

# An Introduction to California Counties



The basic provisions for the government of California counties are contained in the California Constitution and the California Government Code. A county is the largest political subdivision of the state having corporate and police powers. It is vested by the Legislature with the powers necessary to provide for the health and welfare of the people within its borders. The specific organizational structure of a county in California will vary from county to county.

## County Distinguished from a City

There is a fundamental distinction between a county and a city. Counties lack broad powers of self-government which California cities have (e.g., cities have broad revenue generating authority and counties do not). In addition, legislative control over counties is more complete than it is over cities. Unless restricted by a specific provision of the state Constitution, the Legislature may delegate to the counties any of the functions which belong to the state itself. Conversely, the state may take back to itself and resume the functions which it has delegated to counties (e.g., Superior Courts).

## Two Types of Counties

The California Constitution recognizes two types of counties: general law counties and charter counties.

California’s **44 general law counties** must adhere to the “general laws” approved by the Legislature and the governor. General law counties must follow state statutes that dictate the number, appointment, and election procedures for county officials. General law counties must also adhere to state laws which specify that county employees must perform most county functions and restrict counties’ ability to contract-out for services.

General law counties have some flexibility with regard to supervisors’ salaries, the appointment of a county administrator, the election or appointment of other officers, the number and types of employees, and other matters.

California’s **14 charter counties** have opted for a governing structure that allows for greater local control. By adopting and amending a charter (a mini-constitution), county voters can take advantage of constitutional discretion over the county’s governing board, officers, and employees. For example, charter counties can:

- \* Increase the number of county supervisors and elect them at-large
- \* Appoint fewer county officers and specify their duties
- \* Contract out for any service (subject to certain state contracting rules)
- \* Specify a process to fill a Supervisor vacancy

Charter counties gain no additional regulatory powers or revenue flexibility.

A county may adopt, amend, or repeal a

**GENERAL LAW COUNTIES**  
 Alpine, Amador, Calaveras, Colusa, Contra Costa, Del Norte, Glenn, Humboldt, Imperial, Inyo, Kern, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Merced, Modoc, Mono, Monterey, Napa, Nevada, Plumas, Riverside, San Benito, San Joaquin, San Luis Obispo, Santa Barbara, Santa Cruz, Shasta, Sierra, Siskiyou, Solano, Sonoma, Stanislaus, Sutter, Trinity, Tulare, Tuolumne, Ventura, Yolo, Yuba

**CHARTER COUNTIES**  
 Alameda, Butte, El Dorado, Fresno, Los Angeles, Orange, Placer, Sacramento, San Bernardino, San Diego, San Francisco, San Mateo, Santa Clara, Tehama

charter with majority vote approval. A new charter or the amendment or repeal of an existing charter may be proposed by the Board of Supervisors, a charter commission, or an initiative petition. The provisions of a charter are the law of the state and have the force and effect of legislative enactments.

Over time, the Legislature has granted general law counties more structural autonomy, making the adoption of a county charter less attractive and advantageous. Moreover, neither general law nor charter counties have the broad powers of self-government and revenue-raising that cities possess.

### **County Powers**

The California Constitution authorizes a county to make and enforce local ordinances that do not conflict with general laws. A county has the power to sue and be sued, purchase and hold land, manage or dispose of its properties, and levy and collect taxes authorized by law.

Counties must follow state laws that require open meetings, due process, and other procedural requirements or the actions could be invalidated. For example, if the Legislature has provided a method by which a county may abandon a road, that method must be followed. Also, where state law requires land use zoning by an ordinance, this statutorily prescribed method is binding on the county. On the other hand, where the law does not specifically prescribe a method for accomplishing a task, the county may adopt any reasonably suitable means.

Many additional powers have been granted to counties by the Legislature. The powers of a county can only be exercised by the Board of Supervisors or through officers acting under the authority of the Board or authority conferred by law.

### **The Board of Supervisors**

Unlike the separation of powers that characterizes the federal and state

governments, the Board of Supervisors is both the legislative and the executive authority of the county (except San Francisco City and County). It also has quasi-judicial authorities.

### **Board Structure**

Government Code Section 25000 requires each county to have a Board of Supervisors consisting of five members. The section applies to general law counties and to charter counties, except where the charter provides otherwise (e.g., San Francisco City and County has eleven members and one mayor).

A board member must be a registered voter of, and reside in, the district from which the member is elected (if the county has districts). A county charter can provide a local method for filling vacancies on the Board of Supervisors. In the absence of such a provision – and for general law counties – the Governor appoints a successor.

A majority of the members of the Board constitutes a quorum for conducting business. A majority of all the members must concur on any act of the Board. A Board may enact rules governing how abstentions are counted. Some extraordinary actions, like passing emergency ordinances, require four votes.

An official act of the Board of Supervisors can only be performed in a regularly or specially convened meeting. The individual members have no power to act for the county merely because they are members of the Board of Supervisors.

Meetings of the Board of Supervisors are subject to the restrictions of the Ralph M. Brown Act (Government Code Section 54950 et. seq.). With limited exceptions, the Brown Act requires that all Board of Supervisors meetings be open and public. The county clerk, whose duty it is to record all proceedings of the Board of Supervisors, is the *ex officio* clerk of the Board, unless the Board appoints its own separate clerk. The Board must keep a record of its decisions and the proceedings of all regular and special meetings.



specific findings are made by the Board of Supervisors.

A **board order** is usually a directive from the Board of Supervisors to its subordinate county officers.

An **ordinance** is a local law adopted with all the legal formality of a statute. The California Constitution allows a county or city to make and enforce within its limits all local, police, sanitary, and other ordinances and regulations that do not conflict with the state's own general laws. Most legislative acts, including using the police power, are adopted by ordinance. There are, however, numerous exceptions and specific state laws sometimes indicate whether the action requires an ordinance or resolution.

California Government Code Section 25120 et seq. specifies the form, content, and adoption process for county ordinances. For example, there are urgency ordinances (i.e., those required for the immediate preservation of the public peace, health, or safety) and ordinances which are statutorily required to have a noticed public hearing in order to be adopted (e.g., land use zoning or new fees).

**County Revenue Authority** Boards of Supervisors can raise local revenue by imposing or increasing a tax, an assessment, or a fee. Each of these local revenue sources has its own constitutional and statutory authority and unique laws governing its use. A county can only impose those taxes, assessments, and fees which the Legislature or the Constitution allow the county to impose and which are approved by either a simple or two-thirds majority of local voters per Propositions 13 and 62, or an election under Proposition 218.

There are important differences between taxes, assessments, and fees. Historically, a **tax** is an involuntary levy on individuals (including companies). Tax revenues can fund public facilities or services regardless of whether the taxpayer actually uses those facilities or services. The rate of the tax does not need to reflect, in any way, the benefit that accrues to

the individual taxpayer. Proposition 26 (2010) expanded California's established definition of a tax.

By contrast, an **assessment** is an involuntary charge on real property, or on businesses, which must be levied in proportion to the benefit that each parcel or business receives from the improvements or services funded by the assessment.

There are different types of **fees** (or "rates" as they may be called in connection with some utility services). Examples of a "user fee" include the cost of admission to a public campground or the charge for obtaining a copy of a birth certificate. "Property-related fees" include charges for residential water or sewer service, which are imposed upon a parcel or person as an incident of property ownership. Local governments impose "exactions and mitigation fees" – for example, park land dedications under the Quimby Act – as a condition of property development to compensate for the impacts of new development.

Table 1 identifies the various taxing authorities for counties.

As provided by Proposition 26 (2010), which applies prospectively to new local ordinances, Article XIII C of the California Constitution now defines any levy, charge, or exaction of any kind imposed by a local government as a tax, unless it fits into one of seven categories of exceptions:

1. A charge imposed for a specific benefit conferred or privilege granted directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs of conferring the benefit or granting the privilege.
2. A charge imposed for a specific government service or product provided directly to the payor that is not provided to those not charged, and which does not exceed the reasonable costs of providing the service or product.

3. A charge imposed for the reasonable regulatory costs to a local government for issuing licenses and permits, performing investigations, inspections, and audits, and enforcing agricultural marketing orders, including administrative enforcement and adjudication costs.
4. A charge imposed for entrance to or use of local government property, or the purchase, rental, or lease of local government property.
5. A fine, penalty, or other monetary charge imposed by the judicial branch of government or a local government, as a result of a violation of law.
6. A charge imposed as a condition of property development.
7. Assessments and property-related fees imposed in accordance with the provisions of Article XIID of the California Constitution.

After the California Supreme Court ruled in *Guardino (12/95)*, a Board of Supervisors may not impose new taxes without a vote of the people. Subject to a vote, a Board may impose a utility users tax, a business license tax, and a transient occupancy tax (hotel or bed tax). If the proceeds from these taxes are designated for general purposes, majority voter approval is required. If the tax proceeds are restricted to special purposes, two-thirds voter approval is required. *The Board has authority to impose these taxes only within the unincorporated area.* Proposition 218, passed in November, 1996, applies additional constraints to county taxing authority, as well as fees and assessments.

If a Board of Supervisors decides to impose or increase a specific tax, assessment, or fee, it must follow proper notice and hearing requirements. There are different posting and disclosure requirements for each of these types of local revenue sources. The Board asks both the clerk of the Board and the county counsel at the beginning of the process to ensure that it follows all public hearing and disclosure requirements.

