

# COLORADO

## COUNTY GOVERNMENT OVERVIEW

### Counties

64

### Government Form

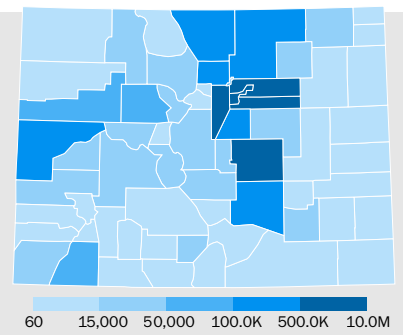
Traditional<sup>1</sup>

### Governing Body Size

3-5 unless consolidated with a city

### Population (2020)

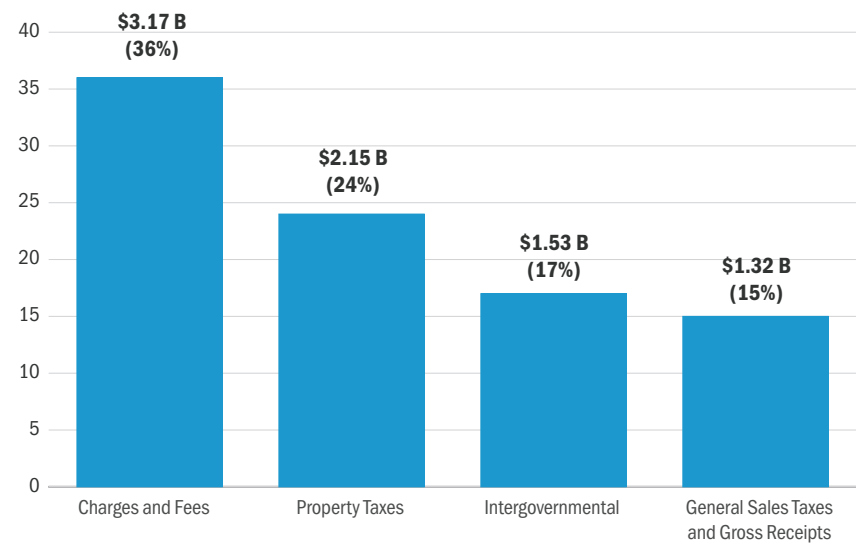
5.8 million<sup>2</sup>



### County Authority

**Mostly Dillon's Rule with Optional Home Rule:** Most Colorado counties are governed by Dillon's Rule authority in that they act as arms of the state and are restricted to the powers that are explicitly vested in them by the state's legislature. Counties may establish the organization and structure of their government to be voted on by registered electors before becoming a county's home rule charter; however, currently only two counties and two consolidated city-county governments have adopted a home rule charter. Despite the implied autonomy, Colorado home rule counties have requirements from the state's legislature to hold certain row officer positions and to provide all mandatory programs, services and facilities that are mandated by state law.

## TOP REVENUE SOURCES FOR COLORADO COUNTIES



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

<sup>1</sup>"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."

<sup>2</sup>NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

### Summary of County Services

#### Services counties MUST provide:

- Establish a county public health agency or participate in a district public health agency.
- Oversee necessary flood control projects.

#### Services counties CAN provide:

- Establish libraries, cemeteries and recreation districts.
- Provide workforce development programs.
- Operate mass transportation systems either individually or jointly with another local government.

#### Services counties CANNOT provide:

- Create school districts.

# STRUCTURE/AUTHORITY

## SUMMARY

Most counties in Colorado are governed by a board of 3-5 county commissioners that acts in both a legislative and executive capacity for the county. Some counties, however, have consolidated their governments with a local city, and the authority over those governments is exercised by a city council. City-county consolidated governments employ a chief executive leader position while counties may have an appointed chief administrator. All counties have the authority granted by the state to adopt and enforce ordinances and resolutions regarding health, safety and welfare issues as prescribed by Colorado law.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Clerk*	Elected	Mandatory
Collector	Appointed	Optional
Coroner	Elected	Mandatory
County Attorney	Appointed	Optional
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory

\* The county clerk is the ex officio recorder of deeds.



## COUNTY STRUCTURE

**Legislative Branch:** A board of 3-5 county commissioners acts as the sole legislative decision-making body for most Colorado counties. City-county consolidated governments, however, are governed by a city council.

**Executive Branch:** The board of county commissioners also acts as the sole executive decision-making body for most Colorado counties. City-county consolidated governments, however, may have an elected executive position which takes on some of the executive power and responsibilities of the local government.

**Judicial Branch:** Each of Colorado's 64 counties has a county court. County courts have jurisdiction over civil cases under \$25,000, misdemeanors, traffic infractions, felony complaints, protection orders and small claims cases. County judges also issue search warrants as well as restraining orders in cases involving domestic violence arrest.

