

WASHINGTON

COUNTY GOVERNMENT OVERVIEW

Counties

39

Government Form

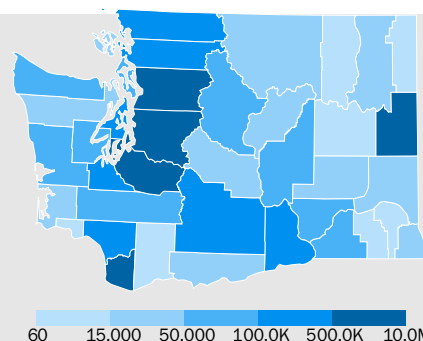
Mixed¹

Governing Body Size

Board of Commissioners 3-5

Population (2020)

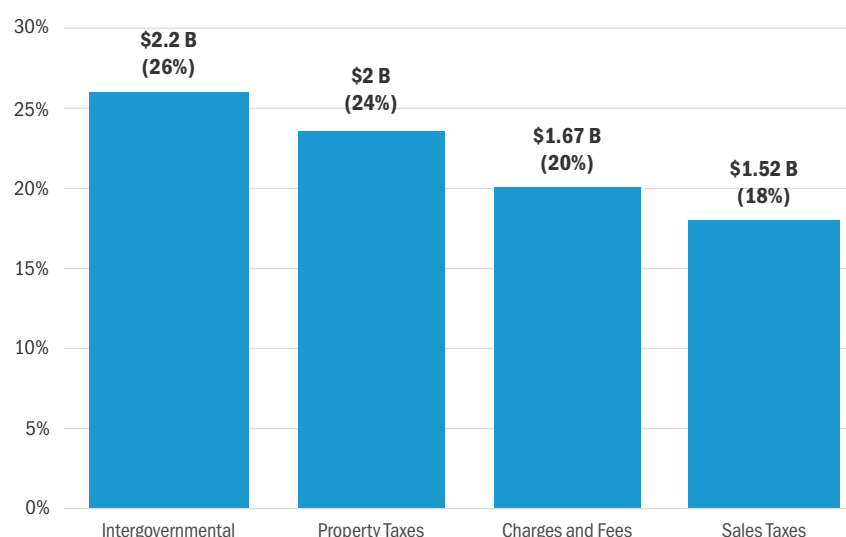
7.7 million²



County Authority

Option for Home Rule Charters: Any county may create a home rule charter subject to Washington state laws. County charter governments can also be framed to provide for the formation and government of combined city and county municipal corporations, although none currently exist. Counties that do not utilize a home rule charter are considered to be governed by general state law and are therefore limited to the authority explicitly given by state legislature.

TOP REVENUE SOURCES FOR WASHINGTON COUNTIES



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

- Have some form of local emergency management organization.
- Construct and maintain all county roads.

Services counties **CAN** provide:

- Establish and maintaining county hospitals and provide financial welfare assistance to families and individuals.
- Form transportation authorities, airports, ferries and rail districts.
- Support community growth by promoting economic development and tourism.

Services counties **CANNOT** provide:

- Establish public schools
- Provide gas utilities
- Anything not explicitly authorized by state legislation (for non-home rule counties)

STRUCTURE/AUTHORITY

SUMMARY

Counties in Washington are all governed by a board of three or five county commissioners which acts as both the executive or legislative decision-making body, or by a county council. County councils can only exist for those counties that have adopted a home rule charter. They serve as the legislative branch of the county government and have the option to create the office of an elected chief executive officer. All counties have the option to appoint a chief administrative officer. By resolution, the board of county commissioners may create a central services department which helps the county government provide efficient, quality service to its community.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Auditor	Elected	Mandatory
Clerk	Elected	Mandatory
Coroner	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Recorder	Elected	Mandatory
Sheriff	Elected	Mandatory
Superintendent	Elected	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: Non-charter counties must have a board of county commissioners with 3 or 5 members. Charter counties may establish their own legislative authority with 3 members that is not in contrast with limits or mandates established by state law and is sometimes known as a county council.

