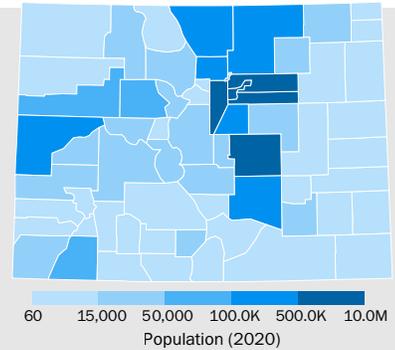


COLORADO

COUNTY GOVERNMENT OVERVIEW

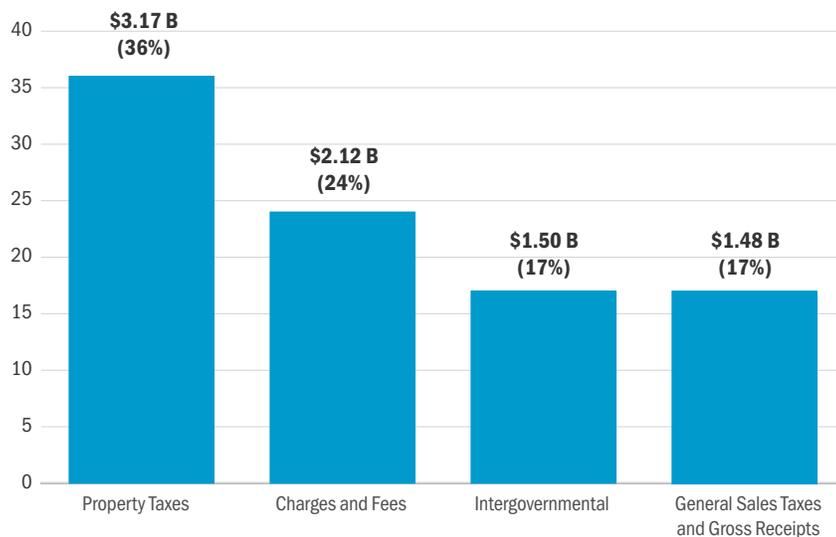
| | | | |
|-----------------|--------------------------|-------------------------------------|--------------------------|
| Counties | Government Form | Governing Body Size | Population (2020) |
| 64 | Traditional ¹ | 3-5 unless consolidated with a city | 5.8 million ² |



County Authority

Mixed/Restrictive (Mostly Dillon's Rule): Most Colorado counties are governed by Dillon's Rule authority and are limited to the authorities the state legislature explicitly grants or necessarily implies. Counties may establish government organization and structure through a home rule charter to be voted on by registered electors; however, currently only two counties and two consolidated city-county governments have adopted a home rule charter. Despite the implied autonomy, Colorado home rule counties must hold certain row officer positions and provide some mandatory programs, services and facilities.

TOP REVENUE SOURCES FOR COLORADO COUNTIES³



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

³2017 is the latest year for which data are available. Shifts in legislation since 2017 have increased the amount and proportion of revenue Colorado counties receive from sales taxes.

Summary of County Services

Services counties MUST provide:

- Establish a county public health agency or participate in a district public health agency.
- Oversee flood control projects.

Services counties MAY provide:

- Establish libraries, cemeteries and recreation districts.
- Provide workforce development programs.
- Operate mass transportation systems either individually or jointly with another local government.

Services counties CANNOT provide:

- Create school districts.

STRUCTURE/AUTHORITY

SUMMARY

Most counties in Colorado are governed by a board of 3-5 county commissioners that acts in both a legislative and executive capacity. Some counties, however, have consolidated with a city and are governed by a city council. City-county consolidated governments employ a chief executive leader while counties may have an appointed chief administrator. All counties may adopt and enforce ordinances and resolutions regarding health, safety and welfare issues.

| Row Officers | Elected/ Appointed | Mandatory/ Optional |
|--------------|-----------------------|------------------------|
| Assessor | Elected | Mandatory |
| Clerk* | Elected | Mandatory |
| Coroner | Elected | Mandatory |
| Sheriff | Elected | Mandatory |
| Surveyor | Elected | Mandatory |
| Treasurer | Elected | Mandatory |

* The county clerk is the ex officio recorder of deeds.



