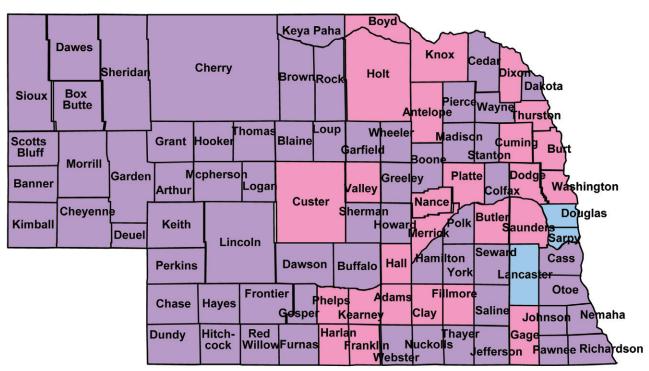
## Nebraska

Nebraska's counties derive their powers from the state constitution and legislative action. These establish the legal framework for county government and list the duties and powers of the county governing bodies. A county in Nebraska is a political subdivision of the state having subordinate powers of sovereignty conferred by the Legislature. As such an entity, the county has only that power delegated to it by the Legislature.

County governments in Nebraska have two options for county structure. The most widely used structure is the Commissioner form. These 66 counties have a three or five member county commission as the governing body as provided for under the Commission form of county government. The Township-Supervisor Form, found in 27 counties (Adams, Antelope, Boyd, Buffalo, Burt, Butler, Clay, Cuming, Custer, Dixon, Dodge, Fillmore, Franklin, Gage, Hall, Harlan, Holt, Kearney,

Knox, Merrick, Nance, Phelps, Platte, Saunders, Thurston, Valley, and Washington), utilizes a seven-member board of supervisors elected by district as the governing body. Since all counties operate solely under authority delegated by the state, no county has home rule authority.

The county board is the entity that acts on all official matters for and on behalf of the county. The board possesses both executive and legislative powers. The distinction between the board of commissioners and board of supervisors is primarily one of name, since both share similar powers. The major difference between commissioners and township supervisors is the existence of township government where individuals are elected to serve as township officers to carry out the authority and responsibilities of the townships.



Form of County Government

Township-Supervisor
Commissioner
Commissioner with County Administrator