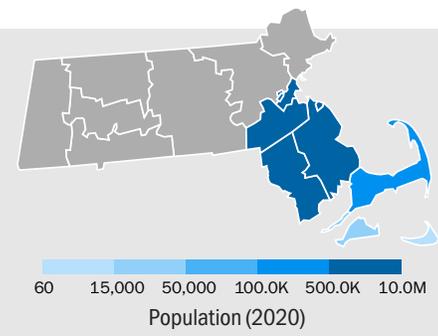


MASSACHUSETTS

COUNTY GOVERNMENT OVERVIEW

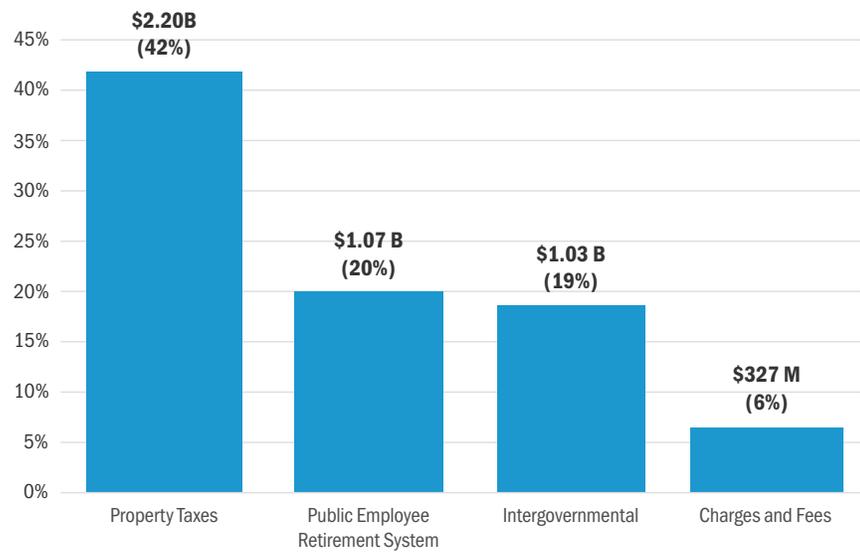
Counties	Government Form	Governing Body Size	Population (2020)
7 active county or city-county governments	Traditional ¹	3-7	7 million ²



County Authority

Mixed/Flexible (Optional Home Rule): Massachusetts has four Dillon's rule counties, one Dillon's rule city-county consolidated government, one home rule county and one home rule city-county consolidated government. The remaining seven county geographies do not have active county governments. All counties in the state may adopt a charter or revise an existing charter. The powers granted to home rule counties are liberally construed, so counties may reorganize their government form, structure and agencies. Counties without home rule charters are under Dillon's rule and must follow state provisions for structuring county government.

TOP REVENUE SOURCES FOR MASSACHUSETTS 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 county jails.
- Services counties MAY provide:**
- Maintain and fund road repairs.
 - Acquire land for and establish a shore reservation.
- Services counties CANNOT provide:**
- Establish a housing authority.
 - Create health departments.
 - Regulate zoning and land use.

STRUCTURE/AUTHORITY

SUMMARY

Most county governments in Massachusetts were completely abolished from 1997 to 2000, except for the office of treasurer, which was abolished in 2002. Only seven of the fourteen counties in Massachusetts have retained a government. Most of the remaining county governments are led by a board of three-seven county commissioners which serves as both the legislative and executive decision-making body. Counties may also have a board chairperson and an appointed county manager to serve as the chief administrative officer.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Sheriff	Elected	Mandatory
Register of Deeds	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of 3-7 commissioners acts as the sole legislative decision-making body for nearly all Massachusetts counties. Suffolk County and the city of Boston have a consolidated city-county government with a city council. Nantucket County is operated by a board of selectmen.

Executive Branch: The board of commissioners has a board chairperson and acts as the executive decision-making body for nearly all Massachusetts counties. The consolidated Suffolk County and the city of Boston have an elected executive position. Nantucket County's board of selectmen acts as the executive body.

