

TEXAS

COUNTY GOVERNMENT OVERVIEW

Counties

254

Government Form

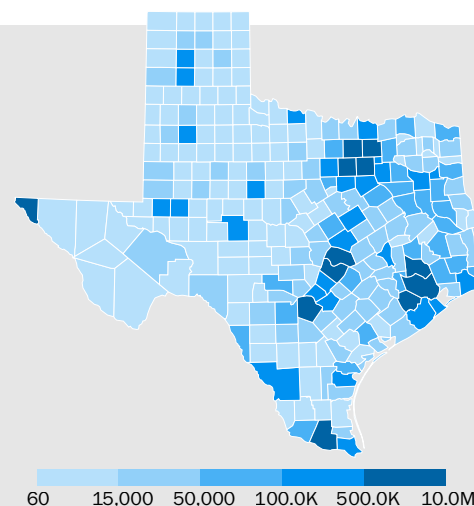
Reformed¹

Governing Body Size

5

Population (2020)

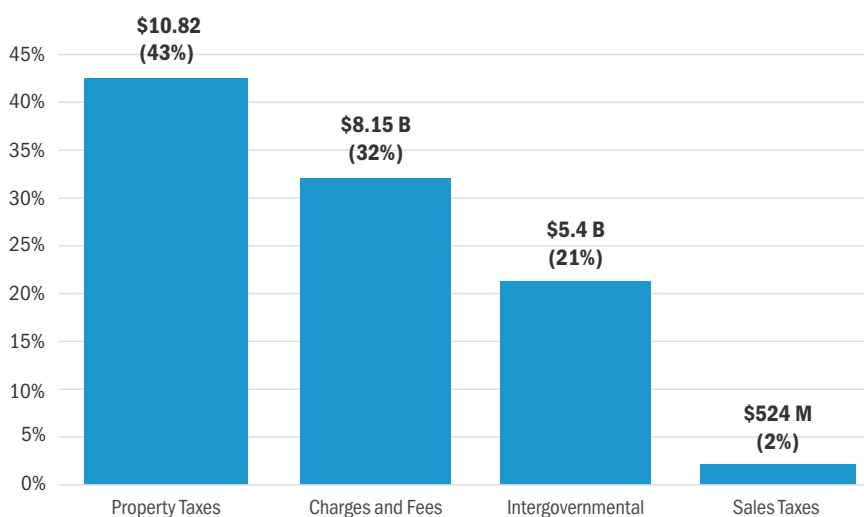
29.1 million²



County Authority

Dillon's Rule: Texas counties are all governed by Dillon's rule and therefore can only exercise the powers and authorities that have been explicitly granted by the state legislature and those reasonably implied therefrom.

TOP REVENUE SOURCES FOR TEXAS 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:

- Maintain an emergency management program.
- Provide safe and suitable jails and local court systems.
- Conduct certain elections and record and maintain public records.

Services counties CAN provide:

- Purchase, construct and operate parks, playgrounds or historical museums.
- Enforce rules for the maintenance of county roads.
- Establish community mental health centers.

Services counties CANNOT provide:

- Deliver gas and electric utilities as these are generally provided by municipalities or other providers.

STRUCTURE/AUTHORITY

SUMMARY

Texas has, by far, the greatest number of counties of any state. All counties in Texas are governed under general law and are structured with a five-member commissioner's court. Four of the members each serve one precinct and the fifth is a county judge elected at-large who presides over the commissioner's court, may serve as budget officer, may have judicial duties and performs administrative duties for the county. Texas is also unique in its vast court system as Texas counties are served by justice courts, county courts, county courts at law, probate courts and district courts. County offices are independently elected and/or appointed. The commissioner's court, as the governing body, sets the budgets for the county and for each office/department, but each county official has an independent sphere of authority over their office.

