11-1956

EC56-504 County Government in Nebraska

Lois Schwaub

Follow this and additional works at: http://digitalcommons.unl.edu/extensionhist

Schwaub, Lois, "EC56-504 County Government in Nebraska" (1956). Historical Materials from University of Nebraska-Lincoln Extension. 3307.
http://digitalcommons.unl.edu/extensionhist/3307

This Article is brought to you for free and open access by the Extension at DigitalCommons@University of Nebraska - Lincoln. It has been accepted for inclusion in Historical Materials from University of Nebraska-Lincoln Extension by an authorized administrator of DigitalCommons@University of Nebraska - Lincoln.
County Government in Nebraska

Under the state constitution, counties are the political subdivisions of the state. A county is governed by an elected board of from three to five members. The number of members in a county is determined by the population of the county. The state constitution requires that a new county be created in Nebraska on the recommendation of the governor, by the people, or by the state legislature. The governor may recommend the creation of a county to the legislature, and the legislature may create the county by law. The county government in Nebraska is an important part of the state government, and it is responsible for providing services to the county's citizens. The county government is responsible for the administration of justice, the collection of taxes, the maintenance of the county roads, and the provision of other services to the citizens of the county.

The county government is an important part of the state government, and it is responsible for providing services to the county's citizens. The county government is responsible for the administration of justice, the collection of taxes, the maintenance of the county roads, and the provision of other services to the citizens of the county.

This pamphlet is written by the Extension Service of the University of Nebraska and the U.S. Department of Agriculture. It is intended to provide information about the county government in Nebraska and its role in the state government.

EXTENSION SERVICE
UNIVERSITY OF NEBRASKA COLLEGE OF AGRICULTURE
AND U.S. DEPARTMENT OF AGRICULTURE
COOPERATING
W. V. LAMBERT, DIRECTOR
County Government in Nebraska

"The Salvation of the State Is the Watchfulness in the Citizen"
County Government In Nebraska

Lois Schwaub

The county government is public administration of the people, by the people, and for the people "right at home". It is a basic unit of government in which we all share through voting, paying taxes, holding office, and benefiting from its services.

It is one of the oldest forms of government in Nebraska. When Nebraska was a territory from 1854 to 1867, the governor instructed that a census be taken and the territory divided into counties. By the time the first territorial legislature met in 1855, eight counties with a combined population of nearly 5,000 had been organized. These early counties--Lincoln, Cass, Polk, Pierce, Seward, and Douglas--were obviously named for men of importance in national politics in that day.

The 77,237 square miles of Nebraska are now divided into 93 counties. The largest county is Cherry and next in size are Custer and Lincoln. Sarpy is the smallest. Nebraska had a population of 1,325,510 in 1950. Douglas county had the largest population in 1950. Lancaster and Scotts Bluff ranked second and third, respectively. Arthur county has the smallest population.

County government is important to all citizens but especially so to those in rural areas of Nebraska. (In 1950, 29.5% of Nebraska's population was rural farm, 23.6% rural non-farm, and 46.9% urban). Since county government is of great importance in Nebraska, we should know more about it, and its officers and their functions.

Two general systems of county government are in use in Nebraska: the commissioner-precinct plan, and the supervisor-township plan.

Commissioner-precinct Plan:

Sixty-five counties in Nebraska now use this plan whereby three commissioners are usually elected if the county has less than 200,000 population, or five men if the population exceeds 200,000. Every county may have five commissioners if the voters authorize them.

Under this plan each county is divided into convenient voting precincts which combine to form a district, and each district elects a commissioner, except in counties of more than 100,000 population where all commissioners are elected by popular vote of the entire county. Commissioners must be qualified electors and live in the district or county. The commissioners' terms are staggered. One commissioner is elected at the first biennial election, and the other two at the next election. Where there are five commissioners, two are elected the first year, and three are elected two years later. Each serve a four-year term.

The annual meeting is in January when the chairman is elected. All decisions require a majority vote. The board can adjourn from time to time between regular meetings.

Supervisor-Township Plan:

Twenty-eight Nebraska counties have this plan. Under this form of government, the county is divided into several districts of equal population. Cities of 1,000 or more can be divided into districts and supervisors added in order to keep the population in each district nearly equal. Under this arrangement the number of super-
Visors may number from seven to twenty. Supervisors serve four-year terms. The chairman is elected by the board and he also appoints committees. Taxes are levied as requested by townships which also report expenditures to the board. The board also divides the county into road districts.

