

INDIANA

COUNTY GOVERNMENT OVERVIEW

Counties

92

Government Form

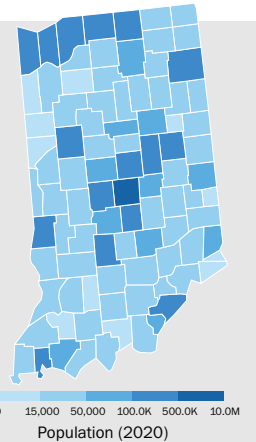
Traditional¹

Governing Body Size

Board of County Commissioners: 3
County Council: 7-9

Population (2020)

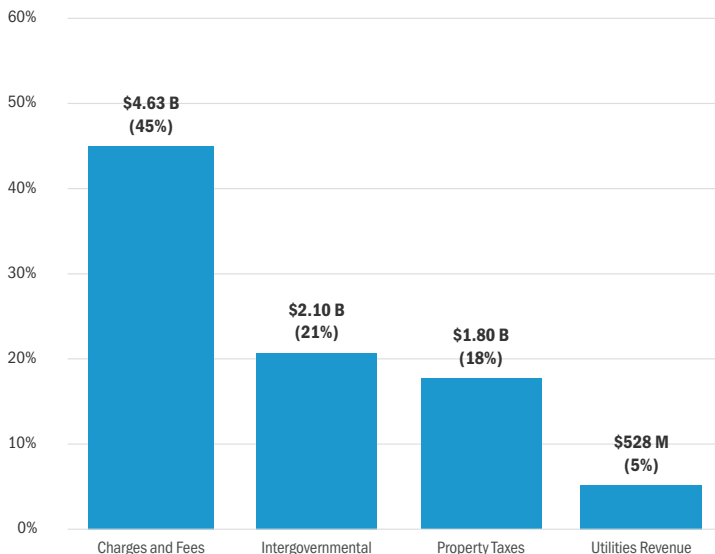
6.8 million²



County Authority

Most Flexible (Home Rule): Counties in Indiana have home rule power and the authority to determine their local affairs and government structure so long as it is consistent with state law.

TOP REVENUE SOURCES FOR INDIANA 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.”² NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties MUST provide:

- Establish and maintain health departments, jails, courthouses, 911 services, roads and bridges.
- Authorize funds for road and bridge projects.

Services counties MAY provide:

- Establish, build and maintain hospitals and libraries.
- Regulate property development in unincorporated areas.
- Establish a housing authority.
- Provide ambulance services, police forces and fire protection through fire districts.

Services counties CANNOT provide:

- Provide or oversee gas and electric utility services.

STRUCTURE/AUTHORITY

SUMMARY

Indiana counties have a three-member board of county commissioners and a county council with seven or nine members. County commissioners usually serve as both the executive and legislative body. Generally, the commissioners must administer county government affairs not delegated to a separate county officer, while the council has fiscal jurisdiction. The consolidated government of Indianapolis and Marion County has a different structure from the other counties in the state and operates under a mayor-council. The elected mayor serves as the head of the executive branch, and a 25-member city-county council has legislative authority.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk of the Circuit Court	Elected	Mandatory
Coroner	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: The board of commissioners acts as the legislative decision-making body for all counties, except for Marion, Lake and St. Joseph counties where the power is vested in the county council.

Executive Branch: The executive body of a county is comprised of all members of the board of commissioners and led by one commissioner voted as President of the Board.

Judicial Branch:

The state oversees the court system, but courts are funded by counties and organized by county lines.

There is one probate court in the state in St. Joseph's County, and there is one small claims court in Marion County.

Fiscal Branch: Separate from the legislative and executive branches and unique to Indiana, counties also have a seven- or nine-member county council with ultimate decision-making power over fiscal matters. These powers include levying property taxes, authorizing government expenditures and fixing annual operating budgets for each county office or agency.



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers subject only to limitations expressly imposed by a state law.

Ability to Form Partnerships: A county may consolidate services with another county, a township, a municipality or a school corporation. Counties may jointly provide any service that may be individually provided.

Call a State of Emergency: The board of county commissioners may declare a local emergency. The county legislative body must approve any local emergency order that is either more stringent or not addressed in a state emergency order.

Special Districts: There are nearly 700 special districts in Indiana. Special districts may be created by the county commissioners or through a petition. There are around 20 different types of special district in the state, including local airport and port authorities, regional water, sewage and solid waste districts and conservancy districts.



