

CALIFORNIA COUNTY GOVERNMENT OVERVIEW

Counties

58

Government Form

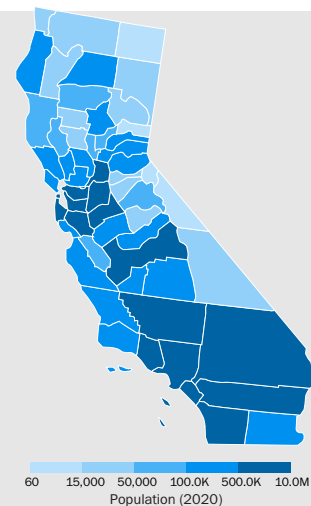
Traditional¹

Governing Body Size

5 (except for San Francisco City/County which has 11 supervisors)

Population (2020)

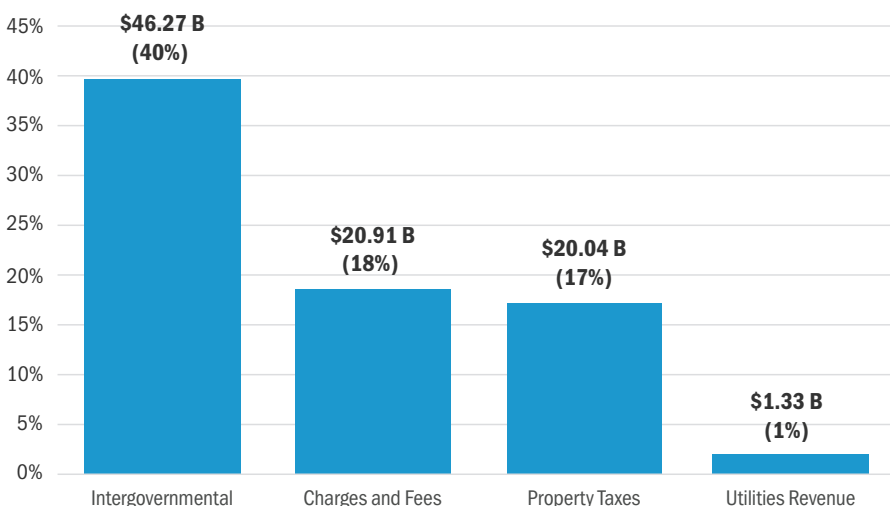
39.5 million²



County Authority

Somewhat Flexible (Restrictive Home Rule): California recognizes two types of counties: general law counties and charter counties. General law counties must adhere to state law, while charter counties have a limited degree of home rule authority. Counties may adopt, amend or repeal a charter but a charter does not give county officials extra authority over local regulations, revenue-raising abilities, budgetary decisions or intergovernmental relations. The state legislature may delegate or retake previously delegated functions to counties.

TOP REVENUE SOURCES FOR CALIFORNIA 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 community mental health services and a mental health service board.
- Maintain roads and construct highways.

Services counties MAY provide:

- Form a fire protection services district to provide fire protection, ambulance and hazardous material response services.
- Maintain lands for public parks and recreation areas.
- Form joint venture agreements to undertake residential, commercial, industrial or cultural developments on public county property.

Services counties CANNOT provide:

- Regulate installation of solar energy systems and electric vehicle charging stations through zoning ordinances.

STRUCTURE/AUTHORITY

SUMMARY

There are 44 general law counties and 14 charter counties in California. Counties operating under a charter have broader power to support the election, compensation, terms, removal and salary of the governing board; for the election or appointment, compensation, terms and removal of some county officers; for the powers and duties of all officers; and for consolidation and segregation of county offices. Counties may adopt, amend or repeal a charter through a proposal by the board of supervisors and a majority vote approval. Counties are required to have a board of supervisors consisting of at least five members. This body acts as the legislative and executive authority of the county. Counties may appoint a chief administrator who is responsible for the day-to-day functions of the county and for the preparation of the annual budget. Counties may, by resolution of the voters, change whether an office is elected or appointed, except for the sheriff, district attorney and assessor. Most row officer positions may be, and often are, consolidated.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Attorney	Elected	Mandatory
Auditor	Elected or Appointed	Mandatory
Clerk	Elected or Appointed	Mandatory
Controller	Elected or Appointed	Optional
Coroner	Elected or Appointed	Mandatory
Public Administrator	Elected or Appointed	Mandatory
Registrar	Elected or Appointed	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected or Appointed	Mandatory
Treasurer	Elected or Appointed	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of at least five supervisors acts as the sole legislative decision-making body for each county.

Executive Branch: The board of supervisors also acts as the sole executive authority for each county.

Judicial Branch: Every county in California must have a trial court or a superior court. However, administration of and fiscal responsibility for the courts has been largely transferred to the state. Superior courts hear civil, criminal, family, probate and juvenile cases.

Optional Forms of Government:

- Commission-Administrator
- Charter
- San Francisco is a consolidated city-county government with an elected executive and an 11-member board.



