



# TEXAS

## COUNTY GOVERNMENT OVERVIEW

### Counties

254

### Government Form

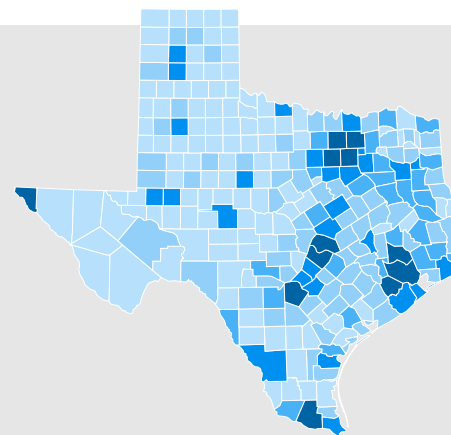
Reformed<sup>1</sup>

### Governing Body Size

5

### Population (2020)

29.1 million<sup>2</sup>

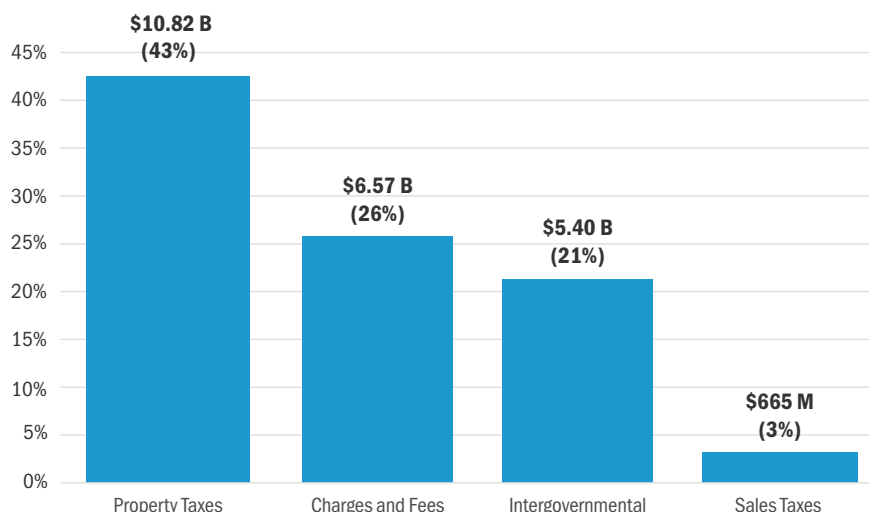


60 15,000 50,000 100.0K 500.0K 10.0M  
Population (2020)

### County Authority

**Most Restrictive (Dillon's Rule):** Texas counties are all governed by Dillon's rule and therefore may only exercise the powers and authorities that have been explicitly granted by the state legislature and those reasonably implied therefrom.

## TOP REVENUE SOURCES FOR TEXAS COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

<sup>1</sup>“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Maintain an emergency management program.
- Provide safe and suitable jails and local court systems.
- Conduct certain elections and maintain public records.

#### Services counties MAY provide:

- Purchase, construct and operate parks, playgrounds or historical museums.
- Enforce rules for the maintenance of county roads.
- Establish community mental health centers.

#### Services counties CANNOT provide:

- Deliver gas and electric utilities.

# STRUCTURE/AUTHORITY

## SUMMARY

Texas has the greatest number of counties of any state. All counties in Texas are governed under general law and are structured with a five-member commissioner’s court. Four of the members each serve one precinct and the fifth is a county judge elected at-large who presides over the commissioner’s court, performs administrative duties, may serve as a budget officer and may have judicial duties. Texas counties also have a vast court system and are served by justice courts, county courts, county courts at law, probate courts and district courts. County offices are independently elected and/or appointed. The commissioner’s court sets county and departmental budgets as the governing body, but each county official has an independent sphere of authority over their office.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Auditor*	Appointed	Mandatory
Constable	Elected	Mandatory
County Clerk	Elected	Mandatory
District Clerk	Elected	Mandatory
District/County Attorney	Elected	Mandatory
Justice of the Peace	Elected	Mandatory
Sheriff	Elected	Mandatory
Tax Assessor-Collector	Elected	Mandatory
Treasurer	Elected	Mandatory

\* Appointment of a county auditor is dependent on the population of the county.



## COUNTY STRUCTURE

**Legislative Branch:** A five-member commissioner’s court is the sole legislative decision-making body for every county.

**Executive Branch:** The five-member commissioner’s court, including a county judge elected at-large, comprises the executive decision-making body of each county.

**Judicial Branch:** Judicial matters in Texas counties are served by justice courts, county courts, county courts at law, probate courts and district courts. Justice courts have jurisdiction over misdemeanors punishable by fine only and certain civil cases. Each county court is established in the state’s constitution and has original jurisdiction over class A and class B misdemeanors, as well as certain civil cases. County courts at law are established by state statute and are similar to constitutional county courts. Statutory probate courts have original and exclusive jurisdiction over probate matters, guardianship cases and mental health commitment cases within their counties. Finally, district courts have jurisdiction over felonies and certain civil cases.

