

# ALABAMA

## COUNTY GOVERNMENT OVERVIEW

### Counties

67

### Government Form

Mixed<sup>1</sup>

### Governing Body Size

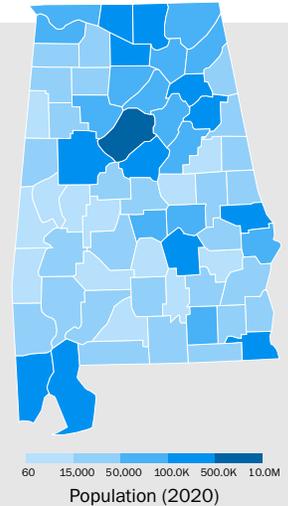
3-9+\*

### Population (2020)

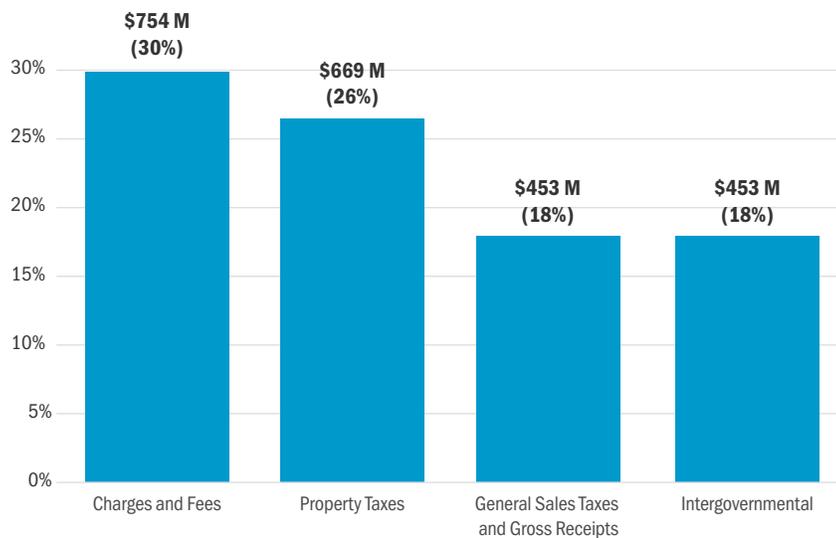
5 million<sup>2</sup>

### County Authority

**Mixed/Restrictive (Mostly Dillon's Rule):** Most Alabama counties are governed by general law authority, and therefore have only the powers and structures provided to them by the state legislature. Shelby County and Baldwin County, however, have been granted home rule by the state legislature, which authorizes these two counties to determine their local affairs and government structure and services so long as they are not in opposition to state law.



## TOP REVENUE SOURCES FOR ALABAMA COUNTIES



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

\*The state may permit county governing bodies to exceed nine members.

<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:

- Have county boards of health to enforce state health laws and abate all nuisances to public health.
- Maintain and construct public roads.

#### Services counties MAY provide:

- Establish mental health facilities.
- Promote industry and trade through commercial enterprises.
- Establish and operate ambulance services.

#### Services counties CANNOT provide:

- Any services not explicitly authorized by the state.

# STRUCTURE/AUTHORITY

## SUMMARY

Alabama state law contains a specific section for each county that explicitly defines its structure and authority, including the size of each county commission. County commissions range from three to nine members and serve as the county’s legislative decision-making body. County commissions may also appoint a chief administrator officer to take on much of the government management responsibility. Whereas all counties may appoint a chief administrative officer, a county may only employ a chief executive officer if that authority has been explicitly provided by the state to that county. Altogether, eight counties are led solely by a county board of commissioners, 43 have a commission and a chief administrative officer and 16 counties have an elected executive.



### COUNTY STRUCTURE

**Legislative Branch:** A county commission acts as the legislative, decision-making body. All Alabama counties have between three and nine commissioners, but this number is set and may be changed by the state.

**Executive Branch:** Sixteen (16) counties may elect a chair to lead the commission, working directly with the county administrator to carry out the executive powers of the commission. Another 14 counties have placed the chair duties with the county-wide elected Probate Judge, whose role mirrors that of the county-wide chair. In the other counties, the chair duties either rotate or one of the commissioners is elected by their peers to serve in this role. All counties have the authority to hire a county administrator who oversees the daily operations and is, in many ways, the chief executive officer of the county.

**Judicial Branch:** The counties of Alabama are divided into 41 judicial circuits. Circuit courts are responsible for addressing the majority of the legal matters within the state. Circuit courts have jurisdiction over all felony prosecutions and in proceedings where the disputed amount is more than \$10,000.

