

VIRGINIA

COUNTY GOVERNMENT OVERVIEW

Counties

95

Government Form

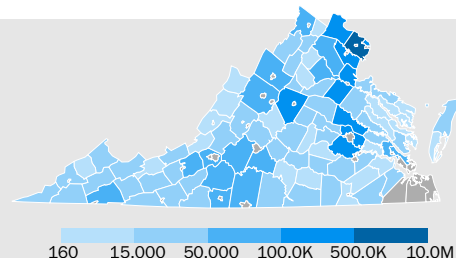
Reformed¹

Governing Body Size

3-11

Population (2020)

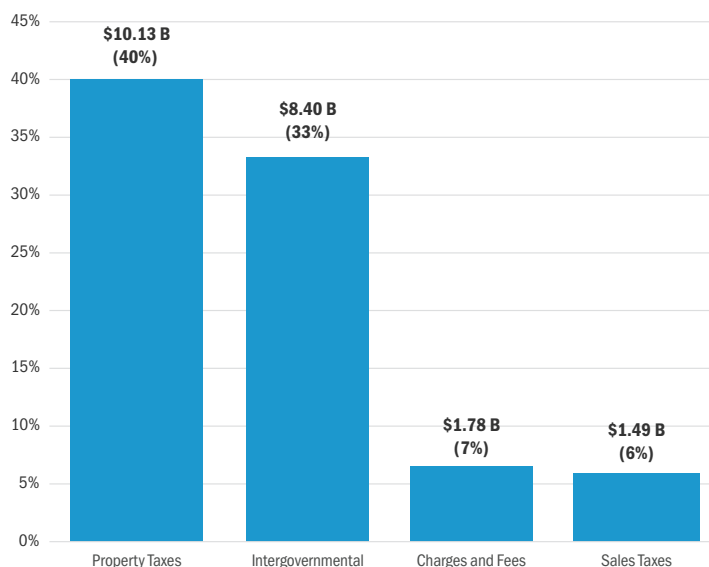
8.6 million²



County Authority

Most Restrictive (Dillon's Rule): Counties in Virginia are governed by Dillon's rule. Counties are limited to the powers and government structure that have been explicitly defined by the Virginia constitution and state statute. Generally, county actions must be supported by "unambiguous" grants of authority. If there is any reasonable doubt as to whether the authority has been granted, the question will likely be construed against the county.

TOP REVENUE SOURCES FOR VIRGINIA COUNTIES



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

Summary of County Services

Services counties MUST provide:

- Provide necessary child welfare services.
- Establish jails and keep them in good repair.
- Prepare for, respond to and recover from local disasters.

Services counties MAY provide:

- Establish economic revitalization zones to incentivize the purchase of property.
- Regulate the use of land and buildings.
- Establish a police force.

Services Counties CANNOT Provide:

- Impose income, gas or fuel taxes.

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

STRUCTURE/AUTHORITY

SUMMARY

The main form of county government in Virginia is a board of 3-11 supervisors with a mandatory appointed administrator in charge of all county affairs. The board of supervisors acts as both the sole legislative and sole executive decision-making body regarding county affairs and functions. A county may adopt one of the optional forms of government if approved by voter referendum. In all county forms, the board of supervisors has the authority to provide consent for an emergency declaration by the local director of emergency services. In addition, the board is responsible for the management of all county row officers and must see to the proper and efficient delivery of their duties.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Attorney for the Commonwealth	Elected	Mandatory
Clerk*	Elected	Mandatory
Commissioner of Revenue**	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory

*The clerk also acts as a clerk of the court in the office where deeds are recorded. The duties of the clerk may also be assigned by the board of supervisors to the administrator and the office of the clerk may then be removed.

**Under some of the optional forms of county government in Virginia, counties will have a Director of Finance instead of a Commissioner and a Treasurer.



COUNTY STRUCTURE

Legislative Branch: A board of 3-11 supervisors acts as the sole legislative decision-making body for counties.

Executive Branch: The board of supervisors also acts as the sole executive decision-making body for counties.

Judicial Branch: Each of the 95 counties in Virginia has a circuit court, a general district court and a juvenile and domestic relations district court. Circuit courts and general district courts have original jurisdiction over all civil cases. Juvenile and domestic relations district courts have jurisdiction over cases that involve minors. There are also eight magisterial regions with one magisterial office in each of the state's 32 judicial districts.

Optional Forms of Government:

- County Board
- County Executive
- County Manager
- Urban County Executive



COUNTY AUTHORITY

Executive Power: The county board of supervisors must perform all county government functions consistent with state law. County boards are also responsible for the management of all government officers and must ensure that their duties are performed either by the officers or by the board itself.

Ability to Form Partnerships: Counties may exercise any power, privilege or authority jointly with other political subdivisions in the state.

Call a State of Emergency: A local emergency may be declared in a county by the local director of emergency management with the consent of the county board of supervisors, or by a member of the board if the director and deputy director are absent. The county may authorize the director of emergency management to regulate the production and distribution of resources necessary to mitigate the disaster. The board of supervisors must also take appropriate action to end a declared emergency.

