

WASHINGTON

COUNTY GOVERNMENT OVERVIEW

Counties

39

Government Form

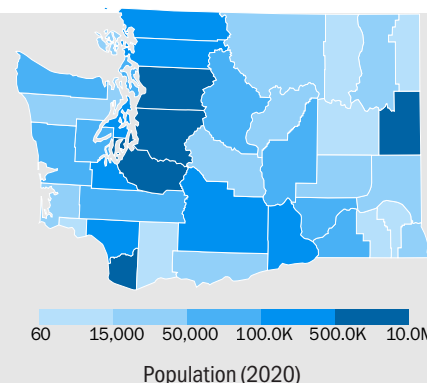
Mixed¹

Governing Body Size

Board of Commissioners: 3-5

Population (2020)

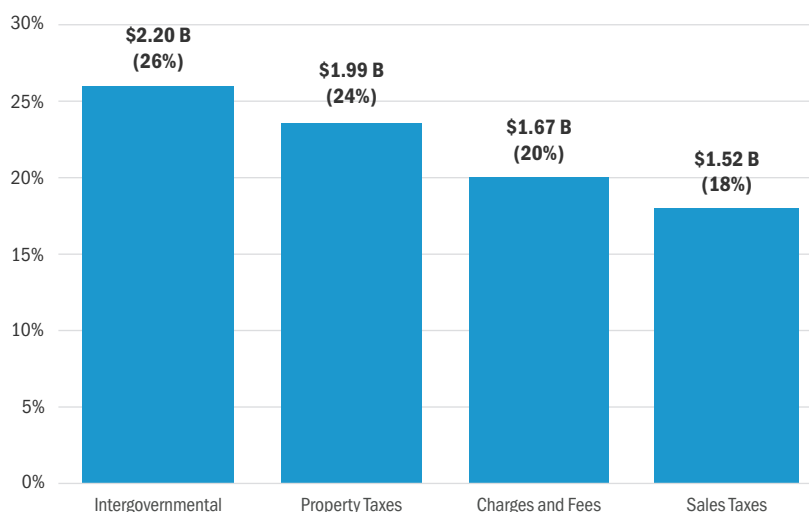
7.7 million²



County Authority

Mixed/Restrictive (Mostly Dillon's Rule): Washington counties may create a home rule charter subject to state laws. County charter governments may also form combined city and county municipal corporations, although none currently exist. Counties that do not utilize a home rule charter are considered to be governed by general state law and are therefore limited to the authority explicitly given by state legislature.

TOP REVENUE SOURCES FOR WASHINGTON 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:

- Establish a local emergency management organization.
- Construct and maintain all county roads.

Services counties MAY provide:

- Establish and maintain county hospitals.
- Form transportation authorities, airports, ferries and rail districts.
- Support community growth by promoting economic development and tourism.

Services counties CANNOT provide:

- Establish public schools.
- Provide gas utilities.

STRUCTURE/AUTHORITY

SUMMARY

Counties in Washington are all governed by a board of three or five county commissioners or a county council which acts as both the executive and legislative decision making body. County councils may only exist for those counties that have adopted a home rule charter. County councils serve as the legislative branch of the county government and may create the office of an elected chief executive officer. All counties may appoint a chief administrative officer. By resolution, the board of county commissioners may create a central services department which helps the county government provide efficient, quality service to its community.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk	Elected	Mandatory
Coroner	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Superintendent	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: Non-charter counties must have a board of county commissioners with 3 or 5 members. Charter counties may establish their own legislative authority with 3 members, sometimes known as a county council, that is not in contrast with state limits or mandates.

Executive Branch: Non-charter counties cannot have a chief county executive, as the board of commissioners serves as its legislative decision-making authority. Charter counties, however, may create the office of a chief county executive.

Judicial Branch: Washington trial courts consist of the superior courts, the district courts and the municipal courts. There are 32 superior courts which serve the 39 counties. They have general and exclusive jurisdiction over felonies, property rights, domestic relations, juvenile and certain civil cases. There are 52 district courts which have exclusive jurisdiction over small claims, infractions and other cases.

Optional Forms of Government:

- Board of County Commissioners (three or five members)
- County Council (under a Home Rule charter)



COUNTY AUTHORITY

Executive Power: Counties may only exercise power through the legislative governing body which is either a board of commissioners or a county council. Counties may sue and be sued, purchase and hold lands, form contracts and purchase personal property and do all other necessary acts in relation to county property. A general law county also has the option to adopt a home rule charter, granting it more autonomy in the exercise of its powers.

