

# KANSAS

## COUNTY GOVERNMENT OVERVIEW

### Counties

105

### Government Form

Traditional<sup>1</sup>

### Governing Body Size

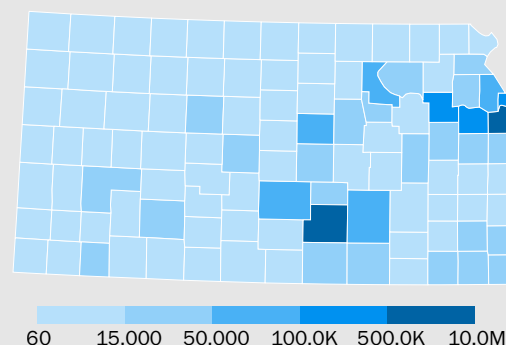
3-10

### Population (2020)

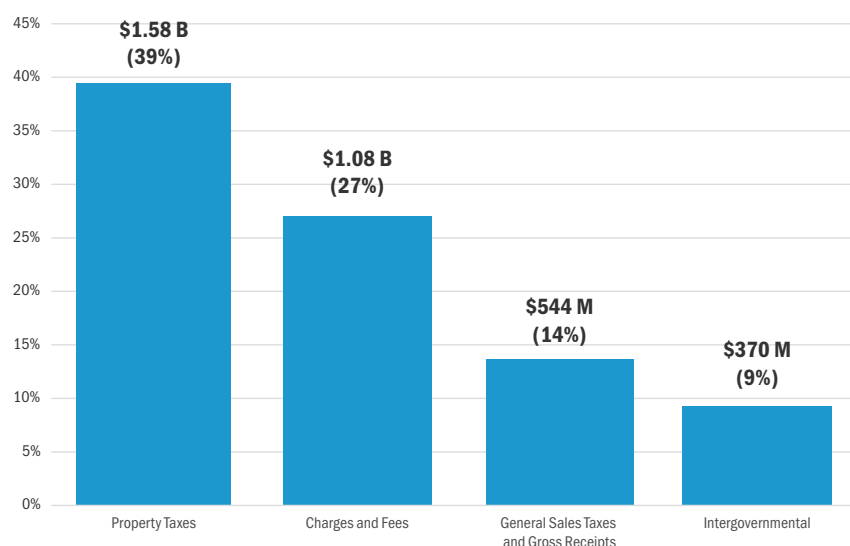
2.9 million<sup>2</sup>

### County Authority

**Home Rule:** Counties in Kansas have statutory home rule power and authority to determine their local affairs and government so long as they are not inconsistent with state law. Counties do not need to adopt a charter, nor do they need to hold an election to obtain home rule power. The home rule powers granted by state statute are meant to be liberally construed to give counties the largest measure of self-government.



## TOP REVENUE SOURCES FOR KANSAS 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:

- Administer sanitation codes.
- Construct, improve, repair and maintain county roads and bridges.
- Register deeds.
- Prosecute criminals.

#### Services counties **CAN** provide:

- Create housing authorities to execute housing projects and provide for low-income residents.
- Establish and operate a county hospital when presented with a petition.
- Establish personal care homes, boarding homes and nursing homes.

#### Services counties **CANNOT** provide:

- Provide gas and electric utilities as they are provided by the state and the municipalities.

# STRUCTURE/AUTHORITY

## SUMMARY

Counties have a board of county commissioners consisting of 3, 5, 7 or 10 members. The boards, through a referendum of qualified electors, may have a public administrator who is responsible for the administration of county government affairs. The board of county commissioners may transact all county business and perform all powers of local legislation and administration it deems appropriate, subject to limitations imposed by state law. One uncommon element in Kansas legislation is that the boards of county commissioners from counties within a certain population range must be members of a citizen commission with the governing bodies of all cities and special districts within the county.