### Optional Forms of Government:

- Commission Administrator
- City-County Consolidated
- Home Rule Charter



## COUNTY AUTHORITY

**Executive Power:** Counties have the authority to adopt and enforce ordinances and resolutions regarding health, safety and welfare issues as prescribed by Colorado law.

**Ability to Form Partnerships:** Counties may form partnerships with other government entities to collaborate for purposes of providing mass transit services. A board of commissioners has the power to make contracts in relation to the property and concerns necessary to the exercise of its corporate or administrative powers.

**Call a State of Emergency:** An executive declaration of a state of emergency can only be made at the state level. Counties do not have the authority to declare a local state of emergency. The governor may also decide on the percentage counties must contribute money to cover the nonfederal cost share required by the federal Robert T. Stafford Disaster Relief and Emergency Assistance Act.

**Special Districts:** Colorado has about 2,600 special districts spread throughout the state. Among these there are around 36 different types of special district including sanitation districts, library districts, mental health care service districts and others.



# SERVICES

## OVERVIEW OF COUNTY SERVICES

Colorado counties have jurisdiction over a range of services including public health, infrastructure, welfare and public safety. The board of county commissioners exercises the powers of the county through ordinances, resolutions and contracts. Counties may also provide specialized services in the form of special districts. For counties under Dillon's Rule, most of the authority around services is explicitly granted by the state. Home rule counties are also required by the state to provide certain mandatory programs, services and facilities.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Each county must establish and maintain a county public health agency or participate in a district public health agency.

**Hospitals:** Upon receiving a petition signed by qualified electors, the board of county commissioners may create, by resolution, a public hospital board and levy a tax to fund the building and maintenance of a county public hospital.

**Senior Care Facilities:** Counties are generally not involved with senior care facilities. The state department of public health and environment is responsible for licensing and investigating assisted living residences.

**Mental Health Facilities:** Any county is authorized to purchase mental health services from community mental health clinics and other community agencies. In order to fund these expenses, the board of county commissioners may levy a tax not exceeding two mills upon real property within the county, subject to approval at a general election.

**Welfare:** Any county may provide temporary general assistance to residents experiencing poverty by using a special account to appropriate funds for these purposes. Every county has a department of human or social services. Two or more counties may also jointly establish a district department of human or social services, subject to state approval.

**Child Welfare:** Counties may participate in an integrated care management program for the delivery of child welfare services.

**Workforce Development:** Any county may establish a workforce development program, to be known as "Bright Future Colorado", to provide financial assistance to county residents who pursue post-secondary education or training from an accredited institution or certified training program.



### INFRASTRUCTURE

**Roads:** The county primary and secondary road systems are assigned to the county for construction and maintenance. The board of county commissioners appoints road supervisors for all roads constituting the county system.

**Mass Transportation:** A board of county commissioners may, individually or jointly with another governmental entity, develop, maintain and operate mass transportation systems. Counties may also adopt ordinances to fix passenger fees and set policies for use and maintenance of the transportation system.

**Airports:** A board of county commissioners may acquire land to construct, maintain and repair airports and landing strips. A board may also enter into leases and fix charges or fees for the use of such airports and landing strips.

**Street Lighting:** A board of county commissioners may adopt ordinances to pay for the construction, installation, operation and maintenance of street lighting.

**Utilities:** The public utilities commission regulates utilities at the state level. Counties may provide solid waste disposal services, but other utilities are provided by municipalities or investor-owned companies.

- **Water:** Counties are not authorized to provide water utility services.
- **Solid Waste:** Counties acting by themselves or in association with any other governmental unit may establish and operate approved solid waste disposal sites and facilities.
- **Electric:** Counties are not authorized to provide electric utility services.
- **Gas:** Counties are not authorized to provide gas utility services except for landfill gas which may be produced and sold.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Whenever a county has acquired property for recreation purposes, the county may establish a recreation district.

**Libraries:** A county library may be established through resolution or ordinance of the governing body, or upon petition of registered electors. The board of county commissioners may levy a tax if approved by electors of the county for the purposes of establishment, operation and maintenance of county libraries.

**Cemeteries:** If petitioned by property owners from the proposed district, a board of county commissioners must create a cemetery district within the boundaries of the county.

**Tourism:** A board of county commissioners that adopts a master plan for county land use is required by the state to consider how it intends to provide for recreational and tourism use. The county must delineate areas dedicated to hiking, mountain biking, rock climbing and other recreational and tourism activities.



## ZONING AND DEVELOPMENT

**Zoning Power:** The board of commissioners in every county has the authority to provide for the physical development and zoning of the unincorporated territory within the county through a county planning commission. The board of county commissioners may provide for the enforcement of the zoning regulations by using building permits.