Row Officers	Elected/ Appointed	Required/ Optional
Auditor*	Appointed	Mandatory
Constable	Elected	Mandatory
County Clerk	Elected	Mandatory
District Clerk	Elected	Mandatory
District/County Attorney	Elected	Mandatory
Justice of the Peace	Elected	Mandatory
Sheriff	Elected	Mandatory
Tax Assessor-Collector	Elected	Mandatory
Treasurer	Elected	Mandatory

* Appointment of a county auditor is dependent on the population of the county.



COUNTY STRUCTURE

Legislative Branch: A five-member commissioner's court is the sole legislative decision-making body for every county.

Executive Branch: The five-member commissioner's court which includes a county judge elected at-large make up the executive decision-making body of each county.

Judicial Branch: Judicial matters in Texas counties are served by justice courts, county courts, county courts at law, probate courts and district courts. Justice courts have jurisdiction over misdemeanors punishable by fine only and certain civil cases. Each county has one county court which is established in the state's constitution and county courts also have original jurisdiction over class A and class B misdemeanors, as well as certain civil cases. County courts at law are established by state statute and their jurisdiction is similar to constitutional county courts. Statutory probate courts have original and exclusive jurisdiction over probate matters, guardianship cases and mental health commitment cases within their counties. Finally, district courts have jurisdiction over felonies and certain civil cases.

Optional Forms of Government: All counties are governed by a five-member commissioner's court, which includes an elected county judge executive. There are no other forms of county government.



COUNTY AUTHORITY

Executive Power: As a general law state, the statutes specifically provide most of the powers and responsibilities of a commissioner's court regarding the effective operation of a county government. Counties are authorized to establish public ferries, construct and maintain public roads, transport water and more.

Ability to Form Partnerships: A county may contract with another local government or federally recognized tribe to perform functions and services that each party to the contract is authorized to perform individually.

Call a State of Emergency: The county judge as the presiding officer of a county's commissioner's court may declare a local state of disaster. The county judge may also order the evacuation from a threatened area.

Special Districts: There are approximately 2,800 special purpose districts throughout Texas. These consist of 38 different types of special districts including drainage, jail, library and road utility districts. County commissioner's courts may also call an election to decide on creating a county assistance district to perform certain functions, including the provision of law enforcement and detention services or the promotion of economic development and tourism, or county development districts to provide incentives for the location and development of projects that will attract visitors and tourists.



SERVICES

OVERVIEW OF COUNTY SERVICES

Texas counties have jurisdiction over many services including public safety, public health and parks and recreation. Counties may also establish special districts to provide specified services to residents. As they are governed under general laws, most of the services that counties provide are mandated by the state, and those that are not included in state law are usually not an option for counties to deliver. A commissioner's court for any county has the authority to create hospital authorities, maintain roads and bridges, furnish fire protection services and construct park facilities for recreation.



HEALTH AND HUMAN SERVICES

County Health Department: A county's commissioner's court may establish a local health department by a majority vote of the commissioner's court.

Hospitals: A county's commissioner's court may, by order, create a county hospital authority. The authority has the power to construct, purchase, equip, operate and maintain one or more hospitals located in the county.

Senior Care Facilities: Senior care is administered at the state level and counties are not generally authorized to provide these services. However, county hospital authorities are authorized to provide certain services and facilities for the elderly.

Mental Health Facilities: A county may establish various types of community centers, such as a community mental health center or a community intellectual disability center. The proposed center must first seek approval from the state.

Welfare: Financial assistance and welfare services are provided at the state level and counties are not generally authorized to provide these services. However, counties may provide some support and services for indigent individuals, including indigent health care and indigent defense.



INFRASTRUCTURE

Roads: The commissioners court of a county may exercise control over all county roads, highways, ferries and bridges in the county. This includes making and enforcing all necessary rules and orders for construction and maintenance, hiring labor and purchasing machinery for construction and maintenance and serving as, or appointing, road supervisors.

Mass Transit Authority: If it is determined by the governing body of a county that it would be in the public interest and a benefit to persons residing in the county, certain counties may create a county mass transit authority that is governed by a board consisting of seven members, two of which must be appointed by the county commissioner's court.