Judicial Branch: Massachusetts has 62 district courts. All counties have at least one district court, many have multiple. District courts are trial courts with jurisdiction over felonies punishable by less than five years, small claims involving less than \$7,000 and civil cases involving less than \$50,000. The courts also hear juvenile, mental health and housing cases. District court judges receive temporary assignments that may change over time to specific geographic jurisdictions.

Optional Forms of Government:

- Board Chairperson
- County Manager
- Board of Selectmen
- Commission-Administrator
- City-County Consolidated
- Charter



COUNTY AUTHORITY

Executive Power: Charter counties may structure their government in any way, and have some flexibility in enacting ordinances. All counties may provide public buildings, including jails.

Ability to Form Partnerships: Charter counties may contract with or sign agreements with other governmental units to provide joint, coordinated or cooperative services.

Special Districts: Massachusetts has over 400 special districts. There are around 25 different types of special districts, including water districts, economic and industrial development corporations and housing authorities.

SERVICES

OVERVIEW OF COUNTY SERVICES

Massachusetts counties have limited jurisdiction over services. The county governments that still remain mainly assist with road construction and maintain county correctional facilities. Cities and towns throughout the state provide a wider range of the services that once were provided by counties, including housing authorities, parks and recreation and utilities.



HEALTH AND HUMAN SERVICES

County Health Department: Counties **cannot** create health departments. Cities or towns may create these departments if their governing bodies approve.

Hospitals: If the **state** determines there is a need for a hospital, they must issue a two year license to any person, city, town or county to establish and maintain that hospital facility.

Senior Care Services: The chairperson of the board of commissioners for certain counties **must** appoint a senior citizen to serve as an associate commissioner for affairs concerning the elderly. The associate commissioner advises the county commissioners and acts as a public advocate for senior citizens and elder agencies.

Mental Health Facilities: The **state** provides mental health treatment.

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

Welfare: The **state** provides welfare services.

Disability Services: The chairperson of the board of commissioners **must** appoint someone with a disability to serve as an associate commissioner for affairs concerning handicapped persons. The associate commissioner acts as an adviser to the county commissioners.



INFRASTRUCTURE

Roads: Towns must maintain public ways, but counties **may** also maintain and fund road repairs.

Utilities: The **state** regulates utilities. Municipalities or investor-owned companies provide utilities. Counties do not have authority over public utilities.



PUBLIC AMENITIES

Parks and Recreation: Counties **may** acquire land for and establish a shore reservation. Towns may elect a board of park commissioners to plan and improve public parks, conduct park programs and direct recreation activities.

Libraries: Counties **cannot** provide public libraries. Towns may establish and maintain public libraries.



ZONING AND DEVELOPMENT

Zoning Power: Cities and towns may regulate the use of land, buildings and structures. Counties **cannot** regulate zoning or land use.

Zoning Restriction: Zoning ordinances **cannot** apply to land primarily used for commercial agriculture, aquaculture, silviculture, horticulture, floriculture or viticulture.

Housing Authority: Counties **cannot** provide a housing authority. Cities and towns must have a housing authority.

SERVICES, CONTINUED



PUBLIC SAFETY

Jails: Counties generally **must** provide jails. The sheriff of the county has custody and control of the jail and, except in Suffolk County, correctional facilities and inmates.

Fire: Counties **cannot** provide fire services. Towns may establish a fire department with a chief.

Ambulance: The **state** designates one regional Emergency Management Services (EMS) council in each region of the state. Each EMS council establishes, coordinates, maintains and improves the EMS system.



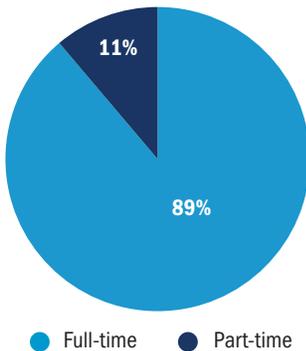
SCHOOLS

Education, Generally: The **state** board of elementary and secondary education establishes policies relative to the students in public schools. The board administers vocational education and supervises local educational agencies.

School Board: At the local level, elected school committees oversee PreK-12 public schools. The school committee employs a superintendent of schools. The **state** board of elementary and secondary education establishes policies for students in public schools. The board also administers vocational education and supervises local educational agencies.