**County Planning Commission:** A board of county commissioners may appoint a county planning commission or, depending on the population, the board may itself constitute the planning commission. Regional planning commissions may also be formed jointly by the governing boards of two or more counties or municipalities or a combination. A planning commission must make and, by resolution, adopt a master plan for the physical development of the unincorporated territory of the county.

**Housing Authority:** The board of county commissioners, upon receiving a petition signed by county residents, shall determine whether there is a shortage of decent, safe, sanitary and affordable dwelling accommodations in the county. If such a shortage exists, the board must adopt a resolution that appoints commissioners to act as a housing authority.

**Environmental Conservation:** Counties may coordinate with the U.S. Secretary of the Interior and the U.S. Secretary of Agriculture to develop land management plans that address hazardous fuel removal, forest management, water development and other environmental conservation measures.

**Mobile Homes:** A board of county commissioners may adopt, administer and enforce ordinances and resolutions to provide for the safe and equitable operation of mobile home parks throughout the unincorporated areas of the county. Counties may also enter into intergovernmental agreements with municipalities to extend the jurisdiction of such an ordinance.

**Agricultural Research:** To address the challenges of agricultural development and effectiveness such as insects, disease and lack of information, a board of county commissioners may acquire land to be used for agricultural research, appropriate funds for research and may appoint a research advisory committee.

**Cluster Development:** In order to provide a means of preserving common open space and reducing the extension of roads and utilities needed to serve the residential development, counties commissioners may encourage the clustering of residential dwellings.



# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** A county may, by resolution, create a law enforcement authority. A board of commissioners and a municipality may also contract for the provision of law enforcement in the municipality by the county sheriff.

**Jails:** Every county must maintain a county jail. The sheriff of the county is the keeper of the jail.

**Courthouses:** Every county must provide a suitable courthouse at its own expense.

**Fire:** Fire protection districts and county improvement districts providing fire protection services are required to enforce the fire safety standards adopted by county ordinances within the fire district's jurisdiction. The county commissioners may contract with an enforcement agency for areas of the county not receiving fire protection. In addition, a county may implement a fire management plan that details individual county policies on fire management.

**Ambulance:** An ambulance district may be created upon petition presented to the governing body and subsequent approval. The district may be comprised of one or more contiguous counties.

**Emergency Management Agency:** Each county must maintain an emergency management agency or participate in a local or interjurisdictional agency.

**Flood Control:** A board of county commissioners must be responsible for flood control and for the removal of obstruction that may cause flooding. The board may also, by resolution, adopt a plan to modify existing diversion or storage facilities for flood control purposes. These services may be financially supported by grants from the Colorado water conservation board.



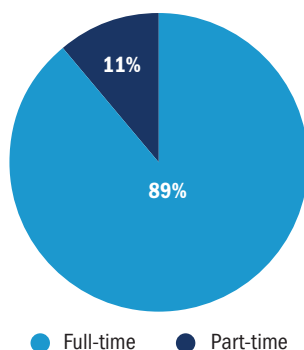
## SCHOOLS

**Education, Generally:** The state board of education exercises general supervision over the public schools and educational programs. The public school system operates within districts governed by locally elected school boards and superintendents. If school districts are undergoing reorganization, the county clerk and recorder receive and approve petitions of reorganization.

**School Board:** Each school district has a board of education consisting of at least a president, secretary and treasurer.

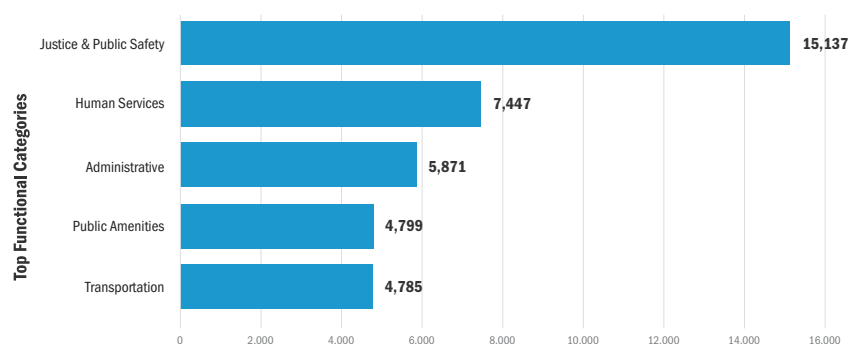
**Community Colleges:** Local college districts may be organized in an area approved for organization by the state board for community colleges. A district may be entirely within one county or partly in two or more counties.