Executive Branch: The board of commissioners for a non-charter county serves as its legislative decision-making authority and the county may not have a chief county executive. Charter counties, however, have the option to create the office of a chief county executive.

Judicial Branch: The trial courts in Washington consist of the superior courts, the district courts and the municipal courts. There are 32 superior courts which serve the 39 counties and they have general jurisdiction as well as exclusive jurisdiction over felonies, property rights, domestic relations, juvenile and certain civil cases. There are 52 district courts which have exclusive jurisdiction over small claims, infractions and other cases.

Optional Forms of Government:

- Board of County Commissioners (three or five members)
- County Council (under a Home Rule charter)



COUNTY AUTHORITY

Executive Power: A Washington county's powers can only be exercised by the legislative governing body which is either a board of commissioners or a county council. Counties can sue and be sued, are able to purchase and hold lands, can form contracts and purchase personal property, as may be necessary to their corporate or administrative powers and do all other necessary acts in relation to all the property of the county. A general law county also has the option to adopt a home rule charter, granting it more autonomy in the exercise of its powers.

Ability to Form Partnerships: Counties without a charter may form intergovernmental partnerships with counties or municipalities as specified under general law such as forming public facilities districts and partnering to fund and operate hospitals. Additionally, counties without charters may form partnerships with nonprofit partners to deliver economic development programs. Charter counties have broad abilities to form partnerships.

Call a State of Emergency: Only counties under home rule may declare a local state of emergency. Non-home rule counties do not have this authority under state law.

Special Districts: There are approximately 1,300 special districts throughout Washington. Over 30 different types of districts and authorities are defined by state law, including housing authorities, fire protection districts and air pollution control authorities. The way a district is formed depends on the type. For example, county airport districts are established by the county governing body after voter petition and a referendum.

SERVICES

OVERVIEW OF COUNTY SERVICES

Washington counties have a wide variety of services that they may provide for the betterment of the public's safety, health and welfare, including mass transportation, tourism promotion and watershed management. As there are a mix of home rule and general law counties, the services that may be provided may depend on whether a county has adopted a home rule charter. For instance, the board of commissioners in counties without home rule charters serves as the local board of health, whereas home rule counties have a separately established local board of health. The state also authorizes and encourages counties to engage in economic development programs and counties may contract with nonprofit corporations to jointly administer programs that promote economic development goals.



HEALTH AND HUMAN SERVICES

County Health Department: In counties without a home rule charter, the board of county commissioners serves as the local board of health unless the county is part of a health district. Home rule charter counties, on the other hand, must establish a local board of health for which the county council appoints the membership. A city with a population of 100,000 or more may establish a combined city and county health department. Health districts can also be established by multiple counties through a resolution of the governing body of each county that would be part of the district.

Hospitals: The legislative authority of any county may establish, provide and maintain hospitals. Any number of counties or any county and any city may contract for the joint purchase and control of property for a county hospital. Counties may also establish public hospital districts. The decision to have a vote for the approval of a public health district can be made by the county legislative authority or initiated by a petition.

Senior Care Facilities: The county governing body may establish community senior service programs and may receive matching funding appropriated from the state legislature for the purpose of funding these programs. The state legislature, through various departments, is jointly responsible for the expansion and maintaining of senior service programs statewide.

Mental Health Facilities: County boards of commissioners may fund and operate mental health facilities. These facilities and other health facilities are operated by local boards of health who may cooperate with the state to fund the construction and operation of community health centers to provide central mental health services.

Child Services: Child Services: Welfare services, including child welfare, are a considered a joint effort between state, county and other local governments under Washington general law. However, counties are responsible for the delivery of public assistance in the jurisdiction of the county and may establish child welfare and juvenile justice programs accordingly.

Welfare: A county's governing body may expend funds to receive and distribute federal surplus commodities to support recipients of public assistance or other needy families and individuals. The county commissioners may expend funds to carry out such programs as a sole county operation or in conjunction or cooperation with any similar program of distribution by private individuals or organizations, the state or any political subdivision.

SERVICES, CONTINUED



PUBLIC AMENITIES

Parks and Recreation: Counties may establish park and playground systems for public recreational purposes and have the power to acquire lands, buildings and other facilities. Counties may also authorize the formation of a parks and recreation district in response to a petition and a subsequent public hearing on the proposal.

