

# VIRGINIA

## COUNTY GOVERNMENT OVERVIEW

### Counties

95

### Government Form

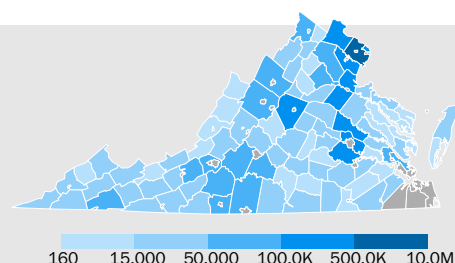
Reformed<sup>1</sup>

### Governing Body Size

3-11

### Population (2020)

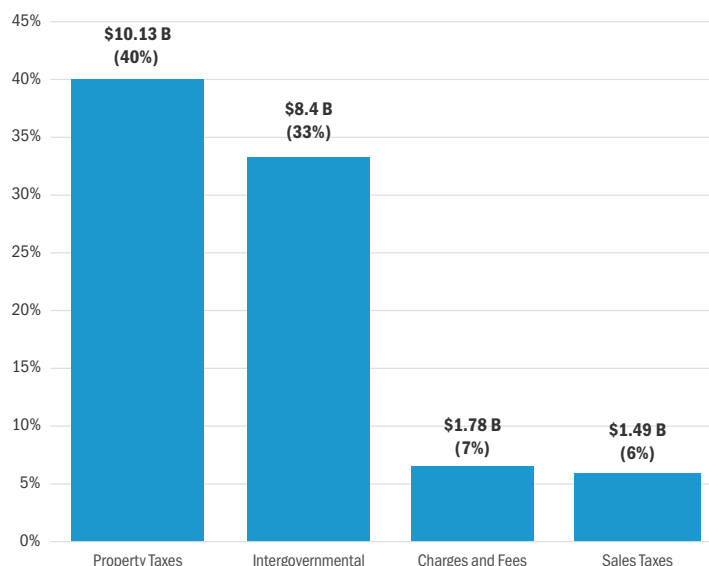
8.6 million<sup>2</sup>



### County Authority

**Dillon's Rule:** Counties in Virginia have not been granted home rule status by state legislation and therefore are governed by Dillon's rule. Counties are limited to the powers and government structure that have been explicitly defined by the Virginia constitution and state statute. Generally, county actions must be supported by "unambiguous" grants of authority. If there is any reasonable doubt as to whether the authority has been granted, the question will likely be construed against the county.

## TOP REVENUE SOURCES FOR VIRGINIA 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:

- Provide necessary child welfare services.
- Establish jails and keeping them in good repair.
- Prepare for, respond to and recover from local disasters.

#### Services counties CAN provide:

- Establish economic revitalization zones to incentivize the purchase of property.
- Regulate the use of land and buildings.
- Establish a police force.

#### Services Counties CANNOT Provide:

- Counties are not strictly limited in the services they can provide, but many services (e.g., public health departments) are provided municipalities or the state.

# STRUCTURE/AUTHORITY

## SUMMARY

The main form of county government that exists is a board of 3-11 supervisors with a mandatory appointed administrator who is responsible for the proper administration of all affairs of the county that the board has authority to control. The board of supervisors for a county acts as both the sole legislative and sole executive decision-making body regarding county affairs and functions. A county may adopt one of the optional forms of government if approved by voter referendum. The county executive form and the urban executive form create a chief executive officer position. In all county forms, the board of supervisors has the authority to provide consent for a declaration of a local emergency by the local director of emergency services. In addition, the board is responsible for the management of all county row officers and must see to the proper and efficient delivery of their duties.

| Row Officers                  | Elected/<br>Appointed | Mandatory/<br>Optional |
|-------------------------------|-----------------------|------------------------|
| Attorney for the Commonwealth | Elected               | Mandatory              |
| Clerk*                        | Elected               | Mandatory              |
| Commissioner of Revenue       | Elected               | Mandatory              |
| Sheriff                       | Elected               | Mandatory              |
| Treasurer                     | Elected               | Mandatory              |

\*The clerk also acts as a clerk of the court in the office of which deeds are recorded. The duties of the clerk can also be assigned by the board of supervisors to the administrator and the office of the clerk may then be removed.



