**County Authority**

**Dillon’s Rule:** All counties within New Hampshire are governed under Dillon’s Rule and therefore have only the authority that is explicitly extended to them by state law. New Hampshire counties do, however, have the power which has been granted by state statute to appoint a charter commission consisting of 15 members selected by the three county commissioners and four members of the executive committee of the county convention. The charter convention has the authority to propose a home rule charter which may be approved and ratified. So far, no New Hampshire counties have adopted a home rule charter in this manner.

### Top Revenue Sources for New Hampshire Counties

- **Property Taxes:** $282 M (51%)
- **Charges and Fees:** $149 M (27%)
- **Intergovernmental:** $120 M (22%)
- **Other:** $1 M (1%)  

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

**Summary of County Services**

**Services counties MUST provide:**
- Repair county roads and bridges in unincorporated areas.
- Establish jails and nursing home systems.

**Services counties CAN provide:**
- Plan, construct and operate water supplies, sewage collection and treatment facilities.
- Exercise planning and zoning through a planning board.
- Acquire sites for recreational use.

**Services Counties CANNOT Provide:**
- Many services, including public health departments hospitals are provided by the municipalities or the state rather than counties.

---

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

Counties in New Hampshire are unique in the division of their legislative and executive powers. The board of county commissioners is the executive decision-making body for each county but the legislative authority and the ability to raise taxes and appropriate funds is vested in a county convention which consists of state representatives from the representative districts of the county. Counties may also delegate some of their managerial duties to an appointed county administrator, though counties are not obligated to have this position.

<table>
<thead>
<tr>
<th>Row Officers</th>
<th>Elected/Appointed</th>
<th>Mandatory/Optional</th>
</tr>
</thead>
<tbody>
<tr>
<td>County Attorney</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Register of Deeds</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Register of the Probate</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Sheriff</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
<tr>
<td>Treasurer</td>
<td>Elected</td>
<td>Mandatory</td>
</tr>
</tbody>
</table>

COUNTY STRUCTURE

**Legislative Branch:** A county convention, or delegation, which is composed of the state representatives from the representative districts of the county is the legislative decision-making body for each county. Each county convention must elect a chairperson, vice-chairperson, a clerk and an executive committee.

**Executive Branch:** A board of 3 county commissioners is the sole executive decision making body for each county.

**Judicial Branch:** New Hampshire has a circuit court in each of the 10 counties of the state. Each of the circuit courts consist of a probate, district and family division. The probate division has jurisdiction over wills, trusts, estates, adoptions and other related cases. The district division has jurisdiction over misdemeanors, violation offenses, small claims, and other civil cases. The family division has jurisdiction over divorce, adoptions, domestic violence and similar cases.

**Optional Forms of Government:**
- Commission
- Commission-administrator

COUNTY AUTHORITY

**Executive Power:** The executive power of counties in New Hampshire is exercised by the board of county commissioners. Each county is a body corporate that may sue, be sued, purchase, hold and convey real and personal property, form contracts and exercise other acts that are necessary and are related to the concerns of the county. The power to raise taxes and make appropriations of county funds is held by the county convention. All counties are authorized to exercise the powers that have been explicitly provided by state law.

**Ability to Form Partnerships:** Counties do not have the authority to form partnerships.

**Call a State of Emergency:** Counties do not have the authority to call a local state of emergency.

**Special Districts:** New Hampshire has around 130 special districts throughout the state. There are different types of special district in New Hampshire, including, but not limited to, housing authorities, conservation districts and solid waste management districts.
OVERVIEW OF COUNTY SERVICES

New Hampshire counties have few and limited jurisdiction over services but are granted the authority to provide county parks, jails, and long-term care services. Counties have an important role in supporting public land in the unincorporated areas of the county, such as in providing zoning plans and regulations and road maintenance. For the most part, however, public services that could normally be provided by counties in other states are instead restricted to municipalities and the state. These include, as an example, the provision of hospitals, libraries and public health departments.

HEALTH AND HUMAN SERVICES

**Health, Generally:** Counties do not provide health departments, hospitals, mental health facilities or child welfare services.

**Senior Care:** Each county provides senior care via long-term care facilities organized under the county nursing administrator. The facilities and services are funded by the county budget as well as resident fees – making available county nursing home services to county residents who enroll.

**Welfare Reimbursement:** Each county must reimburse the state for a proportional share of all old age assistance, aid to the permanently and totally disabled and nursing home care for which the county is liable. The county’s share is established by the state legislature as part of the operating budget, but the county cannot be held liable for the cost of general assistance.

**Insurance for County Employees:** Every county is authorized to provide group plan life, accident, medical, surgical and hospitalization insurance benefits, or any combination of such benefits, for all regular employees of the county and their dependents.

INFRASTRUCTURE

**Roads:** Each county is responsible for the repair of the roads, bridges and highways in the unincorporated areas of the county.