## COLORADO COUNTIES EMPLOY 46,548 GOVERNMENT EMPLOYEES



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

## COLORADO 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

Counties in Colorado raise revenue primarily through taxes levied on real and personal property and taxes levied on sales within the county. Counties may issue bonds for the purpose of creating necessary public buildings, making repairs to infrastructure and developing transit systems, subject to approval at a general or special election.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Taxes for general county services must be levied on all real and personal property within the county. County assessors are responsible for listing and valuing most real and personal property. Counties calculate a tax rate based on how much revenue the county needs to raise.

**Personal Property:** Personal property, except that which is held for the consumption or sale by a business, may be assessed for the collection of property taxes.

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

#### Sales Tax:

- **Sales Tax:** A board of county commissioners of each county may levy a sales tax for public safety improvements of no more than 2 percent on the sale of tangible personal property or retail and services taxable in such county. All counties that impose a sales tax are state collected, except for Denver County and Broomfield County.
- **Lodging Tax:** A board of county commissioners may levy a county lodging tax of not more than 2 percent of the purchase price pair of charges to persons for rooms or accommodations for the purpose of advertising and marketing local tourism.

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

**Gas/Fuel Taxes:** Counties cannot impose a local fuel or gas tax. The state of Colorado levies a tax on gasoline and special fuels and distributes a share of tax revenue to counties.

**Debt and Debt Limit:** Counties may take on debt through the issuance of bonds, but counties cannot contract any debt by loan unless approved by voters. A board of county commissioners that has a floating indebtedness of \$5,000 or more must submit to qualified electors the question of whether the indebtedness will be funded and what interest rate the bonds will bear.

#### State Shares

- **National Forest Payments:** National forest payments are made to the counties by the state based on the

acreage of national forest land located in each county. The boards of county commissioners generally must allocate a minimum of 25 percent of these payments to the county road and bridge fund and a minimum of 25 percent to the public schools.

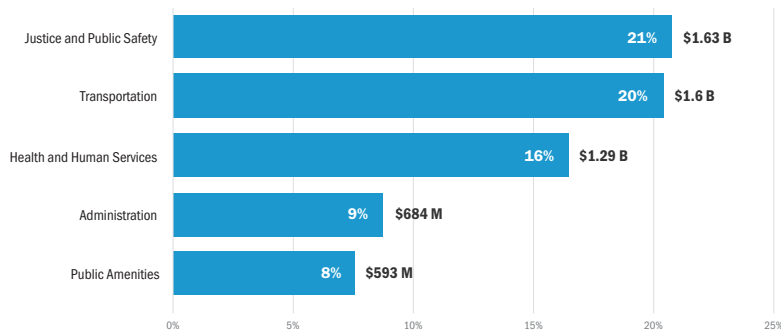
- **Flood Control Projects:** Federal funds for flood control projects that are delivered to the state must be paid to the counties that have flood control projects. The boards of county commissioners of the counties receiving the payments must allocate 25 percent to the county road and bridge fund and 75 percent to the public schools of the county.

#### Other Finance Info:

- **Incentives for the Installation of Renewable Energy Fixtures:** A county may offer an incentive, in the form of a county property tax or sales tax credit or rebate, to a residential or commercial property owner who installs a renewable energy fixture.
- **Rental Tax:** A board of county commissioners may levy a rental tax on personal property. The rate of any rental tax cannot exceed 1 percent of the amount of the rental payment.
- **County Agricultural Fund:** A board of county commissioners may establish a county agricultural fund. This fund may be created out of the county general fund, and repayment of this fund may be made through a county agricultural research tax levy.
- **Capital Expenditures Fund:** For the purpose of providing and accumulating money for long-term improvements, capital projects and capital equipment, a board of county commissioners may create, by resolution, a capital expenditures fund.
- **Contingent Fund:** A board of county commissioners may establish a contingent fund to provide for expenditures caused by a contingency that could not have been reasonably foreseen at the time of adoption of the budget. The board may fix an annual levy for such a fund.

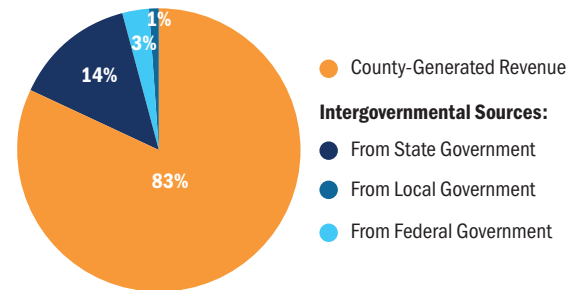
# TAXATION/FINANCES, CONTINUED

## COLORADO COUNTIES INVEST \$7.9 BILLION ANNUALLY



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

## COLORADO COUNTIES RECEIVE \$1.5 BILLION FROM INTERGOVERNMENTAL SOURCES



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