COUNTY AUTHORITY

Executive Power: A county and its board of supervisors may make and enforce local ordinances that are authorized by state legislature. All counties may sue and be sued, hold lands, make contracts, manage, sell and lease county property and levy taxes.

Ability to Form Partnerships: A county's board of supervisors may establish a joint powers agreement with one or more governments to provide any service that either of them could provide independently - including regional transportation services. Counties may make contracts as well as purchase and hold personal property.

Call a State of Emergency: A county's board of supervisors may declare a local emergency. The board must review the need for continuing the local emergency at least once every 60 days and end it as soon as warranted.

Special Districts: Counties may have dependent special districts for a wide variety of purposes, including county waterworks districts or county sanitation districts.

OVERVIEW OF COUNTY SERVICES

California counties have jurisdiction over many services, including social services, public health and criminal justice systems. Counties may contract with cities to provide joint services. There are a wide range of special districts throughout the state that provide services to residents, including water, fire protection, pest abatement and sewer services. Independent special districts gain their authority directly from the communities they serve and are usually governed by a locally elected board of directors. Dependent special districts are closely tied to the city or county that created them and are governed and operated by the county's board of supervisors or the city's council.



HEALTH AND HUMAN SERVICES

County Health Department: A county board of supervisors **may** organize departments that provide human assistance, human services and medical systems.

Hospitals: Counties **may** create a hospital district through a petition voted on by residents in the proposed district's service area. Hospital districts are governed by locally elected boards. About a quarter of the counties in the state run hospitals directly.

Mental Health Facilities: Counties **must** establish community mental health services. Each service has a board consisting of 10 to 15 members, appointed by the county board of supervisors.

Welfare: Counties **must** establish a county welfare department as the lead agency for distributing funds and planning.

Child Welfare: Counties **must** administer child welfare services.



INFRASTRUCTURE

Roads: Counties **must** plan and maintain roads and must establish and construct highways.

Airports: Counties **may** construct and maintain public airports and landing places for aerial traffic.

Utilities: The **state's** public utilities commission supervises and regulates every public utility in the state. Counties **may** deliver utility services through special districts.

- **Water:** Counties **may** establish a county waterworks district to provide water for irrigation, domestic, industrial or fire protection purposes.
- **Sanitation:** Counties **may** establish a sanitation district to operate garbage dumpsites and collection and disposal systems; sewers, drains, septic tanks and sewerage collection; sanitary disposal systems; and storm water drains, storm water collection, water recycling and distribution systems.
- **Electric:** Counties **may** acquire and develop facilities for generating hydroelectric power as well as transmission lines.
- **Gas:** The **state** regulates gas utilities; counties cannot do so.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** purchase, improve and maintain lands for public parks, beaches and recreation areas. Counties may also form recreation and park districts.

Libraries: Counties **may** establish and maintain county libraries. A city or library district may also become part of a county's library system.

Fairs: Counties **may** manage and fund agricultural fairs. They may also construct and maintain permanent county fair buildings.



ZONING AND DEVELOPMENT

Zoning Power: Counties **must** have a planning agency responsible for administering zoning and subdivision ordinances for unincorporated areas.

Zoning Restriction: County zoning ordinances **cannot** interfere with mining, agricultural use or private schools. They also cannot prevent or inhibit the installation of solar energy systems and electric vehicle charging stations.

Permitting Fees: Counties **may** establish fees for use permits, zone variances or zone changes. However, counties cannot exceed the amount required for processing.

Housing Authority: Counties **may** establish a housing authority. The housing authority is responsible for acquiring, constructing, rehabilitating and developing housing as well as for providing accommodations to low-income residents.

Economic Development: Counties **may** form joint venture agreements with private entities to undertake residential, commercial, industrial or cultural developments on public county property. A board of supervisors must determine that this will economically benefit the county.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** make and enforce all local, police, sanitary and other regulations that do not conflict with state law. Legislative acts involving police power must be adopted by ordinance. In unincorporated areas, the county sheriff department has jurisdiction over law enforcement services.

Jails: Counties **must** establish a county jail. The county sheriff is in charge and has custody of prisoners in the county. Two or more counties may operate a joint county jail. Counties may also acquire property in another county if necessary to establish a jail.

Courthouses: The **state** is responsible for the acquisition, rehabilitation, construction and financing of courtrooms and related facilities though the county historically performed these duties.

Emergency Response Services: Counties **may** form a fire protection services district which can provide fire protection services, emergency medical services, hazardous material emergency response services and ambulance services.



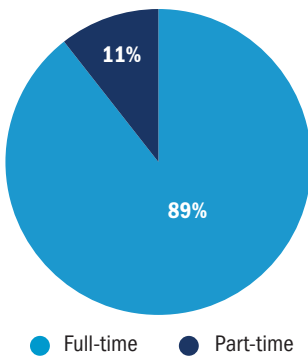
SCHOOLS

Education, Generally: The **state** board of education adopts rules and regulations for public schools within the state. Counties must have a county board of education as well as a county superintendent of schools, who maintains fiscal responsibility for school districts.