If the districts are shown to be unequal in population after a census (every 10 years), district boundaries are changed. The board has the power to change boundaries of towns, create new ones and give towns names on petition of a majority of the voters.

Meetings of the Board of Supervisors are open to the public and special sessions can be called on written request of one-third of the members. Primary election nomination is not required of candidates for the office.

To change from the Commissioner-precinct to a Supervisor-township form requires a majority vote of all those in the county voting at any general election when the question is submitted. To change from a Supervisor-township to a Commissioner-precinct government requires only a majority of those voting on that question.

General Duties of Commissioners and Supervisors:

Sitting as a board, these officials prepare and adopt an annual budget (the county fiscal year begins in July and ends June 30th, and levies are made in August), pass on all claims for county money, fix within legal limits the salaries of county officers, deputies and employees, and cause the examination and audit of books and accounts of all county officers. (The policy has often been to accept the audit of the state which is made yearly.) Many county boards meet once a week.

The boards let all contracts for the county, appoint a county physician, county nurse, county veterans service officer, county highway commissioner, county assistance director, etc. They generally superintend the care of the poor as well as receiving and passing upon requests for old age assistance and aid to dependent children. They oversee the establishing and maintaining of county roads. With other county officers, they act as a Board of Equalization for property assessment. They appoint for the filling of vacancies of elected county officials.

County Elected Officials:

There are 10 county officials elected by the voters of the county. Officials are elected by the people of the entire county at the general election held on the first Tuesday after the first Monday in November of even numbered years, for a term of four years on a staggered basis. (General county officials and some commissioners at one biennial election; judicial officers and the other commissioners at the intervening two year election period.) A list of these officers and their duties follows:

The County Clerk:

This officer acts as clerk for the county board and keeps minutes of its proceedings. His office is the "clearing house" for practically all of the county's business. He issues all warrants ordered by the county board, receives and audits all claims on the county, and receives reports from the township and precinct officers.

He is in charge of elections, receiving nomination petitions, filings and fees of candidates for office. He is in charge of the printing and distribution of ballots and other election supplies. The clerk's office also prepares and posts notices of election, sends ballots and receives votes by mail and directs the canvassing of election returns.

He records soldiers' discharges when they are presented to him for recording. He pays bounties on destructive wild animals or pests.
COUNTY OFFICERS ELECTED BY VOTERS OF COUNTY

POLITICAL BALLOT

BY SPECIAL DISTRICT*

COUNTY BOARD
Prepares budget, fixes levies, lets contracts, makes appointments.

ASSESSOR
Prepares list of people subject to taxation and evaluates property.

ATTORNEY
Enforces laws by collecting evidence and presenting cases to juries

CLERK OF DISTRICT COURT
Keeps record of civil and criminal court actions.

CLERK
Keeps record for county board. Office is "clearing house" for county business.

NON-POLITICAL BALLOT

BY COUNTY AT LARGE

COUNTY JUDGE
Presides over County Court. Issues marriage licenses. Supervises guardianships

COUNTY SUPT. OF INSTRUCTION
Inspects schools, supervises teaching, reports to state on local school work

SURVEYOR
Surveys land, keeps records.

REGISTRAR OF DEEDS
Keeps record of deeds, documents affecting title to real estate

SHERIFF
Executes court orders, makes arrests, jails offenders, is keeper of county jail, appoints deputies.

TREASURER
Receives money coming to county and pays money on instructions of County Board.

*Except in counties of more than 100,000 where the entire county elects
In many of the counties the county clerk's office is merged with other offices of record in different combinations.

The Registrar of Deeds:

This office is often merged with that of the county clerk in Nebraska. It exists as a separate office in counties of 16,000 or greater population. The duties of this office are to record the exact wording of deeds to real estate, mortgages, and releases of mortgages. A number of indexes and cross-references to these are used.

This record of land sold or mortgaged by written documents is not required to make a document legal but it is most essential in case they are lost or destroyed. Notices, contracts, and judgments relating to lands and plats are also recorded by him when presented. For these services, he charges a fee which is collected and accounted for to the county board.

