

MISSOURI

COUNTY GOVERNMENT OVERVIEW

Counties

114

Government Form

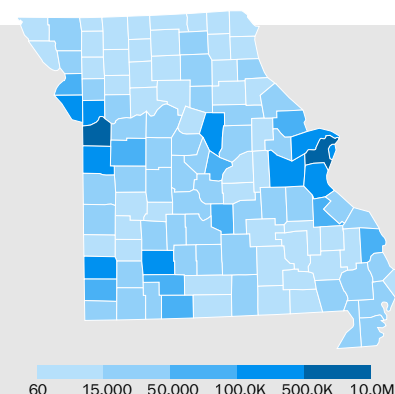
Mixed¹

Governing Body Size

3 for Dillon's rule counties

Population (2020)

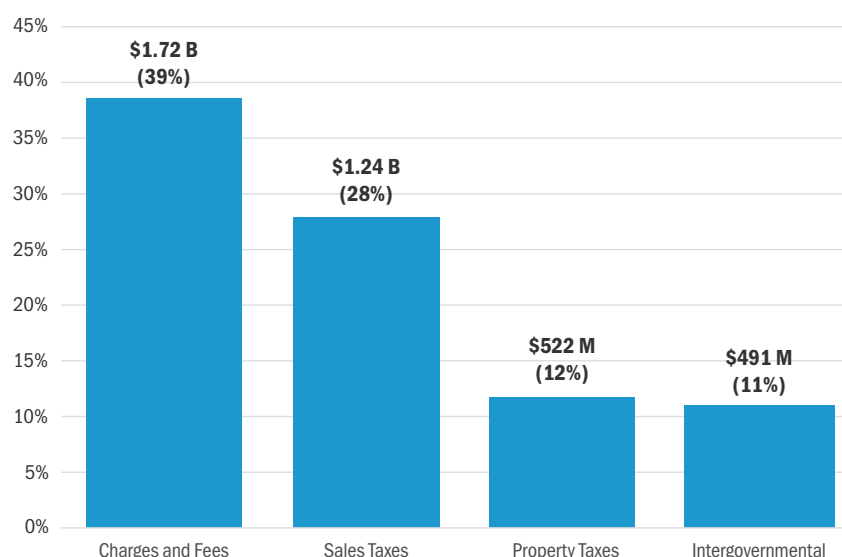
6.2 million²



County Authority

Dillon's Rule: Most counties in Missouri are subject to general law and therefore are only allowed the powers, structure and authority granted by the state legislature. However, counties with more than 85,000 inhabitants are allowed to adopt a charter form of government which authorizes them to determine their local affairs and government so long as they are not in opposition with state law. Currently, only Jackson, St. Charles, Jefferson and St. Louis counties have a charter government.

TOP REVENUE SOURCES FOR MISSOURI 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:

- Form road districts.
- Establish a local organization for disaster planning.

Services counties **CAN** provide:

- Establish and maintaining local health departments and hospitals.
- Create public parks, cemeteries and library districts.

Services counties **CANNOT** provide:

- Gas and electric utilities.

STRUCTURE/AUTHORITY

SUMMARY

General law counties have a default of three members on the board of commissioners. Chartered counties may decide the form and structure of the government. Counties are organized into four classes. First-class counties have an assessed valuation of \$900 million, second-class counties have an assessed valuation of \$600 million, third-class counties have an assessed valuation of less \$600 million and fourth-class counties are second-class counties which would otherwise return to third-class status because of changes in assessed valuation. Commissions may divide the county into townships, establish new townships or subdivide current townships upon the petition and vote of residents. Typically, county executive leadership is provided only by the commissioners and the row officers; however, home rule counties have the option of electing a chief executive officer.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Auditor*	Elected	Mandatory
Clerk	Elected	Mandatory
Collector	Elected	Mandatory
Coroner*	Appointed	Mandatory
Highway Engineer	Appointed	Optional
Prosecuting Attorney	Appointed	Mandatory
Public Administrator	Elected	Mandatory
Recorder of Deeds*	Appointed	Mandatory
Surveyor*	Elected	Mandatory
Treasurer	Elected	Mandatory

*The employment of these officers is dependent on the class of the county.



COUNTY STRUCTURE

Legislative Branch: A county board of three commissioners acts as the legislative decision-making body for general-law counties. Each county is divided into two districts of approximately equal population and each district elects one commissioner. The county as a whole elects an at large commissioner to serve as the presiding officer of the board.