Special Districts: Virginia has around 200 special districts spread throughout the state. Some common districts and regional authorities include transportation districts, water and sewer districts, industrial development authorities, regional park authorities and airport authorities.

SERVICES

OVERVIEW OF COUNTY SERVICES

The services that counties must, may or cannot provide are explicitly granted by the state. Virginia counties locally administer services such as child welfare, social services and parks and recreation. Additionally, counties may create certain special districts to provide specialized services to residents, such as airport authorities, sanitation districts and parking authorities. Each county must establish a local board of social services and a zoning appeal board.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **must** establish and maintain a local department of health. The department is overseen by the state but operates under a contract to determine available services and receives both state and local funding.

Hospitals: Counties **may** establish and operate their own hospitals.

Mental Health Facilities: Counties **must** establish a community services board to provide emergency services, mental health screenings, case management services and more. The **state** may provide funds to assist counties in the provision of mental health, developmental and substance abuse services.

Welfare: Counties **must** have a local board of social services. The county may appropriate sufficient funding to provide public assistance and social services for residents.

Child Welfare: A county's local board of social services **must** provide, directly or through the purchase of services, all necessary child welfare services. Services including assisting disabled, homeless or neglected children, preventing and assisting neglected, abused or exploited children and ensuring children are placed in safe and suitable homes.

Human Services: The **state** may authorize a request by the county for a pilot program to deliver and administer human services. These services may be provided either independently or jointly with another government entity for the purpose of contributing to the physical, mental or economic well-being of an individual or family.



INFRASTRUCTURE

Roads: Counties **may** lay out, establish, construct, improve and maintain streets, limited access highways, express highways, roads and bridges as long as it excludes the state highway system.

Street Lighting: Counties **may** install and maintain lights on all public rights-of-way except on the state highway system.

Public Transportation: A county that is not a member of a transportation district **may** create, operate, maintain or contract for a system of public transportation in the county.

Utilities: The **state** regulates public utilities. Counties operating under the urban county executive or county manager forms of government may have a department of utilities responsible for water systems, sewer systems and garbage systems.

- **Electric:** Counties **may** establish, maintain and operate electric utility services.
- **Gas:** Counties **may** establish, maintain and operate gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish and fund a department of recreation for the purpose of maintaining parks or recreational areas. Any county in which a sanitary district has been established may construct, maintain and operate parks, recreational facilities and swimming pools.

Sports Facilities: Counties **may** provide and operate stadiums and arenas and the lands, structures, equipment and related facilities. A county may also designate a county agency or contracted entity to manage and operate the sports facility.

Libraries: Counties **may** establish a free public library and fund library operations by levying a tax.

War Veteran Memorials: A county **may** authorize and permit the erection of monuments or memorials for any war or conflict, or for any engagement of such war or conflict.



ZONING AND DEVELOPMENT

Zoning Power: Counties **may** establish laws and regulations over the use of land, buildings and structures. Counties may only implement zoning in unincorporated areas and have no zoning authority in incorporated municipalities.

Zoning Restriction: Counties **must** establish a zoning appeal board to hear objections to zoning policy decisions. Counties have limited regulation of breweries and distillers in their jurisdictions.

Housing Authority: Upon approval of qualified voters, each county's Redevelopment and Housing Authority **may** exercise its authority.

Local Economic Revitalization Zones: Counties **may** establish one or more economic revitalization zones to incentivize private entities to purchase real property.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** establish a police force only if the action is approved by the voters.

Jails: Each county **must** establish and keep a jail. Two or more counties, cities or towns may create a regional jail authority to provide joint public safety, which is governed by at least one member from each entity.

Courthouses: Counties **must** provide courthouses with space and facilities to accommodate courts and county officials.

Fire: The governing body of any county **may** establish a local fire department. Additionally, any county may contract with the state or federal government or a third party to provide fire rescue services.

Ambulance: A county **may** establish an emergency medical services agency as a government department. Any local government may enter into a contract with the state or federal government to deliver this service.

Emergency Management Agency: Counties **must** maintain an emergency management agency in accordance with state disaster preparedness plans. Counties are responsible for local disaster mitigation, preparedness, response and recovery under the jurisdiction of the state.

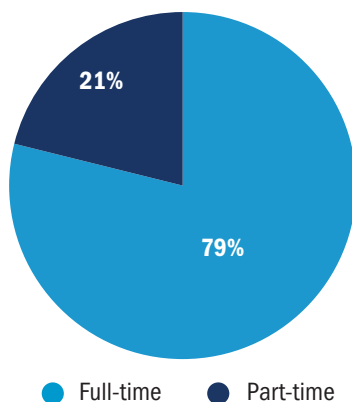


SCHOOLS

Education, Generally: The state board of education, the superintendent of public instruction, the division of superintendents and the school boards share responsibility for elementary and secondary education.

