

CALIFORNIA

COUNTY GOVERNMENT OVERVIEW

Counties

58

Government Form

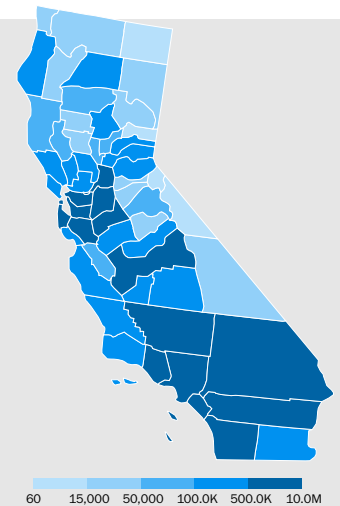
Traditional¹

Governing Body Size

5 (except for San Francisco City/County which has 11 supervisors)

Population (2020)

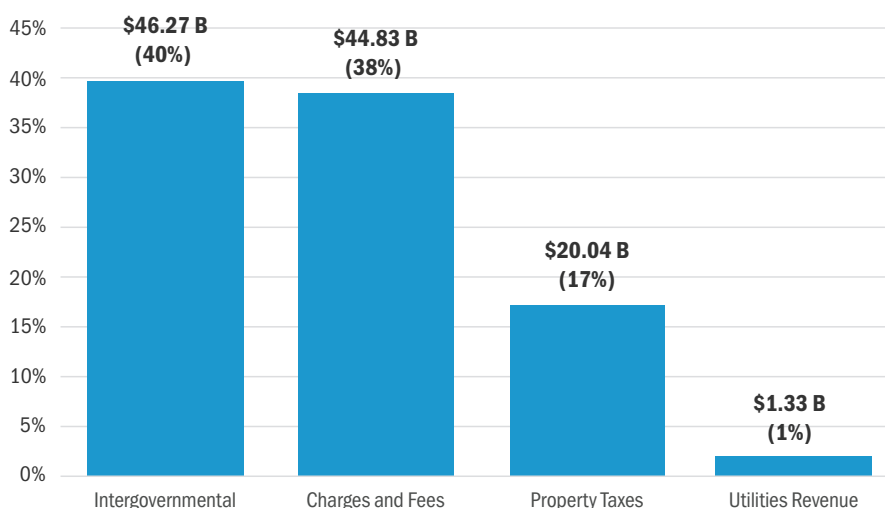
39.5 million²



County Authority

Mixed – California recognizes two types of counties: general law counties and charter counties. General law counties must adhere to state law, while charter counties have a limited degree of home rule authority. Counties may adopt, amend or repeal a charter but a charter does not give county officials extra authority over local regulations, revenue-raising abilities, budgetary decisions or intergovernmental relations. The state legislature may delegate to counties any of the functions which belong to the state and may also retake any functions which it previously delegated.

TOP REVENUE SOURCES FOR CALIFORNIA COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 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 community mental health services and a mental health service board.
- Maintain roads and construct highways.

Services counties CAN provide:

- Form a fire protection services district to provide fire protection, ambulance and hazardous material response services.
- Maintain lands for public parks and recreation areas.
- Form joint venture agreements to undertake residential, commercial, industrial or cultural developments on public county property.

Services counties CANNOT provide:

- Regulate or provide gas utilities.

STRUCTURE/AUTHORITY

SUMMARY

Counties in California operate under general law or under a charter. There are 44 general law counties and 14 charter counties. Counties operating under a charter have broader power to provide for the election, compensation, terms, removal and salary of the governing board; for the election or appointment, compensation, terms and removal of some county officers; for the powers and duties of all officers; and for consolidation and segregation of county offices. Counties may adopt, amend or repeal a charter through a proposal by the board of supervisors and a majority vote approval. Counties are required to have a board of supervisors consisting of at least five members. This body acts as the legislative and executive authority of the county. Counties may appoint a chief administrator position which is responsible for the day-to-day functions of the county and for the preparation of the annual budget. Counties may, by resolution of the voters, change whether an office is elected or appointed, except for the sheriff, district attorney and assessor, which must be separately elected. Most row officer positions may be, and often are, consolidated.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Attorney	Elected	Mandatory
Auditor	Elected or Appointed	Mandatory
Chief Probation Officer	Appointed	Mandatory
Clerk	Elected or Appointed	Mandatory
Controller	Elected or Appointed	Optional
Coroner	Elected or Appointed	Mandatory
Public Administrator	Elected or Appointed	Mandatory
Registrar	Elected or Appointed	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected or Appointed	Mandatory
Treasurer	Elected or Appointed	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of at least five supervisors acts as the sole legislative decision-making body for each county.

