

UTAH

COUNTY GOVERNMENT OVERVIEW

Counties

29

Government Form

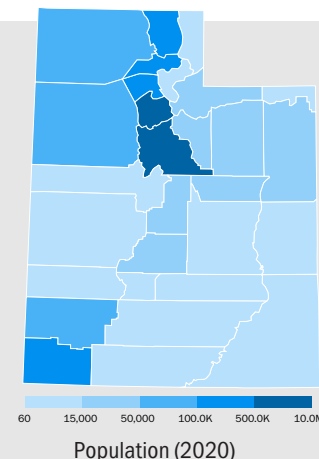
Mixed¹

Governing Body Size

County Commission: 3
County Council: 5-9

Population (2020)

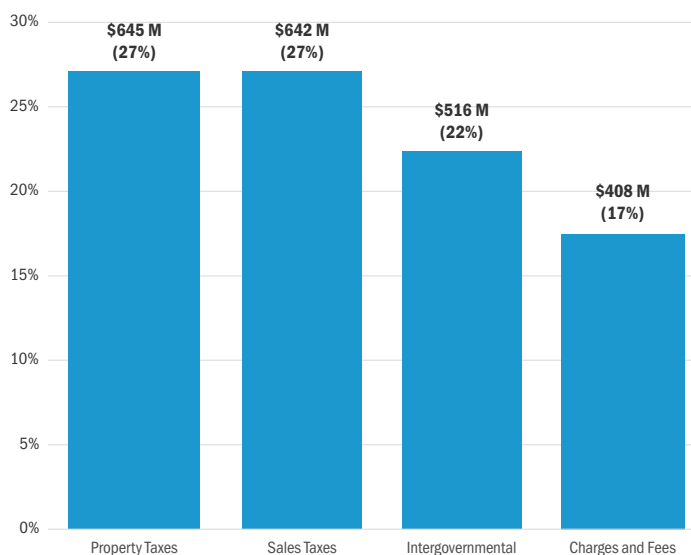
3.3 million²



County Authority

Somewhat Restrictive (Flexible Dillon's Rule): Utah counties are unique in that they are governed under Hutchinson's Rule, named after a seminal 1980 case, *State v. Hutchinson*. Utah's supreme court concluded that "Utah municipalities [and counties] have the right to legislate on the same subject as a state statute where the general welfare power is at issue." Utah is essentially a legislative home rule state and may pass legislation that is consistent with state statutes.

TOP REVENUE SOURCES FOR UTAH COUNTIES



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

¹"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."

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Maintain a local health department and mental health authority.
- Provide road maintenance and fire protection services.

Services counties MAY provide:

- Construct hospitals, airfields, parks and libraries.
- Establish a housing authority to provide rental assistance and other services.

Services Counties CANNOT Provide

- Construct fixed guideways for public transit.

STRUCTURE/AUTHORITY

SUMMARY

Utah has multiple forms of county government with either a county commission or a county council. The county council form may have either an appointed county manager which has administrative duties and powers, or an elected chief county executive officer which mostly has the same powers and duties as the county manager. The elected chief county executive is not a voting member of the legislative body but can still veto legislation. Furthermore, in the council-executive form of government, the council acts as the legislative decision-making body for the county while the executive is the leader of the executive branch. A change in the form of county government may be initiated either by the legislative body or registered voters of the county.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Attorney	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: The legislative authority is led by 3-7 county commissioners or a county council of 5-9 members.

Executive Branch: In county commission and council-manager governments, executive authority is vested in the legislative body. In the executive-council form, the elected chief executive officer is vested with executive authority.

Judicial Branch: Utah is divided into eight judicial districts, each of which serves multiple counties and contains a district court, juvenile court and justice court. District trial courts have original jurisdiction over civil cases, criminal felonies and certain misdemeanors. Juvenile courts have jurisdiction over law violations by minors. Justice trial courts have authority over class B and C misdemeanors, small claims and infractions.