## COUNTY STRUCTURE

**Legislative Branch:** A board of 3-11 supervisors acts as the sole legislative decision-making body for counties.

**Executive Branch:** The board of supervisors also acts as the sole executive decision-making body for counties.

**Judicial Branch:** Each of the 95 counties in Virginia has a circuit court, a general district court and a juvenile and domestic relations district court. Circuit courts and general district courts have original jurisdiction over all civil cases. Juvenile and domestic relations district courts have jurisdiction over cases that involve minors. There are also eight magisterial regions with one magisterial office in each of the state's 32 judicial districts.

### Optional Forms of Government:

- Commission System
- Commission-Executive
- Commission-Manager
- County Board
- Urban County Executive
- Manager Plan
- Charter



## COUNTY AUTHORITY

**Executive Power:** The board of supervisors of a county must provide for the performance of all county government functions in a way that is consistent with state law. County boards are also responsible for the management of all government officers and must ensure that their duties are performed either by the officers or by the board itself.

**Ability to Form Partnerships:** Any power, privilege or authority that can be exercised by a county may be exercised jointly with any other political subdivision in the state.

**Call a State of Emergency:** A local emergency may be declared in a county by the local director of emergency management with the consent of the county board of supervisors, or by a member of the board if the director and deputy directory are absent. The board of supervisors must also take appropriate action to end the declared emergency and may authorize the director of emergency management to regulate the production and distribution of resources necessary to mitigate the disaster.

**Special Districts:** Virginia has around 200 special districts spread throughout the state. Some of the most common districts and regional authorities include transportation districts, water and sewer districts, industrial development authorities, regional park authorities and airport authorities.

# SERVICES

## OVERVIEW OF COUNTY SERVICES

As counties are governed under general law, the services that must, may or cannot be provided are explicitly described in state legislation. Despite this, Virginia counties have jurisdiction over many services including child welfare and social services, health departments and parks and recreation. Additionally, counties may create certain special districts to provide specialized services to residents including airport authorities, sanitation districts and parking authorities. Each county is also required to establish a local board of social services and a zoning appeal board.



### HEALTH AND HUMAN SERVICES

**County Health Department:** Counties must establish and maintain a local department of health.

**Hospitals:** The governing body of any county may establish and operate their own hospitals.

**Senior Care Facilities:** Counties do not provide this service.

**Mental Health Facilities:** Every county must establish a community services board, to provide emergency services, mental health screenings, case management services and more. The state department of behavioral health and developmental services may provide funds to assist counties in the provision of mental health, developmental and substance abuse services.

**Welfare:** Each county must have a local board of social services. The county may appropriate sufficient funding to provide public assistance and social services for residents.

**Child Welfare:** A county's local board of social services shall provide, directly or through the purchase of services, all necessary child welfare services including assisting handicapped, homeless or neglected children, preventing and assisting neglected, abused or exploited children and ensuring children are placed in safe and suitable homes.

**Human Services:** A county board of supervisors may request by resolution a pilot program to deliver and administer human services, but the governor must authorize this request. These services can be provided either independently by a county or jointly with a city or another county for the purpose of contributing to the physical, mental or economic well-being of an individual or family.



### INFRASTRUCTURE

**Roads:** Every locality, including counties, may lay out, establish, construct, improve and maintain streets, limited access highways, express highways, roads and bridges. This excludes anything which constitutes part of a state highway system, for which the state's department of transportation is responsible.

**Street Lighting:** Counties may install and maintain lights on all public rights-of-way except on the state highway system.

**Public Transportation:** The governing body of a county that is not a member of a transportation district may create, operate, maintain or contract for a system of public transportation to be operated in the county for the safety, comfort and convenience of the public.

**Utilities:** The state corporation commission regulates public utilities. Counties operating under the urban county executive or county manager forms of government may have a department of utilities responsible for water systems, sewer systems and garbage systems.

