**County Authority**

**Most Restrictive (Dillon’s Rule):** Vermont counties are governed under Dillon’s Rule and therefore are only afforded the authorities that are explicitly provided by state legislature. Counties do not have an option to form or adopt home rule charters.

## TOP REVENUE SOURCES FOR VERMONT COUNTIES

<table>
<thead>
<tr>
<th>Source</th>
<th>Intergovernmental</th>
<th>Charges and Fees</th>
<th>Property Taxes</th>
<th>Misc. General Revenues</th>
</tr>
</thead>
<tbody>
<tr>
<td>Intergovernmental</td>
<td>$8 M (37%)</td>
<td>$7 M (33%)</td>
<td>$5 M (24%)</td>
<td>$1 M (6%)</td>
</tr>
<tr>
<td>Population</td>
<td>0%</td>
<td>5%</td>
<td>10%</td>
<td>15%</td>
</tr>
</tbody>
</table>

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

Vermont counties have limited jurisdiction and authority. All counties are governed by three assistant judges which serve as both the legislative and executive decision-making authority for their county government. The state does not authorize administrators or executives and has only established a handful of county row officers, most of which are appointed rather than elected. The assistant judges are primarily responsible for keeping county land and county buildings. Most local governance is provided by cities, towns and other municipal corporations.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/Appointed</th>
<th>Mandatory/Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>Clerk</td>
<td>Appointed</td>
<td>Mandatory</td>
</tr>
<tr>
<td>High Bailiff</td>
<td>Appointed</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Appointed</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

COUNTY STRUCTURE

**Legislative Branch:** Three assistant judges serve as the sole legislative decision-making authority for each county.

**Executive Branch:** Three assistant judges serve as the sole executive decision-making authority for each county.

**Judicial Branch:** The Vermont Superior Court serves as a replacement for the formerly separated superior, district, family and environmental courts. The Superior Court includes five divisions - civil, criminal, environmental, family and probate. Each of Vermont’s 14 counties contains a superior court.

**Optional Forms of Government:** There are no alternative forms of county government.

COUNTY AUTHORITY

**Executive Power:** Assistant judges care for and supervise county property and may allow county clerks to process U.S. passport applications; take deeds and leases of real estate; rent, sell and convey unused lands belonging to the county; and maintain a courthouse, jail and other county buildings.

**Special Districts:** There are over 150 special districts throughout Vermont. State statute lists seven different types of special districts, authorities and commissions, including mass transit authorities, water districts and conservation commissions. Vermont counties do not have any role in establishing these special districts.
OVERVIEW OF COUNTY SERVICES

Vermont counties have relatively limited authority over services. Counties’ primary responsibilities include providing public safety and maintaining county buildings. Almost every local public service is provided by towns, cities or other municipal corporations, either directly or by a special service district. However, counties may provide some services, such as capital construction projects.

HEALTH AND HUMAN SERVICES

- **County Health Department:** The state appoints a local health officer for each town or city. Counties cannot create health departments.
- **Hospitals:** Counties cannot create or operate public hospitals.
- **Senior Care Facilities:** Counties cannot create or operate senior care facilities.
- **Mental Health Facilities:** Counties cannot create or operate mental health care facilities.
- **Welfare:** Counties cannot provide welfare services. A town or incorporated village may appropriate money to support social service programs for residents.

INFRASTRUCTURE

- **Roads:** Towns maintain roads and bridges, but county road commissioners may oversee and enforce repairs. Each county superior court appoints three county road commissioners annually.
- **Utilities:** The state regulates public utilities. Counties do not have authority over public utilities. Municipalities may operate and distribute water, gas, electricity and sewage disposal services.

ZONING AND DEVELOPMENT

- **Capital Construction Projects:** The assistant judges of a county may authorize the preparation of preliminary plans and cost estimates for a capital construction project. The assistant judges may employ or retain architects, engineers and other personnel required for this purpose.
- **Zoning Power:** Counties cannot establish a zoning authority. Municipalities may create Municipal Planning Commissions and have zoning power.
- **Housing Authority:** Counties cannot create housing authorities. Each town, village or city has a housing authority.

PUBLIC AMENITIES

- **Parks and Recreation:** Counties cannot provide parks and recreation services. Cities or incorporated villages may appropriate money to purchase public playgrounds and land for recreational purposes.
- **Libraries:** Counties cannot create or operate public libraries, but each county may have a county law library in the county courthouse. Municipalities may establish and maintain public libraries.
SCHOOLS

Education, Generally: The state board of education is responsible for evaluating education policy proposals, engaging local school board members and establishing and advancing education policy for Vermont. At the local level, education is managed by town school districts or incorporated school districts.

School Board: Each town school district must have a school board consisting of three locally elected directors. The board is responsible for determining the educational policies of the school district.

Community Colleges: The Vermont state college public corporation controls community colleges.

Judicial Education of Assistant Judges: Assistant judges, either collectively or through an authorized committee, must identify the training needs for the position and design, organize and implement an appropriate training.

PUBLIC SAFETY

Law Enforcement: Counties must provide each sheriff’s department with law enforcement equipment, supplies, insurance and funds for maintaining and operating the department in a safe and accountable manner. Each sheriff’s department consists of an elected sheriff, deputy sheriffs and supporting staff.

Jails: The assistant judges of each county may maintain and repair the county jail.

Courthouses: Counties must provide a suitable courthouse, pay all utility and custodial services and keep it well furnished for use by the Superior Court, county clerk, assistant judges and probate judges. The assistant judges of each county must keep the courthouse and make needed repairs and improvements.

Fire: Counties cannot provide fire services. A town, city or incorporated village may create and maintain a fire department.

Ambulance: The state may provide emergency medical service districts, governed by a board of directors. Counties cannot establish or provide county ambulance services or an ambulance services district.

Emergency Management Agency: Counties cannot provide emergency management. Each municipality must establish a local organization for emergency management.

VERMONT COUNTIES EMPLOY 73 GOVERNMENT EMPLOYEES

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

VERMONT 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

Vermont counties have limited authority to levy taxes and raise revenue, and most of the combined revenue from all counties comes from charges, fees and intergovernmental sources. Counties may collect taxes from town treasurers to pay indebtedness and estimated expenses, but the whole tax amount cannot exceed 5 cents on a dollar of the equalized grand list of the county in one year.

FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Tangible personal property is subject to taxation in the town, village, school and fire district where such property is situated. The county treasurer may issue a warrant to the town treasurer to pay the appropriate amount to the county to cover indebtedness and necessary expenses, but the whole tax amount must not exceed 5 cents on a dollar of the equalized grand list of the county in one year.

**Personal Property:** Tangible personal property may be assessed for property 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:** The assistant judges of a county may submit, and have approved by voter referendum, a proposal to incur a bonded debt of any amount necessary for a capital construction project.

VERMONT COUNTIES INVEST $20 MILLION ANNUALLY

- Justice and Public Safety: 84% ($17 M)
- Other: 11% ($2 M)
- Administration: 4% ($1 M)
- Financial: 0.3% ($62 K)

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

VERMONT COUNTIES RECEIVE $8 MILLION FROM INTERGOVERNMENTAL SOURCES

- From State Government: 63%
- From Local Government: 23%
- From Federal Government: 11%

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