Libraries: Any county may establish a library which is initiated either by the legislative body of the county or upon the petition of 100 taxpayers within the county. The qualified electors can then approve the library through a vote at the next general or special election

Agricultural Fairs and Poultry Shows:

Counties may hold county fairs and agricultural exhibitions of stock, cereals and agricultural produce of all kinds, as well as arts and manufactures.

Public Stadium Authority: A county's legislative authority may create, by resolution, a public stadium authority.

Tourism Promotion: The legislative authority of a county may expend funds and conduct the promotion of resources and facilities in the county by advertising, publicizing or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion.

Cemeteries: Counties are authorized to procure and hold lands for cemeteries, to preserve the monuments erected therein and to levy and collect the necessary taxes for that purpose.



ZONING AND DEVELOPMENT

Zoning Power: The legislative body of a county may, by ordinance, establish classifications which will regulate zoning on the location, size and use of buildings, structures and land. By ordinance, the county's legislative authority may create a planning commission and provide for the appointment by the commission of a director of planning. A county may also joint with one or more counties or other political subdivisions to organize a regional planning commission and provide for the administration of its affairs.

Housing Authority: Every county must establish a public body corporate to be known as the "housing authority." The housing authority can only exercise its powers if it has been deemed necessary by resolution of the county legislative body either by their own decision or upon the filing of a petition.

Aquifer Protection Areas: A county's legislative authority may create one or more aquifer protection areas for the purpose of funding the protection, preservation and rehabilitation of subterranean water. An aquifer protection area must be created by ordinances of the county if the voters residing in the proposed aquifer protection area approve the ballot proposition by a simple majority vote.

Foreign Trade Zones: A county, as zone sponsor, may apply to the federal government for permission to establish, operate and maintain foreign trade zones.

Environmental Mitigation: A county may develop a plan for the county to reduce its greenhouse gases emissions or achieve no-net emissions from all sources of greenhouse gases that such county utility or proprietary or user or ratepayer funded activity owns, operates, leases, uses, contracts for or otherwise controls.

Watershed Management: A county's legislative authority may participate in and expend revenue on cooperative watershed management actions, including watershed management partnerships and other intergovernmental agreements, for purposes of water supply, water quality and water resource and habitat protection and management.

SERVICES, CONTINUED



INFRASTRUCTURE

Roads: The legislative authority of each county is responsible for establishing, constructing and maintaining all county roads as agents of the state or by private corporations. A county may also, with approval from state department of transportation, improve or fund the improvement of any state highway within its boundaries. Counties may also create county road improvement districts for the acquisition of rights-of-way and improvement of county roads, existing private roads that will become county roads as a result of this improvement district process and, with the approval of the state department of transportation, state highways.

Transportation Authorities: Every county is authorized to create a county transportation authority which shall perform the function of public transportation. Such authority embraces all the territory within a single county and all cities and towns therein.

Transportation Benefit Districts: The legislative authority of a county may establish a transportation benefit district for the purpose of constructing, improving and funding a transportation improvement within the district that is consistent with any existing state, regional or local transportation plans and necessitated by existing or reasonably foreseeable congestion levels.

Airports: A county's governing body may form a county airport district in response to a citizen petition and subsequent hearing and vote. The area of the district may be the area of the county determined to be the most feasible for establishing an airport, including in incorporated cities and towns.

Ferries: Any county may construct, operate and maintain ferries or wharves at any unfordable body of water within the county or connected to the county.

Rail Districts: The legislative authority of a county may establish one or more county rail districts within the county for the purpose of providing and funding improved rail freight or passenger service, or both.

Utilities:

- **Solid Waste:** The legislative authority of a county may, by ordinance, establish a system of solid waste handling for all unincorporated areas of the county. Counties may also establish solid waste collection districts.
- **Water/Sewage:** The legislative authority of a county may establish, purchase, acquire and construct a system of sewerage and/or water any and all areas of the county.
- **Electric:** The legislative authority of a county may construct a facility to generate electricity from biomass energy and has the authority to regulate the use, distribution and sale of the electricity produced from the facility.
- **Gas:** Counties are not authorized to provide gas utility services.