The County Treasurer:

This office is the collector and custodian of all state and local taxes and assessments for local improvements. All taxes, state, county, village, school district and other districts within the county are paid to the county treasurer and distributed by him to the proper officials. City taxes are paid to city treasurers in some cases. This involves preparing and mailing tax statements, issuing tax receipts, advertising delinquent taxes for sale, and issuing automobile drivers' licenses, motor vehicle numbers and licenses.

In January and July of each year, the county treasurer is required to publish a sworn statement showing the condition of public funds under his jurisdiction. Monthly reports and remittances of state taxes are made to the State Treasurer. Once a year books and accounts are audited by an examiner of the State Auditor's office.

The County Assessor:

The work of this office is to supervise the assessment of property, both real and personal, throughout the county. The assessor determines the value of real estate and improvements and keeps his record up-to-date as to changes in ownership and value. All motor vehicles are assessed by this office. These assessment rolls are prepared for the Board of Equalization and filed by precincts with the county clerk. Reports and abstracts of assessments are made for state authorities.

This office is combined with the county clerk in counties under 6,500 population. In 1947, an amendment to state law established the office of assessor in all other counties.

The Clerk of the District Court:

This recording office is combined with the office of county clerk in 26 Nebraska counties. In all counties of 8,000 or greater population it is a separate office.

The clerk keeps all records and papers of civil and criminal actions, makes copies of them when requested, administers oaths, issues all necessary notices and processes (which the sheriff serves), assists in drawing juries, and collects costs and fees incidental to his office.

He prepares the docket, attends all sessions of the district court and keeps a record of all suits and transactions therein. He has charge of naturalization papers.
The County Judge:

The county judge presides over the County Court. It is a court of record which means it must keep permanent records which are accepted in all other courts. It has the original jurisdiction in all matters of probate, settlement of estates, appointment of guardians and settling their accounts, and finding and determining heirships.

The county judge has jurisdiction in Justice and County courts. Justice court is limited to cases involving up to $200. County court may handle civil and criminal cases. (Civil cases are those which concern disputes between individuals and are usually about such matters as fulfilling contracts or business agreements and payments of debts. Criminal cases are those arising out of breaking laws of the community. Here the wrong is done not only against an individual but against the community.) The limit of jurisdiction for civil cases is $1,000, or less. In criminal cases they may handle preliminary hearings and have jurisdiction where the maximum penalty if $500, or six months in jail.

The county judge issues marriage licenses and collects fees and fines pertaining to the office.

Decrees of adoption are entered in this court as well as birth certificates for adopted children. The county judge may hold hearings and, if necessary, commit feeble-minded persons to a state institution.

The County Superintendent:

General supervision over the public and private schools in the county is the main duty of this office. The County Superintendent is required to visit each school at least once each year, observing discipline, modes of instruction, progress and proficiency of pupils, and making a record of his findings. Annual reports on these conditions are made to the Commissioner in the State Department of Education. (Since cities in the counties have superintendents, the chief duties of the county superintendent relate to rural and village schools.)

Institutes and lectures are held to provide teachers an opportunity to improve themselves in the art of teaching and to promote uniform methods of instruction. Attendance by the teacher is compulsory. The changing of boundaries of existing school districts or the forming of new districts are the duties of this office. This officer also has the responsibility for reporting to the proper state institutions the existence of blind and deaf pupils in the county.

The County Surveyor:

The person holding this office is elected as the County Surveyor. In some counties the surveyor may become the ex-officio county engineer and highway commissioner. The laws of Nebraska require boards in counties of less than 50,000 and over 20,000 population to appoint the surveyor or other qualified person as highway commissioner. In counties over 50,000 population the elected surveyor automatically becomes ex-officio county engineer and highway commissioner. Counties under 20,000 population may or may not have a county highway commissioner or engineer. In Lancaster and Douglas counties the elected surveyor becomes both ex-officio highway commissioner and engineer.

In the supervisor-township plan of government, approximately 30 per cent of the roads are designated as county roads to be built and maintained by county funds. The rest of the roads are maintained by the township in which they are located. Bridges over 16 to 20 feet long (length designated by each county) are built and maintained by the county.
In the commissioner-precinct form, the county board and its appointed highway commissioner, build and maintain all roads and bridges in the county.

Because of the shortage of qualified men, only about one-half of the counties have a full-time surveyor. The legislature in 1951 provided that in cases where no qualified surveyor in the county will accept the office, the county board may appoint a competent surveyor from any other county in the state.