**Optional Forms of Government:**

- Board of County Commissioners
- Home Rule
- Commission-Administrator
- Commission-Executive

Row Officers	Elected/ Appointed	Mandatory/ Optional
Coroner	Elected	Mandatory
Court Clerk	Elected	Mandatory
Engineer	Appointed	Optional
Judge of Probate	Elected	Mandatory/
School Superintendent	Appointed/ Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Optional
Treasurer	Elected	Mandatory/ Optional*

\*Note: A treasurer must be elected in counties that had more than 56,000 residents in the 1930 Census. Other counties may select a bank as the county depository to perform the duties of a treasurer



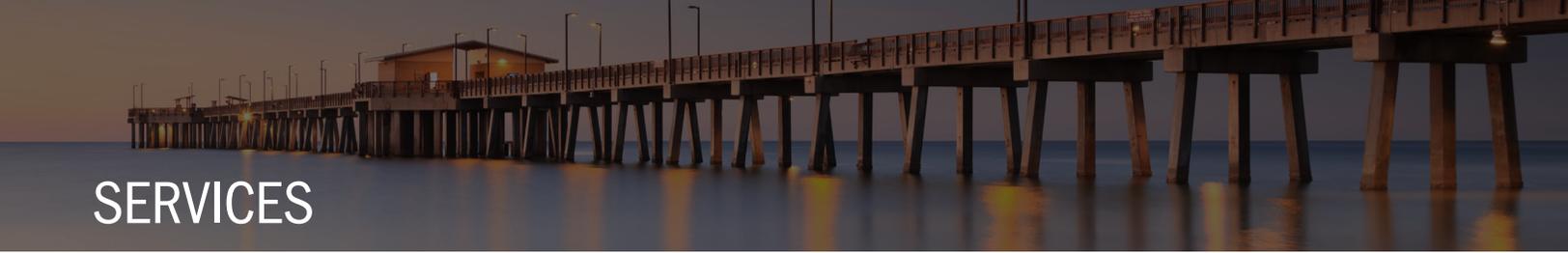
### COUNTY AUTHORITY

**Executive Power:** Except for Shelby County and Baldwin County, a county may only exercise the powers that have been expressly granted by Alabama state law. County commissions may provide for county property and affairs, as well as the public welfare, health and safety of its citizens throughout the county’s unincorporated areas.

**Ability to Form Partnerships:** Counties have broad discretion to form contracts with other government entities at the federal, state and local level. The county commissioners may also contract with any private entity.

**Call a State of Emergency:** A county’s governing body may declare a local disaster and establish an emergency management organization. However, the governor has the power to revoke a local declaration of disaster.

**Special Districts:** There are 530 special districts throughout Alabama. Counties may form districts for the purpose of providing water, sewer, waste disposal or fire protection services.



# SERVICES

## OVERVIEW OF COUNTY SERVICES

Alabama counties have jurisdiction over a variety of services. The residents of a county may submit an application to the board of commissioners to establish public corporations to provide hospitals, fire protection and parks and recreation authorities. The county commission may then approve an application from the residents or municipalities of the county. Alabama counties are also responsible for establishing comprehensive land-use management plans, constructing and maintaining roads and other services that provide for the public welfare of the community.



### HEALTH AND HUMAN SERVICES

**County Health Departments:** Counties **must** establish a county board of health that is subject to supervision by the state board of health. Any two or more county boards of health may enter into an agreement to establish a district health department.

**Hospitals:** Any county **may** organize a public corporation to acquire, own and operate a public hospital or other public health facility within the county. The county must levy a special county tax for the construction, operation and maintenance of a county hospital.

**Senior Care Facilities:** The state department on aging cooperates with counties and other local governments to provide senior services. Counties **may** establish recreational centers including senior centers.

**Mental Health Facilities:** The **state** department of mental health coordinates with counties and other local governments to provide mental health services. Counties **may** construct and establish public health facilities, including mental health facilities.

**Child Welfare:** The **state** administers child welfare services.



### INFRASTRUCTURE

**Roads:** Counties **must** construct and maintain all public roads within their jurisdiction but may contract with private service providers. Counties may use surplus general funds to construct and maintain roads.