Optional Forms of Government:

- County Commission
- County Executive-Council
- Council-Manager



COUNTY AUTHORITY

Executive Power: All counties may levy and collect taxes and provide services related to the safety, health, morals and welfare of county inhabitants in line with state statutes. Executive powers are vested either in the county council, commission or chief executive officer depending on the government form. Counties cannot perform actions in other counties or in municipalities without an interlocal agreement or contract.

Ability to Form Partnerships: Counties may improve service delivery by cooperating with other localities for mutual advantage in a way that works best with the geography, economy and other needs of local communities.

Call a State of Emergency: The executive decision-making authority of a county may declare a local emergency.

Special Districts: Utah has around 300 special districts. Districts include independent service districts such as public transit and irrigation districts, and subordinate agencies such as local boards. Counties may also establish special service districts to levy and collect taxes on property to cover the maintenance costs of necessary facilities.

SERVICES

OVERVIEW OF COUNTY SERVICES

Utah counties may pass legislation and exercise authorities that are consistent with state legislature. A county is classified as either a first, second, third, fourth, fifth or sixth class county based on its population. First class counties, for example, have a population of 700,000 or more while sixth class counties have a population less than 4,000. Whether or not a county has a certain authority may be dependent on the class of the county. First class counties, for instance, are the only counties authorized to provide peace officer merit systems and detective agencies.



PUBLIC AMENITIES

Parks and Recreation: Counties **may** levy taxes for parks and recreation. Counties may also create and maintain parks and golf courses. In some counties where public lands make up a large majority of the land, the local municipalities create the parks.

Libraries: Counties **may** establish libraries and levy an accompanying property tax.

Planetariums: Any county **may** levy an annual property tax for the purpose of acquiring, constructing, maintaining and operating a public planetarium. The county executive is responsible for appointing a board of directors to oversee the operation of the planetarium.

Zoos: Any county **may** levy an annual property tax for the purpose of establishing and maintaining a public zoo. The county legislative body may provide rules and regulations for its governance and operation, including the establishment of an advisory board.

Farmers Market: Counties **may** operate a farmers' market and compensate a food producer participating in the farmers market.



ZONING AND DEVELOPMENT

Zoning Power: Unless otherwise excluded by state law, counties **must** form county-wide planning commissions for the unincorporated areas of the county not within a planning advisory area. Each county must form and adopt a comprehensive long-term general plan that considers the needs and future growth of the unincorporated portions of the county. A county may enact all ordinances, resolutions and development agreements for the use and development of land within the unincorporated area of the county or a designated mountainous planning district.

Zoning Restriction: The **state** has exclusive jurisdiction to regulate oil and gas activity. The county must comply with these regulations and also follow rules set by the division of environmental quality, the department of agriculture and food and the department of natural resources.

Mountainous Planning District: First-class counties **may** adopt an ordinance designating certain areas located within the county as mountainous planning districts.

Housing Authority: Counties **may**, by their own motion or upon the filing of a petition signed by 25 electors, declare the need for a housing authority. A local county housing authority may provide a variety of services including rent assistance, homeownership assistance and street outreach to support homelessness reduction and prevention.

Protection Areas: Counties **may** initiate a proposal to create an agriculture protection area, industrial protection area or critical infrastructure materials protection area.

SERVICES, CONTINUED



HEALTH AND HUMAN SERVICES

County Health Department: Counties **must** establish a local health department and fund the maintenance of local health policy. Counties may also form partnerships with other counties or municipalities to provide a multi-county health department.

Hospitals: Counties **may** build hospitals to provide medical services to residents either independently or jointly with another county or municipality.

Senior Care Facilities: Counties **may** exercise their power over the health, safety and welfare of the county. Most counties do establish senior care centers as part of their human services.

Mental Health Services: The **state** establishes a local mental health authority in each county which is responsible for mental health services in the community including patient care, 24-hour crisis care, case management, and services for incarcerated individuals in a county facility. The state also establishes local substance abuse authorities.

Welfare and Family Services: The **state** is responsible for the management of statewide welfare programs such as child protective services; however, counties **must** administer these programs and **may** levy or collect a tax for the purpose of providing welfare for its citizens.