Executive Branch: For general law counties, the board of commissioners acts as the executive decision-making body. Home rule counties may have a chief executive officer to perform duties on behalf of the board.

Judicial Branch: Missouri is divided by county into 46 judicial districts, each of which contains a circuit court that serves one or more counties. Circuit courts in Missouri are the trial courts and have general jurisdiction over most civil and criminal matters in the state.

Optional Forms of Government:

- Counties with a population over 85,000 may adopt a charter and customize, to a degree, the government's structure.
- Third- and fourth-class counties may adopt a township organization form of county government.



COUNTY AUTHORITY

Executive Power: General law counties may exercise its powers within the authority granted by the state law. Charter counties are subject only to limitations expressly imposed by state law.

Ability to Form Partnerships: Counties may contract and cooperate with nearly any person, corporation or government entity within or without the state of Missouri for the planning, development, construction, acquisition or operation of any public improvement or facility or for a common service. For example, counties may unite in the provision of a bridge that spans a shared waterway.

Call a State of Emergency: It is unknown as to whether counties may declare a state of emergency for a county's territory. Missouri statute authorizes only St. Louis County to establish an emergency dispatching system.

Special Districts: Missouri has around 1,900 special districts throughout the state, including county land trusts, county library districts, economic development districts and more. The state allows for any county to create nine different types of special district and eight other districts may be created by a county depending on whether it meets certain population and class criteria.

SERVICES

OVERVIEW OF COUNTY SERVICES

Missouri counties have jurisdiction over many services and are primarily responsible for county road management, maintaining county jails and emergency management planning and coordination. Counties are also authorized to provide a park system, establish hospitals, create sewer districts and provide a housing authority. First-class counties are given broader jurisdiction and more resources to provide county services, such as, the ability to create a county highway commission to build and manage all county roads and the ability to levy taxes to provide park services.



HEALTH AND HUMAN SERVICES

County Health Department: Any county may establish, maintain and manage a public health center by way of a citizen petition and approval from the county commissioners and a majority of county voters.

Hospitals: The county commission of any county is authorized to purchase land, build and maintain a county hospital. A hospital district may include territory in one or more counties. The hospital district may levy and collect taxes within the limitations of state statutes and issue bonds.

Senior Care Facilities: Any county or township government may acquire land to construct and equip nursing homes. Counties and townships may contract for materials, supplies and services necessary to carry out such purposes.

Mental Health Facilities: Mental health services in Missouri are centrally managed by the state and local community mental health centers are established by the state department of mental health.

Welfare: The county commission of first-class counties may create a department of health and welfare. Second-class counties may create a social welfare board for the county and third- and fourth-class counties may appoint a county superintendent of public welfare.



INFRASTRUCTURE

Roads: The board of county commissioners for all counties must divide each county into road districts. All first-class counties must create and appointment members to a highway commission which will have the power to locate, lay out, design, construct and maintain county highways. All second-, third- and fourth-class counties must appoint a road overseer to oversee highway maintenance, unless a third- or fourth-class county adopts an alternative highway commission with voter approval.

Airports: A board of commissioners may establish, construct, improve and maintain an airport, either individually or jointly with another government entity.

Port Authorities: A county that is adjacent to a navigable waterway may form a local port authority. The authority may become a political subdivision of the state if approved by the state highways and transportation commission.

Utilities:

- **Sewer District:** Counties of the first class may create a sewer district upon either a petition of 10 percent of voters or the adoption of a resolution by the county commissioners. Counties of the second-, third- or fourth-class may create a sewer district only upon the petition of 10 percent of voters and subsequent county resolution adoption. The sewer district is a body corporate and political subdivision.
- **Landfill:** Counties of the first class without a charter are authorized to purchase land to be used as sanitary landfills and may use general funds or a tax levy for recreation and landfills, not to exceed 10 cents per \$100.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: All first-class counties without a charter are authorized to use general funds or a tax levy not exceeding 0.10 percent to purchase land to be used for public parks and recreation sites. Second-class counties, upon the recommendation of the county planning and recreation commission, have the power to purchase land for recreation. All counties can use up to 5 percent of their budget for the purchase and maintenance of county parks.

Libraries: Voters equal to 5 percent of the total vote cast for governor in the last election in any county may petition the governing body for a county library district and ask that an annual tax be levied.