### 3. Quasi-Judicial Role

In its quasi-judicial role, the Board of Supervisors may settle claims made against the county and may examine and audit the accounts of all county officers as they relate to the management and disbursement of funds. The latter authority may be exercised with a subpoena to the county officer to bring all requested files to the Board. The Board may delegate the subpoena power to a committee of its own members, but pursuant to state law, the Board may not otherwise delegate that power.

The Board of Supervisors also sits as a quasi-judicial body in the case of appeals of land use decisions and tax issues (i.e., may sit as assessment appeals board to decide questions regarding the value of property).

### 4. Other Roles – Intergovernmental Relations

A county supervisor may serve in other capacities on various boards, commissions, or special districts.

State statute authorizes, and in some cases mandates, various services or functions be carried out by entities other than the Board of Supervisors. These entities, in addition to including locally elected officials, seek public participation and technical expertise:

- ◆ Council of Government (COG)
- ◆ Local Agency Formation Commission (LAFCo)
- ◆ Special District
- ◆ Air Quality Management District (AQMD)
- ◆ Airport Land Use Commission (ALUC)
- ◆ Metropolitan Planning Organization (MPO)
- ◆ Joint Powers Authority (JPA)

The roles and functions of these entities primarily relate to planning for future development and the associated service needs (e.g., water, sewer) and impacts (e.g., air quality, airport safety). Board members serving on one of these entities may find themselves making decisions on a variety of issues from

regional planning to establishing spheres of influence for new cities or special districts within the county.

**Joint Powers Agreement/Joint Powers Agency-Authority** A Board of Supervisors may establish a joint powers agreement and/or joint powers agency with another public agency.

A **joint powers agreement** (JPA) is created where two or more local governments enter into a cooperative agreement to provide any service which either of them could provide on their own. A joint powers agreement involves mutually agreeing to specific conditions and terms which may limit each agency's ability to act independently, but it does not alter the basic structure of each agency's decision-making processes. Local government JPA's are fairly common; a sheriff's department may provide police services to a city, or a county and a city may form a JPA to jointly run an emergency dispatching center.

A **joint powers agency** takes the concept of agreement and cooperation to a new level. Under California Government Code Section 6500, counties, cities, special districts, and other public agencies – including state, federal and tribal governments – are allowed to enter into agreements which create new and distinct authorities. The new authorities have a separate operating board of directors which has the powers inherent in all of the participating agencies.

The powers of the authority can be general or specific, the term of the authority must be established, and other administrative decisions must be made (e.g., how the board meets and conducts its business). For example, two parties may agree to create a joint transit authority, where both parties contribute the necessary resources and the capital assets. Personnel may become employees of the new authority, and with a new operating board, policies may be independently set to create transportation services for both jurisdictions.

**County Civil Grand Jury** The Civil Grand Jury, when working in concert with the Board of Supervisors and the county executive, can prove to be a valuable tool to audit county programs and provide constructive recommendations for the improved operation of local government.

Basically, the Civil Grand Jury in California serves two basic purposes: *"(1) to weigh the allegations of misconduct against public officials and determine whether to present formal accusations requesting their removal from office; and (2) to act as the public's watchdog by investigating and reporting upon the affairs of local government. Of these functions, the watchdog role is by far the one most often played by the modern grand jury in California."* (McClatchy Newspapers v. Superior Court (1988) 44 Cal.3d 1162, 1170.)

Statutory authority of the grand jury:

- ◆ To investigate all branches of county, city and special district governments to ensure they are being run in an efficient and honest manner, in the best interest of citizens it serves. Reports may be issued anytime during the year.
- ◆ To investigate and report on the operational and financial aspects of all offices within its jurisdiction, including an audit. This authorization extends to any incorporated city or joint powers agency. The grand jury may also report on county officials' records and accounts as ex-officio officers of any district.
- ◆ To investigate, at its option, any case of an inmate in the county jail on a criminal charge and not indicted. To investigate the condition and management of detention facilities within its jurisdiction.
- ◆ To investigate the willful or corrupt misconduct of public officers within its jurisdiction.
- ◆ To investigate all sales and transfers of land and matters of land ownership.
- ◆ To address the need for salary increases or decreases for county elected officials.

**Responsibility of the Board of Supervisors:** No later than 90 days after the report is submitted, the Board of Supervisors must comment to the presiding judge of the Superior Court on the findings and recommendations. An elected official or agency head with responsibility pertaining to an area addressed in the report shall respond in writing to the presiding judge, with a copy sent to the Board of Supervisors within 60 days. The subject of the grand jury report must respond to the findings in the following ways:

- ◆ The respondent agrees with the finding.
- ◆ The respondent disagrees wholly or partially with the finding, in which case the response shall specify the portion of the finding that is disputed and shall include an explanation of the reason(s).
- ◆ The respondent is taking the following action(s) to address the findings and recommendations of the grand jury report.

### ***Police Powers of the County***

Police power is the authority conferred upon the states by the Tenth Amendment to the U.S. Constitution and which the states delegate to their cities and counties to enact measures to preserve and protect the safety, health, Welfare, and morals of the community.

Police power describes the basic right of governments to make laws and regulations for the benefit of their communities. Under the system of government in the United States, only states have the right to make laws based on their police power. The lawmaking power of the federal government is limited to the specific grants of power found in the Constitution.

The right of states to make laws governing safety, health, welfare, and morals is derived from the Tenth Amendment, which states, "The powers not delegated to the United States by the Constitution, nor prohibited by it to the states, are reserved to the States respectively, or to the people." State legislatures exercise their police power by enacting statutes, and

they also delegate much of their police power to counties, cities, towns, villages, and large boroughs within the state.

Police power does not specifically refer to the right of state and local governments to create police forces, although the police power does include that right. Police power is also used as the basis for enacting a variety of substantive laws in such areas as zoning, land use, fire and building codes, gambling, discrimination, parking, crime, licensing of professionals, liquor, motor vehicles, bicycles, nuisances, schooling, and sanitation.

As stated in *Lawton v. Steele*, 152 U.S. 133 (1894):

*"The extent and limits of what is known as the 'police power' have been a fruitful subject of discussion in the appellate courts of nearly every state in the Union. It is universally conceded to include everything essential to the public safety, health, and morals, and to justify the destruction or abatement, by summary proceedings, of whatever may be regarded as a public nuisance..."*

In the 1925 California Supreme Court decision in *Miller v. Board of Public Works*, 195 Cal.477, 485, 234 Pac. 381 the court described an expanded definition of the "police power":

*"In its inception the police power was closely concerned with the preservation of the public peace, safety, morals and health without specific regard for 'the general welfare.' The increasing complexity of our civilization and institutions later gave rise to cases wherein the promotion of the public welfare was held by the courts to be a legitimate object for the exercise of the police power. As our civic life has developed so has the definition of the 'public welfare' until it has been held to embrace regulations 'to promote the economic welfare, public convenience and general prosperity of the community."*

The police powers are a power of State (and its County and municipal manifestations.) In *U.S. v. Knight Co.*, 156 U.S. 11, the Court declared:

*"It cannot be denied that the power of the state to protect the lives, health and property of its citizens and to preserve good order and the public morals, the power to govern men and things within the limits of its dominion, is a power originally and always belonging to the state, not surrendered to the general [federal] Government, nor directly restrained by the Constitution of the United States, and essentially exclusive."*

ARTICLE 11 of the California constitution entitled "Local Government," SEC. 1. declares that:

*(a) "The State is divided into counties which are legal subdivisions of the State..."*

*(b) "The Legislature shall provide for county powers..."*

SEC. 7. further declares:

*"A county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws."*



# California Constitution

## ARTICLE XI – LOCAL GOVERNMENT

(Article 11 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)



### **SEC. 1.**

(a) The State is divided into counties which are legal subdivisions of the State. The Legislature shall prescribe uniform procedure for county formation, consolidation, and boundary change. Formation or consolidation requires approval by a majority of electors voting on the question in each affected county. A boundary change requires approval by the governing body of each affected county. No county seat shall be removed unless two-thirds of the qualified electors of the county, voting on the proposition at a general election, shall vote in favor of such removal. A proposition of removal shall not be submitted in the same county more than once in four years.

(b) The Legislature shall provide for county powers, an elected county sheriff, an elected district attorney, an elected assessor, and an elected governing body in each county. Except as provided in subdivision (b) of Section 4 of this article, each governing body shall prescribe by ordinance the compensation of its members, but the ordinance prescribing such compensation shall be subject to referendum. The Legislature or the governing body may provide for other officers whose compensation shall be prescribed by the governing body. The governing body shall provide for the number, compensation, tenure, and appointment of employees.

(Sec. 1 amended June 7, 1988, by Prop. 66. Res.Ch. 1, 1988.)

### **SEC. 2.**

(a) The Legislature shall prescribe uniform procedure for city formation and provide for city powers.

(b) Except with approval by a majority of its electors voting on the question, a city may not be annexed to or consolidated into another.

(Sec. 2 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)

### **SEC. 3.**

(a) For its own government, a county or city may adopt a charter by majority vote of its electors voting on the question. The charter is effective when filed with the Secretary of State. A charter may be amended, revised, or repealed in the same manner.

A charter, amendment, revision, or repeal thereof shall be published in the official state statutes. County charters adopted pursuant to this section shall supersede any existing charter and all laws inconsistent therewith. The provisions of a charter are the law of the State and have the force and effect of legislative enactments.

(b) The governing body or charter commission of a county or city may propose a charter or revision. Amendment or repeal may be proposed by initiative or by the governing body.

