

INDIANA

COUNTY GOVERNMENT OVERVIEW

Counties

92

Government Form

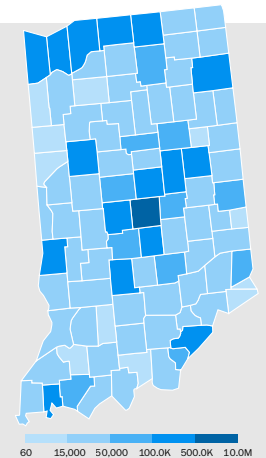
Traditional¹

Governing Body Size

Board of County Commissioners – 3
County Council – 7 or 9

Population (2020)

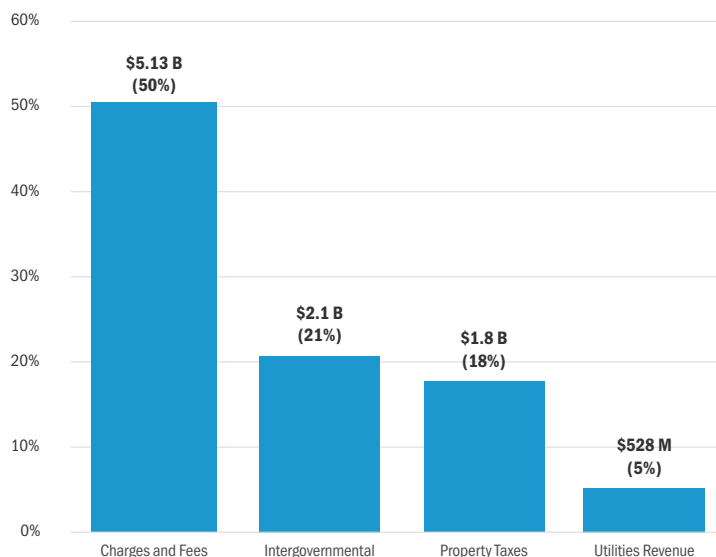
6.8 million²



County Authority

Home Rule: Counties in Indiana have home rule power and the authority, granted by the state’s constitution, to determine their local affairs and government structure so long as it is not inconsistent with state law.

TOP REVENUE SOURCES FOR INDIANA 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 and maintain local health departments, jails and courthouses.
- Provide emergency medical services through an advisory council.
- Authorize the issuance of bonds to fund road and bridge projects.

Services counties **CAN** provide:

- Establish, build and maintain hospitals and libraries.
- Regulate property development in unincorporated areas of the county.
- Establish a housing authority if one is determined to be needed.
- Provide ambulance services, police forces and fire protection through fire districts.

STRUCTURE/AUTHORITY

SUMMARY

Indiana counties have a three-member board of county commissioners alongside a county council consisting of seven or nine members. The county commissioners jointly serve as the executive and usually the legislative body for the county. Generally, the commissioners are responsible for the administration of county government affairs not delegated by the state to a separate county officer while the council has jurisdiction over fiscal matters. The consolidated government of Indianapolis and Marion County has a different structure from the other counties in the state and it operates under a mayor-council leadership. The elected mayor serves as the head of the executive branch, and a 25-member city-county council has legislative authority.

Row Officers	Elected/ Appointed	Required/ Optional
Administrator	Appointed	Optional
Assessor	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk of the Circuit Court	Elected	Mandatory
Coroner	Elected	Mandatory
Recorder	Elected	Mandatory
Service Officer	Appointed	Optional
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: The board of commissioners acts as the legislative decision-making body for all counties, except for Marion, Lake and St. Joseph counties where the power is vested in the county council.

Executive Branch: The executive body of a county is comprised of all members of the board of commissioners and led by one commissioner voted as President of the Board.

Judicial Branch:

- Indiana's court system is overseen by the Indiana Court Administration and the courts are divided by county lines and funded by each county.
- There is also one probate court in the state which is located in St. Joseph's County, and there is one small claims court which is located in Marion County.

Optional Forms of Government:

- Mayor-council
- Consolidated city-county system



COUNTY AUTHORITY

Executive Power: A county may exercise its general powers subject only to limitations expressly imposed by a state law. Duties are performed by the passage of a motion, resolution, amendment or ordinance.

Ability to Form Partnerships: A county may consolidate or merge with another county, a township, a municipality or a school corporation. Counties may also jointly provide any service that can be unilaterally provided under law.

Call a State of Emergency: The board of county commissioners of a county may declare a local disaster emergency. The county legislative body must approve any local emergency order that is either more stringent or not addressed in a state emergency order.

Special Districts: There are nearly 700 special districts within the state of Indiana. Special districts may be created by an ordinance or resolution of the county commissioners, or through the filing of a petition. There are around 20 different types of special district in the state, including local airport and port authorities, regional water, sewage and solid waste districts and conservancy districts.