Row Officers	Elected/ Appointed	Required/ Optional
Appraiser	Appointed	Mandatory
Attorney	Elected	Mandatory
Auditor	Appointed	Optional
Chief Administrator	Elected or Appointed	Optional**
Clerk	Elected*	Mandatory
Controller	Appointed	Optional
Coroner (district-level)	Appointed	Mandatory
Register of Deeds	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Optional
Treasurer	Elected*	Mandatory

\* In Johnson County, the clerk and treasurer are appointed positions.

\*\* In Wyandotte County, the chief administrator is a mandatory position.



## COUNTY STRUCTURE

**Legislative Branch:** A board of 3, 5, 7 or 10 commissioners acts as the legislative decision-making body for counties.

**Executive Branch:** Executive decision making in counties is led by the board of commissioners. Counties have the option to appoint a public administrator or manager who serves as the chief administrative officer; however, those positions do not have executive decision making, voting or veto power.

**Judicial Branch:** Each county in Kansas is connected to one of the 31 district courts throughout the state. Each county must have at least one judge of that district court who resides and has their office in that county. District courts in Kansas have general original jurisdiction over all civil and criminal cases.

**Optional Forms of Government:** All counties have either a board of commissioners or a commission-administrator form of government.



## COUNTY AUTHORITY

**Executive Power:** A county may exercise its general powers subject only to limitations expressly imposed by a state law, such as those regarding indebtedness, elections and taxation. Kansas counties can purchase sites and construct county buildings. They can also establish election precincts in any township.

**Ability to Form Partnerships:** Kansas counties have the authority to partner with cities for the establishment and management of public airports. A board of county commissioners may also initiate joint efforts with other governmental entities to promote efficiency and coordination of land use and planning.

**Call a State of Emergency:** The chairman of the board of county commissioners may declare a state of local disaster emergency.

**Special Districts:** Counties may establish special districts including improvement districts, water supply districts, sewage districts, irrigation districts and more. There are 1,493 special districts throughout Kansas.



# SERVICES

## OVERVIEW OF COUNTY SERVICES

Kansas counties have jurisdiction over many services including establishing a community mental health center. In addition to the services listed below, counties shall maintain a disaster agency responsible for emergency management. Counties may also establish senior citizen facilities or “homes for the aged.” Regarding local education, county officials may assist with elections for the school board and with certifying school district boundaries, but otherwise have no authority over public education.



### HEALTH AND HUMAN SERVICES

**County Health Department:** The county commissioners act as county boards of health, with one person appointed as an advisor to be the local health officer.

**Hospitals:** Upon presentation of a petition, the county may establish and operate a county hospital. This does not apply to counties that have hospital districts within its boundaries.

**Senior Care Facilities:** Counties may establish senior citizen facilities, referred to in the legislature as “homes for the aged.” This also refers to personal care homes, boarding homes and nursing homes. Counties may levy a special tax and/or sell bonds to fund the construction and maintenance of these facilities.

**Mental Health Facilities:** A board of county commissioners may establish a community mental health center either independently or with another county. The board(s) may levy a tax to help fund these facilities and services.

**Child Welfare:** Child welfare in Kansas is administered by the state. Although, depending on its population and the valuation of its property, some counties may levy a tax to fund the construction of a childcare center.

**Sanitation:** Local county health departments must be responsible for administering sanitation codes unless it is otherwise provided by the board of county commissioners.



### INFRASTRUCTURE

**Roads:** The board of county commissioners is responsible for providing funds for the construction, improvement, repair and maintenance of county roads and bridges.

**Airports:** Counties may acquire, own and operate a county airport, either independently or in partnership with a city.

**Utilities:** The Kansas Corporation Commission is the state’s public utilities commission and has jurisdiction and responsibility over most public utilities including natural gas and electricity.

