Office of Legislative Research
Research Report
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COUNTY GOVERNMENT IN CONNECTICUT

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ISSUE

Provide (1) previous OLR reports on the history of county government in Connecticut, (2) information on the revenue sources that financed Connecticut's counties, and (3) a comparison of county governments in other states.

SUMMARY

Since 1960, counties in Connecticut have existed only as geographical regions, without their own independent government. The duties and functions of the state's eight counties were eliminated by legislation passed in 1959 and 1961. Prior to their elimination, county governments had limited functions. They primarily operated jails but also maintained courthouse buildings; inspected weights and measures; resolved disputes over the maintenance of roads, highways, and sidewalks; administered certain kinds of trust funds; and contributed financial aid for agricultural extension services, hospitals, and forest fire fighting.

At the time of their abolition, Connecticut's county governments relied principally on a county tax, levied annually on towns and cities located within each county, to finance their operations. Their other revenue sources included a share in the state's unincorporated business tax, liquor manufacturers' and wholesalers' license fees collected by the State Liquor Control Commission, and state and municipal grants for prison operations.

In most states, counties are the primary governing entity below the state government. According to the U.S. Census Bureau's 2012 Census of Governments, there are 3,031 county governments throughout the country. Their primary responsibilities often include recordkeeping, election administration, road construction and maintenance, parks management, and law and code enforcement. Most commonly, counties are governed by an elected board of supervisors or county commission that performs both legislative and executive functions. Many

have other elected or appointed county positions (i.e., "row offices"), including assessors, auditors, attorneys, clerks, and tax collectors.

HISTORY OF CONNECTICUT'S COUNTY GOVERNMENTS

Attachments 1 and 2 are previous OLR reports that provide an overview of Connecticut's county governments and the reasons for their abolition. In addition, a 1966 book written by Rosaline Levenson and published by UConn's Institute of Public Service provides a comprehensive history of county government in Connecticut and the factors leading to its end (*County Government in Connecticut: Its History and Demise*).

COUNTY FINANCES

According to Levenson, Connecticut's county governments depended on seven principal revenue sources (described in further detail below) to finance their operations:

1. the county tax, an annual levy upon the towns and cities located within each county;
2. a share of the state's unincorporated business tax;
3. liquor manufacturers' and wholesalers' license fees collected by the State Liquor Control Commission;
4. state grants for boarding of sentenced jail prisoners;
5. municipal payments for jail inmates in adjourned or continued cases;
6. trust funds; and
7. miscellaneous sources such as interest, income from rent or sale of property, and civil defense payments.

County Tax

Unlike counties in other states that generally impose a tax on county residents, Connecticut's counties imposed a tax on municipalities. Each county annually set its own tax rate at its annual budget meeting. The amount of the tax was based on a percentage of municipal property tax collections and generally amounted to about 1% of a municipality's total expenditures. In 1959, the year that the legislature voted to abolish county government, the total amount of county tax levied on municipalities was approximately $2.6 million. The total tax revenue received by individual counties ranged from a high of $749,726 in Fairfield County to a low of $58,000 in Tolland County.

Unincorporated Business Tax

Counties received approximately half of the state's unincorporated business tax revenue, which the state allocated based on population. In 1959, the counties' annual share of the tax totaled about $367,000. The unincorporated business tax was an income tax on certain unincorporated business entities; it was repealed in 1981.

Liquor License Fees

The State Liquor Control Commission distributed a share of liquor license fee revenue to each county based on the number of licenses issued in the county. In 1959, counties received a total of $88,433 in liquor license fee revenue, ranging from $26,000 in Hartford County to $0 in Tolland County.

State and Municipal Grants for Jails

The state paid counties a portion of the cost to board sentenced prisoners in county jails. In 1959, the state paid $3 a week for each prisoner, resulting in a total of $194,684 for the jails.

Municipalities also made payments to the counties for inmates confined to county jails in adjourned or continued cases.