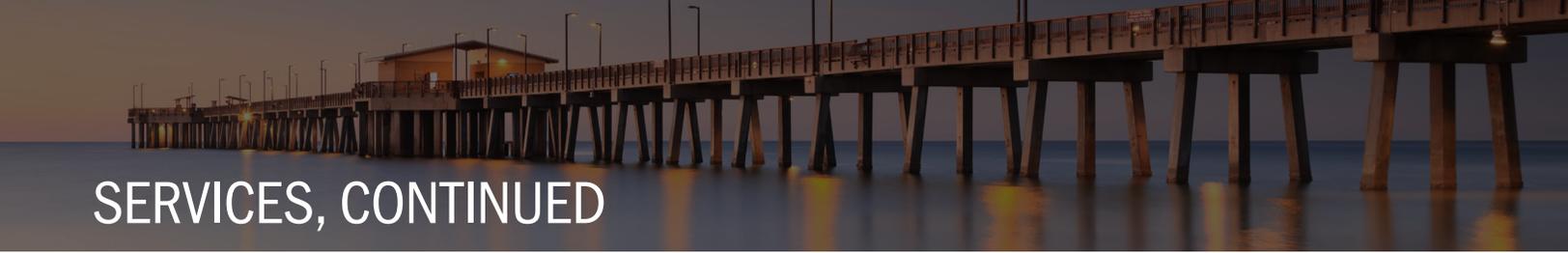
**Public Transportation:** Counties with more than 600,000 residents **may**, by resolution, establish a system of public transportation. The board of commissioners must partially elect the board of directors for the agency.

**Port Authorities:** If petitioned, a county **may** establish a port authority.

**Antenna Television Facilities:** A county **may** grant, by resolution or ordinance, franchises to install poles or conduits for community antenna television facilities.

**Utilities:** Counties **may** construct and provide facilities to provide gas, water, electricity and sanitation with the approval of the county commission or by a public corporation application. Counties may contract with a private utility provider or, if there are no private providers available, construct their own utility facilities. The state public services commission, however, regulates utilities and sets rates across the state.

- **Water:** Counties **may** acquire and operate a waterworks plant or water distribution system.
- **Sanitation:** Counties **may** provide sanitation services.
- **Electric:** Counties **may** contract with private providers or construct electric facilities.
- **Gas:** Counties **may** contract with private providers or construct gas facilities.



# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Counties **may** maintain recreation facilities and equipment and may designate any lands within their jurisdiction for park or recreational use. Counties may also form recreation boards of 5-9 members selected by the commission, if a municipality or at least three residents file an application to the commission.

**Libraries:** Any county **may** establish and maintain a library or a system of libraries that is overseen by a five-member county library board, appointed by the county board of commissioners. The commission may also, by resolution, establish and maintain a county law library for the courthouse to benefit the county and state officials, the court system and the public.

**Cemeteries:** Any county **may** appoint a commission to manage a cemetery if the judge of the probate is petitioned by at least five residents.

**Tourism:** Counties **may** form public authorities to promote and develop tourism, either independently or jointly with another local government.



## ZONING AND DEVELOPMENT

**Zoning Power:** The county board of commissioners **must** appoint a county board of adjustments to exercise zoning authority and implement zoning ordinances, subdivision regulations, building code, health regulations and other applications.

**Zoning Restriction:** The county board of adjustments **must** allow for appeals to be heard from all parts impacted by board decisions within 15 days of any decision. All actions proceeding from the decision must halt until the decision is heard.

**Comprehensive Land Use Management Plans:** Counties **must** develop a comprehensive land-use management plan to constrict and guide the development of land which is exposed to flood damage in flood-prone areas.

**Housing:** Counties **may** form a housing authority consisting of five appointed housing commissioners. This authority may acquire a property within its jurisdiction through eminent domain for the purposes ensuring safe and affordable housing through the construction of low-income units. A board of county commissioners may also directly contribute to the construction, maintenance, operation and funding of shelters, halfway houses and affordable housing units.

**Industry and Trade:** Counties **may** acquire, own and lease projects for the purpose of promoting industry and trade by inducing manufacturing, industrial and commercial enterprises to locate in the state or to expand, enlarge or modernize existing enterprises or both.

**Industrial Parks:** Counties **may** establish an industrial park.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Counties **must** provide some law enforcement through elected sheriffs. The state legislature defines specific duties for county sheriffs, which vary from county to county.

**Jails:** Counties **must** maintain an adequate county jail. If there is no existing, adequate facility within the county, the commission must levy a tax to erect one. However, two or more counties may form a regional jail.

**Courthouses:** Counties **must** erect a courthouse through a land donation or through general use of public funds. The courthouse, once erected, is in the custody of the county commissioners who have the authority to levy a special tax for construction purposes.

**Fire:** Any county **may** approve an application to create a public corporation for the purpose of constructing, equipping and operating fire protection facilities.

**Ambulance:** Any county **may** create, maintain and operate ambulance services for the entire county and may make appropriations from general funds to do so. Counties may partner with municipalities to provide this service and may contract with private service providers.

**Radio Alerts:** One or more counties **may**, by resolution of the board of commissioners, establish a radio/alert notification communications district.



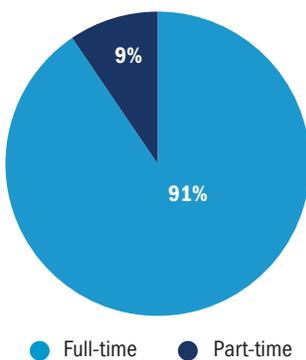
## SCHOOLS

**Education, Generally:** The county board of commissioners **must** appoint the five-member county board of education, which carries out general school administration according to state laws and policies. The state has the power but not the obligation to fund the public school system.

