

ALABAMA

COUNTY GOVERNMENT OVERVIEW

Counties

67

Government Form

Mixed¹

Governing Body Size

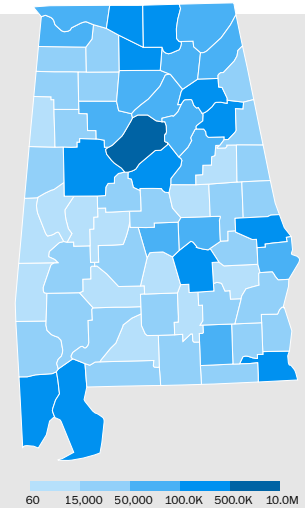
3-9+*

Population (2020)

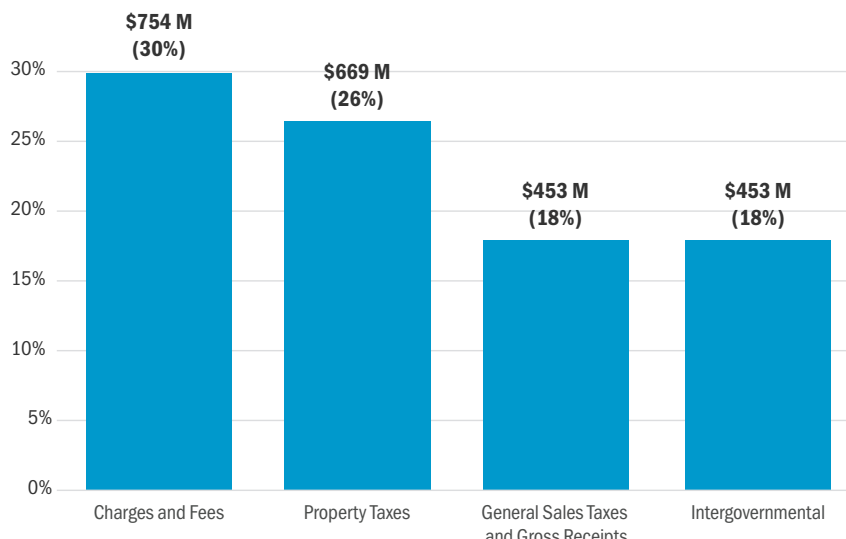
5 million²

County Authority

Dillon's Rule. Most Alabama counties are governed by general law authority, and therefore have only the powers and structures provided to them by the state legislature.. Shelby County and Baldwin County, however, have been granted home rule by the state legislature, which authorizes these two counties to determine their local affairs and government so long as they are not in opposition to state law.



TOP REVENUE SOURCES FOR ALABAMA COUNTIES



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

*The state may permit county governing bodies to exceed nine members.

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:

- Have county boards of health to enforce state health laws and abate all nuisances to public health.
- Maintain and construct public roads.

Services counties CAN provide:

- Establish mental health facilities.
- Promote industry and trade through commercial enterprises.
- Establish and operate ambulance services.

Services counties CANNOT provide:

- Any services not explicitly authorized by the state.

STRUCTURE/AUTHORITY

SUMMARY

Alabama state law contains a specific section for each county that explicitly defines its structure and authority, including the size of each county commission. County commissions range from three to nine members and serve as the county's legislative decision-making body. County commissions may also appoint a chief administrator officer to take on much of the government management responsibility. Whereas all counties have the authority to appoint a chief administrative officer, a county may only employ a chief executive officer if that authority has been explicitly provided by the state to that county. Altogether, eight counties are led solely by a county board of commissioners, 43 have a commission and a chief administrative officer and 16 counties have an elected executive.

Row Officers	Elected/ Appointed	Required/ Optional
Judge of Probate	Elected	Mandatory
School Superintendent	Elected	Optional
Sheriff	Elected	Mandatory
Depository/ Treasury	Appointed	Mandatory/ Optional
Coroner	Elected	Mandatory
Court Clerk	Elected	Mandatory
Engineer	Appointed	Optional
Surveyor	Appointed	Optional
Health Officer	Elected	Optional



COUNTY STRUCTURE

Legislative Branch: County commissions act as the legislative, decision-making bodies and consist of a certain number of members defined for each county by the state legislature. All Alabama counties have between three and nine commissioners, but this number is set and may be changed by the state.

Executive Branch: All counties have a board of county commissioners as at least part of their executive branch. Sixteen counties have also been authorized by the state to have an elected executive that assists with the administrative and executive decision-making duties of the county. All other counties may appoint a county administrator to assist with the administrative duties of the county commissioners.

