

# UTAH

## COUNTY GOVERNMENT OVERVIEW

### Counties

29

### Government Form

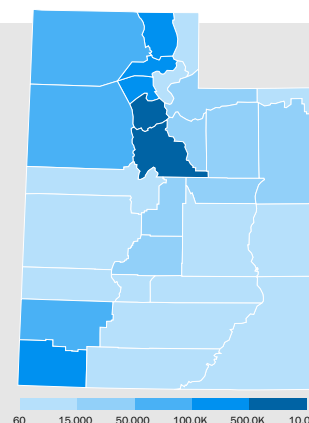
Mixed<sup>1</sup>

### Governing Body Size

County Commission: 3  
County Council: 5-9

### Population (2020)

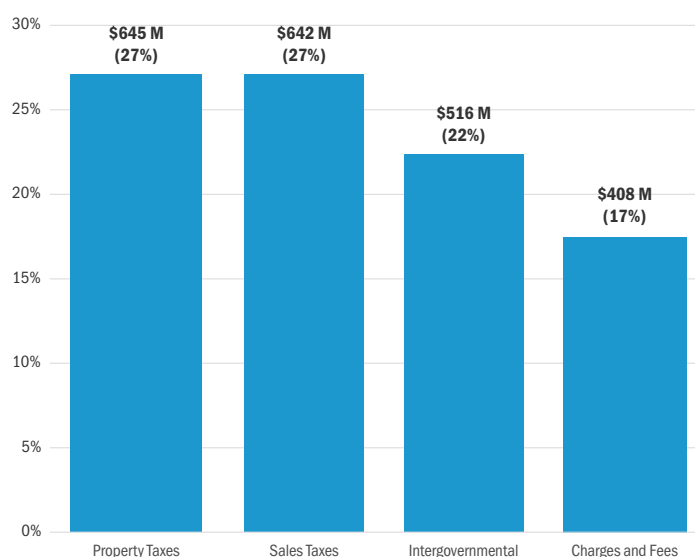
3.3 million<sup>2</sup>



### County Authority

**Hutchinson's Rule:** Utah counties are unique in that they are considered to be governed under Hutchinson's Rule, named after a seminal 1980 case, *State v. Hutchinson*. Utah's supreme court concluded that "Utah municipalities [and counties] have the right to legislate on the same subject as a state statute where the general welfare power is at issue." Utah is essentially a legislative home rule state with respect to county authority. Counties may pass legislation that is not in conflict with provision in state legislature.

## TOP REVENUE SOURCES FOR UTAH COUNTIES



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

- Maintain a local health department and a mental health authority.
- Provide road maintenance and fire protection services.

#### Services counties CAN provide:

- Construct hospitals, airfields, parks and libraries.
- Establish a housing authority to provide rental assistance and other services.

#### Services Counties CANNOT Provide

- Construct fixed guideways for public transit.

# STRUCTURE/AUTHORITY

## SUMMARY

Multiple forms of county government are provided in Utah's state statute, and so counties can be governed by either a county commission or a county council. The county council form may have either an appointed county manager which has administrative duties and powers, or an elected chief county executive officer which, for the most part, has the same powers and duties as the county manager. The elected chief county executive, however, while not a voting member of the legislative body, has the ability to veto a legislation. Furthermore, in the council-executive form of government, the council acts as the legislative decision-making body for the county while the executive is the leader of the executive branch. A change in the form of county government can be initiated either by the legislative body of the county or by registered voters of the county.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Attorney	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Elected	Mandatory
Treasurer	Elected	Mandatory



## COUNTY STRUCTURE

**Legislative Branch:** The legislative authority is led by 3-7 county commissioners or a county council of 5-9 members.

**Executive Branch:** In county commission and council-manager governments, executive authority is vested upon the legislative body. In the executive-council form, the elected chief executive officer alone is vested with executive authority.

**Judicial Branch:** Utah is divided into eight judicial districts, each of which serves multiple counties and contains a district court, juvenile court and justice court. District trial courts have original jurisdiction over civil cases, criminal felonies and certain misdemeanors. Juvenile courts have jurisdiction over law violations by minors. Justice trial courts have authority over class B and C misdemeanors, small claims and infractions.