INFRASTRUCTURE

Roads: A county **may** lay out, construct, maintain, control and manage roads, sidewalks, ferries and bridges within the county and outside other municipalities. Counties may also contract for or purchase the right-of-way for a county road to be built over private property. Counties may also grant franchises and licenses for public roads, toll roads, ferries and bridges.

Airfields: Counties **may** construct, maintain, control and manage landing fields and hangars for the use of airplanes or other vehicles for aerial travel.

Fixed Guideways: Counties **cannot** levy a property tax or expend revenues to purchase, construct, repair or otherwise fund a fixed guideway such as a rail for public transit or a separate right-of-way.

Renewable Energy Systems: A county **may** provide or finance an energy efficiency upgrade, a renewable energy system or electric vehicle charging infrastructure.

Utilities: The **state** has the power to regulate and supervise all rates and business of utilities. Counties may regulate the cost of water within their jurisdictions.

- **Water:** Counties **may** purchase real property or water rights for county use. Most water and sewage services are provided through the municipality in an interlocal agreement with the local sewer and water conservancy district.
- **Solid Waste:** Counties **may** supervise and regulate the collection, transportation and disposal of solid waste generated within its jurisdiction and may provide a solid waste management facility. Counties must also develop and submit a solid waste management plan to the state waste management and radiation control board.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: First-class counties **must** establish a peace officer merit system and **may** also provide detective investigative services. Each county sheriff serves as the chief executive officer of each police local district and police interlocal entity within the county and is subject to the direction of the police local district board of trustees or police governing body.

Jails: Counties **may** erect jails to serve their citizens either independently or jointly with other municipalities.

Courthouses: Counties **may** erect courthouses to serve their citizens either independently or jointly with other municipalities.

Fire: Counties **must** provide and maintain adequate fire protection services within their territorial limits. State statute establishes a county fire service council in each county with a fire department.

Ambulance: The **state** coordinates emergency services, including ambulances, through the department of health. First-class counties may provide advanced life support and paramedic services.

Emergency Management Agency: Counties **may** form emergency management agencies and implement emergency operation, major incident response and pre-disaster mitigation plans.

Flood Control: Counties **may** contract with the federal government for the construction of a flood control project to abate or control flood waters.



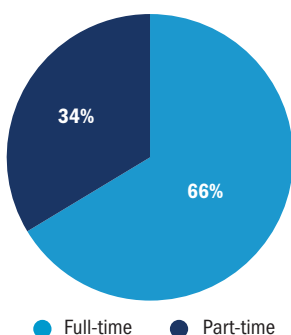
SCHOOLS

Education, Generally: Counties **must** provide school funding through a property tax alongside a **state** income tax that goes to schools through the Uniform School Fund. School district oversight is conducted by a local school board, and in rural counties, small school districts are formed by the counties.

School Board: School board members are elected from each school district created by the **state**. Counties do not play a role in local boards as they are independent from the county and municipal governments.

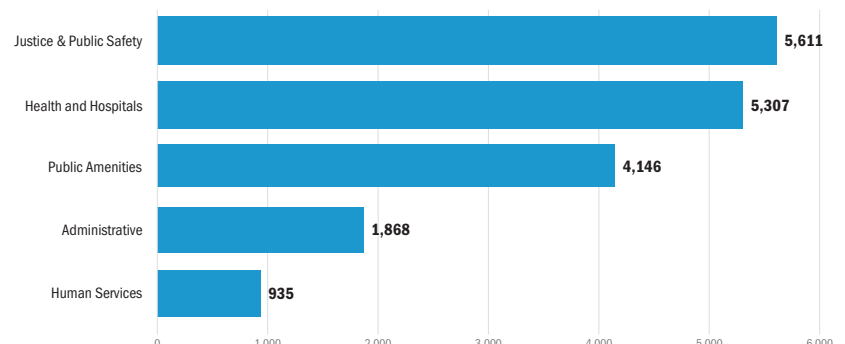
Community Colleges: The **state** board of education oversees community colleges.