Ability to Form Partnerships: Non-charter counties may form intergovernmental partnerships to establish public facilities districts, fund and operate hospitals and work with nonprofit partners to deliver economic development programs. Charter counties have broad abilities to form partnerships.

Call a State of Emergency: Home rule counties may declare a local state of emergency. Non-home rule counties do not have this authority under state law.

Special Districts: There are approximately 1,300 special districts throughout Washington. Over 30 different types of districts and authorities are defined by state law, including housing authorities, fire protection districts and air pollution control authorities.

SERVICES

OVERVIEW OF COUNTY SERVICES

Washington counties may provide services for the betterment of the public's safety, health and welfare, including mass transportation, tourism promotion and watershed management. The services that may be provided depend on whether a county has adopted a home rule charter. For instance, the board of commissioners in counties without home rule charters serves as the local board of health, whereas home rule counties have a separately established local board of health. The state also authorizes and encourages counties to engage in economic development programs and contract with nonprofit corporations to jointly administer programs that promote economic development goals.



HEALTH AND HUMAN SERVICES

County Health Department: In non-home rule counties, the board of county commissioners serves as the local board of health unless the county is part of a health district. Home rule charter counties, on the other hand, **must** establish a local board of health for which the county council appoints the membership. A city with a population of 100,000 or more may establish a combined city and county health department. Health districts may also be established by multiple counties through a resolution of the governing body of each county that would be part of the district.

Hospitals: The legislative authority of any county **may** establish, provide and maintain hospitals either independently or jointly with another city or county. Counties may also establish public hospital districts if approved by the legislative authority or initiated by a petition.

Senior Care Facilities: Counties **may** establish community senior service programs and receive matching funding from the state to conduct these programs. The state is also jointly responsible for expanding and maintaining senior service programs.

Mental Health Facilities: County boards of commissioners **may** fund and operate mental health facilities. These facilities are operated by local boards of health who may cooperate with the state to construct and operate community health centers.

Child Services: The **state** provides child welfare services jointly with counties and other local governments. Counties are responsible, however, for delivering public assistance in their jurisdiction and may establish child welfare and juvenile justice programs accordingly.

Welfare: Counties **may** receive and distribute federal surplus commodities to support public assistance recipients or other needy individuals. County commissioners may carry out this program independently or in conjunction with other private, state or political entities.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish park and playground systems for public recreational purposes and acquire lands, buildings and other facilities. Counties may also authorize the formation of a parks and recreation district in response to a petition and a subsequent public hearing on the proposal.

Libraries: Counties **may** establish a library which is initiated either by the legislative body of the county or a petition of 100 taxpayers within the county. The county may then approve the library through a vote at the next general or special election

Agricultural Fairs and Poultry Shows: Counties **may** hold county fairs and agricultural exhibitions of stock, cereals and agricultural produce of all kinds, as well as art and manufactured items.

Public Stadium Authority: Counties **may** create a public stadium authority.

Tourism Promotion: Counties **may** fund and promote resources and facilities in the county by advertising, publicizing or distributing information for the purpose of tourist expansion.

Cemeteries: Counties **may** procure and hold lands for cemeteries, preserve the monuments erected therein and levy and collect necessary taxes for that purpose.



ZONING AND DEVELOPMENT

Zoning Power: The legislative body of a county **may** regulate zoning on the location, size and use of buildings, structures and land. The county's legislative authority may create a planning commission and appoint a director of planning. A county may also join with one or more counties or other political subdivisions to organize a regional planning commission and administer its affairs.

Housing Authority: Counties **must** establish a public body corporate known as the "housing authority." The housing authority may only exercise its powers if it has been deemed necessary by resolution of the county legislative body or upon the filing of a petition.

Aquifer Protection Areas: Counties **may** create one or more aquifer protection areas to protect, preserve and rehabilitate subterranean water. An aquifer protection area **must** be created by the county if voters residing in the proposed aquifer protection area approve the ballot proposition by a simple majority vote.

Foreign Trade Zones: A county, as zone sponsor, **may** apply to the federal government for permission to establish, operate and maintain foreign trade zones.

Environmental Mitigation: Counties **may** develop a plan to reduce greenhouse gas emissions or achieve no-net emissions from all sources of greenhouse gases that such county owns, operates, leases, uses, contracts for or otherwise controls.

Watershed Management: Counties **may** participate in and expend revenue on cooperative watershed management actions, including watershed management partnerships and other intergovernmental agreements, for purposes of water supply, water quality and habitat protection and management.