COUNTY STRUCTURE

Legislative Branch: A board of 3-5 county commissioners acts as the sole legislative decision-making body for most Colorado counties. City-county consolidated governments, however, are governed by a city council.

Executive Branch: The board of county commissioners acts as the sole executive decision-making body for most Colorado counties. City-county consolidated governments, however, may have an elected executive position which takes on some executive power and responsibilities.

Judicial Branch: Each of Colorado's 64 counties has a county court. County courts have jurisdiction over civil cases under \$25,000, misdemeanors, traffic infractions, felony complaints, protection orders and small claims cases. County judges also issue search warrants and restraining orders in cases involving domestic violence.

Optional Forms of Government:

- Commission Administrator
- City-County Consolidated
- Home Rule Charter



COUNTY AUTHORITY

Executive Power: Counties may adopt and enforce ordinances and resolutions regarding health, safety and welfare issues.

Ability to Form Partnerships: Counties may form partnerships with other government entities to provide services. A board of commissioners may make contracts.

Call a State of Emergency: Counties **may** declare a local state of emergency to activate the response and recovery aspects of all local and interjurisdictional emergency plans and assistance.

Special Districts: Colorado has about 2,600 special districts. There are 36 different types of special district, and including sanitation districts, library districts, mental health care service districts and others.

SERVICES

OVERVIEW OF COUNTY SERVICES

Colorado counties have jurisdiction over a range of services including public health, infrastructure, welfare and public safety. Counties may also provide specialized services through special districts. For counties under Dillon's Rule, most of the authority around services is explicitly granted by the state. Home rule counties are also required by the state to provide certain programs, services and facilities.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **must** establish and maintain a county public health agency or participate in a district public health agency.

Hospitals: Counties **may** create a public hospital board and levy a tax to fund the building and maintenance of a county public hospital.

Senior Care Facilities: The **state** is responsible for licensing and investigating assisted living residences. Counties are generally not involved with senior care facilities.

Behavioral Health Facilities: Counties **may** purchase mental health services from community mental health clinics and other community agencies. To fund these expenses, the county may levy a tax not exceeding \$2 per \$1,000 of real property's assessed value. This tax must be voted on in a general election.

Welfare: Counties **may** provide temporary assistance, above and beyond that which is required under Temporary Assistance for Needy Families, to residents experiencing poverty by using a special account to appropriate funds. Every county has a department of human or social services. Two or more counties may also jointly establish a district department or human or social services, subject to state approval.

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

Workforce Development: Counties **may** establish a workforce development program, to be known as "Bright Future Colorado." This program provides financial assistance to county residents who pursue training programs or post secondary education.



INFRASTRUCTURE

Roads: Counties **must** construct and maintain their primary and secondary road systems. The board of county commissioners appoints road supervisors.

Mass Transportation: Counties **may**, individually or jointly with another governmental entity, develop, maintain and operate mass transportation systems. Counties may also set passenger fees and policies for use and maintenance of the transportation system.

Airports: Counties **may** acquire land to construct, maintain and repair airports and landing strips. A board may also enter into leases and set fees for use of airports and landing strips.

Street Lighting: Counties **must** pay for the construction, installation, operation and maintenance of street lighting.

Utilities: The **state** regulates utilities. Counties **may** provide solid waste disposal services, but other utilities are provided by municipalities or investor-owned companies.

- **Water:** Counties **cannot** provide water utility services.
- **Solid Waste:** Counties, individually or with another governmental unit, **may** establish and operate solid waste disposal sites and facilities.
- **Electric:** Counties **cannot** provide electric utility services.
- **Gas:** Counties **cannot** provide gas utility services, except for landfill gas, which may be produced and sold.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish and acquire property for recreation districts.

Libraries: Counties **may** establish libraries, either by ordinance or voter petition. If approved by voters, counties may levy a tax for the establishment, operation and maintenance of county libraries.

Cemeteries: If petitioned by property owners from the proposed district, counties **must** create a cemetery district.

Tourism: Counties that adopt a master plan for county land use **must** consider recreational and tourism uses.



ZONING AND DEVELOPMENT

Zoning Power: County planning commissions **may** provide for the physical development and zoning of unincorporated territory. The board of commissioners may also use building permits to enforce zoning regulations.