### Optional Forms of Government:

- County Commission
- County Executive-Council
- Council-Manager



## COUNTY AUTHORITY

**Executive Power:** Executive powers are vested either in the county council, commission or chief executive officer, depending on the government form. All counties are empowered to levy and collect taxes and provide services related to the safety, health, morals and welfare of county inhabitants, except as limited by statute. Counties may not perform actions in other counties or in municipalities without an interlocal agreement or contract.

**Ability to Form Partnerships:** Utah's Interlocal Cooperation Act authorizes counties to improve service delivery by cooperating with other localities on a basis of mutual advantage in a manner that will accord best with geography, economy and other factors influencing the needs of local communities.

**Call a State of Emergency:** The executive decision-making authority of a county is empowered by state statute to declare a local emergency.

**Special Districts:** Utah has around 300 special districts. Counties may establish special service districts within the county and to levy and collect taxes on property within the district in order to cover the cost of maintaining the necessary facilities. Districts include independent service districts such as public transit and irrigation districts, and subordinate agencies that may be formed by counties such as local boards.



# SERVICES

## OVERVIEW OF COUNTY SERVICES

Utah counties have the authority to pass legislation and exercise authorities that are not in conflict with state legislature. A county is also classified as either a first, second, third, fourth, fifth or sixth class county based on its population. First class counties, for example, have a population of 700,000 or more while sixth class counties have a population less than 4,000. Whether or not a county is empowered with a certain authority may be dependent on the class of the county. First class counties, for instance, are the only counties authorized to provide peace officer merit systems and detective agencies.



### PUBLIC AMENITIES

**Parks and Recreation:** Counties may levy taxes for parks and recreation. Counties are authorized to create and maintain parks and golf courses. In some counties where public lands make up a large majority of the land, the local municipalities create the parks.

**Libraries:** Counties may establish libraries and levy an accompanying property tax.

**Planetariums:** Any county may levy an annual property tax for the purpose of acquiring, constructing, maintaining and operating a public planetarium. The county executive is then responsible for appointing a board of directors to oversee the operation of the planetarium.

**Zoos:** Any county may levy an annual property tax for the purpose of establishing and maintaining a public zoo. The county legislative body may provide rules and regulations for its governance and operation, including the establishment of an advisory board.

**Farmers Market:** Counties may operate a farmers' market and indemnify a food producer participating in the farmers market.



### ZONING AND DEVELOPMENT

**Zoning Power:** A county may enact all ordinances, resolutions and development agreements for the use and development of land within the unincorporated area of the county or a designated mountainous planning district. Unless otherwise excluded by state law, counties are required to form countywide planning commissions for the unincorporated areas of the county not within a planning advisory area. Each county, through the planning commission or otherwise, must form and adopt a comprehensive long-term general plan that considers the needs and future growth and development of the unincorporated portions of the county.

**Zoning Restriction:** Counties must comply with the state's exclusive jurisdiction to regulate oil and gas activity. Counties must also comply with state water regulation and guidelines and rules set by the division of environmental quality, the department of agriculture and food and the department of natural resources.

**Mountainous Planning District:** The legislative body of a county of the first class may adopt an ordinance designating certain areas located within the county as mountainous planning districts.

**Housing Authority:** Counties may, by their own motion or upon the filing of a petition signed by 25 electors, declare the need for a housing authority. A local county housing authority may provide a variety of services including rent assistance, homeownership assistance and street outreach to support homelessness reduction and prevention.

**Protection Areas:** The legislative body of any county can initiate a proposal to create an agriculture protection area, industrial protection area or critical infrastructure materials protection area.

# SERVICES, CONTINUED



## HEALTH AND HUMAN SERVICES

**County Health Department:** Counties must establish a local health department and pay to maintain local health policy. Counties may also form partnerships with other counties or municipalities in order to provide a multi-county health department.

**Hospitals:** Counties may erect hospitals to provide medical services to residents or form partnerships with other counties or municipalities to provide joint hospital facilities.

**Senior Care Facilities:** Although not explicitly authorized by the state legislature, counties have power over the health, safety and welfare of the county. Most counties do establish senior care centers as part of their human services.

**Mental Health Services:** A local mental health authority is established, by state statute, in each county and is responsible for planning and providing mental health services for the community including patient care, 24-hour crisis care, psychosocial rehabilitation, case management, community support and services to individuals incarcerated in a county facility. State statute also establishes local substance abuse authorities to be represented by the governing bodies of the counties.