Other Revenue Sources

Counties relied on various other revenue sources, including rental income on county buildings and property, interest on bank accounts, refunds and rebates from utilities, and matching civil defense funds. Most of the counties also established trust funds to cover the cost of maintaining certain facilities, like cemeteries and libraries.

COUNTY GOVERNMENT IN OTHER STATES

In most states, counties are the primary governing entity below the state government. Their responsibilities often include recordkeeping (e.g., births, deaths, land transfers); election administration; road construction and maintenance; parks management; and law and code enforcement (e.g., building, zoning). Some counties also provide social benefits, oversee child welfare, and perform judicial functions, among other things.

According to the U.S. Census Bureau's 2012 Census of Governments, there are 3,031 county governments in the United States. This figure includes traditional counties and entities that the Bureau treats as county equivalents, including independent cities (42), parish governments (Louisiana), and borough governments

(Alaska). It excludes (1) counties that have consolidated their governments with a city (the Bureau counts these as municipal governments) and (2) counties that exist only for geographical purposes and do not have a functioning county-level government. For example, Connecticut (eight counties) and Rhode Island (five counties) do not have county-level governments, and Massachusetts has 14 counties, but only five have functioning county-level governments.

The number of county governments in each state varies significantly, ranging from 3 in Delaware and Hawaii to 254 in Texas, as shown in Table 1.

Table 1: Number of Functioning County Governments in Each State

Alabama	67	Louisiana	60	Ohio	88
Alaska	14	Maine	16	Oklahoma	77
Arizona	15	Maryland	23	Oregon	36
Arkansas	75	Massachusetts	5	Pennsylvania	66
California	57	Michigan	83	Rhode Island	0
Colorado	62	Minnesota	87	South Carolina	46
Connecticut	0	Mississippi	82	South Dakota	66
Delaware	3	Missouri	114	Tennessee	92
Florida	66	Montana	54	Texas	254
Georgia	153	Nebraska	93	Utah	29
Hawaii	3	Nevada	16	Vermont	14
Idaho	44	New Hampshire	10	Virginia	95
Illinois	102	New Jersey	21	Washington	39
Indiana	91	New Mexico	33	West Virginia	55
Iowa	99	New York	57	Wisconsin	72
Kansas	103	North Carolina	100	Wyoming	23
Kentucky	118	North Dakota	53	**Total**	**3,031**

Source: U.S. Census Bureau, 2012 Census of Governments: Organization Component Estimates.

Governance Structure

The three basic forms of county government are the commission, commission-executive, and commission-administrator. The commission form consists of an elected board of supervisors or county commission that performs both legislative and executive branch functions. The commission-executive form consists of an elected chief executive (similar to a mayor or governor) in conjunction with an elected legislative board. The commission-administrator form has an elected legislative board in conjunction with a professional administrator or manager. According to the National Association of Counties, the commission form of governance, generally consisting of an elected three- to five-member board, is the traditional approach and remains the most common form. However, according to the book *Governing: States and Localities* (CQ Press, 2015), an increasing number of counties are now headed by an elected chief executive or appointed administrator.

According to the National Association of Counties, other elected or appointed county positions ("row offices") designated by state constitutions and statutes include assessors (26 states), auditors (16), coroners (21), county attorneys (16), county clerks (26), court clerks (17), prosecuting attorneys (23), recorders (13), registers of deeds (12), school superintendents (12), surveyors (11), tax collectors (8), and treasurers (35). Row offices generally have significant autonomy from one another and the county legislative and executive branches.

For further information, a 2009 report by the National Association of Counties, *County Government Structure: A State by State Report*, summarizes state county governance structures (see pages 9 and 25) and row offices (see page 22).

Home Rule

Counties derive their powers from state constitutions and laws. States provide varying levels of autonomy to county governments. According to the National Association of Counties, 23 states authorize counties to adopt a home rule charter, 13 permit (or mandate) some type of home rule power, and 12 do not provide formal grants of home rule power. Counties with home rule power may have the right to self-determination with regard to structural (e.g., how the governing board is elected, whether there is a chief executive); functional (e.g., which services are provided); and fiscal powers (e.g., taxing authority, bond issuances). Counties without home rule power generally do not have the right to self-determination in these areas.