SERVICES

OVERVIEW OF COUNTY SERVICES

Indiana counties have jurisdiction over a range of services, including some that are unique, such as the establishment of a historic preservation commission and fire protection districts. Given that all counties operate under home rule, the provision of most services is optional so long as the health, safety and welfare of county citizens is upheld. Some services, however, are required by the state, including emergency management through an advisory council or participation in an interjurisdiction disaster agency.



HEALTH AND HUMAN SERVICES

County Health Department: County executives **must** establish and maintain a local health department. The county executives of two or more adjacent counties may establish and maintain a multi-county health department if the state approves. County health departments must enforce orders of the state department from health.

Hospitals: County executives **may** establish a county hospital. The executive must appoint a four-member board to oversee and operate the hospital.

Senior Care Facilities: Counties **may** create a home for aging residential care assistance.

Mental Health Facilities: Counties **must** fund the mental health facilities designated in each county. Counties may provide additional funding and services.

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



INFRASTRUCTURE

Roads: The county council **may** establish a road and bridge board, which is responsible for carrying out construction, reconstruction and operation of roads and bridges. The county's fiscal body must authorize bonds to fund road and bridge projects.

Weed Cutting: Counties **must** control detrimental plants and harmful weeds along county roadsides.

Utilities: The **state** has jurisdiction over public utilities including electric, natural gas, steam, water and wastewater utilities, as well as utilities operating as conservancy districts.

- **Water:** If petitioned, counties **may** establish a regional water district.
- **Sewage:** If petitioned, counties **must** establish a regional sewage district.
- **Solid Waste:** If petitioned, counties **must** establish a regional solid waste district.
- **Electric:** Counties **cannot** provide or oversee electric utility services.
- **Gas:** Counties **cannot** provide or oversee gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties **may** establish, aid, maintain and operate public parks, playgrounds and recreational facilities. A county with a consolidated city may issue bonds to fund sports and fitness facilities.

Libraries: Counties **may** establish a public library and appoint a library board.

War Memorials: Counties, independently or with cities in the county, **may** acquire real estate to construct and maintain a world war memorial.

Agricultural Societies: County residents **may** organize an agricultural society to improve agriculture within the county. The society and associated fees must be certified by the county auditor.

4-H Club: A county council **may** levy a tax to operate, construct and maintain a 4-H club once a petition is filed by county residents and the levy is accepted by the board of county commissioners.



ZONING AND DEVELOPMENT

Zoning Power: In unincorporated areas, counties **may** provide zoning and establish an area planning department. The legislative body of a county may establish an area planning or advisory plan commission to administer zoning.

Zoning Restriction: Counties **cannot** restrict agricultural uses of lands beyond the restrictions in the most recent comprehensive plan or zoning ordinance.

Housing Authority: If the fiscal body determines a housing authority is needed, counties **may** establish one. If established, the authority must carry out housing projects and provide accommodations to low-income residents.

Historic Preservation: Counties **may** establish a historic preservation commission to preserve and protect the historic or architecturally worthy parts of the area.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **may** have a police force. Each county has a county law enforcement continuing education program. The program provides officers with education on a range of law enforcement situations and information on officer duties. The sheriff of Indianapolis and Marion County does not provide law enforcement because of its unified government but still operates jails.

Jails: Counties **must** establish a county jail, and the county sheriff must take care of the facilities and the jail inmates.

Courthouses: Counties **must** establish and maintain a county courthouse. Every county has a circuit court except Ohio and Dearborn counties, which share a circuit court.

Fire: Counties **may** establish fire protection districts.

Ambulance: Counties **may** establish and maintain emergency medical services and may levy taxes and fees to fund these services.

Emergency Management: Counties **must** maintain an emergency management advisory council and organization or participate in an interjurisdiction disaster agency. The advisory council must supervise and control emergency management and disaster programs and select a county emergency management and disaster director.



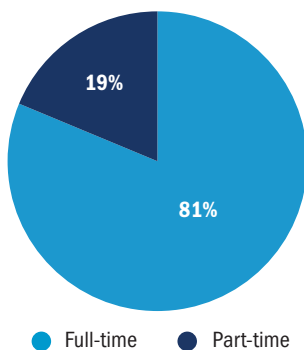
SCHOOLS

Education, Generally: The **state** establishes educational goals. Counties **may** provide a technical role in a school district's reorganization process but this event is rare. School corporations have a locally elected board of trustees.

Funding: Each school governing body may levy an annual tax on taxable property within the school corporation's jurisdiction.