Funding: The county board of supervisors **must** levy an annual property tax in a school district for the interest and redemption of all outstanding bonds. The superintendent of schools, however, has jurisdiction over the financial matters of the district.

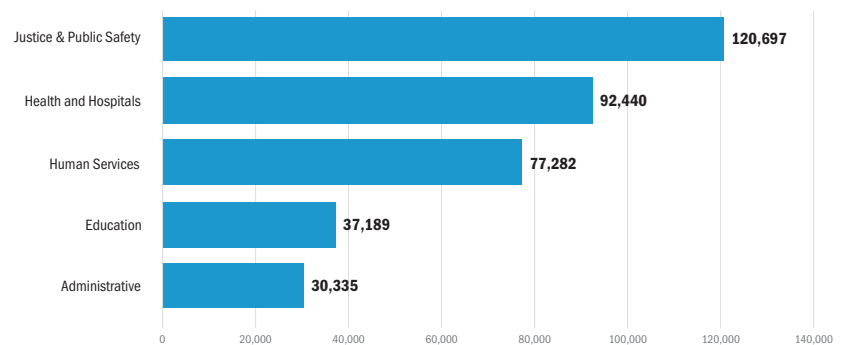
School Districts: Every county, except San Francisco, **must** have a committee on school district organization. The committee reviews and approves proposals to change school district organization.

CALIFORNIA COUNTIES EMPLOY 413,651 GOVERNMENT EMPLOYEES



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

CALIFORNIA 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

California counties may raise local revenue through the imposition of a tax, assessment or fee. Counties cannot impose such revenue generating mechanisms unless the state legislature or constitution allows a county to do so, and the mechanism is approved by either a simple or two-thirds majority of local voters. County property taxes go into the county general fund to be used for county services. One of the unique taxes that are available to counties is the transaction and use tax which may be imposed on certain vendors within the state at a rate of 0.125 percent or a multiple thereof.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **must** levy taxes for general county services on property within the county. Religious, nonprofit and certain agricultural property are exempt. Counties **cannot** increase property taxes except to pay voter-approved bonded debt.

Personal Property: Counties **may** tax of up to 3 percent of the property value on most personal property.

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

Sales Tax:

- Counties **may** levy a local sales tax at as maximum rate of 3 percent. The **state** also shares state sales tax revenue with counties from an additional 1.25 percent tax rate.
- Hotel/Transient Occupancy Tax:** Counties **may** impose a tax on stays of less than 30 days in unincorporated areas.
- Property Transfer Tax:** Counties **may** impose a tax on the transfer of real property at the rate of \$0.55 per \$500 of the value being.

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

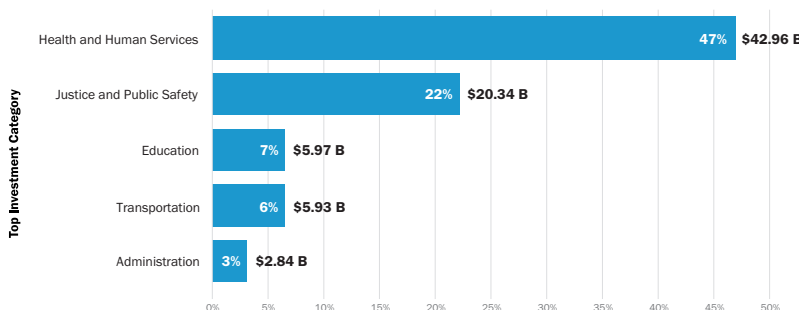
Gas/Fuel Taxes: Counties **cannot** impose gas or fuel taxes. The **state** of California imposes an excise tax on gasoline that is shared with local agencies.

Debt and Debt Limit: Counties **cannot** exceed a debt of 2 percent of the assessed property value of the county. Debt also cannot exceed the revenue collected from taxes for the current year, unless approved by referendum.

Other Tax Info:

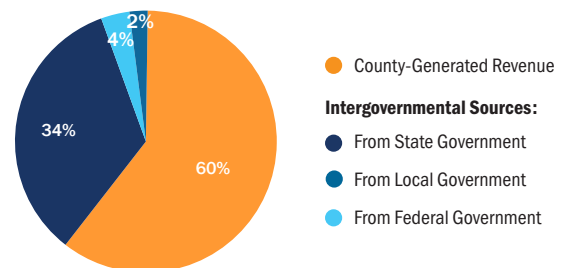
- Utility User Tax:** A board of supervisors **may** impose a utility user tax on use of utility services in unincorporated areas.
- Transactions and Use Tax:** A board of supervisors **may** impose a transaction and use tax at a rate of 0.125 percent or a multiple thereof on either the entire county or unincorporated areas of the county. The ordinance must be approved by a two thirds vote of all members of the board of supervisors. Additionally, a general tax must be approved by a majority of eligible voters and a special tax must be approved by two-thirds of voters. The rate cannot exceed 2 percent.

CALIFORNIA COUNTIES INVEST \$91.5 BILLION ANNUALLY



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

CALIFORNIA COUNTIES RECEIVE \$46.3 BILLION FROM INTERGOVERNMENTAL SOURCES



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