Judicial Branch: The counties of Alabama are divided into 41 judicial circuits. Circuit courts are responsible for addressing the majority of the legal matters within the state. Circuit courts have jurisdiction over all felony prosecutions and in proceedings where the disputed amount is more than \$10,000.

Optional Forms of Government:

- Board of County Commissioners
- Home Rule
- Commission-Administrator
- Commission-Executive



COUNTY AUTHORITY

Executive Power: Except for Shelby County and Baldwin County, a county may exercise the powers that have been expressly granted by Alabama state law. Duties are performed by the passage of a motion, resolution, amendment or ordinance. County commissions of a county may provide for county property and affairs, as well as the public welfare, health and safety of its citizens throughout the county's unincorporated areas.

Ability to Form Partnerships: Counties have broad discretion to form contracts with other government entities at the federal, state and local level. The county commissioners may contract with any private entity when carrying out their duties set forth in the state general law.

Call a State of Emergency: A county's governing body may declare a local disaster and establish an emergency management organization. However, the governor has the power to revoke a local declaration of disaster.

Special Districts: There are 530 special districts throughout Alabama. Counties may form districts for the purpose of providing water, sewer, waste disposal or fire protection services if the governing body of the county approves the application to do so.



SERVICES

OVERVIEW OF COUNTY SERVICES

Alabama counties have jurisdiction over a variety of services. The residents of a county may submit an application to the board of commissioners to establish public corporations to provide hospitals, fire protection and parks and recreation authorities.” The county commission may then approve an application from the residents or municipalities of the county. Alabama counties are also responsible for establishing comprehensive land-use management plans, constructing and maintaining roads and other services that provide for the public welfare of the community.



HEALTH AND HUMAN SERVICES

County Health Departments: Counties must establish a county board of health that is subject to supervision by the State Board of Health. Any two or more county boards of health may enter into an agreement to establish a district health department.

Hospitals: Any county may organize a public corporation for the purpose of acquiring, owning and operating a public hospital or other public health facility within the county. The county must levy a special county tax for the construction, operation and maintenance of a county hospital.

Senior Care Facilities: The State Department on Aging cooperates with counties and other local governing bodies to provide senior services. Counties may establish recreational centers including senior centers.

Mental Health Facilities: A county may establish and construct public health facilities which can include a mental health facility. The State Department of Mental Health coordinates with local resources to provide these services to residents.

Child Welfare: The state administers child welfare services.



INFRASTRUCTURE

Roads: The county commissioners are responsible for the maintenance and construction for all public roads within their jurisdiction and may contract with private service providers. Counties may use surplus general funds for the purpose of road construction and maintenance.

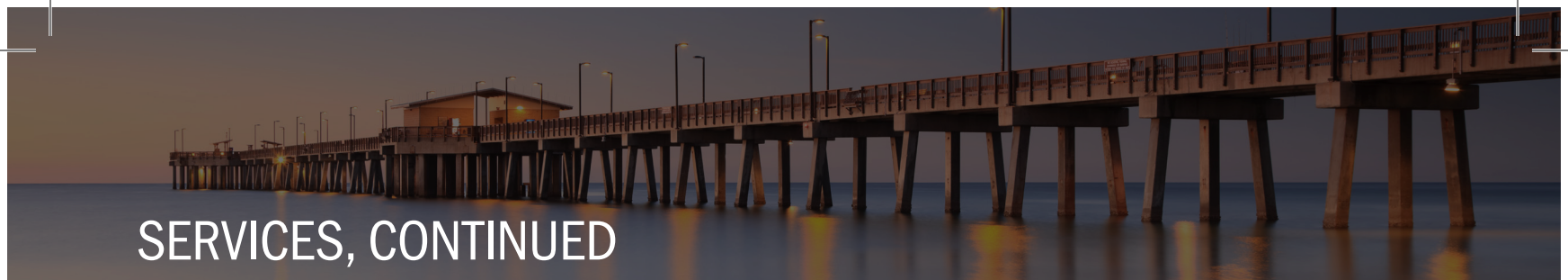
Public Transportation: The board of commissioners in a county with a population of 600,000 or more may, by resolution, establish a system of public transportation, the board of directors for which must be partially elected by the board of commissioners.

Port Authorities: If petitioned, a county board of commissioners may authorize the establishment of a port authority.

Antenna Television Facilities: A board of county commissioners may grant, by resolution or ordinance, franchises for the installation of poles or conduits for the operation of community antenna television facilities.