ADDITIONAL INFORMATION

National Association of Counties: *County Government Structure: A State by State Report* (2009)

National Association of Counties: Interactive County Data and Summary of County Responsibilities

US Census Bureau: *Individual State Descriptions: 2012 Census of Governments* (2013)

RP/JSB:bs

Connecticut General Assembly

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June 5, 1984 84-R-0043

FROM: Office of Legislative Research
Ronald Parker, Legislative Fellow

RE: County Government

You have asked this office for a description of county government in Connecticut. You asked us to provide an overview of the county governmental process and the reasons for the legislation which abolished the county government system.

SUMMARY

In order to provide a context for understanding the abolition of Connecticut's counties, this memo contains a general description of county government in the U.S.

There are peculiar circumstances in New England that have affected the role of the county system in this region. Outside of the New England region, there are vast unincorporated areas. In other states county government functions as a regional framework which facilitates the provision of services to these areas. New England provides a sharp contrast to the rest of the country because it has had no unincorporated areas since colonial times. New England towns have provided services that counties provide elsewhere.

In Connecticut, state and local government preceded the establishment of the counties by 32 years. By the time the counties were finally formed, they had to compete with a powerfully established tradition of local government. When the county boundaries were drawn in their final form in 1785, their shape and size were partly determined by historical accident. The fact that they were never subsequently restructured to reflect such important realities as labor

markets and lines of communication is certainly a factor that contributed to their abolition.

Connecticut's counties had no power to enact legislation and no taxing power. When Prohibition came, the counties lost a major power base: the authority to grant liquor licenses and collect liquor-related fees. After Prohibition was repealed, the state created the State Liquor Control Commission, which took control of those licenses and fees. In addition, Connecticut state agencies were created such as the State Police Department and State Highway Department which duplicated functions that the counties were already providing.

Connecticut's counties performed only executive functions. Because the counties were controlled by state statute, they were continually granted powers only to lose them again at the state's convenience. At the height of their power, they were in charge of the following operations: welfare disbursement, prison maintenance, road construction, court operation, agricultural extension, and liquor control. By the time they were abolished, the counties' only major function was jail-keeping.

GENERAL INFORMATION ON COUNTIES

Structure

Counties exist in nearly every state in the United States except for Alaska and Louisiana (which have boroughs and parishes, respectively). There are two types of counties: those that have organized forms of government, and those existing only as geographical regions, where the term county merely identifies a specific physical area.

Counties are political subdivisions of the state, operating within the legal framework of the state constitution and subject to the enactments of the state legislature. Through legislative action, they may be abolished, enlarged, or merged with other units of local government. In some states, however, counties were established by the state constitution, and changes in their status therefore require a constitutional amendment.

Functions

Counties have certain legal prerogatives which vary from state to state: they may own property, they may enter into contracts, and they may levy taxes. When first formed, counties were originally intended to carry out judicial duties, serve as election districts, conduct tax assessment, disburse welfare, and maintain certain legal services such as the recording of deeds and mortgages. Today, however,it is not uncommon to find counties engaging in such activities as

planning and zoning, highway construction and maintenance, providing police and fire protection, enforcing health laws, and operating hospitals, libraries, airports, agricultural extension services, and parks and recreational facilities. The states usually restrict counties in the conduct of governmental affairs by withholding home rule charters which would grant privileges in perpetuity.

General Information

Since the county is actually a regional body, it usually includes one or more cities and other local governments. These local governments are seldom responsible to the counties, however. In this the county differs from metropolitan government which has direct jurisdiction over its governmental components. But there is nothing to keep the county from becoming a metropolitan government; in fact this has occurred in several cases in the United States.

HISTORY OF COUNTY GOVERNMENT IN CONNECTICUT

Establishment of County Government

Local government was established during the first year of the Connecticut Colony, when there were only three settlements in what we now know as Wethersfield, Windsor, and Hartford. By the second year, the three settlements joined together for their mutual protection, and founded the General Court, predecessor to the General Assembly. The General Court passed the Fundamental Orders of 1639, Connecticut's first constitution, which established a colony-wide government over the settlements. So it occurred that both state and local government preceded county government by about 32 years.