- **Water:** In the event of a petition, a board of county commissioners will, by resolution, establish a special water service district.
- **Sewage:** In the event of a petition, a board of county commissioners will, by resolution, establish a special sewage service district.
- **Electric:** The state is responsible for providing electric utility services.
- **Gas:** The state or the municipality is responsible for providing gas utility services.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** The county may establish and maintain public parks, museums and recreation grounds. The county may enter into agreements with cities, park districts, townships on the maintenance of all such amenities. A tax may be levied by the board of county commissioners to pay for these services.

**Lakes and Recreational Grounds:** Counties may establish and maintain county public lakes and recreational grounds. If established, the board of county commissioners must levy a tax to fund these services.

**Libraries:** In the event of a petition, a county governing body may submit to the voters the question of the establishment and maintenance of a library. If a majority of votes are in favor, the governing body shall establish said library. The library is governed by a library board of five members.

**Museums and Cultural Centers:** Some counties (depending on the population) can be petitioned to establish a steam and oil museum and cultural center.

**Youth Centers:** A board of county commissioners for a county which contains only one incorporated city may establish and maintain a public youth center and recreation grounds. If approved by qualified voters, the board may purchase, erect and maintain necessary facilities and equipment for this purpose.



## ZONING AND DEVELOPMENT

**Zoning Power:** The board of county commissioners, by resolution, has zoning authority to regulate and restrict the use and construction of buildings and spaces in any unincorporated areas of the county.

**Zoning Restriction:** County zoning authority does not apply to land or buildings designated for agricultural use.

**Supervision:** Zoning is administered by the board of county commissioners. The board of county commissioners, by resolution, may establish a planning commission for the county.

**Housing Authority:** Every county may, by resolution, create a housing authority which will be responsible for carrying out housing projects and providing accommodations to low-income residents.

**Economic Development:** Any county may have a comprehensive plan and may establish and conduct a program for its future economic growth and development.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Counties may adopt provisions enabling the establishment of a county law enforcement agency led by exactly seven members, including one member from the board of county commissioners.

**Jails:** Every county must establish a jail for the safekeeping of prisoners lawfully committed. The county sheriff shall keep the jail and have charge and custody of the prisoners in the jail.

**Courthouses:** Counties may construct, rebuild, remodel, re-equip and refurnish a courthouse.

**Fire:** The board of county commissioners may organize one or more fire districts in their county through the adoption of a resolution or upon receiving a petition. Fire districts may be organized in any portion of the county not within an incorporated city.

**Ambulance:** The governing body of a county may establish, operate and maintain an emergency medical service or ambulance service.

**Flood Control:** Counties may take on responsibility for the maintenance and operation of flood prevention systems that have been constructed and required by the federal government.



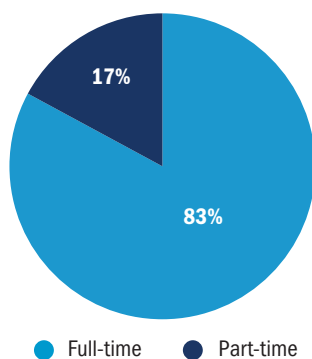
## SCHOOLS

**Education, Generally:** Kansas has a state board of education consisting of 10 members. County officials assist with board elections and certifying school district boundaries but have no authority over public education.

**Funding:** The county clerk of the home county of a school district may certify the annual budget amounts of ad valorem tax to be levied.

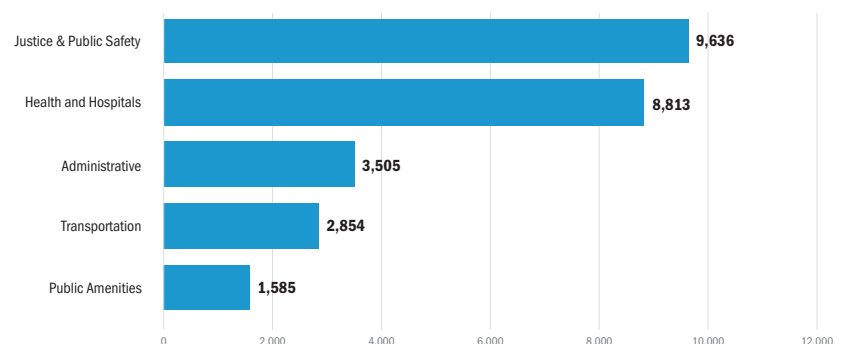
**School Districts:** School districts have their own locally elected boards and superintendents.