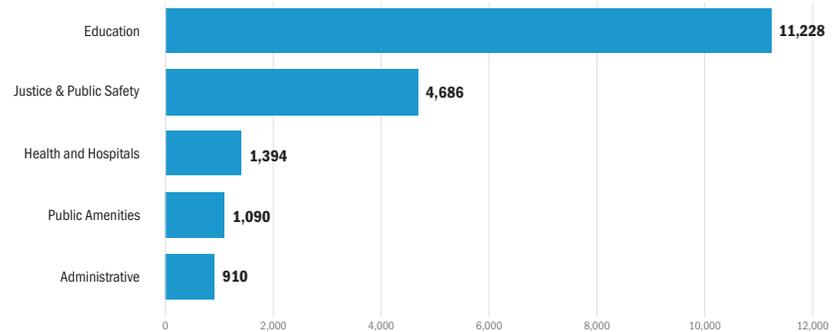
Community Colleges: Counties are not involved in the formation of community colleges. The **state** board of higher education oversees community colleges.

MASSACHUSETTS COUNTIES EMPLOY 21,920 GOVERNMENT EMPLOYEES



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

MASSACHUSETTS 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

Each county, except Suffolk and Nantucket, determines the county tax amount through a vote from the county commissioners and approval from the advisory board on county expenditures. County commissioners must levy annual taxes to cover maturing debt and interest. County commissioners apportion and assess county taxes among and upon cities and towns.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **cannot** directly tax property. Cities and towns tax real and personal property. The amount which the county commissioners of each county, except Suffolk and Nantucket, must levy must be voted on by the county commissioners and approved by the advisory board on county expenditures. The county commissioners must also levy a tax to meet the debt and interest maturing in that year.

Personal Property: Counties **may** assess personal property for taxes.

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

Sales Tax: Counties **cannot** impose a sales tax.

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

Gas/Fuel Taxes: Counties **cannot** impose a gas or fuel tax.

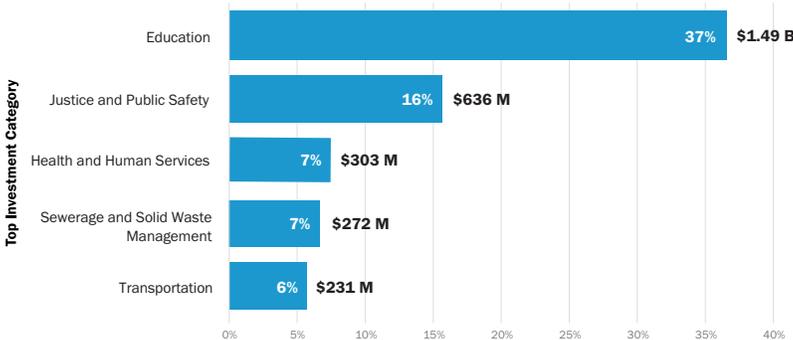
Debt and Debt Limit: Counties **may** borrow money in anticipation of the county tax of the current fiscal year. If the

tax has been granted, loans cannot exceed the amount of the previous annual tax.

Other Finance Info:

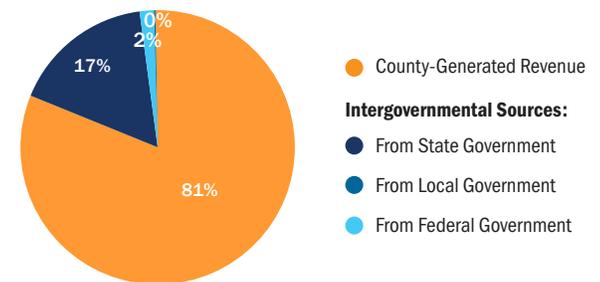
- **Gifts and Donations:** Counties **may** receive gifts for the use or benefit of the county. Unless otherwise provided by the donor, money received in a gift must be placed at interest in savings banks, savings departments of trust companies or put into a similar type of investment.
- **Federal Grants:** Any county officer or department **may**, with the approval of the county commissioners, accept federal grants.

MASSACHUSETTS COUNTIES INVEST \$4.1 BILLION ANNUALLY



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

MASSACHUSETTS COUNTIES RECEIVE \$1.03 BILLION FROM INTERGOVERNMENTAL SOURCES



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