
Kansas Association of Counties

County Government 101



What Are Counties 2 Major Roles?

- Serve as an administrative arm of state government
- Provide locally-determined services

As an administrative arm of state government, counties:

- Administer the election process
- Handle many taxation processes, incl. property appraisal, collection, distribution
- Issue licenses and permits
- Maintain land records (RODs, GIS)
- Provide facilities/equipt. for the judiciary
- Prosecution (county & district attorneys)

State Mandated Services

- Public Health Services
- Emergency Management
- Solid Waste Planning
- Law Enforcement and Jails
- Transportation – Roads and Bridges
- Noxious Weed Eradication

Locally Determined Services

- Hospitals
- Various Medical Services (home health care, assisted care, nursing care)
- Cultural and Leisure Services (parks, zoos, museums, cultural facilities)
- Economic Development
- Planning and Zoning

Options for County Leadership

- County Boards – 3, 5, or 7 members
- Board size can be changed by referendum
- Slight trend toward larger board size
- Special legislation in Johnson, Wyandotte, and Greeley counties
- Directly-elected board chair in Johnson & Wyandotte counties

Where Does the \$ Come From?

- Property taxes, primarily (\$1.1 billion)
- Local-option sales/use taxes (\$200 million)
- Motor vehicle taxes (\$326/\$150 million)
- User fees
- State-shared revenues (Special City-County Highway Fund - \$140 million total)

2011 County Mill Levy Rates

- Highest: Smith County – 131.354 mills
- Lowest: Johnson Co. – 17.700 mills
- Average: 63.458 mills

Local-Option Sales Taxes

- Countywide taxes are shared with cities, unless used for “dedicated” or special purposes
- As of Dec. 2011, 87 counties imposed a countywide sales tax
- In 2011, counties collected \$200+ million in sales and use taxes for county purposes
- Use tax (e.g. purchases from out-of-state retailer when sales taxes not collected)

County Home Rule

- “That which is governed closest to home is governed best
- Kansas Counties granted statutory home rule in 1974.
- Cities have constitutional home rule

Home Rule

- Presumes local officials can and should make policy decisions
- Cannot be used to overturn uniformly applicable legislative acts, or to legislate in areas determined by Legislature to be “off-limits” to local governments
- Examples: taxes, elections, CAFOs

Kansas County Home Rule

- Used when state law is non-uniform (treats counties differently)
- Used when state law is silent, and subject matter is not otherwise prohibited by the Legislature

Counties and Cities

- ALL Kansans live in counties
- **NOT ALL** Kansans live in cities. 500,000+ Kansans (18%) live in unincorporated areas
- County boundaries originally set by state. Counties can be consolidated, subject to election of both counties
- City boundaries set locally, based on a “community of interest”

Counties and Cities

- Counties' organizational structures are more **decentralized** than cities' structures
- Even with county administrators and managers, certain functions operate more independently in county government. County commissioners are **one among many** elected officials

Counties and Cities

- Counties typically have more departments
- County governing boards mostly elected on a partisan basis. City governing boards typically elected on a non-partisan basis.

Counties and Cities

- Counties have **far less** authority or discretion to raise local revenue for services than cities.
- Counties relatively more dependent on local property tax to finance services than cities.