## KANSAS COUNTIES EMPLOY 30,200 GOVERNMENT EMPLOYEES



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

## KANSAS 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

Kansas counties have broad home rule power, and boards of county commissioners are authorized to levy taxes each year for the general fund and other county purposes. County taxes on real, personal, agricultural and commercial property are taxed at different rates. Counties may also levy taxes to help fund many services they can provide including parks and mental health facilities.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Taxes for general county purposes must be levied by the board of county commissioners on each tract or lot of real property. The “tax lid” established in 2017 was eliminated in 2021 and replaced with a notice and hearing process.

**Personal Property:** Commercial personal property is not taxed at the same rate as real property.

**Income Tax:** Counties may not levy taxes on income.

**Sales Tax:** Counties may impose a sales tax, but it must be approved by a majority of voters. The rate may not exceed 1 percent. Counties may impose an additional sales tax of up to 1 percent for health care services. The revenue is used for the general fund unless a special purpose tax is authorized in which case revenue is used for the special purpose fund.

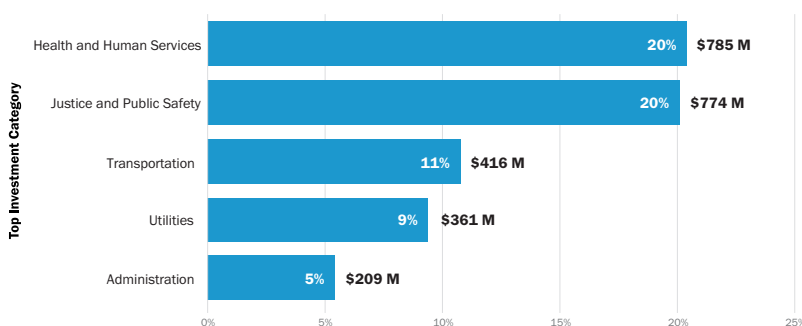
**Mineral Tax:** Counties cannot impose a mineral tax. The state imposes a mineral tax, and the state treasurer shall credit 7 percent of the remainder of revenue from the mineral tax to the special county mineral production tax fund.

**Gas/Fuel Taxes:** Counties cannot impose a gas/fuel tax. The state imposes a motor vehicle fuel tax, and the state treasurer credits part of motor-vehicle fuel tax refunds to special county highway funds.

**Debt and Debt Limit:** Counties may issue general obligation bonds. No county (except Norton and Wyandotte) shall be indebted in an amount exceeding 3 percent of the assessed value of all tangible taxable property.

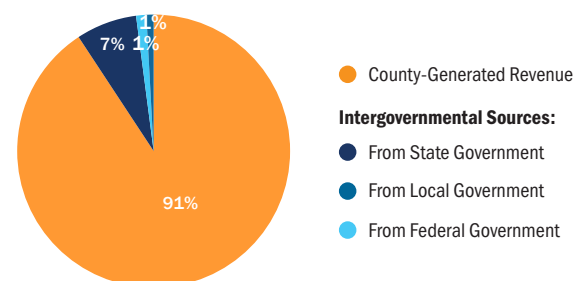
**Other Finance Info:** If a board of county commissioners is unable to sell off a piece of real estate, they may lease the property until they are able to sell it.

## KANSAS COUNTIES INVEST \$3.9 BILLION ANNUALLY



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

## KANSAS COUNTIES RECEIVE \$370 MILLION FROM INTERGOVERNMENTAL SOURCES



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