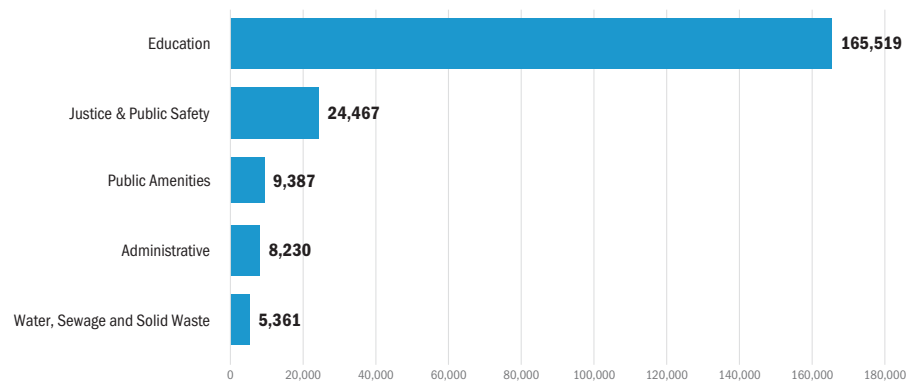
School Board: Counties **must** appoint a school board selection committee to nominate school board members in each county's school division. In some counties, the county supervisors appoint school board members. Each school board is associated with one or more counties or municipalities.

VIRGINIA COUNTIES EMPLOY 231,416 GOVERNMENT EMPLOYEES



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

VIRGINIA 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

Virginia counties' authority and options for collecting revenue is strictly set by state legislature. Primarily, counties raise revenue through property taxes on both real estate and tangible personal property. Counties have a board of equalization of real estate assessments, charged with hearing complaints and adjusting assessments. Counties may impose a general retail sales tax and a severance tax on coal and gases extracted from the land.



FINANCES, TAXES AND LIMITATIONS

Property Tax: The governing body of each county **must** levy taxes on all taxable real estate within the county. There is no limit on the tax rate for real estate.

Personal Property: Tangible personal property **must** be subject to local taxation.

Income Tax: Counties **cannot** impose income taxes.

Sales Tax: The governing body of any county **may** levy a general retail sales tax at the rate of 1 percent to provide revenue for the general fund of the county. Several counties have been granted authority to impose an additional 1 percent sales and use tax for school capital purposes if approved via referendum, on a time-limited basis.

Mineral Tax: Counties **may** impose a severance tax on all coal and gases extracted from the land lying within its jurisdiction. The rate shall not exceed 1 percent of the gross receipts from such coal or gases.

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

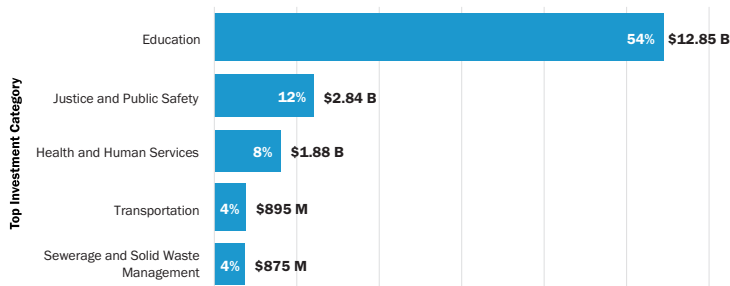
Debt and Debt Limit: Upon voter approval, counties **may** elect to be treated as a city for the purposes of

issuing bonds. Bonds issued in this manner cannot exceed 10 percent of the assessed value of the county's taxable property. Generally, counties cannot contract any debt or issue general obligation bonds unless a majority of the voters of the county approve contracting the debt, borrowing the money and issuing the bonds. In contrast to general obligation bonds, counties may issue revenue bonds which only need approval from the board of supervisors.

Other Finance Info:

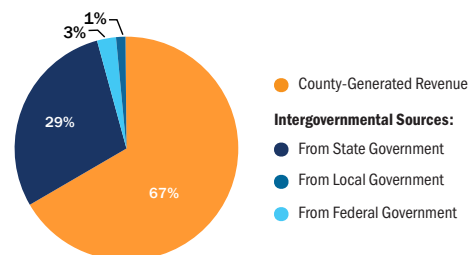
- **State Funds for County Infrastructure:** The **state** maintains an infrastructure project loan fund and a broadband infrastructure loan fund for local governments to finance or refinance the cost of any broadband or other infrastructure project.
- **Taxes for Local Improvements:** Counties **may** impose taxes or assessments upon the owners of adjacent property for constructing, improving, replacing or enlarging the sidewalks upon existing streets, for improving existing alleys and for constructing or using storm water management facilities, retaining walls and gutters.

VIRGINIA COUNTIES INVEST \$23.6 BILLION ANNUALLY



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

VIRGINIA COUNTIES RECEIVE \$8.4 BILLION FROM INTERGOVERNMENTAL SOURCES



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