

MISSOURI

COUNTY GOVERNMENT OVERVIEW

Counties

114

Government Form

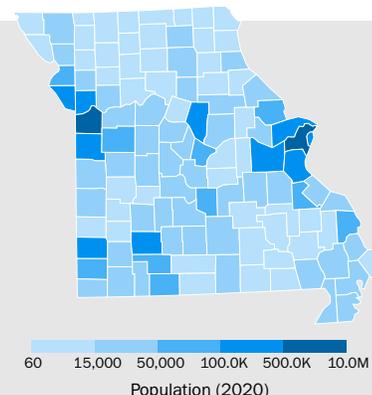
Mixed¹

Governing Body Size

Board of Commissioners: 3²

Population (2020)

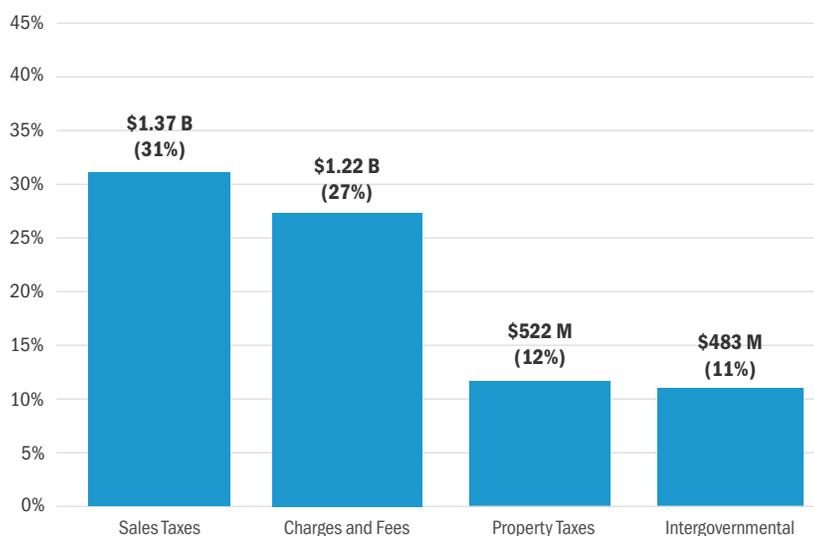
6.2 million³



County Authority

Mixed/Restrictive (Mostly Dillon’s Rule): Most counties in Missouri are subject to general law and therefore are only allowed the powers, structure and authority granted by the state legislature. However, counties with more than 85,000 residents may adopt a charter form of government which authorizes them to determine their local affairs and government in accordance with state law. Currently, only Jackson, St. Charles, Jefferson and St. Louis counties have a charter government.

TOP REVENUE SOURCES FOR MISSOURI 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.”

²The governing body size is larger for charter counties.

³NACo Analysis of U.S. Census Bureau - 2020 Decennial Census.

Summary of County Services

Services counties MUST provide:

- Form road districts.
- Establish a local organization for disaster planning.

Services counties MAY provide:

- Establish and maintain local health departments and hospitals.
- Create public parks, cemeteries and library districts.

Services counties CANNOT provide:

- Regulate zoning in incorporated areas.

STRUCTURE/AUTHORITY

SUMMARY

General law counties have a default of three members on the board of commissioners. Chartered counties may decide the form and structure of their government. Counties are organized into four classes. First-class counties have an assessed valuation of \$900 million, second-class counties have an assessed valuation of \$600 million, third-class counties have an assessed valuation of less than \$600 million and fourth-class counties are second-class counties which would otherwise return to third-class status because of assessed valuation changes. Commissions may divide the county into townships, establish new townships or subdivide current townships, if petitioned and approved by residents. Typically, county executive leadership is provided only by the commissioners and the row officers; however, home rule counties may elect a chief executive officer.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Auditor*	Elected	Mandatory
Clerk	Elected	Mandatory
Collector	Elected	Mandatory
Coroner*	Appointed	Mandatory
Highway Engineer	Appointed	Optional
Prosecuting Attorney	Appointed	Mandatory
Public Administrator	Elected	Mandatory
Recorder of Deeds*	Appointed	Mandatory
Surveyor*	Elected	Mandatory
Treasurer	Elected	Mandatory

*These officers depend on the class of the county.