The history of county government in Connecticut begins in 1666 when the Connecticut Colony was divided into four counties for the dual purpose of operating courts and maintaining jails. The colonists established counties because they were familiar with them in England and the governmental structure that they were creating here was essentially a copy of the English system. By 1785, four years before the U.S. Constitution was ratified, Connecticut's remaining four counties had been formed. The eight counties, which remained unchanged from 1785 until their abolition, were: Hartford, Fairfield, New Haven, New London, Litchfield, Windham, Middlesex, and Tolland. Many of the counties were named after counties in England.

Even before all of the eight counties had been formed, the colony had already been completely divided into independent and autonomous towns. Although Connecticut's earliest counties were established only thirty-two years after the colony was first founded, the towns in existence at that time

had already established a tradition of local government that was very firmly entrenched.

Because the counties were subject to state statutes, their history is characterized by an ebb and flow of powers and functions. While towns were also subject to state statutes, the form their government was established by charter, Home Rule, and a historical tradition of independence. The state repeatedly gave the counties duties, only to rescind them later. Given such a situation, the question is not why they were ever abolished, but why the abolition took so long. You will note that the counties were created at a time when most of the state was wilderness. Although in places they followed geographical separations of rivers and hills, the boundaries of the eight counties were set in partly for convenience in administering the county judicial system and also partly by historical accident. The size of the counties varied from the 374 square miles of Middlesex County to the 938 square miles of Litchfield County.

It was, of course, impossible for the county divisions to reflect such considerations as labor markets, road and rail systems, etc., which we consider to be logical divisions for regionalization today because these factors did not exist at the time the counties were created. It is important to recall the fact that the counties were never restructured since 1785 when we consider the reasons for their abolition. Political expediency based upon the numerous patronage appointments available in county offices kept the institution in existence long after it was performing no useful function.

On October 1, 1960, a 294-year-old institution came to an end when the eight county governments in Connecticut were abolished. Their functions and property were taken over by the state and their employees entered state service. Connecticut, which had been the second of the original thirteen colonies to establish county government, became the first state in the Union to abolish it. Long before the formal abolition, Connecticut's counties had already ceased to exercise many of their former powers.

POWERS THAT THE COUNTIES HAD LOST BY 1959

The unstable pattern of operations of Connecticut's eight counties can be characterized as "one step forward and two steps backward". Because the of the counties' financial dependence on the state, new powers were granted to the counties only to be removed at the state's convenience. The following is a list of powers and functions that the counties had exercised at some point in their history, but which they had lost by 1959:

* Operation of homes for neglected and abandoned children.

* Administration of Widows' Aid (a predecessor of Aid to Dependent Children).

* Granting of liquor licenses and collection of fees.

* Building of bridges over rivers and tributaries which separated towns.

* Construction and maintenance of roads which began and ended within the county and were not limited to the confines of one town.

* Supervision of bicycle paths.

* Provision of quarters for the law libraries operated by the County Bar Association.

* Contribution of funds for agricultural extension services.

* Operation of the county courts.

COUNTY FUNCTIONS IN CONNECTICUT IN 1959

By the time the Connecticut counties were abolished, they had very limited powers and functions. In sharp contrast to federal and state government, which have the three traditional branches (executive, legislative, and judicial), Connecticut county government had only executive functions (and the few remaining functions were primarily administrative in nature). There was no chief executive officer, and responsibility for administrative authority was divided between an appointed three-member board of commissioners and an elected sheriff. The counties had very few employees and not one single activity over which the commissioners exercised exclusive authority. There were no county seats. The counties had no direct taxing powers. Even in administrative matters, the state legislature exercised substantial control over the process by selecting county officials and enacting the county budget.