**Optional Forms of Government:** There are no other forms of county government.



## COUNTY AUTHORITY

**Executive Power:** The state statutes specifically provide most of the powers and responsibilities of a commissioner’s court. Counties may establish public ferries, construct and maintain public roads, transport water and more.

**Ability to Form Partnerships:** A county may contract with another local government or federally recognized tribe to perform functions and services that each party may perform individually.

**Call a State of Emergency:** The county judge of a county’s commissioner’s court may declare a local state of disaster. The county judge may also order the evacuation from a threatened area.

**Special Districts:** There are approximately 2,800 special purpose districts throughout Texas. These consist of 38 different types of special districts, including drainage, jail, library and road utility districts. County commissioner’s courts may also call an election to create a county assistance district to provide a certain function, including law enforcement and detention services, economic development and tourism.



## OVERVIEW OF COUNTY SERVICES

Texas counties have jurisdiction over public safety, public health, parks and recreation and other services. Counties may establish special districts to provide specified services to residents. Most county services are mandated by the state, and those not included in state law are typically not available to counties. A commissioner's court also may create hospital authorities, maintain roads and bridges, furnish fire protection services and construct park facilities for recreation.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties **may** establish a local health department by a majority vote of the commissioner's court.

**Hospitals:** Counties **may** create a hospital authority to construct, purchase, equip, operate and maintain one or more hospitals in the county.

**Senior Care Facilities:** The **state** generally administers senior care. However, county hospital authorities **may** provide certain services and facilities for the elderly.

**Mental Health Facilities:** Counties **may** establish community centers after gaining state approval, such as a community mental health center or a community intellectual disability center.

**Welfare:** The **state** generally provides financial assistance and welfare services. However, counties **may** provide some support and services for indigent individuals, including indigent health care and defense.



### INFRASTRUCTURE

**Roads:** Counties **may** exercise control over all county roads, highways, ferries and bridges in the county. Responsibilities include making and enforcing necessary rules for construction and maintenance, hiring labor, purchasing machinery and appointing or serving as road supervisors.

**Mass Transit Authority:** Certain counties **may** create a mass transit authority governed by a seven-member board, two of which must be appointed by the commissioner's court.

**Utilities:** The **state** public utility commission regulates utilities. Municipalities have the power to own and operate a utility system which includes water, sewer, gas or electricity. Counties may provide water and sewer services.

- **Water:** A county **may** acquire, own and operate a water utility system to serve the unincorporated area of the county.
- **Sewer:** A county **may** acquire, own and operate a sewer utility system to serve the unincorporated area of the county.
- **Solid Waste:** A county **may** acquire, own and operate a solid waste system to serve the unincorporated area of the county.
- **Electric:** Counties **cannot** provide electric services.
- **Gas:** Counties **cannot** provide gas services.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Counties **may** purchase, construct and operate parks, playgrounds or historical museums.

**Libraries:** Counties **may** establish, maintain and operate a county library. Counties may also create a library district in any singular connected territory within a county. A library district may establish, equip and maintain one or more public libraries for the dissemination of general information relating to the arts, sciences and literature.

**Historical Preservation:** Counties **may** appoint a historical commission for the purpose of preserving the county's historic cultural resources.



## ZONING AND DEVELOPMENT

**Zoning Power:** Counties **may** control land development use in relation to transportation, wastewater and other environmental issues in unincorporated areas.

**Zoning Restriction:** Counties **cannot** apply their limited zoning authority to the location, construction, maintenance or use of central office buildings or equipment for telephone service providers.

**Economic and Community Development:** Counties **may** administer or otherwise engage in community and economic development projects.

**Housing Authority:** County housing authorities **cannot** transact business or exercise powers until the commissioner's court of the county declares, by resolution, that there is a need for the authority.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Counties **may** elect, appoint or hire sheriffs, constables and their deputies as peace officers. These individuals are generally responsible for providing law enforcement services within the counties.

**Jails:** Each county **must** provide a safe and suitable jail. The sheriff of each county acts as the keeper of the jail.

**Courthouses:** Counties **must** provide and maintain a courthouse. The county sheriff has charge and control of the county courthouse for the purposes of keeping order and preserving property, subject to the regulations of the commissioner's court.

**Fire:** Counties **may** provide fire protection or firefighting equipment to the residents of the county or of an adjoining county who live outside municipalities.

**Ambulance:** Counties **may** provide emergency ambulance services in the county, including the provision of necessary equipment, personnel and maintenance.

**Emergency Management Agency:** Each county **must** maintain an emergency management program or participate in a local or interjurisdictional emergency management program.



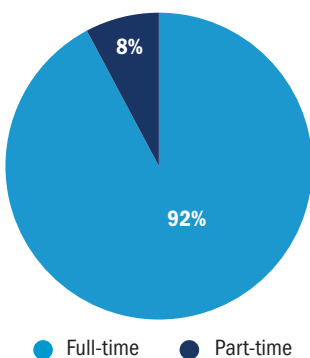
## SCHOOLS

**Education, Generally:** The **state** board of education and the Texas Education Agency set the education requirements and disperse state funds. School districts have the primary responsibility for implementing the state's system of public education. Counties have little to no involvement in the administration of public schools.