COUNTY STRUCTURE

Legislative Branch: A county board of three commissioners acts as the legislative decision-making body for general-law counties. Each county is divided into two districts of approximately equal population and each district elects one commissioner. The county as a whole elects an at large commissioner to serve as the presiding officer of the board.

Executive Branch: For general law counties, the board of commissioners acts as the executive decision-making body. Home rule counties may have a chief executive officer to perform duties for the board.

Judicial Branch: Missouri is divided by county into 46 judicial districts, each of which contains a circuit court that serves one or more counties. Circuit courts in Missouri are the trial courts and have general jurisdiction over most civil and criminal matters.

Optional Forms of Government:

- Counties with a population over 85,000 may adopt a charter and customize, to a degree, their structure.
- Third- and fourth-class counties may adopt a township organization form.



COUNTY AUTHORITY

Executive Power: General law counties may exercise their powers within the authority granted by state law. Charter counties are subject only to limitations expressly imposed by state law.

Ability to Form Partnerships: Counties may contract and cooperate with nearly any person, corporation or government entity in or outside of Missouri to plan, develop, construct, acquire or operate any public improvement or facility or to provide a common service. For example, counties may unite to provide a bridge over a shared waterway.

Call a State of Emergency: Counties cannot declare a state of emergency. Only St. Louis County may establish an emergency dispatching system.

Special Districts: Missouri has around 1,900 special districts, including county land trusts, county library districts, economic development districts and more. All counties may create nine different types of special district. Depending on population and class, counties may create eight additional types of special district.

OVERVIEW OF COUNTY SERVICES

Missouri counties have jurisdiction over many services and are primarily responsible for county road management, maintaining county jails and emergency management. Counties may provide a park system, establish hospitals, create sewer districts and provide a housing authority. First-class counties have broader jurisdiction and more resources to provide county services, including the ability to create a county highway commission to build and manage roads and the ability to levy taxes for park services.



HEALTH AND HUMAN SERVICES

County Health Department: If petitioned and approved by voters, counties **may** establish, maintain and manage a public health center.

Hospitals: Counties **may** purchase land for, build and maintain a county hospital. A hospital district may include territory in one or more counties. The hospital district may levy and collect taxes and issue bonds.

Senior Care Facilities: Counties **may** acquire land to construct and equip nursing homes. Counties may contract out to provide materials, supplies and services.

Mental Health Facilities: The **state** manages mental health services and establishes local community health centers.

Welfare: First-class counties **may** create a department of health and welfare. Second-class counties **may** create a social welfare board for the county. Third- and fourth-class counties **may** appoint a county superintendent of public welfare.



INFRASTRUCTURE

Roads: The board of county commissioners **must** divide each county into road districts. All first-class counties must create and appoint members to a highway commission which may locate, lay out, design, construct and maintain county highways. All second-, third- and fourth-class counties must appoint a road overseer for highway maintenance: if voters approve, third- or fourth- class counties may adopt an alternative highway commission instead.

Airports: Counties **may** establish, construct, improve and maintain an airport, either individually or jointly with another government entity.

Port Authorities: Counties adjacent to a navigable waterway **may** form a local port authority. The authority may become a political subdivision of the state if approved by the state highways and transportation commission.

Utilities:

- **Sewer District:** If petitioned by voters or initiated by county commissioners, first-class counties **may** create a sewer district. Second-, third- or fourth- class counties **may** only create a sewer district if petitioned by voters. However, municipalities typically provide the sewer services within these districts.
- **Landfill:** First-class counties without a charter **may** purchase land for sanitary landfills and may use general funds or a tax levy for recreation and landfills, not to exceed 10 cents per \$100.
- **Water:** Municipalities typically provide water services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: First-class counties without a charter may use general funds or a tax levy not exceeding 0.10 percent to purchase land for public parks and recreation sites. Second-class counties, upon the recommendation of the county planning and recreation commission, may purchase land for recreation. All counties **may** use up to 5 percent of their budget to purchase and maintain county parks.

