supervisors governs each district. The district may issue bonds and levy special benefit assessments. After 1972, new districts may not be established under the above laws, but districts then in existence may continue to operate.

Sanitary drainage districts for drainage of lands in municipalities are created by the county board on petition of resident landowners after referendum. An elected board of trustees governs each district. The district may levy an annual tax, issue bonds, and make special benefit assessments.

#### **Hospital Districts and Authorities**

Nebraska statutes authorize the following types of hospital districts and authorities:

Hospital districts authorized under 1959 law are established by the county governing body on petition of landowners and after a hearing and referendum. An elected board of directors governs each district. The district may fix rates and levy an annual ad valorem tax that the county collects.

Hospital authorities authorized under a 1971 law are established by the board of county commissioners after petition of voters and public hearing. A board of trustees, initially appointed by the county governing body, but with succeeding trustees elected, governs each district. The district may fix rates and charge for services, and may issue revenue bonds.

#### **Housing Authorities and Housing Agencies**

Nebraska law provided for the establishment of housing authorities by resolution of a city, village, or county governing body. Housing authority commissioners were appointed by the mayor or by the village or county governing body. The authorities issued revenue bonds and established rents and charges, as well as accepted federal grants. Nebraska laws also provided that the chief administrative officer and governing body of a first or second class city or village having had a military installation within its boundaries, or within 3 miles thereof, may have constituted the authority board if it took over the installation as a housing project. Such a housing authority would not have been counted as a separate government. See “Subordinate Agencies and Areas,” below.

The laws establishing housing authorities were repealed in 1999. The Nebraska Housing Agency Act, also enacted in 1999, declared that all housing authorities established before the repeal of the law may continue to exercise its powers consistent with the prior law.

The act also provided for the establishment of two types of housing agencies. A local housing agency may be established by a city or county on resolution from the governing body. A regional housing agency may be established by two or more cities, two or more counties, or any combination of cities and counties on a joint resolution by all participating governments. The agencies may issue bonds, establish rents, and accept grants.

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## **Irrigation Districts**

The county board, on petition of landowners, may create irrigation districts. An elected board of directors governs each district. The district may levy property taxes and special benefit assessments, issue bonds, and fix rates and charges for water. Irrigation districts are also authorized under the public power and irrigation district law discussed below.

## **Joint Electric Power, Sewerage, and Solid Waste Disposal, and Water Distribution Agencies—1981 Law**

Agencies of this type may be established by ordinance of the participating municipal governments, to provide electric power, sewerage and solid waste disposal, and water distribution services. Agencies that provide water distribution services may be established only after approval of the state department of water resources. A board of directors appointed by the participating governments governs the agency; the number of directors representing each member municipality is determined by agreement. The agency may fix rates, rents, fees, and charges, and issue revenue bonds. The Municipal Energy Agency of Nebraska was organized under this law.

## **Joint Public Power Authorities—1982 Law**

Authorities to enable public power districts to issue bonds at lower cost are established by resolution of two or more public power or rural public power districts, after approval by the Nebraska Power Review Board. A board of directors governs each authority; it consists of one director appointed by each participating public power district. The authority may fix and collect rents, charges, rates, and fees for its services, and may issue revenue bonds with the approval of the participating public power districts. The Nebraska Electric Power Authority was established under this law.

## **Metropolitan Transit Authority**

This authority was authorized by a 1957 general law to provide transit facilities in cities of the metropolitan class (currently the only such city is Omaha). A board appointed by the mayor with the approval of the city council governs the authority. The board may issue revenue bonds, fix rates, fares, and charges, accept grants, and determine the amount of taxes to be levied for its purposes. The Omaha Metropolitan Transit Authority was established under this law.

## **Metropolitan Utilities District**

Nebraska legislation authorizes a metropolitan utilities district for any city of the metropolitan class (currently, the only such city is Omaha). The Omaha Metropolitan Utilities District was originally established under 1903 law as the Omaha Water Board. That board was succeeded in

1913 by the Metropolitan Water District, which in turn was succeeded in 1921 by the present Omaha Metropolitan Utilities District. The Omaha Metropolitan Utilities District assumed control and operation of the Omaha gas utility in addition to control of the Omaha water utility operated by the predecessor districts.

An elected board of directors governs the district. The district may exercise all powers exercised by cities or villages for the construction or extension of utilities. It may also levy ad valorem taxes, fix rates, and issue bonds. Public utility districts established by the Omaha Metropolitan Utilities District are classified as dependent activities of the district, and are not counted as separate governments.

## **Natural Resources Districts**

In 1972, the natural resources districts were created by combining the following types of districts: soil and water conservation districts, watershed conservancy districts, watershed districts, advisory watershed improvement boards, and watershed planning boards. Natural resource districts may merge with rural water districts, drainage districts, reclamation districts, or irrigation districts. An elected board of directors governs each natural resources district. The district may levy ad valorem taxes, fix charges, accept grants, and issue revenue bonds. General obligation bonds may be issued with the approval of the voters.

## **Public Power Districts**

Nebraska statutes authorize two types of power districts.

Public power and irrigation districts provide public power, irrigation, or both. They are established by the Nebraska Power Review Board on petition of voters and after investment. An elected board of directors governs each district. The district may sell water and/or electric power, and may issue bonds. Districts created under this act to provide only irrigation facilities are included under irrigation districts, above.

Rural power districts may be created by petition of any electric cooperative corporation to the state department of water resources. When established, they operate under the same provisions as public power and irrigation districts above.