(c) An election to determine whether to draft or revise a charter and elect a charter commission may be required by initiative or by the governing body.

(d) If provisions of 2 or more measures approved at the same election conflict, those of the measure receiving the highest affirmative vote shall prevail.

(Subd. (a) amended Nov. 5, 1974, by Prop. 2. Res.Ch. 81, 1974. Entire Sec. 3 was added June 2, 1970, by Prop. 2; Res.Ch. 331, 1969.)

### **SEC. 4.**

County charters shall provide for:

(a) A governing body of 5 or more members, elected (1) by district or, (2) at large, or (3) at large, with a requirement that they reside in a district. Charter counties are subject to statutes that relate to apportioning population of governing body districts.

(b) The compensation, terms, and removal of members of the governing body. If a county charter provides for the Legislature to prescribe the salary of the governing body, such compensation shall be prescribed by the governing body by ordinance.

(c) An elected sheriff, an elected district attorney, an elected assessor, other officers, their election or appointment, compensation, terms and removal.

(d) The performance of functions required by statute.

(e) The powers and duties of governing bodies and all other county officers, and for consolidation and segregation of county officers, and for the manner of filling all vacancies occurring therein.

(f) The fixing and regulation by governing bodies, by ordinance, of the appointment and number of

assistants, deputies, clerks, attachés, and other persons to be employed, and for the prescribing and regulating by such bodies of the powers, duties, qualifications, and compensation of such persons, the times at which, and terms for which they shall be appointed, and the manner of their appointment and removal.

(g) Whenever any county has framed and adopted a charter, and the same shall have been approved by the Legislature as herein provided, the general laws adopted by the Legislature in pursuance of Section 1(b) of this article, shall, as to such county, be superseded by said charter as to matters for which, under this section it is competent to make provision in such charter, and for which provision is made therein, except as herein otherwise expressly provided.

(h) Charter counties shall have all the powers that are provided by this Constitution or by statute for counties.

*(Sec. 4 amended June 7, 1988, by Prop. 66. Res.Ch. 1, 1988.)*

**SEC. 5.**

(a) It shall be competent in any city charter to provide that the city governed thereunder may make and enforce all ordinances and regulations in respect to municipal affairs, subject only to restrictions and limitations provided in their several charters and in respect to other matters they shall be subject to general laws. City charters adopted pursuant to this Constitution shall supersede any existing charter, and with respect to municipal affairs shall supersede all laws inconsistent therewith.

(b) It shall be competent in all city charters to provide, in addition to those provisions allowable by this Constitution, and by the laws of the State for: (1) the constitution, regulation, and government of the city police force (2) subgovernment in all or part of a city (3) conduct of city elections and (4) plenary authority is hereby granted, subject only to the restrictions of this article, to provide therein or by amendment thereto, the manner in which, the method by which, the times at which, and the terms for which the several municipal officers and employees whose compensation is paid by the city shall be elected or appointed, and for their removal, and for their compensation, and for the number of deputies, clerks and other employees that each shall have, and for the compensation, method of appointment, qualifications, tenure of office and

removal of such deputies, clerks and other employees.

*(Sec. 5 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 6.**

(a) A county and all cities within it may consolidate as a charter city and county as provided by statute.

(b) A charter city and county is a charter city and a charter county. Its charter city powers supersede conflicting charter county powers.

*(Sec. 6 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 7.**

A county or city may make and enforce within its limits all local, police, sanitary, and other ordinances and regulations not in conflict with general laws.

*(Sec. 7 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 7.5.**

(a) A city or county measure proposed by the legislative body of a city, charter city, county, or charter county and submitted to the voters for approval may not do either of the following:

(1) Include or exclude any part of the city, charter city, county, or charter county from the application or effect of its provisions based upon approval or disapproval of the city or county measure, or based upon the casting of a specified percentage of votes in favor of the measure, by the electors of the city, charter city, county, charter county, or any part thereof.

(2) Contain alternative or cumulative provisions wherein one or more of those provisions would become law depending upon the casting of a specified percentage of votes for or against the measure.

(b) "City or county measure," as used in this section, means an advisory question, proposed charter or charter amendment, ordinance, proposition for the issuance of bonds, or other question or proposition submitted to the voters of a city, or to the voters of a county at an election held throughout an entire single county.

*(Sec. 7.5 added June 2, 1998, by Prop. 219. Res.Ch. 34, 1996.)*

**SEC. 8.**

(a) The Legislature may provide that counties perform municipal functions at the request of cities within them.

(b) If provided by their respective charters, a county may agree with a city within it to assume and discharge specified municipal functions.

*(Sec. 8 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 9.**

(a) A municipal corporation may establish, purchase, and operate public works to furnish its inhabitants with light, water, power, heat, transportation, or means of communication. It may furnish those services outside its boundaries, except within another municipal corporation which furnishes the same service and does not consent.

(b) Persons or corporations may establish and operate works for supplying those services upon conditions and under regulations that the city may prescribe under its organic law.

*(Sec. 9 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 10.**

(a) A local government body may not grant extra compensation or extra allowance to a public officer, public employee, or contractor after service has been rendered or a contract has been entered into and performed in whole or in part, or pay a claim under an agreement made without authority of law.

(b) A city or county, including any chartered city or chartered county, or public district, may not require that its employees be residents of such city, county, or district; except that such employees may be required to reside within a reasonable and specific distance of their place of employment or other designated location.

*(Sec. 10 amended June 8, 1976, by Prop. 14. Res.Ch. 5, 1976.)*

**SEC. 11.**

(a) The Legislature may not delegate to a private person or body power to make, control, appropriate, supervise, or interfere with county or municipal corporation improvements, money, or property, or to levy taxes or assessments, or perform municipal functions.

(b) The Legislature may, however, provide for the deposit of public moneys in any bank in this State or in any savings and loan association in this State or any credit union in this State or in any federally insured industrial loan company in this State and for payment of interest, principal, and redemption premiums of public bonds and other evidence of public indebtedness by banks within or without this State. It may also provide for investment of public moneys in securities and the registration of bonds

and other evidences of indebtedness by private persons or bodies, within or without this State, acting as trustees or fiscal agents.

*(Sec. 11 amended Nov. 8, 1988, by Prop. 88. Res.Ch. 59, 1988.)*

**SEC. 12.**

The Legislature may prescribe procedure for presentation, consideration, and enforcement of claims against counties, cities, their officers, agents, or employees.

*(Sec. 12 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 13.**

The provisions of Sections 1(b) (except for the second sentence), 3(a), 4, and 5 of this Article relating to matters affecting the distribution of powers between the Legislature and cities and counties, including matters affecting supersession, shall be construed as a restatement of all related provisions of the Constitution in effect immediately prior to the effective date of this amendment, and as making no substantive change.

The terms general law, general laws, and laws, as used in this Article, shall be construed as a continuation and restatement of those terms as used in the Constitution in effect immediately prior to the effective date of this amendment, and not as effecting a change in meaning.

*(Sec. 13 added June 2, 1970, by Prop. 2. Res.Ch. 331, 1969.)*

**SEC. 14.**

A local government formed after the effective date of this section, the boundaries of which include all or part of two or more counties, shall not levy a property tax unless such tax has been approved by a majority vote of the qualified voters of that local government voting on the issue of the tax.

*(Sec. 14 added Nov. 2, 1976, by Prop. 10. Res.Ch. 59, 1976.)*

**SEC. 15.**

(a) From the revenues derived from taxes imposed pursuant to the Vehicle License Fee Law (Part 5 (commencing with Section 10701) of Division 2 of the Revenue and Taxation Code), or its successor, other than fees on trailer coaches and mobilehomes, over and above the costs of collection and any refunds authorized by law, those revenues derived from that portion of the vehicle license fee rate that does not exceed 0.65 percent of the market value of the vehicle shall be allocated as follows:

(1) An amount shall be specified in the Vehicle License Fee Law, or the successor to that law, for deposit in the State Treasury to the credit of the

Local Revenue Fund established in Chapter 6 (commencing with Section 17600) of Part 5 of Division 9 of the Welfare and Institutions Code, or its successor, if any, for allocation to cities, counties, and cities and counties as otherwise provided by law.

(2) The balance shall be allocated to cities, counties, and cities and counties as otherwise provided by law.

(b) If a statute enacted by the Legislature reduces the annual vehicle license fee below 0.65 percent of the market value of a vehicle, the Legislature shall,

for each fiscal year for which that reduced fee applies, provide by statute for the allocation of an additional amount of money that is equal to the decrease, resulting from the fee reduction, in the total amount of revenues that are otherwise required to be deposited and allocated under subdivision (a) for that same fiscal year. That amount shall be allocated to cities, counties, and cities and counties in the same pro rata amounts and for the same purposes as are revenues subject to subdivision (a).

*(Sec. 15 amended Nov. 2, 2004, by Prop. 1A. Res.Ch. 133, 2004.)*



signed Feb. 18, 1850. The first 27 counties were Butte, Branciforte, Calaveras, Colusi, Contra Costa, El Dorado, Los Angeles, Marin, Mariposa, Mendocino, Monterey, Napa, Sacramento, San Diego, San Francisco, San Joaquin, San Luis Obispo, Santa Barbara, Santa Clara, Shasta, Solano, Sonoma, Sutter, Trinity, Tuolumne, Yola, and Yuba.

Not long after the Legislature adopted its first statute creating counties, subsequent statutes changed additional county names to those now familiar to us: Branciforte to Santa Cruz, Colusi to Colusa, and Yola to Yolo.