Executive Branch: The board of supervisors also acts as the sole executive authority for each county.

Judicial Branch: Every county in California must have a trial court or a superior court, though administration of and fiscal responsibility for the courts has been largely transferred to the state. Superior courts are responsible for hearing civil, criminal family, probate and juvenile cases.

Optional Forms of Government:

- Commission-Administrator
- Charter
- San Francisco is a consolidated city-county government with an elected executive and an 11-member board.



COUNTY AUTHORITY

Executive Power: A county and its board of supervisors may make and enforce local ordinances that are authorized by state legislature. All counties are empowered to sue and be sued, hold lands, make contracts, manage, sell and lease county property and levy taxes that are authorized by state law.

Ability to Form Partnerships: A county's board of supervisors may establish a joint powers agreement with one or more governments to jointly provide any service that either of them could provide independently - including regional transportation services. Counties are also authorized by the legislature to make contracts, purchase and hold personal property necessary to exercise the powers of the county.

Call a State of Emergency: A county's board of supervisors has the power to declare a local emergency. The board must review the need for continuing the local emergency at least once every 60 days and must end the local emergency as soon as is warranted by the present conditions.

Special Districts: California has a wide range of special districts, created to provide specific services to members of a community. Counties may have dependent special districts for a wide variety of purposes, including county waterworks districts or county sanitation districts.

SERVICES

OVERVIEW OF COUNTY SERVICES

California counties have jurisdiction over many services including social services, public health and criminal justice systems. Counties may contract with cities to provide many joint services. There are a wide range of special districts throughout the state that provide various services to residents including water, fire protection, pest abatement and sewer services. Independent special districts gain their authority directly from the community they serve and are usually governed by a locally elected board of directors. Dependent special districts are closely tied to the city or county that created them and are governed and operated by the county's board of supervisors or the city's council, while independent special districts are operated by an independent board of directors.



HEALTH AND HUMAN SERVICES

County Health Department: A county board of supervisors may organize, pursuant to ordinance or charter, the delivery of health and human services for which the county government is responsible into departments that provide human assistance, human services and medical systems.

Hospitals: A hospital district may be created through a petition filed with the local supervising authority and voted on by residents in the proposed district's service area. A hospital district is governed by locally elected boards. County election officials are responsible for conducting these elections. About a quarter of the counties in the state also run a hospital directly.

Mental Health Facilities: The board of supervisors of every county must establish community mental health services. Each service has a board consisting of 10 to 15 members, appointed by the county board of supervisors.

Welfare: Each county must establish a county welfare department as the lead administrative agency within that county that is responsible for carrying out day-to-day planning activities and for distributing related funds.

Child Welfare: Counties are responsible for administering child welfare services.



INFRASTRUCTURE

Roads: A county's board of supervisors must plan and maintain roads and must establish and construct highways within their jurisdiction.

Airports: A board of supervisors may construct and maintain public airports and landing places for aerial traffic.

Utilities: California's public utilities commission supervises and regulates every public utility in the state. Counties may deliver utility services through special districts.

- **Water:** By petition to the board of supervisors, a county may establish a county waterworks district to provide water for irrigation, domestic, industrial or fire protection purposes.
- **Sanitation:** By petition to the board of supervisors, a county may establish a sanitation district to operate garbage dumpsites and garbage collection and disposal systems, sewers, drains, septic tanks and sewerage collection, sanitary disposal systems, storm water drains and storm water collection and water recycling and distribution systems.
- **Electric:** A board of supervisors may acquire and develop facilities for the purpose of generating hydroelectric power as well as transmission lines for the conveyance of the power generated.
- **Gas:** Gas utilities are regulated by the state's public utilities commission, not counties.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: A county may purchase, improve and maintain lands for public parks, beaches and recreation areas. The legislative body of a county may also adopt a resolution to form a recreation and park district.