The county surveyor makes surveys when called upon, by the county or private parties, and keeps records of all surveys in his office. In the early days of Nebraska when section corners and claims were to be located, the surveyor was a busy and important officer. Today, the surveyor may stake out lots in a city or a subdivision of farm lands, and make surveys and locate lines for all road construction in the county.

If he also serves as highway commissioner, the surveyor maintains all of the roads in the county, supervises the patrolmen who regularly drag the roads, the county shop which repairs and keeps up all of the county equipment, and bridge construction and maintenance. This may include operation of a rock quarry as well as the graveling of roads and all culvert construction.

If he also serves as county engineer, it is the duty of his office to prepare plans and specifications, supervise and inspect, prepare estimates of costs, and make final estimates showing total costs of any improvement.

In addition, this office keeps all of the road records of the county which show exactly when, where, and how every road in the county was established. He records any road that has been vacated or altered. He keeps a record showing cost, location, size and repair costs of each bridge.

The County Sheriff:

It is the sheriff's duty to see that public order and peace are kept in the county by apprehending criminals and making arrests. He attends all county and district court hearings, serving their writs and orders. He is in charge of the county jail and its prisoners. He sells at auction property under foreclosure and collects delinquent taxes or personal property by distress sale. He serves as probationary officer for children under 14 who have juvenile court records.

The County Attorney:

The county attorney prosecutes and defends on behalf of the state and county all suits in which the state or county is a party or has an interest. He gives legal counsel and advice to the county board and other county officers when requested to do so. The legal requirement for this office is that the person hold a law degree.

Most counties have abolished the office of coroner and the county attorney often acts as ex-officio coroner. In other counties this office has been assigned to the sheriff.

County Appointive Offices:

Each county, besides the elected officials, may have the following other officers.

County Agricultural Extension and Home Extension Agents:

The county extension service directs an educational program designed to meet the needs and interests of all members of the family. It is carried on through meet-
ings, demonstrations, office calls, farm and home visits, letters, news articles, radio and television. Information is based on technical information acquired from research work conducted by the state and federal experimental stations, commercial research and successful practices initiated by progressive farmers and homemakers. The county extension service acts as a connecting link between the farm family and the college of agriculture. It brings the latest information to the people and takes farm and homemaking problems to the experiment stations for study.

The county extension agent is employed by a County Extension Board in cooperation with the State Extension Service of the College of Agriculture and the U.S. D.A. The county extension agent is a college graduate with training in agriculture or home economics. He or she is a member of the staff of the University of Nebraska with headquarters in the county in which he is employed. Funds for administering the county extension service come from county, state, and federal sources.

A county sponsoring organization is required by law in order to qualify for state and federal funds for carrying out the County Extension program. This organization is generally known as the County Extension Board whose members are elected at an annual county-wide meeting. Duties of this board are:

1. Cooperate with the state Extension Service in selecting agents.
2. Formulate and direct the county extension program.
3. Provide a budget for county expenses.
4. Hold regular business meeting to approve bills, advise agents, and decide policies.

The job of the County Extension Agent may be summarized as follows:

1. Organize community and neighborhood groups of farmers, homemakers, and young people to study their personal and community problems through 4-H Clubs, women's extension clubs, and other community groups.
2. Teach improved farming and homemaking practices that will result in larger farm incomes and a more satisfying rural life.
3. Train local club leaders so they in turn may teach improved farming and homemaking practices to their community and neighborhood groups.
4. Plan with groups such activities as fairs, exhibits, and educational tours.
5. Write letters, make phone calls, and farm and home visits to assist people with individual problems pertaining to agriculture and home economics.
6. Write news stories answering questions, announcing events, and giving pertinent information.
7. Give talks on timely topics to groups and on the radio.

County Highway Commissioner:

The person who is elected as county surveyor or other qualified person may serve in this capacity. It is the duty of this office to supervise the building and maintenance of all county highways, and roads and bridges. (See County Surveyor on p. 7 for complete explanation.)

County Veterans Service Officer:

A county Service Committee of five members is appointed by the county board after consultation with veterans organizations. This committee in turn appoints the county service officer.

It is his duty to assist veterans of World Wars I and II in preparing claims against county, state or federal government. He investigates and makes recommendations on veterans' claims. He counsels veterans and veterans' dependents on their rights.
Veterans having National Service Life Insurance may consult with this officer on their insurance problems. Most counties have an annual levy for a fund used in aiding veterans. In addition, Nebraska has an $8,000,000 trust fund from which the interest, $200,000 annually, may be used to aid veterans.