INFRASTRUCTURE

Roads: Counties **must** establish, construct and maintain all county roads as agents of the state or by private corporations. A county may also, with approval from the state, improve or fund the improvement of any state highway within its boundaries. Counties may create road improvement districts to acquire rights of way and improve county roads, including existing private roads and state highways that have state approval.

Transportation Authorities: Counties **may** create a county transportation authority to perform the function of public transportation. Such authority embraces all the territory within a single county and all cities and towns therein.

Transportation Benefit Districts: Counties **may** establish a transportation benefit district to construct and fund a transportation improvement within the district that is consistent with existing state, regional or local transportation plans and necessitated by existing or reasonably foreseeable congestion levels.

Airports: In response to a citizen petition, a county **may** form a county airport district. The district area is the area most feasible for establishing an airport, including incorporated cities and towns.

Ferries: Counties **may** construct, operate and maintain ferries or wharves at any unfordable body of water within the county or connected to the county.

Rail Districts: Counties **may** establish one or more county rail districts to provide and fund improved rail freight or passenger service, or both.

Utilities:

- **Solid Waste:** Counties **may** establish a system of solid waste handling for all unincorporated areas of the county. Counties may also establish solid waste collection districts.
- **Water:** Counties **may** establish, purchase, acquire and construct a water system in all areas of the county.
- **Sewage:** Counties **may** establish, purchase, acquire and construct a sewage system in all areas of the county.
- **Electric:** Counties **may** construct a facility to generate electricity from biomass energy and regulate the use, distribution and sale of the electricity produced from the facility.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: County sheriff offices **may** employ the needed law enforcement service to fulfill their obligations under general law. Additionally, counties may contract with municipal police departments to fulfill the law enforcement obligations of their sheriff's office, and vice versa.

Jails: Counties **may** acquire, build, operate, furnish and maintain jails at any place designated by the county legislative authority. Counties and cities may develop and coordinate jail industries technical information, programs and public safety standards statewide.

Courthouses: Each county **must** furnish the courthouse located within the county's jurisdiction. A county may also contract with a city to form a joint courthouse and city hall.

Fire/Rescue: Counties **may** provide financial and other forms of assistance to fire protection and other emergency services run by municipalities.

Ambulance: Counties **may** establish a system of ambulance services for part or all of the county as long as it does not compete with any existing private system.

Emergency Management: Counties **must** either establish a local organization or be a member of a joint local organization for emergency management in accordance with Washington's comprehensive emergency management plan and program.

Forest Fires: The Washington association of county sheriffs and police chiefs **must** develop a model policy regarding residents, landowners and others in lawful possession and control of land in the state during a forest fire or wildfire.



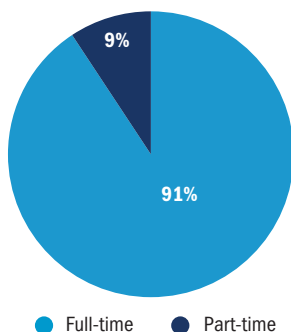
SCHOOLS

Education, Generally: The **state's** governance structure for the public common school system includes the legislature, governor, superintendent of public instruction, state board of education, educational service district board of directors and local school district boards of directors. Counties are generally not involved in education administration.

College Districts: Washington is divided into 30 college districts, each containing multiple counties. Each college district must be run by a board of trustees.

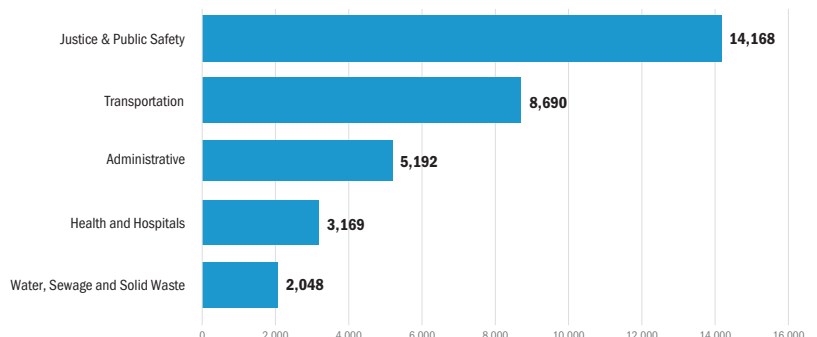
Farm and Home Extension Work: Counties **may** establish and conduct extension work in agriculture and home economics in cooperation with Washington State University.