Utilities: The Alabama Public Services Commission is responsible for the regulation and rate setting of utilities across the state. Counties may enter a contract with a private utility provider or may construct their own utility facilities and services if there is not a private provider available in their jurisdiction. Counties may construct and provide facilities for the generation of gas, water, electricity and sanitation with approval of the county commission or by a public corporation application.

- **Water:** Counties may acquire and operate a waterworks plant or water distribution system.
- **Sanitation:** Counties may provide sanitation services.
- **Electric:** Counties may contract with private providers or construct electric facilities.
- **Gas:** Counties may contract with private providers or construct gas facilities.



SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties may form recreation boards of 5-9 members selected by the county commission. The county commission may appropriate the necessary funds to maintain recreation facilities and equipment and may designate any lands within the county jurisdiction for park or recreational use. Counties may form parks and recreation boards as a public corporation if no fewer than three residents (or a municipality) file an application with the county commissioners.

Libraries: The governing body of any county may establish and maintain a library or a system of libraries that is overseen by a five-member county library board, appointed by the county board of commissioners. The commission of any county may also, by resolution, establish and maintain a county law library for the courthouse to benefit the county and state officials, the court system and the public.

Cemeteries: Five or more citizens may petition the judge of probate of any county in which any burial place, graveyard or cemetery is located to appoint a commission to manage the cemetery.

Tourism: Counties, either independently or jointly with another local government entity, may form public authorities for the purpose of promoting and developing tourism.



ZONING AND DEVELOPMENT

Zoning Power: The county board of commissioners is authorized to exercise zoning authority and implement zoning ordinances, subdivision regulations, building code, health regulations and other applications permitted under state law.

Zoning Restriction: The county board of adjustments must allow for appeals to be heard from all parts impacted by board decisions within 15 days of any decision. All actions proceeding from the decision must halt until the decision is heard.

Supervision: The county board of adjustments, appointed by the county board of commissioners, administers zoning.

Housing: The county board of commissioners may form a housing authority consisting of five appointed housing commissioners. This authority may acquire a property within its jurisdiction through eminent domain for the purposes ensuring safe and affordable housing through the construction of low-income units. A board of county commissioners may also directly contribute to the construction, maintenance, operation and funding of shelters, halfway houses and affordable housing units.

Comprehensive Land-Use Management Plans: Counties must have a comprehensive land-use management plan to constrict and guide the development of land which is exposed to flood damage in flood-prone areas.

Industry and Trade: Counties may acquire, own and lease projects for the purpose of promoting industry and trade by inducing manufacturing, industrial and commercial enterprises to locate in the state or to expand, enlarge or modernize existing enterprises or both.

Industrial Parks: The commissioners of any county may establish an industrial park.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Counties provide some law enforcement through elected sheriffs whose duties are defined by the state legislature and vary from county to county.

Jails: A board of county commissioners must levy a tax for the erection and repair for an adequate county jail if there is not an existing facility within their county. Regional jails may be formed by two or more counties.

Courthouses: Counties must erect a courthouse through a land donation or through general use of public funds. The courthouse, once erected, is in the custody of the county commissioners who have the authority to levy a special tax for construction purposes.

Fire: The governing body of a county may approve an application to create a public corporation for the purpose of constructing, equipping and operating fire protection facilities.

Ambulance: The governing body of any county is authorized to create, maintain and operate ambulance services for the county as a whole and may make appropriations from general funds to do so. Counties may partner with municipalities to provide this service and may contract with private service providers.

Radio Alerts: One or more counties may, by resolution of the board of commissioners, establish a radio/alert notification communications district.



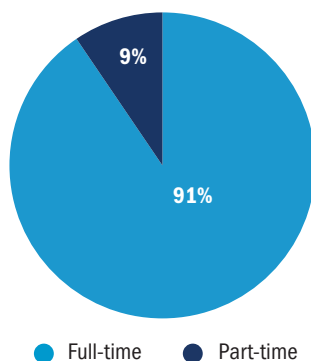
SCHOOLS

Education, Generally: The state has the power but not the obligation to establish and provide funds for a public school system. A county board of education shall consist of five members appointed by the county board of commissioners and carry out the general school administration under state law and policy.

Funding: The state legislature provides the appropriations from state funds and may levy taxes for the purpose of providing the appropriations for public schools.