County Planning Commission: A board of county commissioners **may** appoint a county planning commission or, depending on the population, the board may itself constitute the planning commission. Regional planning commissions may also be formed by the governing boards of two or more counties, municipalities or a combination. Counties with a population over 100,000, or a population of 10,000 and a 10% growth rate for any 5-year period, are required to adopt a master plan for the physical development of the unincorporated areas. A planning commission is responsible for certifying a copy of the plan to the board and all planning commissions of municipalities within the county must make and, by resolution, adopt a master plan for the physical development of the unincorporated areas.

Housing Authority: If county residents submit a petition to the board of county commissioners, the board **must** determine whether there is a shortage of decent, safe, sanitary and affordable housing accommodations in the county. If there is a shortage, the board must appoint commissioners to a housing authority.

Environmental Conservation: Counties **may** coordinate with the U.S. Secretary of the Interior and the U.S. Secretary of Agriculture to develop land management plans that address hazardous fuel removal, forest management, water development and other environmental conservation measures.

Mobile Homes: In unincorporated areas, counties **may** provide for the safe and equitable operation of mobile home parks. Counties may also enter into intergovernmental agreements with municipalities to extend this provision.

Agricultural Research: Counties **may** acquire land to be used for agricultural research, appropriate funds for research and appoint a research advisory committee.

Cluster Development: Counties **may** encourage the clustering of residential dwellings in order to preserve common open space and reduce the extension of roads and utilities.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** create a law enforcement authority. A board of commissioners and a municipality may also contract for the sheriff to provide law enforcement.

Jails: Counties with populations over 2,000 **must** maintain a county jail. The county sheriff keeps the jail.

Courthouses: Counties **must** provide and fund a courthouse.

Fire: Counties **must** adopt fire safety standards and provide fire protection services. Counties may contract with an enforcement agency for areas of the county not receiving fire protection. In addition, a county may implement a fire management plan.

Ambulance: Counties **may** create an ambulance district. The district can include one or more contiguous counties.

Emergency Management Agency: Counties **must** maintain an emergency management agency or participate in a local or interjurisdictional agency.

Flood Control: Counties **must** provide flood control and remove obstructions that may cause flooding. Counties may modify existing flood control diversion or storage facilities. These services may be financially supported by grants from the Colorado water conservation board.

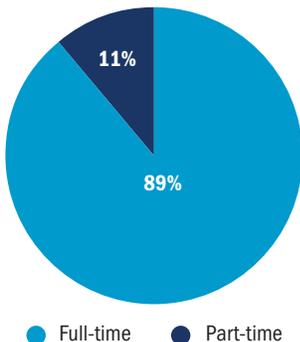


SCHOOLS

Education, Generally: The **state** board of education supervises public schools and educational programs. Locally elected school boards and superintendents govern the public school system. If school districts are undergoing reorganization, the county clerk and recorder receive and approve petitions of reorganization.

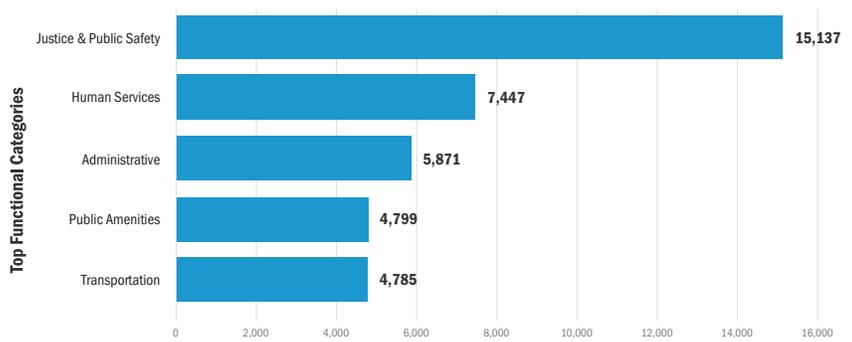
Community Colleges: The **state** board for community colleges may organize local college districts. A district may be entirely within one county or partly in two or more counties.

COLORADO COUNTIES EMPLOY 46,548 GOVERNMENT EMPLOYEES⁴



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

COLORADO COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



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

⁴2017 is the latest year for which data are available. Since then, COVID-19 and police reform efforts across the state have caused substantial changes to these categories.