Utilities: The public utility commission regulates utilities at the state level. Municipalities have the power to own and operate a utility system which includes water, sewer, gas or electricity. Counties are able to provide water and sewer services.

- **Water:** A county may acquire, own and operate a water utility system to serve the unincorporated area of the county.
- **Solid Waste:** A county may acquire, own and operate a sewer utility system to serve the unincorporated area of the county.
- **Electric:** Electric utility services may be provided by municipalities. Counties are not authorized to provide this service.
- **Gas:** Gas utility services may be provided by municipalities. Counties are not authorized to provide this service.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties have the power to purchase, construct and operate parks, playgrounds or historical museums.

Libraries: The commissioner's court may establish, maintain and operate a county library. In addition, a library district may be created in any contiguous territory within a single county, upon approval by a majority of qualified voters. A library district has the power to establish, equip and maintain one or more public libraries for the dissemination of general information relating to the arts, sciences and literature.

Historical Preservation: The commissioner's court of a county may appoint a county historical commission for the purpose of preserving the county's historic cultural resources.



ZONING AND DEVELOPMENT

Zoning Power: Counties have relatively limited power and authority over zoning and land use. Counties may control land development use in relation to transportation, wastewater and other environmental issues in unincorporated areas.

Zoning Restriction: The limited county zoning authority that exists in certain specified areas does not apply to the location, construction, maintenance or use of central office buildings or equipment used by a person engaged in providing telephone service to the public.

Housing Authority: A housing authority is created in each county. However, the authority may not transact business or exercise its powers until the commissioner's court of the county declares, by resolution, that there is a need for the authority.

Economic and Community Development: The commissioner's court of a county may administer or otherwise engage in community and economic development projects.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: Sheriffs, constables and their deputies (as peace officers) are generally responsible for providing law enforcement services within the counties.

Jails: Each county's commissioner's court is responsible for providing a safe and suitable jail. The sheriff of each county acts as the keeper of the jail.

Courthouses: The commissioner's court is required to provide and maintain a courthouse. The county sheriff has charge and control of the county courthouse for the purposes of keeping order and preserving property, subject to the regulations of the commissioner's court.

Fire: The commissioner's court of a county may furnish fire protection or firefighting equipment to the residents of the county or of an adjoining county who live outside municipalities.

Ambulance: The commissioner's court of a county may provide for emergency ambulance service in the county, including the provision of necessary equipment, personnel and maintenance.

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



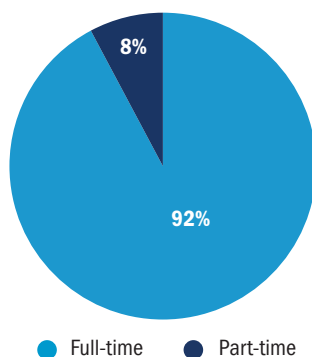
SCHOOLS

Education, Generally: Counties have little to no involvement in the administration of public schools. The state board of education and the Texas Education Agency set the education requirements and disperse state funds. School districts have the primary responsibility for implementing the state's system of public education.

School Board: School districts are generally independent school districts. Independent school districts are governed by a locally elected board of trustees who oversee the management of the district. The board may also employ a superintendent who assumes administrative responsibility and leadership for the planning, organization, operation, supervision and evaluation of the education programs, services and facilities of the district.

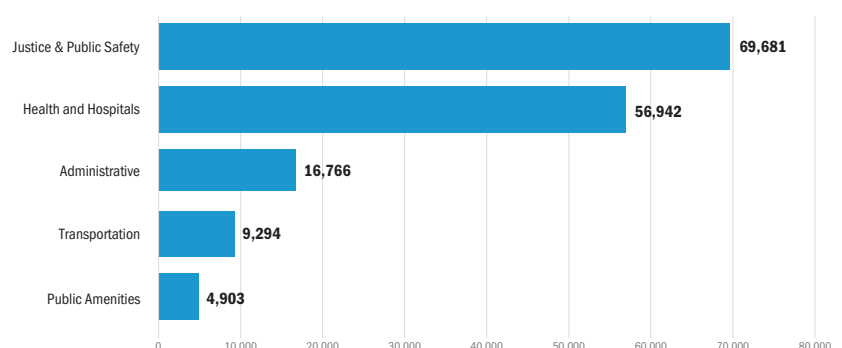
Community Colleges: The Texas Higher Education Coordinating Board holds the power to fund and establish community colleges.