### County Seat Struggles

On Sept. 9, 1850, California became one of 31 states in the union at that time. Proposals for many more counties were soon presented.

Particularly in the northern part of the state, fights arose within counties between mining districts and agricultural districts. Conflicts also developed in many counties over what community should be the county seat. Without paved roads, automobiles, and telephones, the distance from a home or business to a county seat was more important than it is now.

Some of these issues could often be partly resolved by dividing counties. In every one of the first seven years after 1850, at least one new county was created. Eighteen of the original 27 counties helped give birth to another county.

### Boundaries Continue to Shift

The California Legislature also created counties that are not found on today's maps.

- \* **Klamath County** was created in 1851 from the northern half of Trinity County's mostly mountainous mining country. In 1857 Klamath County, in turn, lost significant territory to the newly formed Del Norte County. In 1875, as charges of corruption in the county increased, Klamath County was abolished. Its territory was divided between Humboldt and Siskiyou counties. Territory

that at one time was in Klamath County is now in Del Norte, Humboldt, Siskiyou, and Trinity counties.

- \* **Pautah County** was created in 1852 by an act that was to become effective when the United States Congress ceded to California territory in what is now Nevada. The county seat was to have been Carsonville. California never acquired the territory, and the act creating the county was repealed in 1859.
- \* **Los Angeles County** transformed from a small county along the coast to a large county extending to the Nevada border and then back again to being a relatively small county in area, although now it has about 26 percent of the state's population.
- \* In 1850 **Mariposa County** was the largest in area of the original counties: It covered about a sixth of the state. It was larger than the present San Bernardino County, which is now the largest county in the country. Today Mariposa County is the "mother county" of all or parts of 12 other counties, more than produced by any other California county. Territory that at one time was in Mariposa County is now part or all of Fresno, Inyo, Kern, Kings, Los Angeles, Madera, Merced, Mono, San Benito, San Bernardino, San Luis Obispo, and Tulare counties.

### An Almost Impossible Task

In California's early history it was relatively easy to create a new county. You simply had to convince the state Legislature. As a result, to the original 27 counties, 33 more were added, one of which (Klamath) died and one of which (Pautah) was never in California.

Today it is much more difficult to establish a new county. In 1894 the state constitution was amended to require uniform laws concerning county creation. In Sections 23320 through 23374, the California Government Code specifies the procedure: A favorable majority vote is needed both in the entire county

affected and in the territory of the new county, an almost impossible task. As a result of the tougher laws with constitutional foundation, no new county has been formed since 1907, when Imperial County was created from eastern San Diego County, although it is still theoretically possible.

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*John Taylor is a retired clerk of the San Francisco Board of Supervisors and a past president of the California Clerk of the Board of Supervisors Association.*

### Additions to and Subtraction from Counties During Birth Events

In the following table, the left column shows the source of the territory when each county, listed in the middle column, was created. The right column shows the destination of the territory moved from one county to another at the time of the birth of a new county.

| Source of Territory                         | County              | Territory Later Given to New Counties |
|---|---------------------|---------------------------------------|
| Contra Costa, Santa Clara 1853              | <b>Alameda</b>      |                                       |
| Amador, El Dorado, Calaveras, Tuolumne 1864 | <b>Alpine</b>       |                                       |
| Calaveras, El Dorado 1854                   | <b>Amador</b>       | Alpine 1864                           |
| One of the original 27 counties 1850        | <b>Butte</b>        | Plumas 1854; Tehama 1856              |
| One of the original 27 counties 1850        | <b>Calaveras</b>    | Amador 1854; Alpine 1864              |
| One of the original 27 counties 1850        | <b>Colusa</b>       | Tehama 1856; Glenn 1891               |
| One of the original 27 counties 1850        | <b>Contra Costa</b> | Alameda 1853                          |
| Klamath 1857                                | <b>Del Norte</b>    |                                       |
| One of the original 27 counties 1850        | <b>El Dorado</b>    | Amador 1854; Alpine 1864              |
| Mariposa, Merced, Tulare 1856               | <b>Fresno</b>       | Mono 1861; Madera 1893                |
| Colusa 1891                                 | <b>Glenn</b>        |                                       |
| Trinity 1853                                | <b>Humboldt</b>     |                                       |
| San Diego 1907                              | <b>Imperial</b>     |                                       |
| Mono, Tulare 1866                           | <b>Inyo</b>         |                                       |

|                                      |                       |   |
|--------------------------------------|-----------------------|---|
| Los Angeles, Tulare 1866             | <b>Kern</b>           |   |
| Tulare 1893                          | <b>Kings</b>          |   |
| Trinity 1851                         | <b>Klamath</b>        | Del Norte 1857                              |
| Napa 1861                            | <b>Lake</b>           |   |
| Plumas, Shasta 1864                  | <b>Lassen</b>         |   |
| One of the original 27 counties 1850 | <b>Los Angeles</b>    | San Bernardino 1853; Kern 1866; Orange 1889 |
|                                      | "                     | 1889  |
| Fresno 1893                          | <b>Madera</b>         |   |
| One of the original 27 counties 1850 | <b>Marin</b>          |   |
| One of the original 27 counties 1850 | <b>Mariposa</b>       | Tulare 1852; Merced 1855;                   |
|                                      | "                     | Fresno 1856; Mono 1861                      |
| One of the original 27 counties 1850 | <b>Mendocino</b>      |   |
| Mariposa 1855                        | <b>Merced</b>         | Fresno 1856                                 |
| Siskiyou 1855                        | <b>Modoc</b>          |   |
| Calaveras, Fresno, Mariposa 1861     | <b>Mono</b>           | Inyo 1866                                   |
| One of the original 27 counties 1850 | <b>Monterey</b>       | San Benito 1874                             |
| One of the original 27 counties 1850 | <b>Napa</b>           | Lake 1861                                   |
| Yuba 1851                            | <b>Nevada</b>         |   |
| Los Angeles 1889                     | <b>Orange</b>         |   |
| Sutter and Yuba 1851                 | <b>Placer</b>         |   |
| Butte 1854                           | <b>Plumas</b>         | Lassen 1864                                 |
| One of the original 27 counties 1850 | <b>Sacramento</b>     |   |
| Monterey 1874                        | <b>San Benito</b>     |   |
| Los Angeles 1853                     | <b>San Bernardino</b> | Riverside 1893                              |
| One of the original 27 counties 1850 | <b>San Diego</b>      | Riverside 1893; Imperial 1907               |
| One of the original 27 counties 1850 | <b>San Francisco</b>  | San Mateo 1856                              |
| One of the original 27 counties 1850 | <b>San Joaquin</b>    |   |



|                                      |                        |                                       |
|--------------------------------------|------------------------|---------------------------------------|
| One of the original 27 counties 1850 | <b>San Luis Obispo</b> |                                       |
| San Francisco 1856                   | <b>San Mateo</b>       |                                       |
| One of the original 27 counties 1850 | <b>Santa Barbara</b>   | Ventura 1872                          |
| One of the original 27 counties 1850 | <b>Santa Clara</b>     | Alameda 1853                          |
| One of the original 27 counties 1850 | <b>Santa Cruz</b>      |                                       |
| One of the original 27 counties 1850 | <b>Shasta</b>          | Siskiyou 1852; Tehama 1856;           |
|                                      | "                      | Lassen 1864                           |
| Yuba 1852                            | <b>Sierra</b>          |                                       |
| Shasta and Klamath 1852              | <b>Siskiyou</b>        | Modoc 1855                            |
| One of the original 27 counties 1850 | <b>Solano</b>          |                                       |
| One of the original 27 counties 1850 | <b>Sonoma</b>          |                                       |
| Tuolumne 1854                        | <b>Stanislaus</b>      |                                       |
| One of the original 27 counties 1850 | <b>Sutter</b>          | Placer 1851                           |
| Butte, Colusa, and Shasta 1856       | <b>Tehama</b>          |                                       |
| One of the original 27 counties 1850 | <b>Trinity</b>         | Klamath 1852; Humboldt 1853           |
| Mariposa 1852                        | <b>Tulare</b>          | Fresno 1856; Kern 1866;               |
|                                      | "                      | Inyo 1866; Kings 1893                 |
| One of the original 27 counties 1850 | <b>Tuolumne</b>        | Stanislaus 1854; Alpine 1864          |
| Santa Barbara 1872                   | <b>Ventura</b>         |                                       |
| One of the original 27 counties 1850 | <b>Yolo</b>            |                                       |
| One of the original 27 counties 1850 | <b>Yuba</b>            | Placer 1851; Nevada 1851; Sierra 1852 |

















# County Offices and Responsibilities

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This section describes the most common county offices:

**Administrative Office**

**Agriculture**

**Assessor**

**Auditor-Controller**

**Child Protective Services**

**Cooperative Extension**

**County Clerk**

**County Counsel**

**District Attorney**

**Elections**

**Environmental Health**

**General Services**

**Health Services**

**Personnel**

**Planning**

**Probation**

**Public Defender**

**Public Guardian**

**Public Works**

**Sheriff-Coroner**

**Social Services**

**Treasurer-Tax Collector**

**Weights and Measures**

Because of the diversity of California counties, a specific title given to a county officer and the specific responsibilities of that office may vary by county (e.g., public conservator services are often provided by the public guardian but the responsibilities may be shared with mental health staff). In addition, some counties combine certain offices. For example, the treasurer and tax collector are combined in 56 of the 58 counties. Thirty-nine counties have merged the sheriff-coroner offices and the other 19 counties have either a separate sheriff or sheriff-marshal.