**Welfare and Family Services:** The state department of workforce services is responsible for the management of statewide welfare programs such as child protective services; however, counties are responsible for administering these programs and may levy or collect a tax for the purpose of providing welfare for its citizens. The Attorney General's office funds children's justice centers and uses the county as the pass-through entity.



## INFRASTRUCTURE

**Roads:** A county may lay out, construct, maintain, control and manage county roads, sidewalks, ferries and bridges within the county, outside of cities and towns. Counties may also contract for or purchase the right of way for a county road to be built over private property as may be necessary. Counties may also grant franchises and licenses for public roads, toll roads, ferries and bridges.

**Airfields:** Counties may construct, maintain, control and manage landing fields and hangars for the use of airplanes or other vehicles for aerial travel.

**Fixed Guideways:** The legislative body of each county is prohibited by state statute to levy a property tax or expend revenues to purchase, construct, repair or otherwise fund a fixed guideway such as a rail for public transit or a separate right-of-way.

**Renewable Energy Systems:** A county may provide or finance an energy efficiency upgrade, a renewable energy system or electric vehicle charging infrastructure.

**Utilities:** The state public utilities commission has the power to regulate and supervise all rates and business of utilities within the state. Counties may regulate the cost of water within their jurisdictions.

- **Water:** Counties may purchase real property or water rights necessary for the use of the county. Most water and sewage services are provided through the municipality in an interlocal agreement with the local sewer and water conservancy district.
- **Solid Waste:** Counties may supervise and regulate the collection, transportation and disposition of solid waste generated within its jurisdiction and may provide a solid waste management facility. Counties must also develop and submit a solid waste management plan to the state waste management and radiation control board.

# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** Each county sheriff serves as the chief executive officer of each police local district and police interlocal entity within the county and is subject to the direction of the police local district board of trustees or police governing body. First-class counties must establish a peace officer merit system and may also provide detective investigative services.

**Jails:** Counties may erect jails to serve their citizens or form partnerships with other counties or municipalities to provide joint facilities.

**Courthouses:** Counties may erect courthouses to serve their citizens or form partnerships with other counties or municipalities to provide joint facilities.

**Fire:** Counties are responsible for maintaining and providing adequate fire protection services within their territorial limits. State statute establishes a county fire service council in each county with a fire department.

**Ambulance:** Emergency services, including ambulances, are coordinated and regulated on a state level by the department of health. First-class counties may provide advanced life support and paramedic services.

**Emergency Management Agency:** Counties may form emergency management agencies and may implement emergency operation, major incident response and pre-disaster mitigation plans.

**Flood Control:** Counties may contract with the federal government for the construction of a flood control project to abate or control flood waters.



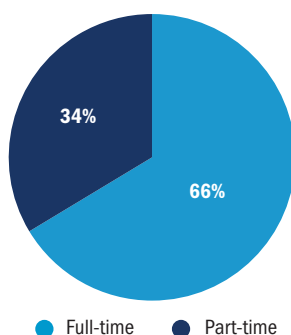
## SCHOOLS

**Education, Generally:** Although oversight of local school districts is done by a local school board, the funding mechanism of schools is through a county's property tax, along with a constitutional component where state income tax goes to schools through the Uniform School Fund. In rural counties, small school districts are formed by the counties.

**School Board:** School board members are elected from each school district created by the state legislature. Counties do not play a role in local board as they are independent from the county and municipal governments.

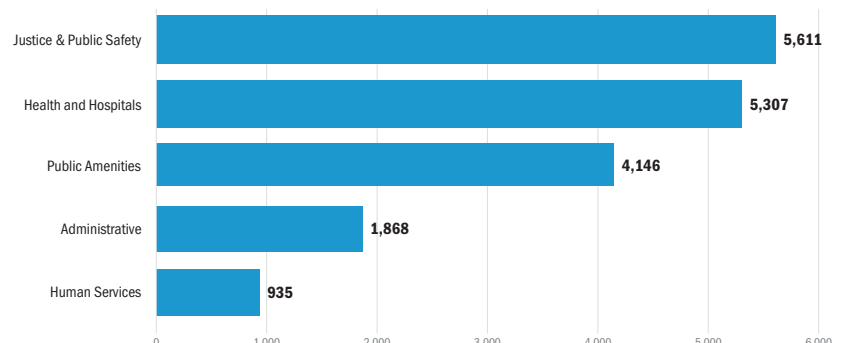
**Community Colleges:** Community colleges fall under the state's board of education.