**County Assistance Director:**

This official heads the Department of Public Welfare for the county, investigating and making recommendations for assistance from various county, state and federal funds available for the blind, aged, crippled, indigent, and dependent children. County officials are advised in regard to welfare problems by this office.

**AGRICULTURAL AND HOME EXTENSION AGENTS.** Teach newest information and methods to individuals and groups.

**ASSISTANCE DIRECTOR.** Investigate and recommend aid for blind, aged, crippled, etc.

**COUNTY PHYSICIAN**

Care of indigents

**DIRECTOR OF CIVIL DEFENSE.** Sets up training program and disaster plan.

**DIRECTOR OF COUNTY RELIEF.** Provides care for financial dependents.

**SUPERINTENDENT OF COUNTY FARM (or Nursing Home).** Help with care of needy of county.

**DIRECTOR OF VETERANS SERVICE CENTER.** Assists vets with claims. Counsels on vets rights.

**HIGHWAY COMMISSIONER**

In charge of building and maintaining county roads and bridges.

**County Physician:**

The county physician, appointed by the county board, acts as medical advisor to the relief service and treats indigent patients hospitalized by the county.

**Director of Civil Defense:**

This office sets up a training program and disaster plan for the county cooperating with the Mobile Support District (Nebraska has five districts) in case of emergency. This office prepares for both war-caused and natural disasters.

In addition to these appointed officers, some counties may have a Director of County Relief and Superintendent of County Farm (or Nursing Home). The Director of County Relief heads the organization called Emergency County Relief and provides care for financial dependents in their own home, for children placed in boarding homes,
and for children in their own homes in need of help but not in trouble. The Superintendent of County Farm is in charge of a farm used for the boarding and housing of needy people over 16 years of age and under 65 years. A nursing home is provided by some counties to care for the ill who need financial help. People over 65 years of age are provided for by old age assistance benefits.

Other County Boards:

The law provides for certain minor county boards in addition to the county board of commissioners and supervisors which has the general powers. These minor boards are:

The County Board of Health:

This board consists of three members, the sheriff, the county superintendent and a physician appointed by the county board. (Counties of more than 200,000 population have a five member board or if in conjunction with a city, a seven-member board.)

It is the responsibility of the group to take steps to safeguard the general health of the people, to establish quarantine against disease, and to make and enforce laws for securing sanitary conditions throughout the county (except in incorporated cities and villages) in cooperation with the State Health Department.

The County Board of Mental Health:

The clerk of the district court, one physician and one lawyer, both appointed by the judge of the district court, compose the county board of mental health. It examines persons charged with mental illness to determine their mental condition and to provide for sending those considered mentally ill to a state hospital.

The County Board of Equalization:

This board is composed of the county board, the clerk and the assessor. A person believing his property assessment is too high (or much less likely - too low!) may appear before the board to state his case. The board attempts to make all assessments fair.

A Critical Look at County Government:

Nebraska has 93 different county governments. Many serve small areas. Counties were established when transportation was by horse and carriage. Small counties were planned in part to enable a person to visit the "county seat", transact his business, and return home the same day. Today, in the United States, there are over 3,000 counties. Economies can be realized by combining the smaller counties into larger ones. The highway problem, with costly equipment and a scarcity of technically trained men would be simplified by combining counties. The supervisor-township form of county government further aggravates the road problem.

On the other hand, an argument for small counties is that government should be kept close to the people. Knowing the county official helps the citizen to understand the quality of government he is receiving. In small counties, too, the voters generally know the men seeking office.

County officers are elected directly by voters and are not responsible to the county board. Although the county board formulates policies and suggests procedures the county officers are responsible only to the voters.

In some cases, a large city may cover most or all of a county. The city has a
separate government. So does the county. Confusion and overlapping duties often results.

In many situations, state law directs county government how and when to carry out certain functions. Critics say that the county government really does not have much power!

Women's Responsibility: A Concern for Government

Traditionally the role of women has been to care for life -- human welfare. In former days, household tasks took all of the homemaker's time and energy. Today, labor-saving equipment and other developments give the homemaker more leisure time. Today a family's happiness and general well-being depends in part on what happens outside its home. In order for women to do their part in safeguarding the family welfare, they must extend their activities and assume social responsibilities as never before. The citizenship role for women is more important than ever. Women can do well by knowing and being active in a government close to them --- county government.