WASHINGTON COUNTIES EMPLOY 37,635 GOVERNMENT EMPLOYEES



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

WASHINGTON 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

In Washington, a county's governing body has authority over all county financial decisions. A county's right to tax may also never be suspended. Washington counties receive most of their revenue from property taxes, intergovernmental funding, charges and fees. Counties may also levy a sales and use tax which is somewhat uncommon among Washington counties, in addition to a county tax on motor vehicle fuel. Washington counties also have several accounts that receive state funds designated for specific purposes, including a city-county assistance account and a county criminal justice assistance account.



FINANCES, TAXES AND LIMITATIONS

Property Tax: County assessors **must** determine, calculate and fix the rate of all real and personal property taxes which are then collected by the county treasurer. The aggregate of all taxes levied upon real and personal property by the state and all taxing districts cannot exceed a rate of 1 percent (of this 1 percent, the county general purposes rate cannot exceed 0.2475 percent).

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

Sales Tax: Counties **may** impose a sales and use tax. The rate of such taxes must be 0.5 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax. The governing body of any county may also impose an additional sales and use tax at a rate of 0.5 percent.

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

Gas/Fuel Taxes: Counties **may** levy additional excise taxes on motor vehicle fuel and special fuel at a rate of 10 percent of the statewide fuel tax rates.

State Shares:

- **City-County Assistance Account:** The **state** deposits a portion of their real estate excise tax into a city-county assistance account which is then distributed to all counties.
- **Dedicated Marijuana Account:** Beginning in FY2018, if the **state** collects a marijuana excise tax that exceeds \$25 million, then the legislature must appropriate 30 percent of all marijuana excise taxes each fiscal year for distribution to counties, cities and towns where licensed marijuana retailers are physically located.

- **County Criminal Justice Assistance Account:** The **state** transfers \$23.2 million plus yearly adjustments from the state general fund into the county criminal justice assistance account. Funds distributed to counties are restricted to specified criminal justice purposes.

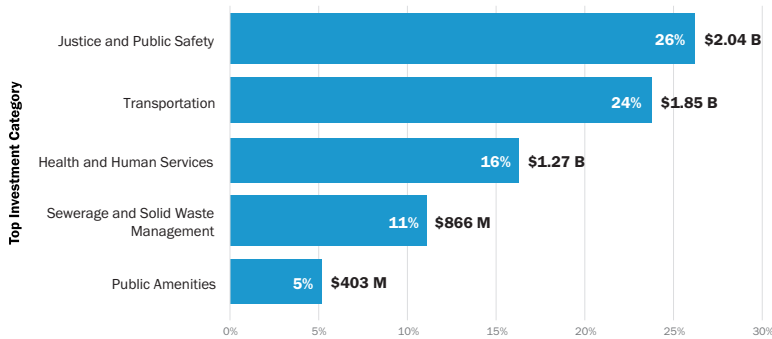
Debt and Debt Limit: Counties **may** incur an indebtedness amount up to 1.5 percent of the value of the taxable property in the county. The limit on indebtedness does not apply to hospital or school districts.

Other Tax Info:

- **Cumulative Reserve Fund:** Counties **may** establish a cumulative reserve fund which may be used for several purposes, including purchasing necessary materials, equipment, construction or repair for any public building or project.
- **County Lands Assessment Fund:** Counties **may** levy an annual tax to create a county lands assessment fund to pay for any assessment of drainage improvement districts, diking improvement districts, road improvements and similar items.
- **Election Reserve Fund:** Counties **may** establish an election reserve fund to pay for state and county elections and compensate election and registration officers.
- **Local Public Works Assistance Funds:** Counties **may** establish local public works assistance funds to pay for public works projects within the county such as road and sewage repair or improvements.

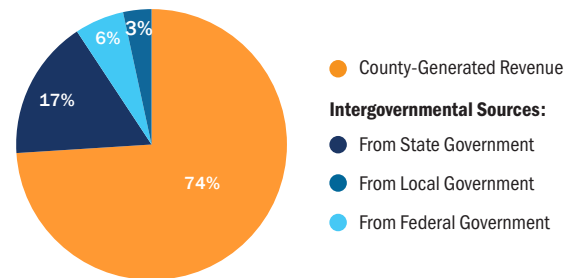
TAXATION/FINANCES, CONTINUED

WASHINGTON COUNTIES INVEST \$7.8 BILLION ANNUALLY



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

WASHINGTON COUNTIES RECEIVE \$2.2 BILLION FROM INTERGOVERNMENTAL SOURCES



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