- **Electric:** Counties may establish, maintain and operate electric utility services.
- **Gas:** Counties may establish, maintain and operate gas utility services.

# SERVICES, CONTINUED



## PUBLIC AMENITIES

**Parks and Recreation:** Counties may establish a department of recreation for the purpose of maintaining parks or recreational areas and may levy necessary taxes to do so. Any county in which a sanitary district has been established may construct, maintain and operate parks, recreational facilities and swimming pools.

**Sports Facilities:** A county may provide and operate stadiums and arenas and the lands, structures, equipment and related facilities. A county may also provide for the management and operation of the sports facilities by a designated county agency or by another contracted entity.

**Libraries:** The governing body of any county has the power to establish a free public library. The governing body shall provide sufficient support for the operation of the library by levying a tax.

**War Veteran Memorials:** A county may authorize and permit the erection of monuments or memorials for any war or conflict, or for any engagement of such war or conflict.



## ZONING AND DEVELOPMENT

**Zoning Power:** Counties may, by ordinance, establish laws and regulations over the use of land, buildings and structures. Counties are only authorized to implement zoning in unincorporated areas and have no zoning authority in incorporated municipalities.

**Zoning Restriction:** Counties are limited in their regulation of breweries and distillers within their jurisdictions. Additionally, counties must establish a zoning appeal board to hear objections to any decisions made regarding zoning policy.

**Housing Authority:** In each county there is a Redevelopment and Housing Authority. The authority may not exercise any powers until qualified voters indicate, through a referendum, a need for such authority to function.

**Local Economic Revitalization Zones:** Any county may establish by ordinance one or more economic revitalization zones to incentivize private entities to purchase real property.



# SERVICES, CONTINUED



## PUBLIC SAFETY

**Law Enforcement:** A county may establish a police force only if the action is first approved by the voters of the county.

**Jails:** Each county must establish and keep a jail. Two or more counties, cities or towns may create a regional jail authority to provide joint public safety, which is governed by at least one member from each entity.

**Courthouses:** Counties must provide courthouses with space and facilities to accommodate courts and county officials.

**Fire:** The governing body of any county may establish a local fire department. Additionally, any county may contract with the state or federal government or a third party to provide fire rescue services.

**Ambulance:** A county may establish an emergency medical services agency as a government department. Any local governance may enter into a contract with the state or federal government to deliver this service.

**Emergency Management Agency:** Under the jurisdiction of the state department of emergency management, counties are responsible for local disaster mitigation, preparedness, response and recovery. Each county must maintain an agency of emergency management in accordance with state disaster preparedness plans.



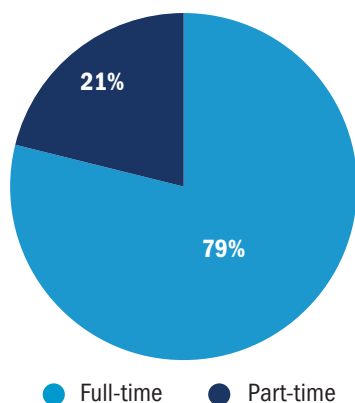
## SCHOOLS

### Education, Generally:

Responsibility for elementary and secondary education is shared by the board of education, the superintendent of public instruction, the division of superintendents and the school boards.

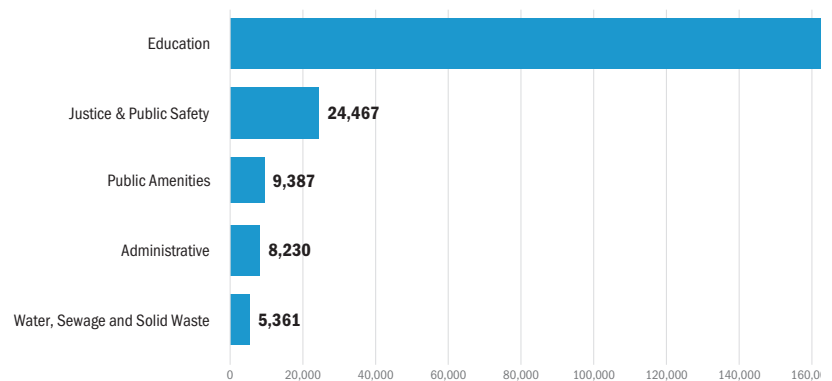
**School Board:** Each school board is associated with one or more counties or municipalities. The county appoints a school board selection commission to appoint school board members in school divisions composed of one county. In some counties, the county supervisors appoint school board members.