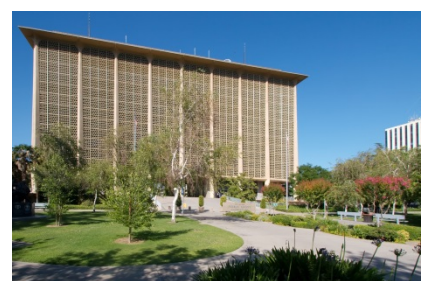
The reader should keep in mind that specific office descriptions vary by county and are subject to change based on statutory mandates and funding availability.



San Diego County



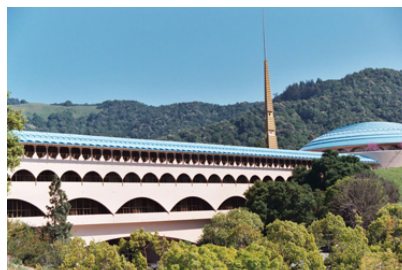
Modoc County



Fresno County



San Joaquin County



Marin County – Frank Lloyd Wright



Yuba County

## **ADMINISTRATIVE OFFICE**

The County Administrative Officer (CAO) or County Executive Office (CEO) is the county's top executive. While the position has many titles (County Executive Officer, Chief Executive Officer, County Manager, Chief Administrative Officer, Administrative Officer, Administrative Director, Executive Officer, County Executive), the functions remain basically the same from county to county. The CAO is responsible for the day-to-day functions of the county and prepares the annual budget for the Board of Supervisors. The office typically coordinates the activities of appointed and elected department heads to ensure the effectiveness of county operations and may perform topical analyses on issues before the Board of Supervisors.

### **Office Responsibilities**

The primary function of the CAO is to oversee the preparation, adoption, and administration of the county budget. The CAO also coordinates the activities of other departments to ensure the effective accomplishment of the Board's directions and policies. The CAO is the day-to-day manager of a county government and represents the county and Board of Supervisors in a variety of activities. In addition, in some counties, the County Administrator is authorized to hire and fire certain appointed county department heads. In other counties, the Board of Supervisors retains this authority.

The Office of the County Administrator may be used to provide the Board of Supervisors with objective analyses of issues on its agenda and often the Board looks to its CAO for recommendations. Working with the elected offices of auditor-controller, treasurer, tax collector and assessor, the CAO also acts as the chief financial officer for the county, coordinating the efforts of those finance-related offices in the preparation and administration of the county budget.

The County Administrator typically provides the Board of Supervisors with recommendations

regarding labor relations and other matters involving employee benefits and may represent the Board of Supervisors in labor negotiations. Through the coordination of departmental activities, the CAO works to resolve differences among departments and ensure that county government operates harmoniously.

In some counties, other county programs are organized either directly under the County Administrator or under agency directors who report to the County Administrator.

## **AGRICULTURE**

The Agriculture Department is under the control of the Agricultural Commissioner, who is appointed under state statute and is responsible for the administration and enforcement of all applicable laws and regulations related to environmental and consumer protection.

### **Office Responsibilities**

The Agricultural Commissioner is responsible for the promotion and protection of the agricultural industry and for the protection of public health, safety, and welfare. These mandates are implemented through environmental protection programs which include pest exclusion, pest detection, pest eradication, and pesticide use enforcement; consumer protection programs which include nursery and seed inspections, fruit and vegetable standardization, and shell egg quality control; and other programs such as apiary certification, fruit and vegetable certification, and agricultural statistics.

The pest exclusion program prevents the introduction of pests. Shipments of plant material entering the county by common carrier are inspected. Certificates required for the movement of plant material are issued upon request. The pest detection program is an organized search for any uncommon plant disease, insect, animal, nematode, or weed that may be detrimental to agriculture, ornamental plantings, or native flora. Various insect

detection traps are deployed and maintained throughout the county. The purpose of the pesticide use enforcement program is to regulate agricultural and structural pest control chemical usage to achieve acceptable levels of control with the least possible harm to non-target organisms and to assure the safest possible conditions to the applicator, public, and the environment.

Consumer protection programs are intended to assure that nursery stock, produce, and eggs meet all regulatory standards and are correctly advertised. Certificates are issued upon request. The Agricultural Commissioner's Office may also be responsible for various biological and chemical weed control programs, animal damage control programs, or environmental health programs, and is typically involved with land use planning issues. Within most counties, the Agricultural Commissioner is also responsible for weights and measures enforcement. In some counties, the Agricultural Commissioner is the air pollution control officer or animal control director.

## **ASSESSOR**

The Assessor is a constitutionally elected official whose main duty is to set values on property. Fiduciary responsibilities include managing, planning, organizing and directing all phases of operations in the Assessor's Office for producing an annual assessment roll. The Assessor has the responsibility for annually discovering and assessing all property within the county. The Assessor is both a manager of employees and an administrator responsible for carrying out the rules and regulations imposed by property tax laws.

### **Office Responsibilities**

The Assessor is responsible for the creation and maintenance of all mapping/drafting activities for the Assessor's Office and creation of new assessor parcels from final subdivisions, parcel maps, lot line adjustments, record of survey, deeds and miscellaneous documents. Other functions include tax clearances, tax sales

descriptions, LAFCO/tax rate area codes, and public inquiries.

The Assessor is responsible for overseeing all data processing operations, processing all recorded documents and ownership changes, creating and obtaining approval for new forms, and generating state mandated reports. The Assessor is responsible for all real estate and personal property valuation activities as well as valuation of real property ownership changes, new construction, agricultural preserves, possessory interests, oil and gas wells, mines and quarries, pipeline easements, and water companies. It handles all calamity claims, value reviews, Proposition 8 recalculations (declines in value), and Assessment Appeals Board hearings and annually values all personal property and trade fixtures in the county. These activities incorporate the valuation of business and agricultural properties, boats, aircraft, and apartment houses. The Assessor audits all mandatory accounts -- businesses with over \$300,000 value of personal property and/or trade fixtures for four consecutive years.

The Assessor's Office also maintains data used by other government agencies to conduct demographic studies, benefit assessments, and resource identification.

## **AUDITOR – CONTROLLER**

In 52 of the 58 counties, the Auditor-Controller is an independent, nonpartisan elected office established to provide various accounting and property tax administration services to the county government, special districts, schools, and cities. The six counties with appointed officers are: 1) San Francisco, Controller appointed for eight years; 2) Santa Clara, appointed Director of Finance; 3) Los Angeles, appointed Auditor-Controller; 4) San Diego, appointed Auditor and Controller; and 5) Glenn and Sacramento have appointed Finance Directors.

The Auditor-Controller is the chief accounting officer of the county responsible for budget control, disbursements and receipts, and

financial reporting. In addition, this office is responsible for audits of certain agencies within the county. Also, the position may be combined with the treasurer-tax collector position, with the title Director of Finance, and/or county recorder, or the county clerk.

### **Office Responsibilities**

The accounting/auditing authority and responsibilities of the Auditor-Controller are generally defined in the California Government Code. This position serves as the chief accounting officer of the county. The Auditor-Controller establishes the accounting policies and procedures for county government. In addition, this position may serve as the chief accounting officer for some or all of the special districts located within the county. Specifically, this position is responsible for budget control, issuing warrants (checks) for payments, recording receipts of revenues, payroll, accounting for assets and liabilities such as fixed assets, accounts receivable/payable, long-term debt, and preparation of the county's financial statements.

In the area of auditing, an Auditor-Controller may have an audit staff to perform audits of the functions of the county depending on the size of the county. However, the Auditor-Controller is responsible for ensuring that certain mandatory audits are performed periodically by either internal staff or contracted certified public accountants. The following departments are subject to mandatory audits: special districts, county treasury, probation, child development, tax collector, retirement, and joint power agencies. For non-mandated audits, some counties have audit committees that determine which agencies will be audited. In other counties, the Board may meet with the Auditor-Controller to establish audit policy or an annual schedule of audits. The Board of Supervisors, pursuant to the Government Code, arranges for the independent audits of the county's financial statement prepared by the Auditor-Controller.

In accordance with various Government, Revenue and Taxation, Education, and Health and Safety Code Sections, the Auditor-Controller shares responsibility for property taxation administration. The specific duties include: controlling the tax roll, calculating the tax and general obligation bond rates, accounting for property tax receipts, allocating property tax revenues to all taxing agencies, and reconciling with the tax collector.

## **COOPERATIVE EXTENSION**

Cooperative Extension provides a link between the University of California and all 58 California counties. Cooperative Extension is supported through a funding partnership of federal, state, and county governments, as well as private contributions. Cooperative Extension programs focus on agricultural productivity and technology, rural-urban interface issues, youth and consumer-oriented programs, nutrition education for low-income households, and the special needs of small farmers.

Each local Cooperative Extension Office is managed by a county director/advisor designated by the University of California (UC), and is assisted by county-paid support staff. In order to make the best use of dwindling resources, some counties share resources such as professional staff, support staff and office space, although all California residents have access to Cooperative Extension services through the network of advisors and staff. Each county director reports to one of Cooperative Extension's four regional directors.

### **Office Responsibilities**

Although specific focus and program efforts vary, the goal of county-based advisors is to respond to local needs for agriculture, natural resources, and human resource information. These advisors, working at both local and regional levels, are responsible for planning and conducting programs that bring scientifically-based information for solving problems to California communities.