Cemeteries: Any county may lease, sell or purchase land for cemeteries and may regulate or govern the operations of the facility.



ZONING AND DEVELOPMENT

Zoning Power: In non-charter first-class, second- and third-class counties, unincorporated territory may be divided into zoning districts; within the districts the erection, construction, reconstruction, alteration, repair or use of buildings, structures or land may be regulated and restricted.

Zoning Restriction: Zoning provisions do not apply to incorporated portions of the counties nor to the raising of crops, livestock, orchards or forestry nor to seasonal or temporary impoundments used for rice farming or flood irrigation.

Housing Authority: A housing authority is created for each county, but an authority cannot exercise its power until the county commissioners determine a need for a housing authority to address the housing needs for low-income residents and the filing of a petition of 50 county taxpayers.

Economic Growth: A county commission may promote and develop economic growth within its county. The county commission may also contract with any political subdivision, firm, corporation, association or person for the purposes of implementing economic growth.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Each county must elect a sheriff as the chief law enforcement officer of that county. Law enforcement is otherwise provided by municipalities.

Jails: All counties are required to erect and maintain a county jail. The sheriff in each county is tasked with management of the jail. Any two or more contiguous counties may establish a regional jail district.

Courthouses: All counties are required to erect and maintain a courthouse. All expenditures accruing in the circuit court, except salaries and expenses from the municipal divisions, are paid out of the treasury of the county for which the court is held.

Fire: The organization of a fire protection district must be initiated by a petition filed in the office of the clerk of the circuit court vested with jurisdiction in any county in which all or part of the real property in the proposed district is situated. The petition shall be signed by at least 100 voters of the district. The board of the district shall have the authority to order the levy and collection of ad valorem taxes on and against all taxable tangible property within the district.

Ambulance: Ambulance districts can be created in any county with a population less than 400,000 by way of a signed petition. Ambulance districts may levy and impose a sales tax in lieu of a property tax to fund the services of the district.

Emergency Management Agency: All counties must establish a local organization for disaster planning. The presiding executive officer of the county must appoint a coordinator to be responsible the operations and management of the organization. Counties may appropriate funds, make contracts, supply materials and appoint personnel.



SCHOOLS

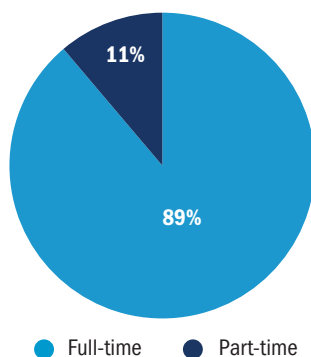
Education, Generally:

A board of county commissioners may submit plans to enlarge or reorganize school districts to the state board of education.

School Board: Each school district has a school board, but counties are not found to be involved.

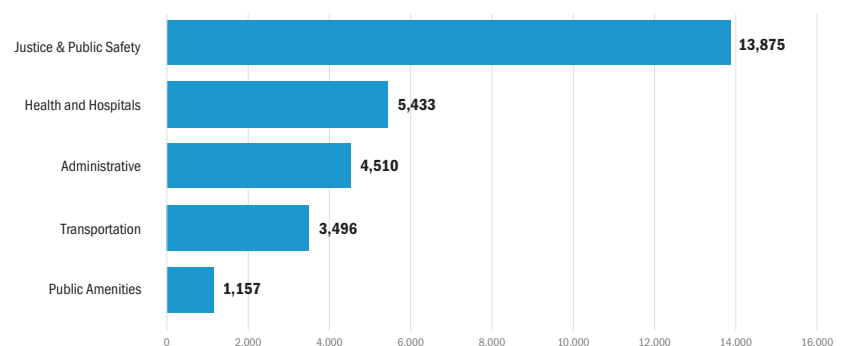
Community Colleges: Community colleges are under the jurisdiction of community college districts and the state board of education.