SERVICES, CONTINUED



PUBLIC SAFETY

Law Enforcement: County sheriff offices may employ the needed law enforcement service to fulfill their obligations under general law. Additionally, counties may contract with municipal police departments to fulfill the law enforcement obligations of their sheriff's office. Municipalities may also contract with sheriffs' office law enforcement to fulfill their law enforcement obligations.

Jails: Counties may acquire, build, operate, furnish and maintain jails at any place designated by the county legislative authority. Counties and cities may develop and coordinate jail industries technical information, programs and public safety standards statewide.

Courthouses: Each county is responsible for furnishing the courthouse located within the county's jurisdiction. A county may also contract with a city to form a joint courthouse and city hall.

Fire/Rescue: The legislative authority of a county may provide financial and other forms of assistance to fire protection and other emergency services provided by municipalities.

Ambulance: The legislative authority of any county may establish a system of ambulance services for part or all of the county as long as it does not compete with any existing private system.

Emergency Management: Counties must either establish a local organization or be a member of a joint local organization for emergency management in accordance with Washington's comprehensive emergency management plan and program.

Forest Fires: The Washington association of county sheriffs and police chiefs must develop a model policy regarding residents, landowners and others in lawful possession and control of land in the state during a forest fire or wildfire.



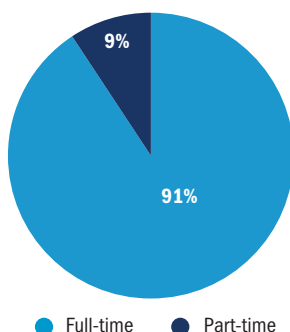
SCHOOLS

Education, Generally: Counties are generally not involved in education administration. The governance structure for the state's public common school system is comprised of the following bodies: the legislature, the governor, the superintendent of public instruction, the state board of education, the educational service district boards of directors and local school district boards of directors.

College Districts: Washington is divided into 30 college districts, each containing multiple counties. Each college district is run by a board of trustees.

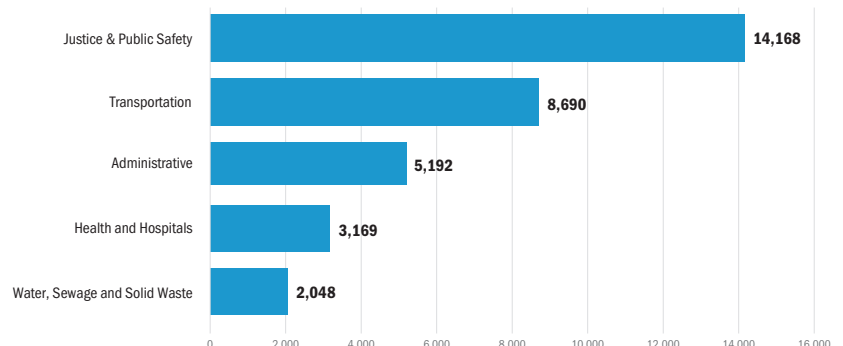
Farm and Home Extension Work: A county's governing body may establish and conduct extension work in agriculture and home economics in cooperation with Washington State University.

WASHINGTON COUNTIES EMPLOY 37,635 GOVERNMENT EMPLOYEES



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

WASHINGTON 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

In Washington, a county's governing body has authority over all county financial decisions. A county's right to tax may also never be suspended. Like in most other states, Washington counties receive most of their revenue from property taxes, intergovernmental funding, charges and fees. Counties may also levy a sales and use tax which is somewhat uncommon among Washington counties. Even more uncommon a county tax on motor vehicle fuel, which counties have the ability to levy. Washington counties also have several accounts that receive state funds designated for specific purposes, including a city-county assistance account and a county criminal justice assistance account.



FINANCES, TAXES AND LIMITATIONS

Property Tax: The rate percent of all real and personal property taxes for county purposes must be determined, calculated and fixed by the county assessors and collected by the county treasurers of the respective counties. The aggregate of all taxes levies upon real and personal property by the state and all taxing districts cannot exceed a rate of 1 percent.