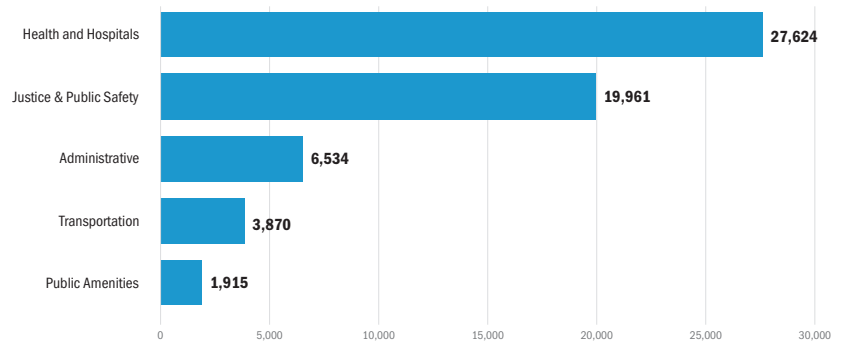
School Districts: School districts are organized into community school corporations.

INDIANA COUNTIES EMPLOY 64,713 GOVERNMENT EMPLOYEES



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

INDIANA 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

All county taxation decisions are made by the fiscal body of a county. The main sources of revenue for Indiana counties are property taxes, local income taxes and specific sales taxes authorized by the state on a per county basis. Counties may impose certain less common taxes, such as a motor vehicle excise tax, food and beverage tax and a wheel tax. Counties in Indiana have the rare ability to impose individual income taxes, which amounted to \$445 million in revenue in 2017.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** tax property. Funds raised may be used for the cumulative capital fund, public health, welfare or safety in an emergency. Property tax rates are capped at a maximum of 1 percent of value for residential, 2 percent of value for rental and farmland and 3 percent of value for all other types. Mineral rights are included as assessed property for property taxes.

Income Tax: Counties **may** adopt, increase, decrease or rescind an income tax. The income tax rate is a combination of income taxes for specific funds as authorized by the state. Revenues are deposited into a state-run account for the county. The expenditure rate cannot exceed 2.5 percent except for Marion County, where the rate cannot exceed 2.75 percent.

Sales Tax: Counties **cannot** implement a general purpose sales tax.

Food and Beverage Tax: Counties **may** tax food and beverages consumed at the place of preparation (i.e., restaurant food, not groceries), but the tax must be approved by the state.

Hotel/Motel Tax: Counties **may** implement an innkeeper's tax on hotel stays, campsites, residence rentals and more.

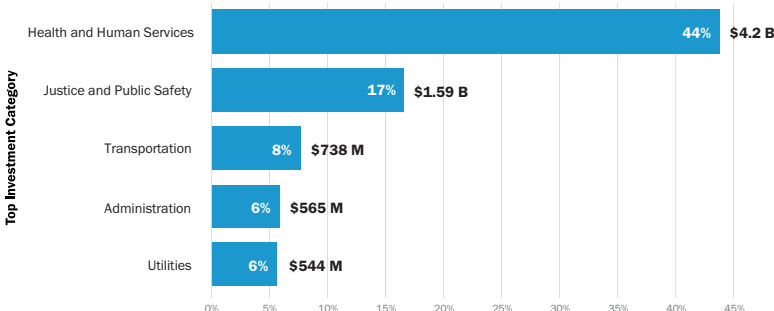
Gas/Fuel Taxes: The **state** taxes gasoline and special fuels. Costs to maintain county highways must first be paid for by the gasoline tax, special fuel tax and motor vehicle registration fees.

Debt and Debt Limit: Counties **may** borrow money and contract debt up to 2 percent of the value of all taxable property in the county. If petitioned by voters, counties may exceed debt limits. Counties may also issue general obligation and capital bonds.

Other Finance Info:

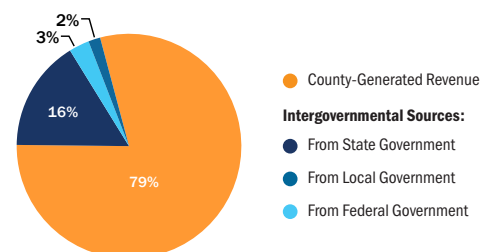
- **Vehicle Excise Tax:** Counties **may** levy a vehicle excise tax on each vehicle registered in the county.
- **Wheel Tax:** Counties **may** levy a wheel tax at different rates for different classes of vehicles.

INDIANA COUNTIES INVEST \$9.6 BILLION ANNUALLY



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

INDIANA COUNTIES RECEIVE \$2.1 BILLION FROM INTERGOVERNMENTAL SOURCES



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