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties in Colorado raise revenue primarily through taxes on real property, personal property and sales. With approval at a general or special election, counties may issue bonds for creating public buildings, making repairs to infrastructure and developing transit systems.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **must** tax real and personal property to fund general county services. County assessors must list and value most real and personal property. Counties calculate a tax rate based on how much revenue the county needs.

Personal Property: Unless personal property is held for consumption or sale by a business, counties **may** assess personal property for taxes.

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

Sales Tax:

- **Sales Tax:** Counties **may** levy a sales tax for public safety improvements of no more than 2 percent on the sale of tangible personal property or retail and services taxable in such county. All counties that impose a sales tax are state collected, except for Denver County and Broomfield County.
- **Lodging Tax:** Counties **may** levy a lodging tax of 2 percent or less of the purchase price. This tax funds child care, housing, investments that enhance the visitor's experience, advertising and marketing for local tourism.

Mineral Tax: Counties **cannot** tax minerals.

Gas/Fuel Taxes: Counties **cannot** impose a local fuel or gas tax. The **state** of Colorado levies a tax and a fee on gasoline and special fuels and distributes a share of tax revenue to counties.

Debt and Debt Limit: Counties **may** take on debt through bonds, but counties **must** get voter approval to take on multi-year fiscal debt through loans. Counties with a short-term debt of \$5,000 or more must get voter approval to fund the debt and determine the bonds' interest rate.

State Shares

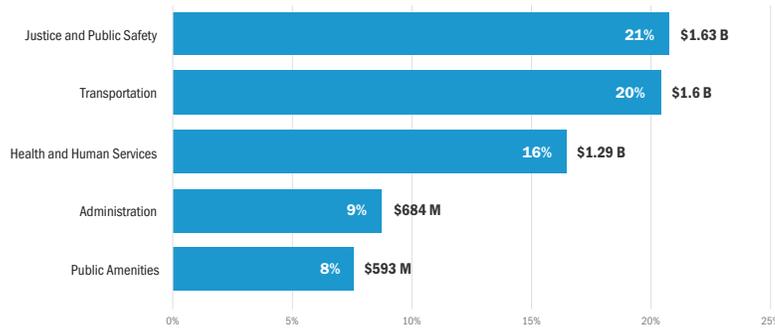
- **National Forest Payments:** The **state** makes national forest payments to counties based on the acreage of national forest land in each county. Counties generally **must** allocate a minimum of 25 percent of these payments to the county road and bridge fund and a minimum of 25 percent to the public schools.
- **Flood Control Projects:** The **state** must deliver federal funds for flood control to counties with flood control projects. These counties **must** allocate 25 percent to the county road and bridge fund and 75 percent to the public.

Other Finance Info:

- **Incentives for the Installation of Renewable Energy Fixtures:** Counties **may** offer an incentive through a sales tax credit or rebate to a residential or commercial property owner who installs a renewable energy fixture.
- **Rental Tax:** Counties **may** levy a rental tax on personal property. The rental tax rate cannot exceed 1 percent of the rental payment.
- **Capital Expenditures Fund:** Counties **may** create a capital expenditures fund for providing and accumulating money for long-term improvements, capital projects and capital equipment.
- **Contingent Fund:** Counties **may** establish a fund to provide money for contingencies. Counties may also fix an annual levy for this fund.

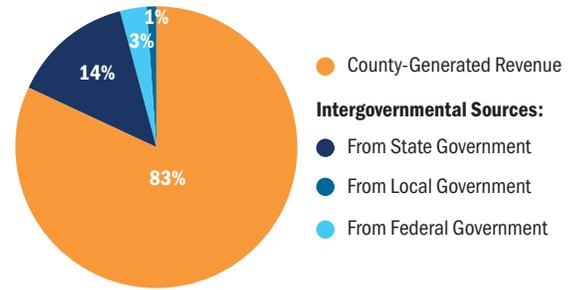
TAXATION/FINANCES, CONTINUED

COLORADO COUNTIES INVEST \$7.9 BILLION ANNUALLY



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

COLORADO COUNTIES RECEIVE \$1.5 BILLION FROM INTERGOVERNMENTAL SOURCES



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