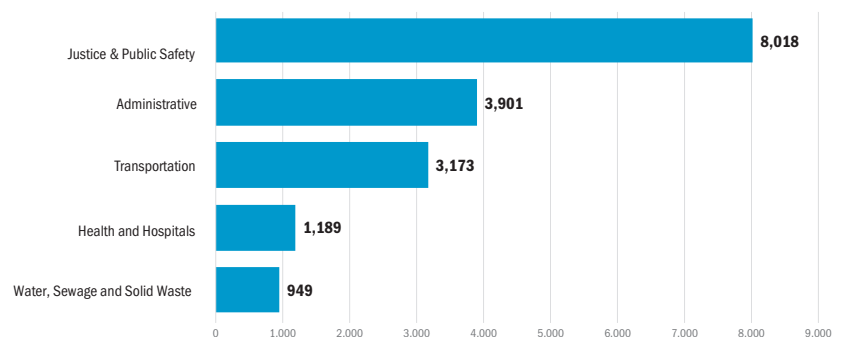
School Districts: County boards of education may establish 5-7 school districts from the areas within their jurisdiction.

ALABAMA COUNTIES EMPLOY 19,700 GOVERNMENT EMPLOYEES



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

ALABAMA 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

Most of the authority granted to counties regarding taxation is specifically granted by the state on a county-by-county basis. Alabama legislature defines, for each county, which taxes are imposed and what the rate restrictions are. Counties do have the ability, however, to levy property taxes and may also levy sales taxes on a variety of goods and services. No county in Alabama is able to levy income or mineral taxes. One of the less common provisions for Alabama counties is that a board of county commissioners may enforce a poll tax for the purpose of providing supplemental funding to county school systems.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties may levy a property tax of up to 0.5 percent of the assessed value of the levied property.

Personal Property: Personal property may be assessed for property tax purposes.

Income Tax: Counties are not found to have the authority by state law to impose income taxes.

Sales Tax: Counties and municipalities may levy local sales taxes in addition to those levied by the state on a broad variety of goods and services.

Mineral Tax: Counties are not found to have the authority to impose a mineral tax.

Gas/Fuel Taxes: Counties and local municipalities are entitled to 55 percent of the funds raised from the state gas tax to be used for the purposes of county highway construction and maintenance. Counties and municipalities may levy a sales tax on gasoline that must be applied to the total gross receipt of the transaction minus the state gas tax.

Alcohol/Tobacco Taxes:

- **Tobacco:** County taxes on tobacco and the distributions of the revenue are administered by the state.
- **Alcohol:** County taxes on alcohol and the distributions of the revenue are administered by the state.

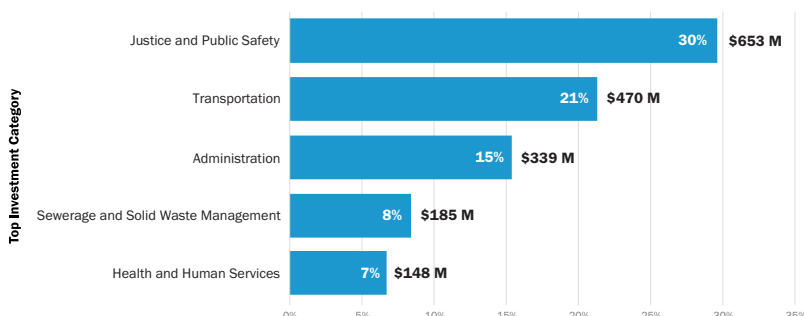
Debt and Debt Limit: Counties may issue and sell bonds to repay the floating debt, to fund public building construction and improvement, to purchase land for county parks and for any other lawful purpose under general law. The county commission may order an election be held to determine whether bonds may be issued and for what purpose.

Emergencies: In the event of an unforeseen emergency, a county commission may issue its interest-bearing warrants in an amount sufficient to pay such emergency obligation.

Misc. Tax Info:

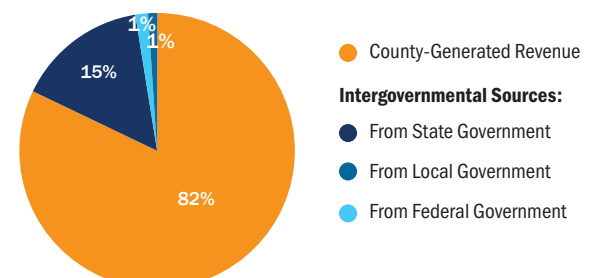
- **Poll Tax:** Counties may impose a poll tax to be used specifically for the support of public schools within the county.

ALABAMA COUNTIES INVEST \$2.2 BILLION ANNUALLY



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

ALABAMA COUNTIES RECEIVE \$453 MILLION FROM INTERGOVERNMENTAL SOURCES



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