## UTAH COUNTIES EMPLOY 19,932 GOVERNMENT EMPLOYEES



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

## UTAH 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

The main taxes that may be imposed by the legislative body of a county are a property tax and sales tax. Counties are also authorized to levy a transient room tax on the renting of temporary lodging, the revenue of which goes towards promoting recreation and tourism services. Counties are authorized by state statute to use money out of the general fund to support the arts and to help relocate displaced mobile home park residents. Uniquely, Utah provides counties with rents paid by the U.S. government on coal lands.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** Counties may levy property taxes but cannot exceed 0.0032 percent in all counties with a total taxable value of more than \$100 million and 0.0036 percent of taxable value in all counties with a total taxable value of less than \$100 million.

**Personal Property:** Most personal business property is subject to a property tax. Personal property is everything not treated as real property, including furniture, fixtures, machinery and supplies. All tangible personal property is taxable unless exempted. Farm equipment and property used for irrigation purposes are examples of personal property that would be exempt from a property tax.

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

**Sales Tax:** A county may impose a sales and use tax at the rate of 1 percent of the purchase price of a transaction.

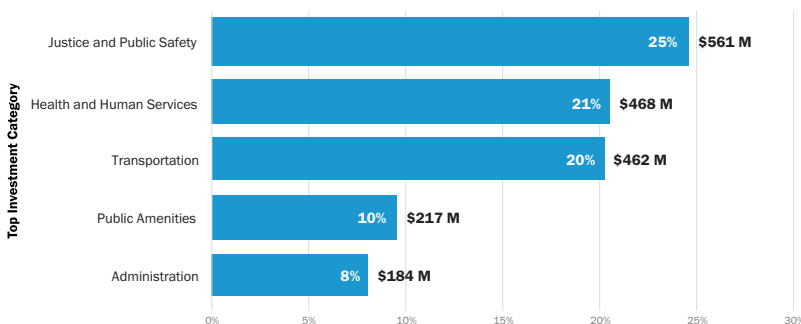
**Mineral Tax:** Counties cannot impose a mineral tax.

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

**State Shares of Coal Land Revenue:** Eighty (80) percent of all money received by the state of Utah from the United States Treasury from rental income upon United States coal lands in Utah must be allocated to the county for which the land is located to fund public roads and schools.

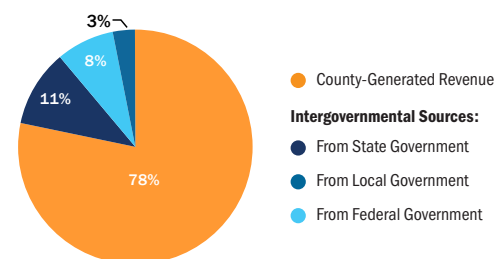
**Debt and Debt Limit:** Counties may contract a bonded indebtedness but shall only be applied for the purposes specified by the legislature. If there is any surplus, it shall be applied to the payment of the bonds. In no event may any county become so indebted to an amount, including existing indebtedness, exceeding 2 percent of the taxable property in the county.

## UTAH COUNTIES INVEST \$2.3 BILLION ANNUALLY



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

## UTAH COUNTIES RECEIVE \$516 MILLION FROM INTERGOVERNMENTAL SOURCES



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



# TAXATION/FINANCES, CONTINUED

## Other Finance Info:

- **Transient Room Tax:** A county legislative body may impose a transient room tax at a rate of 3 percent or less for the purposes of establishing and promoting recreation, tourism, film production and conventions. The revenue collected can be expended on acquiring, constructing, maintaining and operating facilities for tourism purposes such as museums and exhibit halls.
- **Support of the Arts:** A county may provide for and appropriate funds for the support of the arts, including music, dance, theatre, crafts and folk art for the purpose of enriching the lives of its residents and may establish guidelines for the support of the arts.
- **Relocating Displaced Mobile Home Park Residents:** A county may use incremental tax revenue to pay some or all of the relocation expenses of a displaced mobile home park resident.