At the time of their abolition, Connecticut counties were performing only one principal function: the operation of jails. In addition, the counties were engaged in four relatively minor tasks: 1)maintenance of state courthouse buildings; 2)inspection of weights and measures; 3)adjustment of road disputes; and, 4)administration of certain types of trust funds, such as cemetary trust funds. The counties appropriated funds for activities to be carried on within their boundaries by other governmental units. Examples of this type of contracted service are agricultural extension and forest fire fighting.

COUNTY FINANCES

Connecticut's county governments were not self-supporting. They depended on seven principal sources of revenue to finance their operations:

1) the county tax, an annual levy upon the towns and cities located within each county;

2) a share in the state's unincorporated business tax (1925, P.A. c. 114, repealed by June 1969 Special Session P.A. 1 sec. 47);

3) fees collected by the State Liquor Commission for licenses issued to manufacturers and wholesalers;

4) state grants for the board of sentenced jail prisoners;

5) payments from the towns and cities for jail inmates in adjourned or continued cases;

6) income from miscellaneous sources, such as rent from county buildings, sale of property, and Civil Defense; and,

7) trust funds of the types mentioned above.

REASONS FOR THE DECLINE OF COUNTY GOVERNMENT IN CONNECTICUT

From today's perspective, it seems surprising that county government was abolished at a time when growing populations were demanding more services from their governments. The 60's were a time when governmental units were on the increase. Many students of public affairs are now recommending a regionalized approach as a possible solution to the problems plaguing local government. So, why is it that we eliminated an existing regional structure just when it might have been most useful?

From the time of their inception, Connecticut's counties lacked essential elements of governmental self-sufficiency. A government needs to be able to enact laws and pass appropriations if it is to sustain itself. Our counties never had that authority.

In most other parts of the country, the counties had a more important role to play. Outside of New England, the population was sparse and scattered over wide areas; there were vast rural areas which were unincorporated and belonged to no town. But New England has been divided into incorporated towns since colonial times. Towns in New England have the same legal powers and perform the same functions as large cities elsewhere in the country. They

offer services which are provided by counties in other parts of the country.

The growth of counties in Connecticut was limited because by the time the first counties were established, the areas to be serviced had already been divided into towns and these towns were providing many of the services that counties traditionally provide. To increase the role of the counties would have meant reducing the towns' powers. Once a governmental institution is established and individuals and groups have accommodated themselves to its operations, it requires a major event or catastrophe to bring about far-reaching changes. Since neither occurred at the local level in Connecticut, it was to become politically difficult to build up the counties at the towns' expense, particularly since it was action taken by the towns, for the towns' own convenience, which had led to the formation of the counties in the first place.

The beginning of the counties' decline in power and prestige did not take place at once, but was the product of various events, some of which occurred when the counties were at the peak of their powers. Perhaps the most important of these events was the rise of state agencies which performed overlapping functions with the counties. Agencies such as the State Highway Department and the State Police performed functions generally handled by counties in other sections of the nation. They were created because there was no cross-county coordination, which made the construction of inter-county roads and the conduct of state-wide investigations difficult.

Another factor in the decline of the Connecticut county was Prohibition. As a result of the Volstead Act, the counties lost their power to grant liquor licenses and collect fees. When Prohibition was repealed, a state agency, the Liquor Control Commission, was created and authorized to grant licenses and collect fees. The development of a regional agency, the Metropolitan District of Hartford also affected the growth of the counties because it performed public works of the type the county would provide elsewhere.

The counties were never a stable unit of government even in regard to the the limited functions that they performed. They were constantly being granted new duties only to lose older functions. When their only remaining function was jail-keeping there arose a series of scandals involving the county jails. The General Assembly appointed a Legislative Commission on Jails which in 1932, 1934, 1936, and 1938 issued reports on the county jails condemning the jails as "grossly expensive, antiquated, and unsatisfactory". Legislative investigations continued through the 40's. In 1950, the Commission on State Government Organization

recommended that a state department of corrections be established with jurisdiction over the county jails.