TEXAS COUNTIES EMPLOY 166,564 GOVERNMENT EMPLOYEES



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

TEXAS 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

As Texas counties are governed by general law, the manner in which taxes can be imposed is largely controlled by the state. Counties raise revenue primarily through property taxes. Counties are also permitted to levy a local sales and use tax and a hotel occupancy tax. Bonds can be issued to pay for certain projects authorized in the state statute. In addition, general obligation bonds are secured by a county ad valorem tax and are subject to approval at a bond election. Counties also generate revenue through fees such as court filing fees, criminal fines and road and bridge fees.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Taxes may be levied on all real property and tangible business personal property used for the production of income within the county. The maximum total property rate is \$1.25 per \$100 of taxable value. This includes the general fund property tax and two optional property taxes. The General Fund Tax has a max rate of \$0.80 per \$100, the optional Special Road & Bridge Tax has a max rate of \$0.15 per \$100 and the optional Farm-to-Market and Flood Control Tax has a max rate of \$0.30 per \$100.

Personal Property: Tangible property used for the production of income may be assessed for property taxes, but intangible personal property is not taxable.

Income Tax: Counties cannot impose a local income tax.

Sales Tax: Certain counties may impose a local sales and use tax of up to 1 percent upon a majority vote of qualified electors.

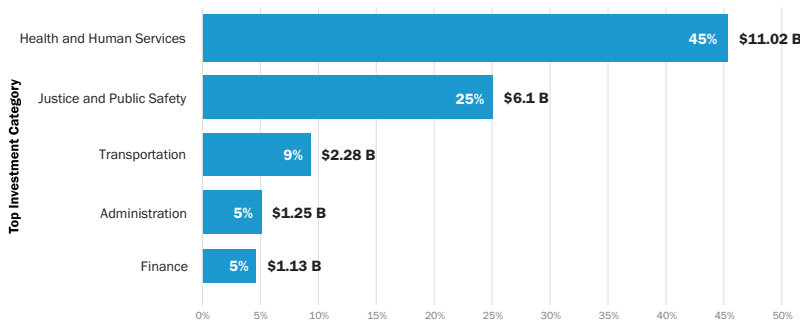
Mineral Tax: Mineral interests are defined as real property and are subject to property taxes.

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

Debt and Debt Limit: Texas counties have the authority to issue bonds or other obligations as long as there is statutory authorization. General obligation bonds must be accompanied by ad valorem taxes. Taxes may not exceed a rate of 80 cents on 100 dollars valuation in any one year. A county's total indebtedness for the purpose of issuing bonds may not exceed 5 percent of the county's taxable values. When borrowing money, a county is required to establish an interest and sinking fund. Additionally, bond issues of counties must be approved by the Texas attorney general's office.

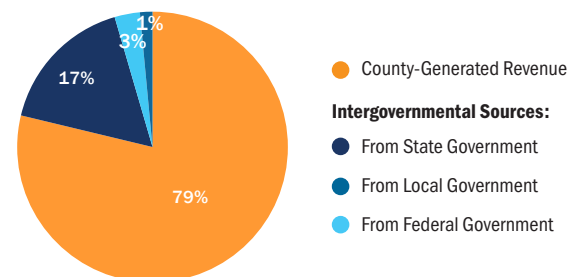
Hotel Occupancy Tax: Qualified counties may impose a tax on a person who pays for the use or possession of a hotel room. The rate varies by county.

TEXAS COUNTIES INVEST \$24.3 BILLION ANNUALLY



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

TEXAS COUNTIES RECEIVE \$5.4 BILLION FROM INTERGOVERNMENTAL SOURCES



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