Acknowledgements:

Donovan, A. K., County Government In Nebraska, American Legion, 1951
Nebraska Blue Book, Nebraska Legislative Council, 1954.
Sheldon, A. E., Nebraska Civil Government. The University Publishing Company, 1924.
Mr. Hugh Dillon, Nebraska State Surveyor
Mr. H. M. Grether, Legal Department, Department of Roads, Nebraska
Mr. J. B. Morgan, Lancaster County Clerk
Mrs. Melba Scott, formerly Lancaster County Civil Defense Director
Mr. Louis Weaver, Lancaster County Engineer and Surveyor
COUNTY GOVERNMENT IN NEBRASKA

Pretest

Place a check mark in either the column headed "True" or "False" opposite the following statements. Omit those of which you are unsure.

1. Nebraska has 109 counties.  
   True    False

2. The largest county in Nebraska is Lancaster.  
   True    False

3. County officers and the state officers have similar duties.  
   True    False

4. The county has complete control in road making.  
   True    False

5. The County Treasurer may succeed himself in office.  
   True    False

6. The Registrar of Deeds holds the title to all land in the county.  
   True    False

7. All Nebraska counties operate under a commissioner-precinct plan of government.  
   True    False

8. The county assessor usually holds the office for life.  
   True    False

9. The county does not have subdivisions.  
   True    False

10. The town in which the courthouse is located is called the "county seat"  
    True    False

11. The County Superintendent of Schools hires all teachers in the county.  
    True    False

12. County Supervisors and County Commissioners have much the same duties.  
    True    False

   Number of Correct Answers . . . . . . . . . . . . .  .

10 - 12 correct answers indicate superior understanding of county government; 8 - 10 correct answers, good to fair knowledge of county government (best listen closely to lesson material); and 7 and under, poor knowledge of county government (better take the bulletin home and read it through several times.)
COUNTY GOVERNMENT IN NEBRASKA

FACTS ABOUT ___________ COUNTY

This county's plan for government: --------------------------------------------------

County Board members (elected from districts* for 4 year terms):

___________________________, Chairman

___________________________

___________________________

___________________________

___________________________

___________________________

___________________________

Seven members if the Supervisor-Township plan is used (exception is York County)

County Elected Officials (elected for 4 year terms):

County Clerk: ______________________

Registrar of Deeds: ______________________

County Treasurer: ______________________

County Assessor: ______________________

Clerk of District Court: ______________________

County Judge: ______________________

County Superintendent of Instruction: ______________________

County Surveyor: ______________________

County Sheriff: ______________________

County Attorney: ______________________

Appointive Officers of the County:

Agricultural Extension Agent: ______________________

Home Extension Agent: ______________________

*Except in counties of more than 100,000 where the entire county elects.
County Government In Nebraska, Facts about ________________ County.

<table>
<thead>
<tr>
<th>Position</th>
<th>Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Highway Commissioner</td>
<td></td>
</tr>
<tr>
<td>County Engineer</td>
<td></td>
</tr>
<tr>
<td>Director of Assistance in Dept. of Public Welfare</td>
<td></td>
</tr>
<tr>
<td>County Physician</td>
<td></td>
</tr>
<tr>
<td>Director of County Relief</td>
<td></td>
</tr>
<tr>
<td>Superintendent of County Farm (or County Nursing Home)</td>
<td></td>
</tr>
<tr>
<td>Director of Veterans Service Center</td>
<td></td>
</tr>
<tr>
<td>Director of Civil Defense</td>
<td></td>
</tr>
</tbody>
</table>

Funds for county government are raised through tax levies. Place in spaces provided, the mill levy for that category in your county. (The back of county tax receipts often give this information.)

County Funds:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General</td>
<td>$</td>
</tr>
<tr>
<td>Bridge</td>
<td></td>
</tr>
<tr>
<td>Highway</td>
<td></td>
</tr>
<tr>
<td>General relief</td>
<td></td>
</tr>
<tr>
<td>Soldiers and Sailors relief</td>
<td></td>
</tr>
<tr>
<td>Special</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>Total mill levy for County</td>
<td></td>
</tr>
</tbody>
</table>