Additional impetus toward abolition was created when disturbances occurred in the county jails in the late 40's which resulted in the early release of prisoners in the Bridgeport and New Haven jails. In the 50's, there was a major scandal involving the Haddam County Jail, riots in the Wethersfield Prison, and jailbreaks at Litchfield County Jail.

GENERAL CRITICISMS OF COUNTY GOVERNMENT

Explanation

The following criticisms apply to county government in general and also have been applied to county government as it existed here in Connecticut.

Limited Governmental Base

County government is often characterized by limited governmental authority and lack of a solid financial base. Any improvement in this situation is dependent on legislative action but state legislatures are often reluctant to expand county powers at the expense of losing those powers at the state level.

"Headless Administration"

Most counties are run by boards rather than by a single administrator. According to critics, this makes for an "headless" administration where no one person is ever responsible for decisions. In addition, county government frequently consists of a conglomeration of unrelated offices and officials which are grouped in a central office location. These offices are often autonomous and there may be little or no communication between them. This lack of cohesion often results in duplication of efforts, or in different county units working at cross purposes.

Outdated Administrative Practices

County government has acquired a reputation for appointing employees on the basis of the spoils system instead of on merit. In some cases, county officials are paid by the collection of fees rather than by salary. This can result in abuses of power, especially by law enforcement officials--who, for example, might write many more tickets because the fees go directly into their pockets. Another outmoded administrative practice is that county budgets tend to be enacted on a piecemeal basis, agency by agency, instead of treating the entire budget as a whole unit.

Procedural Secrecy

The image of the "courthouse gang" and the conduct of county operations in secret, as well as actual malfeasance on the part of county officials, has created a negative attitude towards county government in the public mind.

ACTION IN THE LEGISLATURE

Debate

The reasons for abolishing county government as stated in the Senate and House floor debate were rather vague and unspecific. Senator Healy said "This is another of the bills which has been submitted by the administration toward the goal of streamlining our state governments." (Senate Proceedings, April 28, 1959, p. 1238). Representative Murray made the most complete statement as to the reason for passing the bill:

> "The problem that we have in the State of Connecticut is to streamline, to reorganize our government along modern, businesslike, efficient methods. When that is done, the need for any sort of county government, of course, is completely eliminated. It's a problem that has been attacked realistically and vigorously here on the floor of the House. It is a problem which is being solved.
>
> County government is a useless anachronism which harkens back to many, many years ago long before our memories. It has outlived its usefulness. It is outworn. It is outmoded. It is inefficient. It is useless." (House Proceedings, May 7, 1959, p. 2491).

LEGISLATION

Public Act 152 (Senate Bill 1182), "An Act Abolishing County Government," was passed by the 1959 Connecticut General Assembly. In addition to abolishing such offices as the county commissioners, county treasurer etc., the act transferred county buildings to the state, made provisions for county employees who would now be without jobs, and transferred service functions carried out by the counties to appropriate state agencies.

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Government, Local

Connecticut General Assembly

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OFFICE OF LEGISLATIVE RESEARCH

June 27, 1991 91-R-0737

FROM: Mary M. Janicki, Principal Analyst

RE: County Government in Other States

You asked for information on the function of county governments in other states.

SUMMARY

County governments in all but two states, Connecticut and Rhode Island, provide varying degrees of services. Counties evolved to serve a state's dispersed population in rural and suburban areas, mostly outside New England where town government authority was strong. The average size of counties is 400 to 600 square miles; the average population is 10,000 to 25,000 residents. The number of counties in a state varies; in the majority, there are fewer than 100. Counties range from those which only administer a court system or provide sheriffs' offices to those which are the primary unit of local government and provide all local services.

Most states have adopted home rule provisions giving counties authority to raise taxes and enact laws or ordinances. Counties are authorized to (1) tax residents in a variety of ways or (2) assess towns within their jurisdictions to fund the services they provide. County expenditures reflect their activities and functions, with most spending in the area of social services and income maintenance, education, and public safety. Maryland counties, with full authority to raise revenues, play a significant role in providing local services to the extent that Baltimore County is the only local jurisdiction. Vermont counties, on the other hand, assess towns for providing only sheriffs and county courts.