**Funding:** The **state** legislature provides appropriations from state funds and may levy taxes for fund public schools.

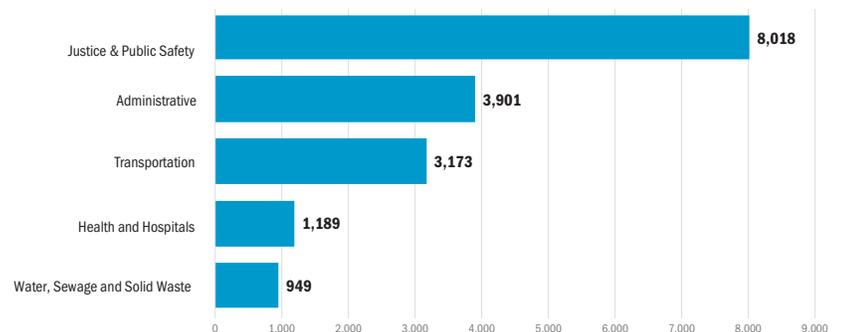
**School Districts:** County boards of education **may** establish 5-7 school districts from the areas within their jurisdiction.

## ALABAMA COUNTIES EMPLOY 19,700 GOVERNMENT EMPLOYEES



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

## ALABAMA 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

Most of the authority granted to counties regarding taxation is specifically granted by the state on a county-by-county basis. Alabama legislature defines, for each county, which taxes are imposed and what the rate restrictions are. Counties do have the ability, however, to levy property taxes and may also levy sales taxes on a variety of goods and services. No county in Alabama is able to levy income or mineral taxes. One of the less common provisions for Alabama counties is that a board of county commissioners may enforce a poll tax for the purpose of providing supplemental funding to county school systems.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties **may** levy a property tax of up to 0.5 percent of the assessed value of the levied property.

**Personal Property:** Counties **may** assess personal property for tax purposes.

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

**Sales Tax:** Counties **may** levy local sales taxes in addition to those levied by the state on a broad variety of goods and services.

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

**Gas/Fuel Taxes:** Counties and local municipalities are entitled to 55 percent of the funds raised from the **state** gas tax to be used for the purposes of county highway construction and maintenance. Counties and municipalities **may** levy a sales tax on gasoline that must be applied for the transaction minus the state gas tax.

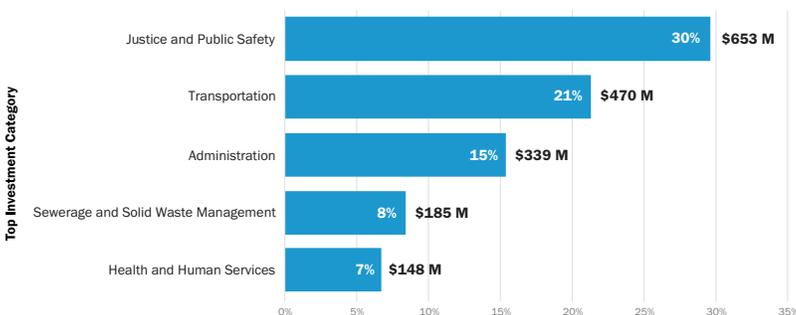
**Alcohol/Tobacco Taxes:** The **state** administers county taxes on alcohol and tobacco and distributes the revenue to counties.

**Poll Tax:** Counties **may** impose a poll tax specifically for the support of public schools.

**Debt and Debt Limit:** Counties **may** issue and sell bonds to repay the floating debt, to fund public building construction and improvement, to purchase land for county parks and for any other lawful purpose under general law. The county commission may hold an election to determine whether bonds may be issued and for what purpose.

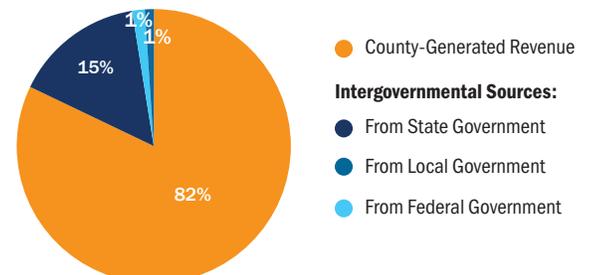
**Emergencies:** In the event of an unforeseen emergency, a county commission **may** issue its interest-bearing warrants in an amount sufficient to pay such emergency obligation.

## ALABAMA COUNTIES INVEST \$2.2 BILLION ANNUALLY



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

## ALABAMA COUNTIES RECEIVE \$453 MILLION FROM INTERGOVERNMENTAL SOURCES



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