SERVICES

OVERVIEW OF COUNTY SERVICES

Indiana counties have jurisdiction over a range of services including some that are unique such as the establishment a historic preservation commission and fire protection districts. Due to all counties having home rule granted by the state, the provision of most services is optional so long as the health, safety and welfare of county citizens is being upheld. Some services, however, are required by the state, including emergency management through the establishment of an advisory council or the participation in an interjurisdiction disaster agency.



HEALTH AND HUMAN SERVICES

County Health Department: A local health department must be established and maintained by the county executive. The county executives of two or more adjacent counties may establish and maintain a multiple county health department so long as approval is given from the state department of health and each county approves an ordinance that establishes the partnership. County health departments are required to enforce orders of the state department of health.

Hospitals: County executives may establish a county hospital. The executive in this case must appoint a governing board of four members to oversee and operate the hospital.

Senior Care Facilities: Counties may create a county home for aging residential care assistance.

Mental Health Facilities: The state requires that counties fund the mental health facility designated by the state for each county, and the county may elect to provide additional funding and services.

Child Welfare: Child welfare services are administered by the state.



INFRASTRUCTURE

Roads: The county council may establish a local county road and bridge board, which is responsible for carrying out construction, reconstruction and operation of roads and bridges. The county's fiscal body must authorize, by ordinance, the issuance of bonds to fund road and bridge projects.

Weed Cutting: Each county highway department must control detrimental plants and harmful weeds along county roadsides.

Utilities: The state utility regulatory commission has jurisdiction and responsibility over public utilities including electric, natural gas, steam, water and wastewater utilities, as well as utilities operating as conservancy districts. Cities and towns may take over rates and charges of utilities from the commission.

- **Water:** In the event of a petition for this service, a regional water district may be established by a county.
- **Sewage:** In the event of a petition for this service, a regional sewage district will be established by a county.
- **Solid Waste:** In the event of a petition for this service, a regional solid waste district will be established by a county.
- **Electric:** Counties are not authorized to provide or oversee electric utility services.
- **Gas:** Counties are not authorized to provide or oversee gas utility services.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: A county may establish, aid, maintain and operate public parks, playgrounds and recreational facilities. A county with a consolidated city may issue bonds to fund sports and fitness facilities as well.

Libraries: A county may establish a public library and appoint a library board to operate the county library.

War Memorials: A county executive may acquire real estate to construct and maintain a world war memorial. A county may also join with any city located in the county to acquire real estate for such a memorial. A county executive may appropriate funds needed for the acquisition and construction of the world war memorial.

Agricultural Societies: Residents of a county may organize themselves into an agricultural society to improve agriculture within the county. The society and associated fees must be certified by the appropriate county auditor.

4-H Club: A county council may levy a tax to operate, construct and maintain a 4-H club once a petition is filed by county residents and the levy is accepted by the board of county commissioners.



ZONING AND DEVELOPMENT

Zoning Power: A county may provide zoning and establish an area planning department responsible for local planning and the adoption of zoning ordinances in order to regulate how property is developed, maintained and used in unincorporated areas of the county.

Zoning Restriction: County zoning authority may not restrict the agricultural use of land that is not permitted under the most recent comprehensive plan or zoning ordinance.

Supervision: Zoning is administered by an area planning or advisory plan commission, established through ordinance by the legislative body of a county.

Housing Authority: A county may establish a housing authority if the fiscal body of the county, by resolution, declares the need for the authority. If established, the authority is responsible for carrying out housing projects and providing accommodations to low-income residents.

Historic Preservation: A county may establish, by ordinance, a historic preservation commission to preserve and protect the historic or architecturally worthy parts of the area.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: A county may have a police force. Each county also has a county law enforcement continuing education program. The program provides officers with important education on a range of law enforcement situations and relevant information on officer duties. The sheriff of Indianapolis and Marion County does not provide law enforcement because of its unified government but is still responsible for operating jails.

Jails: The county must establish a county jail, and the county sheriff is charged with taking care of the facilities and the jail inmates.

Courthouses: The county must establish and maintain a county courthouse. Every county in the state has a circuit court except Ohio and Dearborn counties, which share a circuit court.

Fire: Fire protection districts may be established by the county's legislative body or through a petition.

Ambulance: The county may establish and maintain emergency medical services and may levy taxes and establish fees to fund these services.

Emergency Management: Each county must maintain a county emergency management advisory council and organization or participate in an interjurisdiction disaster agency. The advisory council shall supervise and control emergency management and disaster programs and select a county emergency management and disaster director.



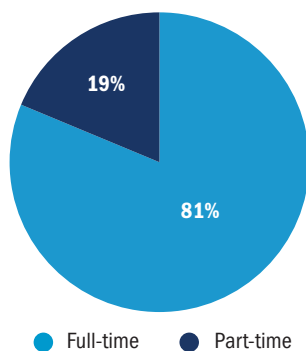
SCHOOLS

Education, Generally: The state board of education is responsible for establishing the state's educational goals. Counties can provide a technical role in a school district's reorganization process but this event is rare. School corporations have a locally elected board of trustees.