NUMBER AND SIZE

In 48 of the states, there are 3,042 county governments, with another 22 city-county consolidations and 44 "independent cities" that perform county activities. Only Connecticut and Rhode Island have no functional county governments. Counties in Alaska are called "boroughs" and in Louisiana are "parishes." The number of counties per state range from three in Delaware to 254 in Texas, but the next highest number after Texas is 158 in Georgia. The average number is 64.

The range in area is between 26 to almost 160,000 square miles, with the average between 400 and 600 square miles. County populations range from 164 to 8 million, with an average between 10,000 and 25,000 residents.

GOVERNANCE AND AUTHORITY

The tradition of county government can be traced to the colonial settlers of North America and back to England. Counties are units of local government created by the state for the purpose of providing services. Originally, counties were subject to strict state control, but since the home rule movement began in the early 1900's, 36 states have adopted provisions for counties to adopt discretionary authority. Even in states without home rule, special legislation gives counties additional autonomy. Officials in almost all counties are elected and serve in both legislative and executive capacities.

County governments evolved as providers of services in the nation's more rural areas where residents outside incorporated city limits needed a structure for service delivery. They also grew in states whose populations increased quickly as suburban-area governments.

The role of county government in providing services varies considerably. The most limited is in New England where traditionally all areas are within the jurisdiction of a town which provides services to residents. County governments are so limited in the region that two of the New England states have no functioning counties whatsoever. At the other end of the scale are states in which county governments are the major providers of local government services and municipal governments do very little. County services in states like Maryland include refuse removal, police and fire protection, water and sewer, jails, and public health and welfare services. Between the two extremes, county services typically include court systems, record-keeping functions, election services, and provisions for public health services. Counties operate under their own budgets and officials have the authority to levy taxes.

COUNTY FINANCES

County governments raise revenues through their taxing authority and spend funds on a variety of governmental functions to a varying degree. Data for general expenditures shows that the single most important function of counties is social services and income maintenance (29% of all county spending), according to Advisory Commission in Intergovernmental Relations calculations reported in its 1991 article "A Profile of County Finances." (Intergovernmental Perspective, Winter 1991.) Counties spend the next greatest amount on education, including higher education and libraries, (14%); and the next highest on public safety, including police and fire protection, corrections, and protective inspection and regulation (12%).

Maryland

County government in Maryland plays a significant role in providing services, assuming many municipal responsibilities. Baltimore County, one of 23 counties in Maryland, is totally separate from the City of Baltimore. There are no incorporated municipalities within the jurisdiction of the county so all local governmental services in the area are provided by the county.

Revenue. Maryland counties have taxing authority. Baltimore County raises revenues in a variety of ways including property taxes, service taxes like conveyance taxes and recording fees, utility taxes, and user fees.

Other counties tax personal income, not corporate, based on state income tax returns (usually at a rate of 50% of the state income tax) which is "piggybacked" on federal income tax returns.

Function and Services. Since citizens of Baltimore County are not residents of any municipality, they rely on the county government for all local governmental services. This is clearly the opposite end of the scale depicting the range of county government's role from the New England model. Maryland law permits counties which contain municipalities to share responsibilities with the towns to avoid duplication of services. Counties can give back tax revenue or pay towns for the services provided by the smaller jurisdiction. Residents of a town within a county may have to pay tax at a lower rate than residents of unincorporated areas if they are taxed by the town for a service it provides. These arrangements are usually dictated to the towns by the county.

Some of the boards of education in Maryland are supported and administered by the county. Some may be organized in a separate school district which has taxing authority. Social service payments are funded by the state which also provides staffing. The counties may provide some funding. Refuse collection is a county function or provided through a separate assessment. Most counties, like Baltimore, provide police and fire protection. Some may establish a separate fire district. Some have separate recreation districts.

Vermont

Vermont's 14 counties play only a small role in providing services to its citizens, less than in most other states in keeping with the New England model. Towns are assessed for their share of the cost of services. The role of county governments is to administer the county court system and provide protection through its sheriffs.

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