Libraries: A county's board of supervisors may establish and maintain county libraries. A city or library district may also become part of a county's library system.

Fairs: A board of supervisors may join and participate the conduct and management of agricultural fairs and similar associations and may expend funds for these purposes. A board may also construct and maintain permanent county fair buildings.



ZONING AND DEVELOPMENT

Zoning Power: County legislative bodies must have a planning agency responsible for administering zoning and subdivision ordinances for its unincorporated areas.

Zoning Restriction: County zoning ordinances cannot interfere with mining, agricultural use or private schools. They must also not prevent or inhibit the installation of solar energy systems and electric vehicle charging stations.

Permitting Fees: The legislative bodies of counties may establish reasonable fees for the processing of use permits, zone variances or zone changes, but the fees cannot exceed the amount required to administer the processing of such permits.

Housing Authority: Counties may have a housing authority if the governing body determines that there is a need upon its own motion or upon receiving a petition. The housing authority is responsible for acquiring, constructing, rehabilitating and developing housing as well as for providing accommodations to low-income residents.

Economic Development: Counties are authorized to form joint venture agreements with private entities to undertake residential, commercial, industrial or cultural developments on public county property. Before exercising this power, a board of supervisors must determine that it will result in economic benefits to the county.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: The sheriff's department of a county has jurisdiction over law enforcement services within the unincorporated areas of the county. Counties may make and enforce all local, police, sanitary and other ordinances and regulations that do not conflict with the state's general laws. Legislative acts involving police power must be adopted by ordinance.

Jails: The county sheriff is in charge and has custody of prisoners in the county jail. Any two or more counties may operate a joint county jail. Counties may also acquire property in another county if necessary to establish a jail.

Courthouses: Counties have historically been responsible for the acquisition, rehabilitation, construction and financing of courtrooms and related facilities that are necessary for the operation of the justice system, but these duties now lie with the state.

Emergency Response Services: A county's legislative body may adopt a resolution to form a fire protection services district which has the authority to provide fire protection services, emergency medical services, hazardous material emergency response services and ambulance services.



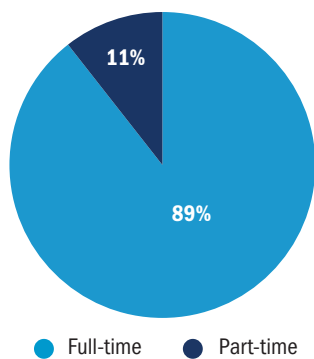
SCHOOLS

Education, Generally: The state board of education adopts rules and regulations for public schools within the state. Counties have a county board of education, which oversees school districts within the county, as well as a county superintendent of schools who maintains responsibility for fiscal oversight of each school district within the county.

Funding: The board of supervisors must levy an annual tax upon property in a school district for the interest and redemption of all outstanding bonds. The superintendent of schools, however, has jurisdiction over the financial matters of the district.

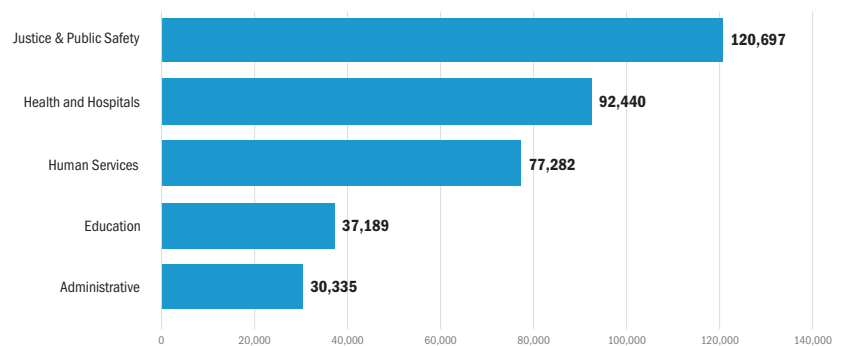
School Districts: Every county except San Francisco has a county committee on school district organization which reviews and approves proposals to change school district organization in the county.