Libraries: Voters **may** petition counties to establish a library district and levy a tax to support it.

Cemeteries: Counties **may** lease, sell or purchase land for cemeteries and may regulate or govern facility operations.



ZONING AND DEVELOPMENT

Zoning Power: In non-charter first-class, second- and third-class counties, unincorporated territory **may** be divided into zoning districts. Counties may regulate or restrict erection, construction, reconstruction, alteration, repair or use of buildings, structures or land in these districts.

Zoning Restriction: Counties **cannot** regulate zoning in incorporated areas; for crops, livestock, orchards or forestry; or for seasonal or temporary reservoirs for rice farming or flood irrigation.

Housing Authority: The **state** creates a housing authority for each county. However, county commissioners and voters **must** approve the need for the authority to exercise its powers.

Economic Growth: Counties **may** promote and develop economic growth. The county commission may also contract with any political subdivision, firm, corporation, association or person to implement economic growth.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties **must** elect a sheriff as the chief law enforcement officer. Otherwise, municipalities provide law enforcement.

Jails: Counties **must** build and maintain a county jail. The sheriff in each county manages the jail. Two or more contiguous counties may establish a regional jail district.

Courthouses: Counties **must** build and maintain a courthouse. Counties must fund circuit court expenses, except for salaries and expenses from the municipal divisions.

Fire: If petitioned by voters, counties **must** establish a fire district. The board of the district may tax and collect tangible property.

Ambulance: If petitioned, counties with a population under 400,000 **may** create an ambulance district. Ambulance districts may levy a sales tax in lieu of a property tax to fund the services of the district.

Emergency Management Agency: Counties **must** establish a local organization for disaster planning. The presiding executive officer of the county must appoint a coordinator to oversee operations and management. Counties may appropriate funds, make contracts, supply materials and appoint personnel.



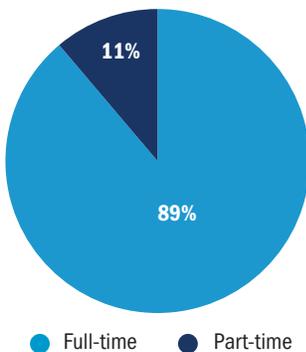
SCHOOLS

Education, Generally: Counties **may** submit plans to enlarge or reorganize school districts to the state board of education.

School Board: Each school district has a school board, but counties are not involved.

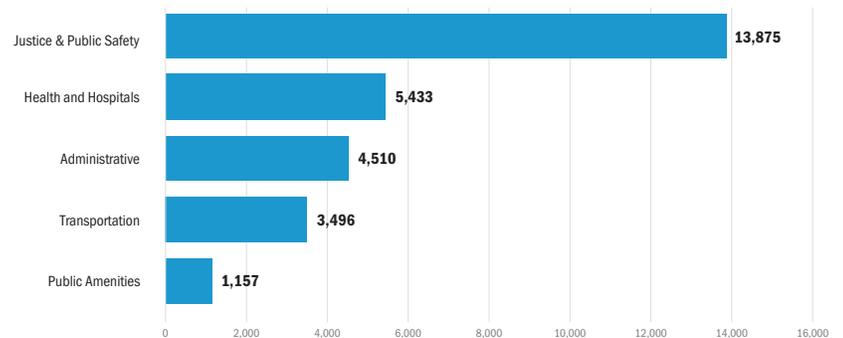
Community Colleges: The **state** oversees community colleges alongside community college districts.