Cooperative Extension offices train paraprofessionals and volunteers. The offices also bring local research needs to the attention of UC research programs through Cooperative Extension specialists, who are members of academic departments on three UC campuses - Berkeley, Davis, and Riverside. County advisors and campus specialists are part of UC's Division of Agriculture and Natural Resources.

## COUNTY CLERK

The County Clerks, except in several large counties where they are appointed, are nonpartisan, countywide elected officials serving four-year terms. Due to the complexity of the arrangements in each of the 58 counties in California, the County Clerk may also assume a variety of other duties and its office may be consolidated with other separate, independently elected countywide offices such as the tax collector-treasurer, auditor, assessor, or public guardian.

Depending on the county organization, the County Clerk may also be the Registrar of Voters, Recorder, and/or Clerk of the Board of Supervisors. In some counties, each office is independent and the Clerk, Registrar, or Recorder may be either elected or appointed by the Board of Supervisors, depending on the provisions of state law or the respective county charter.

### Office Responsibilities

**County Clerk** - Provides a variety of direct public services, such as issuing marriage licenses; registering confidential marriages; filing fictitious business name statements; filing and qualifying notary public oaths and bonds; processing passport applications; posting environmental documents; registering process servers; administering and filing oaths of office; filing grand jury reports; and filing, indexing, and maintaining a variety of miscellaneous public documents. The County Clerk is the Commissioner of Civil Marriages and may perform civil marriage ceremonies.

**Clerk of the Board of Supervisors** - Provides overall support to the Board, including processing and maintaining all Board records and agendas; preparing and monitoring the Board budget; attending and taking minutes at all sessions of the Board and its affiliated agencies; and, in some counties, providing clerical and secretarial support to the Board, and staff support to the Assessment Appeals Board.

**Recorder** - Files and maintains public documents associated with land transactions, including sale, lien, purchase, and easement; files and maintains documents associated with vital statistics, including births, deaths, and regular marriages (as opposed to confidential marriages); and maintains a cumulative record of all official documents for the county.

**Registrar of Voters** - Registers all voters in the county and maintains the voter files; verifies petitions; files campaign statements, with the exception of city elections, which are conducted by the city clerk; conducts all elections in the county (i.e., federal, state, county, school, and special district elections); and contracts with some cities to conduct their elections. Cities, schools, and special districts pay for the costs of their elections; county, state, and federal elections are paid for by the county.

## COUNTY COUNSEL

The County Counsel is the chief civil attorney of the county, providing legal services to the Board of Supervisors, county and court officials and, when appropriate, to other governmental agencies and districts. The County Counsel is a statutory officer appointed by the Board of Supervisors, serving four-year terms in general law counties.

### Office Responsibilities

Many of the duties of the County Counsel are prescribed by state law. Counsel provides legal services to the county and under certain circumstances to other local public entities. Such services include attendance at Board of

Supervisors meetings, giving legal opinions and advice, and preparation of contracts, personnel matters, ordinances and resolutions.

The County Counsel in most counties defends or prosecutes all civil actions and proceedings in which the county or any of its officers is concerned or is a party in an official capacity. In some counties, the County Counsel handles most of the civil litigation involving the county or its officers, while in others the Board of Supervisors hires private attorneys to do some or all of this work under the County Counsel's supervision. In addition to administrative and court proceedings, the County Counsel represents county officers in probate and conservatorship matters, and in guardianship and juvenile dependency cases.

The County Counsels' Association of California is a nonprofit corporation dedicated to providing continuing legal education to its members in the field of governmental law, improving law affecting local agencies and fostering and maintaining the highest ethical and professional standards of all persons engaged in local government. All County Counsels and their attorney assistants and deputies are members. The Association conducts numerous continuing education conferences for its members in all areas of law practiced by county counsels and promptly circulates information on current legal issues to the membership by means of electronic communications. Such sharing of information helps to prevent duplication of effort and conserve counties' scarce resources.

The County Counsels' Association administers the CSAC-sponsored Litigation Coordination Program. The Program is directed by the Association's Litigation Overview Committee, consisting of county counsels from all areas of the state, in conjunction with a Litigation Coordinator who also serves as the Association's Executive Director. The Litigation Program monitors cases of concern to counties statewide, coordinates the defense of major multi-county litigation, provides amicus (friend of the court) support where appropriate, and

disseminates current information on cases involving public law issues to counties in the form of litigation alerts and updates.

## DISTRICT ATTORNEY

The District Attorney is a constitutionally elected county official and chief law enforcement officer who serves as the public prosecutor on behalf of the People. Criminal prosecution of public offenses is the principal responsibility of the public prosecutor. In this capacity, the District Attorney is additionally authorized to conduct criminal investigations, apprehend individuals suspected of crime, and present indictments to the Grand Jury. Beyond this core criminal prosecution duty, the District Attorney is also charged with additional enforcement responsibilities in the areas of consumer and environmental protection and official misconduct. The Board of Supervisors' authority over the District Attorney is limited to the appropriation of the office's budget which does not include operational or programmatic control over the office.

### Office Responsibilities

Although there are some variations between counties, most District Attorneys perform the following responsibilities:

**Court Operations:** Prosecutes all misdemeanors and felonies before the state's trial courts. This responsibility involves all aspects of criminal prosecution including, but not limited to, making charging decisions, presentation of preliminary hearings, conducting court and jury trials, handling motions, writs and appeals, and extraditions.

**Grand Jury:** Presents evidence before the Grand Jury for purposes of seeking an indictment and serves as a legal adviser to this body on both criminal and civil matters.

**Consumer and Environmental Protection:** Investigates and prosecutes civil and criminal cases involving consumer fraud and harm to the environment. Consumer protection prosecutions include false advertising and

unlawful business practices. Environmental violations include hazardous waste violations, oil spills, water pollution, and fish and game violations.

**Official Misconduct:** Investigates and prosecutes cases of official misconduct involving violations of the Brown Act (Open Meeting Law) and the Fair Political Practices Act.

**Welfare Fraud:** Investigates and prosecutes cases in which public assistance has been obtained through fraudulent means.

**Parental Child Abduction:** Investigates, mediates, and prosecutes cases involving parental abduction of children.

**Investigation:** Peace officer staff members provide initial investigation, trial preparation, and trial support for both civil and criminal prosecutions.

**Administrative Services:** Provides budget, purchasing, space planning, personnel services, payroll, clerical support, and data services functions to the District Attorney.

## ENVIRONMENTAL HEALTH

Fifty-one of the 58 California counties have Environmental Health Departments or divisions. Thirty-three of these departments are located within County Health Agencies, with the balance located in other agencies or as separate agencies. Four California cities (Berkeley, Long Beach, Pasadena, and Vernon) have comprehensive Public Health Departments which includes environmental health. The State Department of Health Service's Rural Health Division's Environmental Health Unit provides environmental health services to 10 of the smaller counties.

County environmental health programs are intended to protect the health, safety, and well-being of the public and preserve and improve the quality of the environment. Legal authority for these programs is contained principally in the California Health and Safety Code; Public

Resources Code, California Code of Regulations Title 14, Title 17, Title 22, Title 23 and local ordinances and regulations.

### Office Responsibilities

The majority of counties provide comprehensive environmental health services within a single agency.

There are twelve core programs within the broader responsibilities of local Environmental Health Departments.

These programs are:

- ◆ Food Sanitation and Consumer Protection - Retail and consumer protection; Sherman Food, Drug, and Cosmetic Law; water vending machines; milk product plan inspection; and food facility plan check and construction.
- ◆ Housing and Institutions - Employee housing, substandard housing, motels/hotels, detention facilities, organized camps, and mobile home camps.
- ◆ Recreational Health - Lakes, streams, and beaches; public swimming pools and spas; and public pool plan check and construction.
- ◆ Water Quality - Small water system regulations, private well construction, and cross connection control.
- ◆ Land Use - Vector control, CEQA review.
- ◆ Solid Waste Local enforcement agency - For the regulation of the operation of landfills and the permitting of new and existing landfills.
- ◆ Liquid Waste - On-site sewage, graywater, and bio-solid application to land.
- ◆ Hazardous Materials-Waste - Certified Unified Program Agencies (CUPA) for Proposition 65 reporting, business plans for hazardous materials storage, hazardous waste generators, hazardous waste management plans and response.
- ◆ Household Hazardous Waste - Permanent facilities and temporary events for the safe

disposal of hazardous waste generated by households.

- ◆ Medical Waste
- ◆ Underground Storage Tanks
- ◆ Groundwater and Soil Clean-up

The environmental health departments are supported by the California Conference of Directors of Environmental Health (CCDEH), an affiliate of CSAC.

## HEALTH SERVICES

In California, counties have been providing health care services for over 150 years. With the exception of local Health Departments operated by the cities of Berkeley, Long Beach, and Pasadena, counties provide a wide variety of health services to all residents of the county, regardless of whether they reside in the unincorporated area or reside within city limits. In other words, the county Health Department is also the cities' Health Department.

The County Health agency or department is usually administered by a director who is appointed by either the County Administrative Officer (CAO) and/or the Board of Supervisors and is responsible to them for all health-related issues. The Board also appoints a public health officer (physician) who serves as the chief medical officer for the county on public health issues. The type of organizational structure and programs offered vary from county to county. This is one of the most complex and diverse areas of county government and one which affects every county resident.

### Office Responsibilities

**Alcohol-Drug** - Assures substance abuse services are available to the public through a network of publicly operated and/or privately contracted providers. Services typically include inpatient and outpatient care, residential recovery, detoxification, information, education, prevention, and early intervention.