CALIFORNIA COUNTIES EMPLOY 413,651 GOVERNMENT EMPLOYEES



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

CALIFORNIA 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

Although California counties have less revenue generating authority than cities, they may raise local revenue through the imposition of a tax, assessment or fee. Counties cannot impose such revenue generating mechanisms unless the state legislature or constitution allows a county to do so, and the mechanism is approved by either a simple or two-thirds majority of local voters. County taxes on property go into the county general fund to be used for county services. One of the unique taxes that are available to counties is the transaction and use tax which may be imposed on certain vendors within the state at a rate of 0.125 percent or a multiple thereof.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Taxes for general county services must be levied on all taxable property within the county, though exemptions exist for religious, nonprofit and certain agricultural property. Counties have no authority to increase property taxes except to pay voter-approved bonded debt.

Personal Property: Counties have the authority to levy a tax of up to 3 percent of the property value on most personal property.

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

Sales Tax:

- All California counties receive revenues from an additional 1.25 percent tax rate that is imposed by the state. Counties also have the authority to levy a local sales tax at a maximum rate of 3 percent.
- **Hotel/Transient Occupancy Tax:** A board of supervisors may impose a tax on stays of no more than 30 days in the unincorporated area.
- **Property Transfer Tax:** A board of supervisors may impose a tax on the transfer of real property at the rate of \$0.55 per \$500 of the value being transferred less remaining liens or other encumbrances.

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

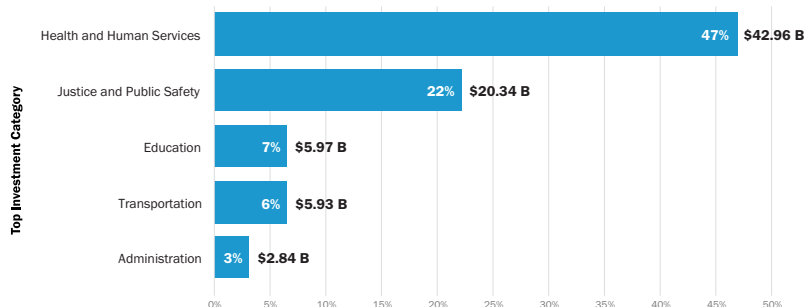
Gas/Fuel Taxes: Counties are not found to have the authority to impose gas or fuel taxes. The state of California does impose an excise tax on gasoline that is shared with local agencies.

Debt and Debt Limit: Counties have a debt limit of 2 percent of the assessed property value of the county. A debt may not exceed the revenue collected from taxes for the current year, unless approved by referendum. Debt with a term exceeding the fiscal year must be approved by voters in most cases.

Other Tax Info:

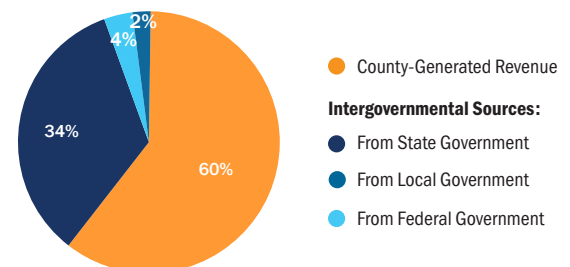
- **Utility User Tax:** A board of supervisors may impose a utility user tax on the consumption of certain utility services in the unincorporated area.
- **Transactions and Use Tax:** A board of supervisors may impose a transaction and use tax at a rate of 0.125 percent or a multiple thereof on either the entire county or the unincorporated portion. The ordinance proposing that tax must be approved by a two-thirds vote of all members of the board of supervisors and be approved by qualified voters by either a majority for a general tax or a two-thirds for a special tax. The rate cannot exceed 2 percent.

CALIFORNIA COUNTIES INVEST \$91.5 BILLION ANNUALLY



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

CALIFORNIA COUNTIES RECEIVE \$46.3 BILLION FROM INTERGOVERNMENTAL SOURCES



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