MISSOURI COUNTIES EMPLOY 30,970 GOVERNMENT EMPLOYEES



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

MISSOURI COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



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

OVERVIEW OF COUNTY FINANCE STRUCTURE

Missouri counties mainly rely on county generated revenues, but any locally imposed tax must first be authorized by the state's general assembly and approved by county voters. Counties must levy real and personal property taxes and may levy a sales tax and local use tax. Counties may levy further sales taxes on utilities and hotels. Only counties of the first-class may tax cigarettes and motor vehicle licenses. Counties may levy sales taxes on specific items to fund certain capital improvements. Counties may accumulate debt but only first- and second-class counties may borrow in anticipation of a tax, whereas third- and fourth-class counties must issue notes.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **must** fix a property tax rate to fund the county budget. First class counties with at least \$300 million assessed valuation cannot exceed a rate of 0.35 percent. In all other counties, the rate cannot exceed 0.50 percent. However, the maximum rates of taxation may be increased when approved by two-thirds of county voters.

Personal Property: Personal property is taxed in the same manner as real property.

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

Sales Tax:

- **General Sales Tax:** Counties **may** impose a sales tax upon the approval of county voters. The sales tax may be imposed at a rate of 0.25 percent, 0.375 percent or 0.50 percent.
- **Local Use Tax:** If voters approve, counties that already impose a local sales tax **may** impose a local use tax of the same rate to fund community comeback programs.
- **Sales Tax on Utilities:** Counties **may** impose a sales tax on domestic sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal or home heating oil.
- **Cigarette Tax:** First-class counties with a population over 600,000 **may** tax cigarettes at a rate of up to 2.5 mills.

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

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

Debt and Debt Limit:

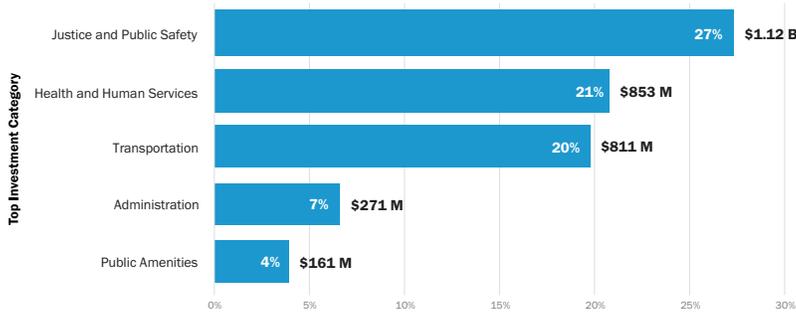
- **County Debt:** First- and second-class counties **may** borrow money in anticipation of the collection of taxes and revenues for the current fiscal year. Third- and fourth-class counties **may** issue negotiable notes payable within one year of the date issued.
- **Annual Tax to Retire:** Before incurring debt, counties **must** impose an annual property tax of enough to pay the interest and principal as well as retire the bond within 20 years.
- **Debt Limit:** The amount of county bond and note debt **cannot** exceed 10 percent of the assessed valuation of all taxable tangible property.

Other Finance Info:

- **County Motor Vehicle License Tax:** In unincorporated areas, first-class counties with a population over 600,000 **may** tax motor vehicle licenses.
- **Transient Guest Tax:** Counties **may** tax guests of hotels or motels. The tax cannot exceed 5 percent and must first have approval from county voters.
- **Public Entertainment Tax:** Counties **may** tax any public exhibition or performance if it is not an educational, religious or charitable exhibition.

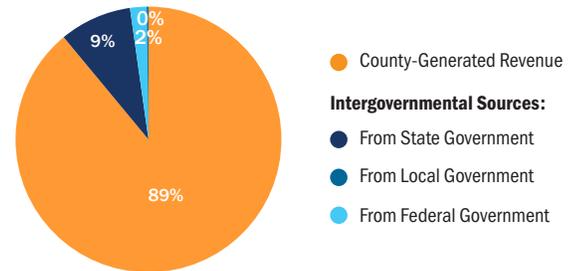
TAXATION/FINANCES, CONTINUED

MISSOURI COUNTIES INVEST \$4.1 BILLION ANNUALLY



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

MISSOURI COUNTIES RECEIVE \$491 MILLION FROM INTERGOVERNMENTAL SOURCES



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