## **Reclamation Districts**

Reclamation districts may be created by the state department of water resources on petition of landowners. An elected board of directors governs each district. The district may levy benefit assessments and ad valorem taxes and issue bonds with the approval of the voters.

## **Road and Street Improvement Districts—1957 and 1961 Laws**

These districts are established by the county governing body on petition of landowners and after public hearing and referendum. An elected board of trustees governs

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each district. The district may levy ad valorem taxes and special assessments and issue bonds. These districts may provide road lighting as well as road improvement services.

These districts are to be distinguished from street improvement districts formed under 1901 and 1879 laws. Districts formed under those two laws are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

### **Rural and Suburban Fire Protection Districts**

These districts are established by the county clerk on petition of landowners after majority approval at a public meeting. An elected board of directors governs each district. The district may levy ad valorem taxes and issue bonds. A 1998 law declared that no new rural or suburban fire protection district may be formed, with the exception that existing districts may merge to form a new district.

### **Rural Water Districts**

Rural water districts are created by the county governing body following petition of landowners and public hearing. A board of directors elected by the landowners governs the district. The district may fix charges on benefits received, and may issue revenue bonds. After 1972, new districts may not be established under this law, but districts then in existence may continue to operate.

### **Sanitary and Improvement Districts**

Sanitary and improvement districts provide sewerage or water systems, street and highway facilities, street lighting, park and recreation facilities, and certain other services. They are created by the clerk of the district court on petition of landowners. An elected board of trustees, or their designees, governs each district. The district may issue bonds, levy ad valorem taxes and special assessments, and fix rates for services.

### **Weather Control Districts**

Laws authorizing the establishment of weather control districts were repealed in 1998.

## **SUBORDINATE AGENCIES AND AREAS**

Shown below are various entities that have certain characteristics of governmental units, but that are classified in census statistics as subordinate agencies of the state or local governments, and not as independent governments. Legal provisions for some of the larger of these are discussed below (see “Public School Systems,” above, regarding educational agencies of this nature).

Among the subordinate agencies and areas listed below, some represent “special taxing areas” within the area of an established government. This method of financing additional services in limited areas by property taxation,

while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind—i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

**Nebraska Investment Finance Authority (state).** This authority was established by act of the legislature to provide credit for agricultural, economic development, energy conservation, and housing purposes. The authority is governed by a board of nine members, six of whom are appointed by the governor, plus the director of economic development, the chairperson of the Nebraska Investment Council, and the director of agriculture, who serve in an ex officio capacity. The authority may receive grants and contributions, fix fees and charges, make mortgage loans, and issue bonds. It is the successor agency to the Nebraska Agricultural Development Corporation, the Nebraska Development Finance Fund, and the Nebraska Mortgage Finance Fund.

Other examples include:

### **State<sup>1</sup>**

Area agencies on aging  
Ethanol Authority and Development Board  
Fort preservation, restoration, and development boards (joint state-county)  
Nebraska Aquaculture Board  
Nebraska Conservation Corporation  
Nebraska Educational Finance Authority  
Nebraska Educational Telecommunications Commission (formerly Education Television Commission)  
Nebraska Elementary and Secondary School Finance Authority  
Nebraska Railway Council (formerly Nebraska Branch Rail Revitalization Council)  
Nebraska State Airline Authority  
Regional mental health authorities  
Research and Development Authority<sup>2</sup>  
Small Business Development Authority  
Wyuka Cemetery Corporation

### **County**

Agricultural Societies  
Boards of public docks (county)  
City-county buildings (county portion)  
City-county health agencies

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<sup>1</sup>Authorizing legislation for the Child Support Task Force was repealed in 1999.

<sup>2</sup>Authorizing legislation for state research and development authorities was repealed in 2001.

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County libraries<sup>3</sup>  
County hospital boards  
County land reutilization authorities  
Fort preservation, restoration, and development boards  
(joint state-county)  
Interstate county bridge commissions  
Interstate conservation or recreational improvement  
districts  
Public building commissions (joint city-county)  
Railroad transportation safety districts

- Road districts
- Rural road improvement districts

Weed control authorities

### **Municipal**

Boards of public docks (county)  
Boards of public trust  
Business improvement districts  
City-county buildings (city portion)  
Community redevelopment authorities  
Housing authorities governed by municipal governing  
body<sup>4</sup>  
Industrial development corporations (Omaha)

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<sup>3</sup>Authorizing legislation for regional libraries was repealed in 1997.

<sup>4</sup>Authorizing legislation for municipal housing authorities governed by the municipal governing body was repealed in 1999.

Improvement districts (Omaha)  
Interstate city bridge commissions (Omaha)  
Interstate conservation or recreational improvement  
districts  
Joint airport board  
Joint city-school district building commissions  
Landmark heritage preservation districts (Omaha)  
Off-street parking districts (primary, first-, and second-  
class cities)  
Omaha Parking Authority  
Ornamental lighting districts (Lincoln)  
Public building commissions (joint city-county)  
Public improvement districts (Lincoln)  
Public utility districts  
Sewerage and drainage districts  
Sewer and water extension districts  
Sewer and water main connection districts (first-class  
cities)  
Special improvement districts  
Storm sewer districts (first-class cities)  
Street improvement districts—1901 and 1879 laws  
Street sprinkling districts (Omaha)  
Water districts (Lincoln)  
Water service districts (second-class cities and villages)  
Water and sewer districts (first-class cities)  
Zoning districts

Nebraska laws also provide for various types of local areas  
for election purposes and administration of justice.