Funding: Each school governing body may annually levy a tax on taxable property within the school corporation's jurisdiction. A school corporation's levy excess is deposited in a dedicated fund.

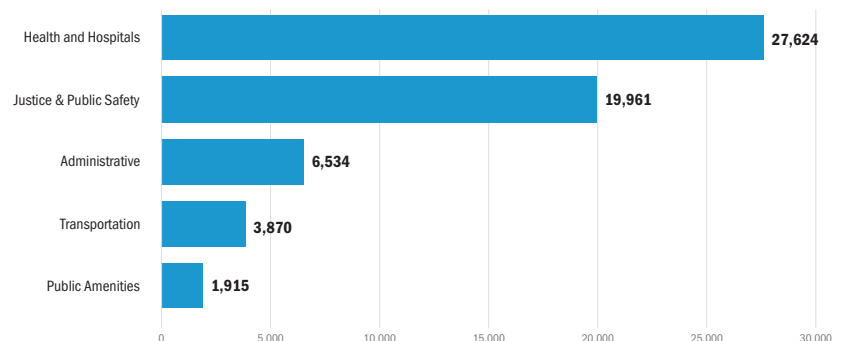
School Districts: School districts are organized into community school corporations led by governing bodies consisting of a president, vice president, secretary and treasurer.

INDIANA COUNTIES EMPLOY 64,713 GOVERNMENT EMPLOYEES



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

INDIANA 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

All decisions regarding the imposition of county taxes are made by the fiscal body of a county. The main sources of revenue for Indiana counties are property taxes, local income taxes and specific sales taxes authorized by the state on a per county basis. Counties are authorized to impose certain less common taxes such as a motor vehicle excise tax, food and beverage tax and a wheel tax. Counties in Indiana have the rare ability to impose individual income taxes which amounted to \$445 million in revenue in 2017.



FINANCES, TAXES AND LIMITATIONS

Property Tax: The county fiscal body may levy a tax on all taxable property within the county. Funds raised may be used for the cumulative capital fund, public health, welfare or safety in an emergency. Property tax rates are capped at a maximum of 1 percent of value for residential, 2 percent of value for rental and farmland and 3 percent of value for all other types. Mineral rights are included as assessed property for property taxes.

Income Tax: A county fiscal body may adopt, increase, decrease or rescind an income tax. The income tax rate is a combination of specific income taxes for specific funds as authorized by the state. Revenues raised are deposited into a state-run account for the county. The expenditure rate cannot exceed 2.5 percent except for Marion County, where the rate cannot exceed 2.75 percent.

Sales Tax:

- **Food and Beverage Tax:** Counties may impose sales taxes on food and beverages, but the tax must be approved by through legislation.
- **Innkeeper's Tax:** Counties may impose a tax

on transactions such as hotel stays, campsite, residence rentals and more.

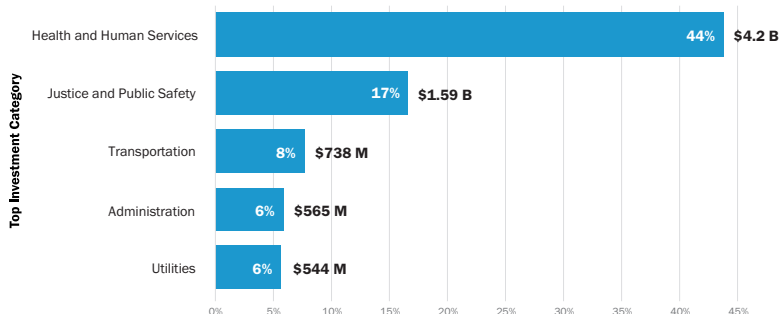
Gas/Fuel Taxes: The state imposes a gasoline tax and special fuel tax, and expenses incurred in maintaining county highways shall be first paid out of funds from the gasoline tax, special fuel tax and motor vehicle registration fees.

Debt and Debt Limit: Counties may borrow money and contract debt on the credit of the local government, but the debt may not exceed 2 percent of the value of taxable property within the county. Counties can exceed debt limits if they receive a petition of county electors to exceed it. Counties also have the authority to issue general obligation bonds and capital bonds.

Other Finance Info:

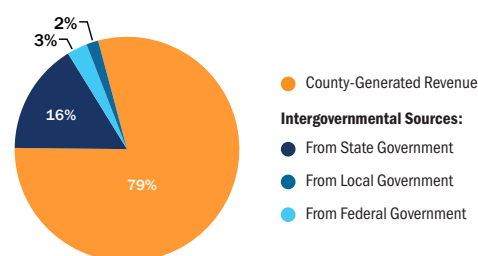
- **Vehicle Excise Tax:** A county may adopt a countywide vehicle excise tax on each vehicle registered in the county.
- **Wheel Tax:** County may impose a county wheel tax at different rates for different classes of vehicles.

INDIANA COUNTIES INVEST \$9.6 BILLION ANNUALLY



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

INDIANA COUNTIES RECEIVE \$2.1 BILLION FROM INTERGOVERNMENTAL SOURCES



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