**County Authority**

**Dillon’s Rule:** All counties within New Hampshire are governed under Dillon’s Rule and therefore have only the authority that is explicitly extended by state law. New Hampshire counties may, however, appoint a charter commission consisting of 15 members selected by the three county commissioners and four members of the executive committee of the county convention. The charter convention may propose a home rule charter which may be approved and ratified. So far, no New Hampshire counties have adopted a home rule charter in this manner.

### TOP REVENUE SOURCES FOR NEW HAMPSHIRE COUNTIES

- **$282 M (51%)** Property Taxes
- **$131 M (24%)** Charges and Fees
- **$120 M (22%)** Intergovernmental
- **$1 M (1%)** Other

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 mean that some counties in that state are “traditional” and some are “reformed.”

2NACo Analysis of U.S. Census Bureau - 2020 Decennial Census
SUMMARY

Counties in New Hampshire are unique in the division of their legislative and executive powers. The board of county commissioners is the executive decision-making body for each county. The legislative, taxation and appropriation authorities are vested in a county convention which consists of state representatives from the county’s representative districts. Counties may also delegate some of their managerial duties to an appointed county administrator.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/ Appointed</th>
<th>Mandatory/ Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Attorney</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Register of the Probate</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

COUNTY STRUCTURE

Legislative Branch: A county convention, or delegation, which is composed of the state representatives from the representative districts of the county is the legislative decision-making body for each county. Each county convention must elect a chairperson, vice-chairperson, a clerk and an executive committee.

Executive Branch: A board of 3 county commissioners is the sole executive decision making body for each county.

Judicial Branch: New Hampshire has a circuit court in each of the 10 counties. Each of the circuit courts consist of a probate, district and family division. The probate division has jurisdiction over wills, trusts, estates, adoptions and other related cases. The district division has jurisdiction over misdemeanors, violation offenses, small claims, and other civil cases. The family division has jurisdiction over divorce, adoptions, domestic violence and similar cases.

Optional Forms of Government:
- Commission
- Commission-administrator
- Charter

COUNTY AUTHORITY

Executive Power: The board of county commissioners exercises executive power. Each county is a body corporate that may sue, be sued, purchase, hold and convey real and personal property, form contracts and exercise any necessary acts. The county convention may raise taxes and appropriate funds. All counties may exercise the powers that have been explicitly provided by state law.

Ability to Form Partnerships: Counties cannot form partnerships.

Call a State of Emergency: Counties cannot call a local state of emergency.

Special Districts: New Hampshire has around 130 special districts. There are different types of special district in New Hampshire, including housing authorities, conservation districts and solid waste management districts.
OVERVIEW OF COUNTY SERVICES

New Hampshire counties have limited jurisdiction over services but may provide county parks, jails and long term care services. Counties have an important role in supporting public land in unincorporated areas including by providing zoning plans and regulations and road maintenance. For the most part, however, public services that could be provided by counties in other states are instead restricted to municipalities and the state. These include hospitals, libraries and public health departments.

HEALTH AND HUMAN SERVICES

Health, Generally: Counties cannot provide health departments, hospitals, mental health facilities or child welfare services.

Senior Care: Counties must provide senior care via long-term care facilities organized under the county nursing administrator. The facilities and services are funded by the county budget and resident fees – residents who enroll in these fees have county nursing home services available.

Welfare Reimbursement: Counties must reimburse the state for a proportional share of all old age assistance, aid to the disabled and nursing home care for which the county is liable. The county’s share is established by the state legislature as part of the operating budget.

Insurance for County Employees: Counties may provide any combination of group plan life, accident, medical, surgical and hospitalization insurance benefits for all regular employees of the county and their dependents.

INFRASTRUCTURE

Roads: In unincorporated areas, counties must repair roads, bridges and highways.

Buildings: County commissioners may repair, enlarge or build county buildings for up to $5,000. Projects that exceed $5,000 may proceed if the county delegation approves.

Utilities: Each county may exercise full jurisdiction over the planning, construction and operation of water supply, sewage collection and treatment facilities and other utilities to maintain county buildings and protect public health of the inhabitants. Counties cannot provide electric, gas or any other utility.
PUBLIC AMENITIES

Parks and Recreation: Counties may purchase or acquire a site for recreational activity. Counties may charge admission and service fees as well as employ supervisors, instructors and other officials.

Libraries: The state and municipalities provide public libraries.

ZONING AND DEVELOPMENT

Zoning Power: Counties may establish a planning board to exercise planning, zoning and subdivisions in unincorporated towns or unorganized places. The planning board must prepare and amend a master plan to guide development.

Zoning Restriction: The planning board cannot regulate timber harvesting and cannot unreasonably regulate agriculture, forestry activities, opportunity for affordable housing development, commercial and recreational fisheries, family-based care and renewable energy facilities.

Housing Authority: Each municipality has a housing authority created under state law, which remains inactive until the municipal government decides that there is a need for the authority.
PUBLIC SAFETY

Jails: Counties may provide, keep and maintain correctional facilities, administered by a county department of corrections.

Courthouses: Unlike in most states, counties are not involved in or responsible for the construction of courthouses.

Fire: Counties cannot provide fire protection services.

Ambulance: Counties cannot provide ambulance services.

Emergency Management Agency: Counties cannot create an emergency management agency.

SCHOOLS

Education, Generally: Public education is under the jurisdiction of the state and municipalities.

School Board: Each town constitutes a single school district and the board of each district provides elementary and secondary education.

Community Colleges: Community colleges are under the jurisdiction of the community college system of New Hampshire.

NEW HAMPSHIRE COUNTIES EMPLOY 4,783 GOVERNMENT EMPLOYEES

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

NEW HAMPSHIRE 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

The taxing and appropriation authority for county governments is limited and vested in the county conventions. A county convention may raise county taxes and appropriate a contingency fund to meet unexpected costs. Property taxes are the only type of tax that county conventions may levy, and doing so requires approval by the state. Counties may incur debt, subject to voter approval, and cannot exceed 2 percent of the total valuation of taxable county property.

FINANCES, TAXES AND LIMITATIONS

Property Tax: County conventions **must** adopt a budget and ascertain a property tax rate, pending state approval.

Personal Property: Counties **cannot** impose taxes on personal property.

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.

Federal or State Aid: Counties **may** contract for or accept grants of federal or state aid with any project for which the county may incur indebtedness.

Debt and Debt Limit: Counties **cannot** incur a net indebtedness over 2 percent of the assessed valuation of taxable county property. Voters must approve all county-issued bonds.

Investing Excess Funds: Counties **may** deposit excess funds in units of pooled money market mutual funds which invests solely into U.S. Treasury obligations.

Contingency Fund: County conventions **may** appropriate a contingency fund to meet the costs of unanticipated expenses or to provide payment for a forensic financial audit, if the executive committee of the county delegation approves. The amount in the contingency fund cannot exceed 1 percent of the total value of taxable county property.

Funding Long-Term Care Services: Upon a majority vote of the county commissioners and a subsequent majority vote of the county convention, counties **may** establish a non-lapsing reserve account to fund long-term care services.

County-State Finance Commission: The county state-finance commission has 14 members, with six county representatives appointed by the NH Association of Counties. The commission oversees programs with joint county and state funding obligations.

NEW HAMPSHIRE COUNTIES INVEST $533 MILLION ANNUALLY

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

NEW HAMPSHIRE COUNTIES RECEIVE $120 MILLION FROM INTERGOVERNMENTAL SOURCES

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