## VIRGINIA COUNTIES EMPLOY 231,416 GOVERNMENT EMPLOYEES



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

## VIRGINIA 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 Virginia counties are governed by general law, the authority and the options for collecting revenue is strictly set by state legislature. Primarily, counties raise revenue through property taxes on both real estate and tangible personal property. Counties have a board of equalization of real estate assessments, charged with hearing complaints and adjusting assessments. Counties are also authorized to impose a general retail sales tax and a severance tax on coal and gases extracted from the land.



### FINANCES, TAXES AND LIMITATIONS

**Property Tax:** The governing body of each county must levy taxes on all taxable real estate within the county. There is no limit on the tax rate for real estate.

**Personal Property:** Tangible personal property is subject to local taxation.

**Income Tax:** Counties cannot impose income taxes.

**Sales Tax:** The governing body of any county may levy a general retail sales tax at the rate of 1 percent to provide revenue for the general fund of the county.

**Mineral Tax:** Any county may impose by ordinance a severance tax on all coal and gases extracted from the land lying within its jurisdiction. The rate shall not exceed 1 percent of the gross receipts from such coal or gases.

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

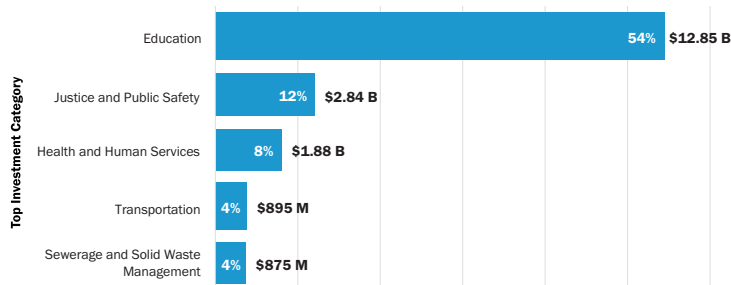
**Debt and Debt Limit:** Any county may, upon approval of qualified voters, elect to be treated as a city for the purposes of issuing bonds. Bonds issued in this manner cannot exceed 10 percent of the assessed value of the county's taxable property. Except with regard to capital

projects for school purposes, counties do not have the power to contract any debt or issue general obligation bonds unless a majority of the voters of the county approve contracting the debt, borrowing the money and issuing the bonds. In contrast to general obligation bonds, counties may issue revenue bonds which only need approval from the board of supervisors.

#### Other Finance Info:

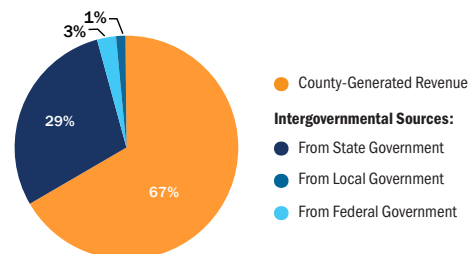
- **State Funds for County Infrastructure:** The state of Virginia maintains an infrastructure project loan fund and a broadband infrastructure loan fund to make loans for local governments to finance or refinance the cost of any broadband or other infrastructure project.
- **Taxes for Local Improvements:** A county may impose taxes or assessments upon the owners of abutting property for constructing, improving, replacing or enlarging the sidewalks upon existing streets, for improving existing alleys and for the constructing or using storm water management facilities, retaining walls and gutters.

## VIRGINIA COUNTIES INVEST \$23.6 BILLION ANNUALLY



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

## VIRGINIA COUNTIES RECEIVE \$8.4 BILLION FROM INTERGOVERNMENTAL SOURCES



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