Income Tax: Counties may not impose an income tax.

Sales Tax: The governing body of a county may, by resolution or ordinance, impose a sales and use tax. The rate of such taxes must be 0.5 percent of the selling price in the case of a sales tax or value of the article used in the case of a use tax. The governing body of any county may, by resolution or ordinance, impose an additional sales and use tax at a rate of 0.5 percent.

Mineral Tax: Counties may not impose a mineral tax.

Gas/Fuel Taxes: Any county may levy, by approval of its legislative body and a majority of the county's registered voters voting on the proposition at a general or special election, additional excise taxes on motor vehicle fuel and special fuel at a rate of 10 percent of the statewide fuel tax rates.

State Shares:

- **City-County Assistance Account:** A portion of the state real estate excise tax is deposited into a city-county assistance account and then distributed to all counties.
- **Dedicated Marijuana Account:** Beginning in FY2018, if marijuana excise tax collections by the state exceed \$25 million, then each fiscal year the legislature must appropriate 30 percent of all marijuana excise taxes for distribution to counties, cities and towns where licensed marijuana retailers are physically located.

- **County Criminal Justice Assistance Account:** A total of \$23.2 million dollars plus yearly adjustments is transferred from the state general fund into the county criminal justice assistance account. Funds distributed to counties are restricted to specified criminal justice purposes.

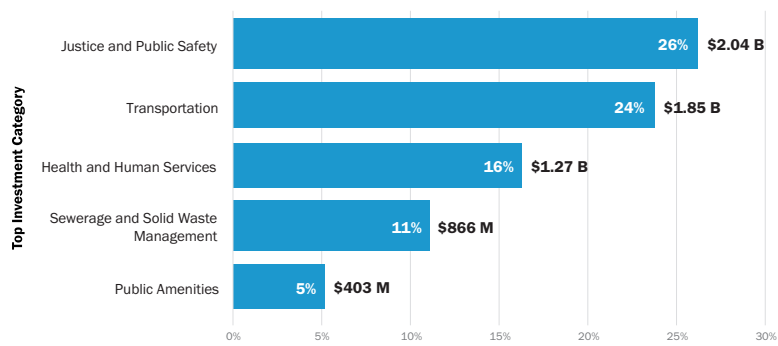
Debt and Debt Limit: Counties are limited to an indebtedness amount 1.5 percent of the value of the taxable property in the county. The limit on indebtedness does not apply to hospital or school districts.

Other Tax Info:

- **Cumulative Reserve Fund:** A county's governing body may, by resolution, establish a cumulative reserve fund which may be used for several different county purposes, including the purchasing of necessary materials, equipment, construction or repair for any public building or project.
- **County Lands Assessment Fund:** A county's governing body may levy an annual tax for the purpose of creating a county lands assessment fund to pay for any assessment of drainage improvement districts, diking improvement districts, road improvements, and similar items.
- **Election Reserve Fund:** A county's governing body may establish an election reserve fund to pay for state and county elections and the compensation of election and registration officers.
- **Local Public Works Assistance Funds:** A county's governing body may establish local public works assistance funds to pay for public works projects within the county such as road and sewage repair or improvements.

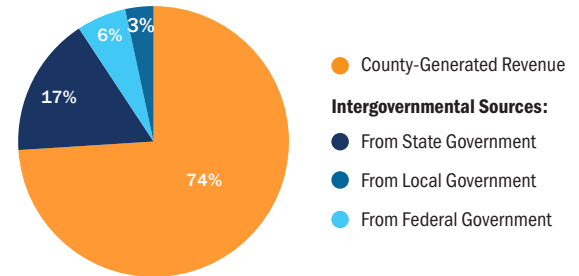
TAXATION/FINANCES, CONTINUED

WASHINGTON COUNTIES INVEST \$7.8 BILLION ANNUALLY



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

WASHINGTON COUNTIES RECEIVE \$2.2 BILLION FROM INTERGOVERNMENTAL SOURCES



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