**County Medical Services Program (CMSP)** - Established in 1982 to provide medical and

dental care to medically indigent adults (MIAs) aged 21-64 who are of marginal income and who are not eligible for the State's Medi-Cal Program. The CMSP Governing Board is comprised of county supervisors, administrators, health officials, and welfare directors. Thirty-four small rural counties currently participate in the CMSP: Alpine, Amador, Butte, Calaveras, Colusa, Del Norte, El Dorado, Glenn, Humboldt, Imperial, Inyo, Kings, Lake, Lassen, Madera, Marin, Mariposa, Mendocino, Modoc, Mono, Napa, Nevada, Plumas, San Benito, Shasta, Sierra, Siskiyou, Solano, Sonoma, Sutter, Tehama, Trinity, Tuolumne, and Yuba.

**Environmental Health** - Provides all health-related approvals and permits relating to land development (e.g. well water, septic, and land use), consumer protection (food facility inspections/permits, public pools, small water systems, solid waste, and foodborne illness investigation), and hazardous materials (underground storage tanks, medical waste, Proposition 65 reporting, chemical spills, and incident response). (See separate description in this section.)

**Emergency Medical Services (EMS)** - If designated as the local EMS agency, responsibilities involve ambulance permitting and monitoring, Emergency Medical Technician certification, emergency medical dispatch approvals, and disaster planning.

**Hospitals** - In 2010, 13 counties owned and operated 17 county hospitals that serve as safety net providers of last resort to any person seeking medical care. Some of these hospitals are full service teaching hospitals affiliated with university medical schools. Services vary from hospital to hospital but generally include medical, surgical, emergency, trauma, outpatient, and a wide variety of specialty services.

**Indigent Medical Care** - Provides medical care to indigent persons in a variety of ways including operating a county hospital and/or primary care clinics, or using a wide variety of



contracts with private healthcare providers to fulfill their responsibilities.

**Mental Health** - Provides a wide range of behavioral and psychiatric services to the public either directly or by contract with providers. Services typically include acute inpatient care for Welfare and Institutions Code Section 5150 persons (danger to themselves, others, or are gravely disabled), State Mental Hospital placements, long-term care in institutes for mental disease, local crisis services, day treatment, outpatient care, and operation of a conditional release program for Penal Code offenders. Since October 1, 1994, county mental health programs have provided managed care for persons eligible for Medi-Cal, California's Medicaid program.

**Public Health** - Services include prevention, early intervention, education, and treatment through a wide range of specific programs and services which typically include HIV/AIDS testing and counseling; communicable and infectious disease control; immunizations; family planning; children's services; sexually transmitted diseases; public health nursing; tuberculosis; Women, Infants and Children (WIC) nutritional services; and vital statistics registration involving birth/death certificates and burial permits. Normally a public health laboratory is on-site to perform tests for rabies, water, food, lyme disease, parasites, bacteria, and microorganisms. Public health departments are also very involved with bioterrorism prevention and preparedness efforts.

## PERSONNEL – HUMAN RESOURCES

The Personnel Department is responsible for various human resource programs which provide employment-related information and services. In some counties, these programs may be assigned to other staff departments or to some degree may be delegated to line departments. Twenty-eight counties have approved local merit systems and the remaining counties have locally developed personnel

systems which otherwise observe various state and federal laws and regulations. The Personnel Department is headed by a director who may be appointed by the Board of Supervisors, by the CAO, by a civil service commission, or by an agency director and is assisted by necessary administrative and support staff.

### Office Responsibilities

**Position Classification** - A classification plan is maintained by the Personnel Department. All positions are assigned to job classifications which are periodically updated to ensure the titles, description of duties, description of relationship to other classes, and employment criteria are current. This plan serves as a guide for various employment decisions including testing and recruitment criteria, budget and organization decisions, employee career development, and development of bargaining units.

**Testing-Recruitment-Certification** - An examination system based upon job-related criteria is designed and conducted by the Personnel Department staff. Recruitment efforts designed to attract qualified applicants and meet the county affirmative action plan requirements are also conducted by the Personnel Department. Persons found eligible for employment are certified to vacancies based upon county personnel rules.

**Employee Records** - A central personnel file system is maintained by Personnel Department staff. Included in each file are various documents related to pre-employment, employment, changes in employment status, evaluations, training, and payroll.

**Affirmative Action** - A countywide affirmative action plan may be developed, maintained, and updated by Personnel Department staff.

**Employee Due Process** - Public agencies have disciplinary policies and procedures which conform with federal, state and local mandates to provide employees, including civil service and non-civil service employees, with "due process"

should their property interest in employment be challenged (discipline). The Personnel Department, usually in conjunction with the County Counsel, provide managers and supervisors with guidance and training on progressive discipline procedures and pre-discipline notification safeguards to assure “due process.”

**Salary Plan** - The salary plan consists of salaries or salary ranges assigned to county classes and the procedures to determine circumstances under which salary progression may occur. The salary plan is periodically changed due, in part, to results of market plan surveys or other salary indicators and collective bargaining for many employee classes.

**Employee Relations** - Units of employee representation based upon criteria found in a county employee relations policy are developed and modified based upon recommendations from Personnel Department staff. The staff also represents the Board of Supervisors in formal collective bargaining sessions with represented employees and in consultation sessions with unrepresented employees.

**Training** - A countywide training program may be conducted by Personnel Department staff. Such training may include subjects related to personnel development including new employee orientation, supervisory training, affirmative action related training, and career development skills.

**Risk Management** - Some or all risk management functions may be assigned to the Personnel Department including health and welfare benefit administration, safety, Workers' Compensation, Unemployment Insurance, State Disability Insurance, and liability.

## PLANNING

The state's Planning and Zoning Law requires that each county establish a Planning Agency to carry out specified planning functions. The agency functions may be delegated to a department, one or more planning

commissions, administrative bodies or hearing officers, the legislative body itself, or any combination thereof. Recognizing the diversity among county planning operations, “Planning Agency” is a generic term that applies to whichever body performs the designated planning functions.

All but one county (Kern) have established Planning Commissions consisting of members who are appointed by the Board of Supervisors. These commissions report directly to the Board and make recommendations regarding important land use decisions. The legislative body (i.e., Board of Supervisors) retains the ultimate authority on all land use decisions. The Planning Department of a county provides staff support to both the Planning Commission and the Board of Supervisors, advising them on important issues facing them in relation to land use decisions.

### Office Responsibilities

The Planning Agency must prepare, periodically review, and revise the county general plan. Implementation of the plan occurs through zoning and subdivision ordinances and specific plans, as well as annual review of capital improvement programs for consistency with the general plan. The Planning Department must also promote public coordination of the plan with public agencies. Another important role is consulting and advising with public officials and agencies, utilities, civic groups, educational and professional organizations, and citizens concerning implementation of the general plan.

Planning departments serve a very important purpose in reviewing applications for proposed development. Staff must advise planning commissions and elected officials of various implications of such development including whether the proposed project is consistent with the applicable general plan or an amendment must be sought. Further, Planning Agencies must follow the California Environmental Quality Act (CEQA) as an integral part of the planning process. This act requires that potential impacts of government agencies'

actions, including approval of private sector projects, be disclosed, comprehended, and mitigated by the agency before they act.

Planning Agencies often perform other functions, including conducting studies and preparing plans for the county. Some counties combine other governmental functions with the planning agency: public works, building departments, redevelopment agencies, code enforcement, transportation planning, parks, economic development, LAFCo, COG, and solid waste management authority.

## PROBATION

Each of California's 58 counties has a Probation Department; San Francisco City and County has two -- one for adults and a separate one for juveniles. The Probation Department, like the sheriff's department, district attorney's office, public defender's office, and courts, is a key component of the county's criminal justice system.

The Probation Department deals with adults, juveniles, pretrial detainees, and sentenced persons. The mandate that a county have a Probation Department is set out in Welfare and Institutions Code Section 270. The duties are varied and numerous. Specific mandated services are found throughout the Codes, including: Code of Civil Procedure, Education Code, Family Code, Government Code, Health and Safety Code, Penal Code, and Welfare and Institutions Code.

The Probation Department is administered by the Chief Probation Officer who is appointed, depending on the county charter, either by the Board of Supervisors or by the Presiding Judge of the Superior Court. The primary staff of the Probation Department are probation officers and institutional counselors who are sworn peace officers (Penal Code Section 830.5) with the powers of arrest, search, and seizure. Probation Officers are required to have 200 hours of comprehensive training prior to assuming their duties and 40 hours each year thereafter. This training is certified and paid for

by the Standards and Training for Corrections Program of the State Board of Corrections.

### Office Responsibilities

The Probation Department performs the following functions:

- ◆ Investigates offender's backgrounds
- ◆ Makes sentencing recommendations to the court
- ◆ Enforces court orders
- ◆ Supervises sentenced offenders
- ◆ Provides corrections and prevention programs
- ◆ Operates custody facilities for detained and adjudicated juvenile offenders and, in some counties, sentenced adult offenders as well
- ◆ Administers various juvenile justice prevention and intervention programs

The Probation Department also recommends and collects restitution, oversees community service, and provides oversight of criminal diversion programs.

## PUBLIC DEFENDER

The Public Defender's Office is responsible for providing legal defense (at all stages of the proceedings) for any person who is not financially able to employ counsel and who is charged with any contempt or offense triable in the superior court. The Public Defender, appointed by the Board of Supervisors, carries out the office responsibilities with the assistance of deputy counsels and other support staff.