MISSOURI COUNTIES EMPLOY 30,970 GOVERNMENT EMPLOYEES



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

MISSOURI COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



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

OVERVIEW OF COUNTY FINANCE STRUCTURE

Missouri counties rely mainly on county generated revenues to finance the needs of the county, but any locally imposed tax must first be authorized by the general assembly and commonly approved by county voters. All counties are required to levy real and personal property taxes and have the option to levy a sales tax and local use tax. Counties are also allowed to levy further sales taxes on utilities and hotels and only counties of the first-class can tax cigarettes and motor vehicle licenses. The state also allows for individual counties to levy sales taxes on specific items to fund certain capital improvements. Counties may accumulate debt but only first- and second-class counties may borrow in anticipation of a tax, whereas third- and fourth-class counties must issue notes.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties must fix a property tax rate that is necessary to fund the county budget. First class counties with at least \$300 million assessed valuation cannot exceed a rate of 0.35 percent. In all other counties, the rate cannot exceed 0.50 percent. However, the maximum rates of taxation may be increased when approved by two-thirds of county voters.

Personal Property: Personal property is taxed in the same manner as real property.

Income Tax: Counties cannot impose an income tax.

Sales Tax:

- **General Sales Tax:** Any county may impose a sales tax upon the approval of county voters. The sales tax may be imposed at a rate of 0.25 percent, 0.375 percent or 0.50 percent.
- **Local Use Tax to Fund Community Comeback Programs:** Any county already imposing a local sales tax may impose a local use tax at the same rate of the local sales tax if approved by a majority of county voters.
- **Sales Tax on Utilities:** Counties may, by ordinance, impose a sales tax upon all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal or home heating oil for domestic use only.
- **Cigarette Tax:** The county council or other legislative authority of any first-class county having a population of over 600,000 inhabitants is hereby authorized to impose a tax on the sale of cigarettes made of tobacco or any substitute for tobacco not to exceed 2.5 mills per cigarette sold in such county.

Mineral Tax: Counties cannot impose a mineral tax.

Gas/Fuel Taxes: Counties cannot impose a gas or fuel tax.

Debt and Debt Limit:

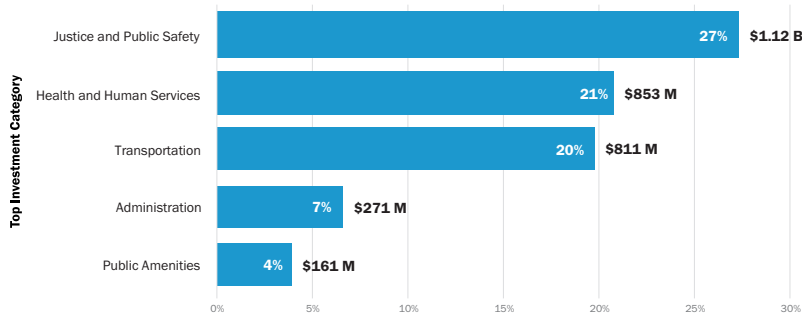
- **County Debt:** The county commission of first- and second-class counties may borrow money in anticipation of the collection of taxes and revenues for the current fiscal year. Counties of the third- and fourth-class may issue negotiable notes payable within one year of the date of issuance.
- **Annual Tax to Retire:** Before incurring debt, every county must provide an annual tax on all taxable tangible property to pay the interest and principal of indebtedness and to retire the bond within 20 years.
- **Debt Limit:** The total amount of county general obligation bond indebtedness and temporary notes cannot exceed 10 percent of the assessed valuation of all taxable tangible property.

Other Finance Info:

- **County Motor Vehicle License Tax:** The county council of any first-class county having a population of over 600,000 inhabitants may levy and collect license taxes from the owners of motor vehicles, residing in that part of the county outside of incorporated cities.
- **Transient Guest Tax:** Any county may impose a tax on guests of hotels or motels. The tax cannot exceed 5 percent and must first have approval from county voters.
- **Public Entertainment Tax:** A county may tax any public exhibition or performance as long as it is not an educational, religious or charitable exhibition.

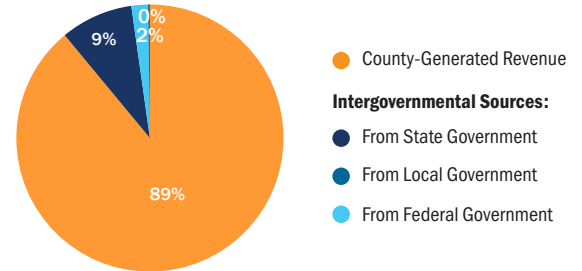
TAXATION/FINANCES, CONTINUED

MISSOURI COUNTIES INVEST \$4.1 BILLION ANNUALLY



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

MISSOURI COUNTIES RECEIVE \$491 MILLION FROM INTERGOVERNMENTAL SOURCES



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