UTAH COUNTIES EMPLOY 19,932 GOVERNMENT EMPLOYEES



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

UTAH COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



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

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

The main taxes that counties may impose are a property tax and sales tax. Counties may levy a transient room tax on the renting of temporary lodging, the revenue of which goes towards promoting recreation and tourism services. Counties may use money out of the general fund to support the arts and help relocate displaced mobile home park residents. Uniquely, Utah provides counties with rents paid by the U.S. government on coal lands.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** levy property taxes but cannot exceed 0.0032 per dollar of taxable value in all counties with a total taxable value of more than \$100 million and 0.0036 per dollar of taxable value in all counties with a total taxable value of less than \$100 million.

Personal Property: Counties **must** levy a property tax on most personal business property. Personal property is everything not treated as real property, including furniture, fixtures, machinery and supplies. Farm equipment and property used for irrigation purposes are examples of personal property that would be exempt from a property tax.

Sales Tax: A county **may** impose a sales and use tax at the rate of 1 percent of the purchase price of a transaction.

Income Tax: Counties **cannot** impose an income tax.

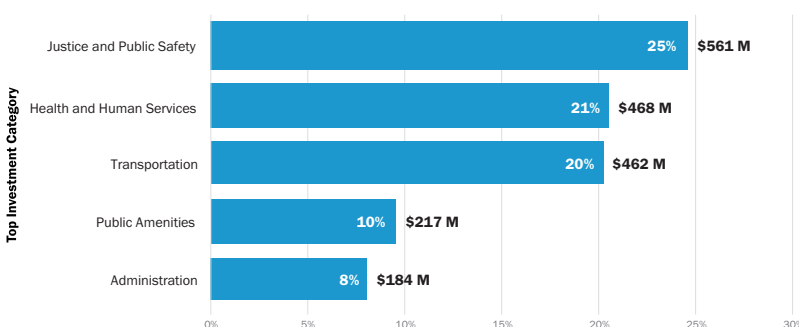
State Shares of Coal Land Revenue: Eighty (80) percent of all money received by the state of Utah from the United States Treasury from rental income upon United States coal lands in Utah **must** be allocated to the county for which the land is located to fund public roads and schools.

Debt and Debt Limit: Counties **may** contract a bonded indebtedness but must only apply it for specific purposes outlined by the state. If there is any surplus, it will be used to pay back the bonds. County debt cannot exceed 2 percent of the taxable property in the county.

Mineral Tax: Counties **cannot** impose a mineral tax.

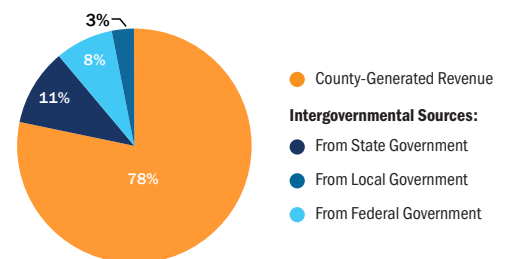
Gas/Fuel Taxes: Counties **cannot** impose a gas or fuel tax.

UTAH COUNTIES INVEST \$2.3 BILLION ANNUALLY



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

UTAH COUNTIES RECEIVE \$516 MILLION FROM INTERGOVERNMENTAL SOURCES



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



TAXATION/FINANCES, CONTINUED

Other Finance Info:

- **Transient Room Tax:** Counties **may** impose a transient room tax at a rate of 3 percent or less for the purposes of establishing and promoting recreation, tourism, film production and conventions. The revenue collected may be expended on acquiring, constructing, maintaining and operating facilities for tourism purposes such as museums and exhibit halls.
- **Support of the Arts:** Counties **may** provide for and appropriate funds for the support of the arts, including music, dance, theatre, crafts and folk art to enrich the lives of its residents.
- **Relocating Displaced Mobile Home Park Residents:** Counties **may** use incremental tax revenue to pay some or all of the relocation expenses of a displaced mobile home park resident.