**School Board:** School districts are generally independent and governed by a locally elected board of trustees who oversee district management. The board may also employ a superintendent who assumes administrative responsibility and leadership for the planning, organization, operation, supervision and evaluation of the education programs, services and facilities of the district.

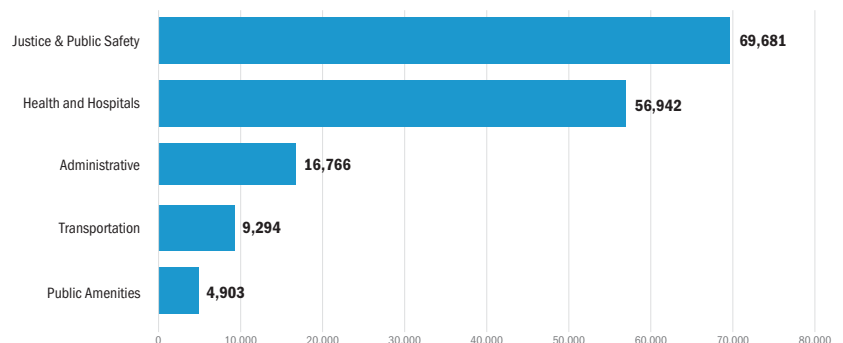
**Community Colleges:** The **state** higher education coordinating board holds the power to fund and establish community colleges.

## TEXAS COUNTIES EMPLOY 166,564 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

## TEXAS COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017



## OVERVIEW OF COUNTY FINANCE STRUCTURE

The taxes imposed by Texas counties are largely controlled by the state. Counties raise revenue primarily through property taxes. Counties may levy a local sales and use tax and a hotel occupancy tax. Bonds may be issued to pay for certain projects authorized in state statute. In addition, general obligation bonds are secured by a county ad valorem tax and are subject to approval at a bond election. Counties also generate revenue through fees such as court filing fees, criminal fines and road and bridge fees.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **may** levy taxes on all real property and tangible business personal property used for the production of income within the county. The maximum total property rate is \$1.25 per \$100 of taxable value. This includes the general fund property tax and two optional property taxes. The General Fund Tax has a max rate of \$0.80 per \$100, the optional Special Road & Bridge Tax has a max rate of \$0.15 per \$100 and the optional Farm-to-Market and Flood Control Tax has a max rate of \$0.30 per \$100.

**Personal Property:** Counties **may** assess tangible property that is used for the production of income for property taxes.

**Sales Tax:** Certain counties **may** impose a local sales and use tax of up to 1 percent upon a majority vote of qualified electors.

**Income Tax:** Counties **cannot** impose a local income tax.

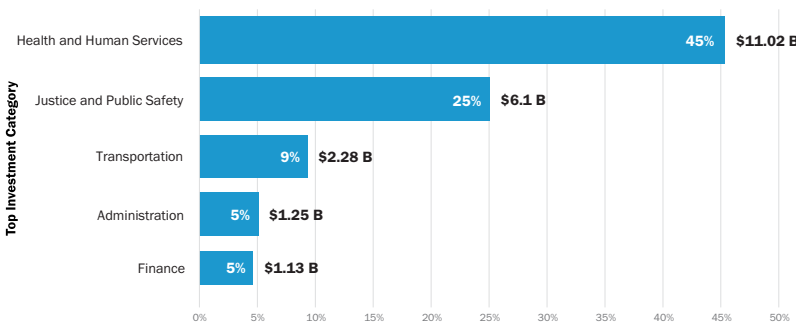
**Mineral Tax:** Counties **may** tax mineral interests as a part of real property taxes.

**Gas/Fuel Taxes:** Counties **cannot** impose a gas or fuel tax.

**Debt and Debt Limit:** Counties **may** issue bonds or other obligations as long as there is statutory authorization and it is approved by the state's attorney general office. General obligation bonds must be accompanied by ad valorem taxes. Taxes may not exceed a rate of 80 cents on 100 dollars valuation in any one year. A county's total indebtedness may not exceed 5 percent of the county's taxable values. When borrowing money, a county is also required to establish an interest and sinking fund.

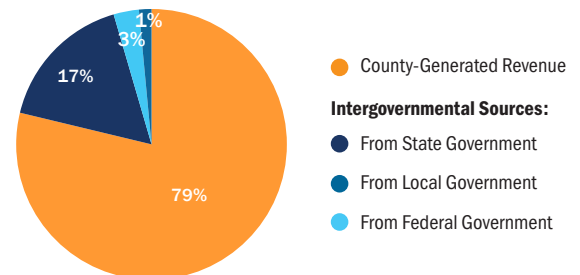
**Hotel Occupancy Tax:** Qualified counties **may** impose a tax on a person who pays for the use or possession of a hotel room.

## TEXAS COUNTIES INVEST \$24.3 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

## TEXAS COUNTIES RECEIVE \$5.4 BILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017