**Buildings:** County commissioners may repair, enlarge or erect county buildings at an expense not exceeding $5,000 without county delegation approval. Projects that exceed $5,000 may proceed pending prior budget approval by the county delegation.

**Utilities:** Each county is empowered to exercise full jurisdiction over the planning, construction and operation of water supply, sewage collection and treatment facilities and such other utilities as are essential to the proper maintenance of county buildings and the protection of public health of the inhabitants of such institutions. Counties are not found to have authority to prove electric, gas or any other utility.
PUBLIC AMENITIES

Parks and Recreation: Any county may purchase or acquire a site for recreational activity. To provide and support for such sites, the county may charge admission and service fees as well as employ supervisors, instructors and other officials as may be necessary.

Libraries: Counties do not have a role in establishing public libraries as they may only be provided by municipalities and the state.

ZONING AND DEVELOPMENT

Zoning Power: Counties may establish a planning board to exercise planning, zoning and subdivisions in unincorporated towns or unorganized places. The planning board must also prepare and amend a master plan to guide the development of the county.

Zoning Restriction: The planning board may not regulate timber harvesting operations and cannot unreasonably regulate agriculture, forestry activities, opportunity for affordable housing development, commercial and recreational fisheries, family-based care and renewable energy facilities.

Housing Authority: Counties are not involved in housing authorities. Each municipality has a housing authority created under state law, which remains inactive until the municipal government decides by resolution that there is a need for the authority to function.
PUBLIC SAFETY

Jails: A county may provide, keep and maintain facilities, administered by a county department of corrections, for the reception and confinement of prisoners committed to or ordered to be detained at a county correctional facility.

Courthouses: Unlike in most states, counties are not required by New Hampshire law to be involved in or responsible for the construction of courthouses.

Fire: Counties cannot provide fire protection services.

Ambulance: Counties cannot provide ambulance services.

Emergency Management Agency: Counties do not have the authority to create an emergency management agency.

SCHOOLS

Education, Generally: Public education is under the jurisdiction of New Hampshire municipalities and the state.

School Board: Each town constitutes a single school district and the board of each district shall provide elementary and secondary education.

Community Colleges: Community colleges are under the jurisdiction of the community college system of New Hampshire.

NEW HAMPSHIRE COUNTIES EMPLOY 4,783 GOVERNMENT EMPLOYEES

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

NEW HAMPSHIRE 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

The taxing and appropriation authority for county governments is limited and vested in the county conventions. A county convention also has the statutory authority to raise county taxes and to appropriate a contingency fund to meet unexpected costs. Property taxes are the only type of tax that may be levied by a county convention and doing so requires approval by the state. Counties are also authorized to incur debt, subject to voter approval, and cannot exceed 2 percent of the total valuation of taxable county property.

FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Each county convention must adopt a budget and ascertain a property tax rate to raise necessary funds, pending approval by the department of revenue administration.

**Personal Property:** Counties cannot impose taxes on personal property.

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

**Sales Tax:** Counties cannot impose a sales tax.

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

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

**Federal or State Aid:** A county may contract for or accept grants of federal or state aid with any project for which the county may incur indebtedness.

**Debt and Debt Limit:** Counties may not incur a net indebtedness to an amount that exceeds 2 percent of the last assessed valuation of all taxable county property. All county issued bonds must first be authorized by a referendum of registered county voters.

**Investing Excess Funds:** Excess county funds can be deposited in units of pooled money market mutual funds which invests solely into U.S. Treasury obligations.

**Contingency Fund:** A county convention may appropriate a contingency fund to meet the costs of unanticipated expenses or to provide payment for a forensic financial audit, pending approval by the executive committee of the county delegation. The amount in the contingency fund cannot exceed 1 percent of the total value of taxable county property.

**Funding Long-Term Care Services:** Any county, upon a majority vote of the county commissioners and a subsequent majority vote of the county convention, may establish a non-lapsing reserve account for the purposes of funding long-term care services.

**County-State Finance Commission:** State statute establishes this commission with 14 members, including six county representatives appointed by the NH Association of Counties. The commission helps oversee programs for which the counties share funding obligations with the state.

NEW HAMPSHIRE COUNTIES INVEST $533 MILLION ANNUALLY

<table>
<thead>
<tr>
<th>Top Investment Category</th>
<th>County-Generated Revenue</th>
<th>Intergovernmental Sources:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health and Human Services</td>
<td>$303 M</td>
<td>From State Government</td>
</tr>
<tr>
<td>Justice and Public Safety</td>
<td>$135 M</td>
<td>From Local Government</td>
</tr>
<tr>
<td>Public Amenities</td>
<td>$27 M</td>
<td>From Federal Government</td>
</tr>
<tr>
<td>Administration</td>
<td>$18 M</td>
<td></td>
</tr>
<tr>
<td>Finance</td>
<td>$6 M</td>
<td></td>
</tr>
</tbody>
</table>

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

NEW HAMPSHIRE COUNTIES RECEIVE $120 MILLION FROM INTERGOVERNMENTAL SOURCES

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