### Office Responsibilities

In addition to those major functions, the Public Defender:

- ◆ Formulates departmental policy, directs its execution, and evaluates work accomplished
- ◆ Directs deputies' representation of defendants who are unable to employ counsel in preliminary hearings, as well as

misdemeanor and felony trials; minors whose parents are unwilling or financially unable to obtain counsel in juvenile court proceedings; and persons who are unable to employ counsel in mental health and conservatorship proceedings that may result in incarceration or detention

- ◆ Assists the courts in obtaining reimbursement from defendants, and from parents or guardians of minors represented, for all or a portion of the Public Defender's cost of counsel
- ◆ Directs the defense of persons unable to employ counsel in any civil litigation, if in the judgment of the Public Defender, the person is being persecuted or unjustly harassed
- ◆ Directs field investigations to locate witnesses and obtain information for legal staff
- ◆ Directs the appeal of those cases in which an appeal might reasonably be expected

## **PUBLIC GUARDIAN – CONSERVATOR– ADMINISTRATOR**

The Public Guardian-Conservator-Administrator provides mandated conservatorship and estate administration services as specified by the Probate Code and Welfare and Institution's Code. The organization of these services varies among counties. The Public Guardian, Public Conservator, and/or Public Administrator is personally responsible for these functions, which are delegated within the department.

The services of the Public Guardian may be provided through a separate county department, an elected official, or incorporated into a larger department such as health or human services. Public Conservator services are oftentimes provided by the Public Guardian, but the responsibilities may be shared with mental health departments. The Public Administrator may be an elected official, a separate department, or housed within another

county department such as sheriff-coroner, treasurer, or public guardian-conservator.

### **Office Responsibilities**

The Public Guardian-Conservator serves as conservator of a person and/or estate of individuals needing protective intervention. The two types of conservatorship, Lanterman-Petris-Short (LPS) and probate, can only be established by order of the superior court.

As probate conservator, Public Guardians are involved in all aspects of their clients' lives, including financial management, housing, medical care, placement, and advocacy.

As LPS conservator, Public Conservators are responsible for directing the mental health treatment and placement of their clients. Referrals for probate conservatorship usually come from another community agency, institution, or physician. Referrals for LPS conservatorship can only come from a psychiatrist who is affiliated with a Short-Doyle hospital.

The Public Administrator is responsible for administering the estate of a county resident who dies without a will or family in California. Estate administration may include marshaling all assets, selling real or personal property, performing heir searches, and overseeing the distribution of the estate. The activities are supervised by the superior court. The Public Administrator may also supervise the county's indigent burial program.

## **PUBLIC WORKS**

The Public Works Department is responsible for planning, designing, constructing, operating, and maintaining the county's infrastructure: public roads, transportation systems, bridges, water, wastewater, drainage, and solid waste disposal systems. In some counties, airports, general services, and parks and recreation facilities are also housed in the Public Works department. Typically, the department is administered by the Director of Public Works, who is appointed by the Board of Supervisors,

and is assisted by necessary administrative and support staff. The Director may also serve as the County Engineer, or a licensed engineer in the department may hold that title.

### **Office Responsibilities**

The types of activities and level of involvement by the Public Works Department may vary from county to county. However, the specific work engaged in by this department may include, but not be limited to, the following:

- ◆ Maintaining the county's network of underground facilities (sewer and domestic water) and storm drainage pipeline, roadways, bridges, and other minor structures
- ◆ Developing and delivering a countywide coordinated transportation program which includes bus and passenger rail services
- ◆ Administering, operating, and maintaining special districts that provide water, sanitary sewer, storm drainage, and street lighting services
- ◆ Administering and maintaining flood control district zones consisting of project levees and channels
- ◆ Maintaining equipment for other county departments

In addition, the Public Works Department may administer and operate a solid waste management program which includes collections, licensing, and planning.

The county surveyor's office, responsible for processing all official maps, is often housed within the Public Works Department. Furthermore, the departments also acquire and dispose of real property related to the construction of county public works improvement, review private development projects, and prepare master plans for future construction.

## **SHERIFF-CORNER**

The Sheriff has three primary duties: keep the peace (e.g., make arrests); attend the courts;

and operate the county jail. All 58 counties in California have a Sheriff's Department and 49 of those counties also provide for the Sheriff to assume the duties of the Coroner. The Sheriff is a constitutionally elected official. The Coroner, in those counties where the Sheriff does not assume both roles, is responsible for inquiring into and determining the circumstance, manner, and cause of all violent, sudden, or unusual deaths. Some counties have independently elected Coroners and others have appointed Coroners, or Medical Examiners who perform the duties of the Coroner. The Sheriff may also provide court services.

### **Office Responsibilities**

The Sheriff's Department typically has six functional operations:

**Patrol** - Besides patrol cars, may include boat or air patrol; answer calls for service; conduct investigations; detect and prevent crimes; and make arrests.

**Detention** - Operation of the jail and work camps; booking and release of inmates.

**Civil** - Receive and serve civil papers, such as summons, complaints, subpoenas, and orders of the court.

**Court Services** - Provide inmate transportation and bailiff duties in the court; provide courthouse security.

**Records** - Maintain records, warrants, and criminal history information.

**Coroner** - See full description below.

The Coroner's Office typically has three functional operations:

**Medical** - Conduct autopsies to determine cause of death in those cases which fall within its jurisdiction; transport and remove bodies; verify cause of death and sign death certificates; appear at all unattended deaths unless the deceased has been seen by a physician within a specified period of time.

**Administrative** - Maintain all records; respond to inquiries by law enforcement agencies,

doctors, and others with potential cases; provide proper custody and security of valuables; arrange sale of unclaimed property (which may be done by the public guardian-public administrator); locate families when necessary.

**Investigative** - Conduct investigations to determine causes of death and/or to establish identity of deceased; conduct inquests.

## SOCIAL SERVICES/HUMAN SERVICES

The Social Services Agency/Human Services-Department administers programs providing cash assistance and welfare-to-work services, health coverage, and food assistance to individuals and families; assessment and protection for children and adults who have been abused or neglected; and in-home supportive services for vulnerable children and adults. Some county Social Services Agencies also oversee center-based and home-delivered meals for seniors and/or workforce programs that provide education, training, and job placement services. The specific responsibilities of the Social Services Agency will vary by county. The Agency is administered by a director, who is appointed by the County Administrative Officer or the Board of Supervisors, and a variety of management and specially trained support staff.

The Personal Responsibility and Work Opportunity Reconciliation Act of 1996, dramatically changed the way welfare services are delivered nationally and in the state. The new program, "Temporary Assistance for Needy Families" (TANF), replaced the former entitlement program, "Aid to Families with Dependent Children" (AFDC). California's TANF program is called CalWORKs.

Highlights of CalWORKs include the following:

- ◆ The CalWORKs program includes temporary financial assistance and employment services.

- ◆ The reforms allow for more flexibility in the design and implementation of services to TANF recipients on a federal, state, and local level.
- ◆ In California there is a "safety net" that protects children who will remain eligible for temporary assistance if their parents fail to meet program requirements or become ineligible for aid due to expiration of their lifetime benefit.

### Office Responsibilities

The Social Services Agency programs are organized in seven major divisions (the types of programs and organization can vary by county):

**Income Maintenance** - Through a network of offices, phone-based service centers and Internet applications, provides access to benefits from CalWORKs, CalFresh (formerly known as Food Stamps), child care and county-funded General Assistance programs.

Californians receiving CalWORKs and CalFresh access their benefits via an Electronic Benefit Transfer (EBT) card called the Golden State Advantage card.

**Health Coverage** – Through local offices, phone-based service centers and Internet applications, administers eligibility for numerous health coverage programs, including Medi-Cal and the new Advance Premium Tax Credit coverage offered through the Affordable Care Act.

**Family and Children's Services** - Responds to allegations of abuse or neglect of children. Protects children and provides family preservation services when possible; shelters children in the children's shelter, foster or group homes when it is not safe for them to remain with their families; and creates new families through adoption and guardianship.

**Aging and Adult Services** - Responds to allegations of abuse, neglect, or exploitation of elderly and dependent adults. Coordinates the delivery of in-home supportive services to children and adults with disabilities that cause them to require assistance with activities of

daily living. In collaboration with the State Department of Aging, some county Social Services Agencies administer a senior nutrition program to provide congregate site and home-delivered meals. Some agencies help military veterans and their relatives obtain veterans' benefits.

**Employment and Training** - Congress passed the Workforce Investments Act of 1998. Some counties house these programs in their Social Services Agency.

**Public Administrator-Public Guardian** - Administers personal/financial management for people who cannot care for themselves because of serious physical or mental incapacity. Protects clients' assets from exploitation and administers estates of people who die without leaving a will. Some counties house these programs in their Social Services Agency. (See full description of Public Administrator-Public Guardian in this section.)

**Financial Management and Administration** - Develop and monitor the agency's budget and administer all fiscal activities and support functions of the agency.

## TREASURER—TAX COLLECTOR

The combined offices of Treasurer and Tax Collector exist in 56 of California's 58 counties. Imperial and Solano Counties maintain separate offices. With the exceptions of Los Angeles, Sacramento, and Santa Clara Counties, all Treasurer-Tax Collectors are nonpartisan countywide elected officeholders serving four-year terms.

### Office Responsibilities

The Tax Collector's role in most counties is to administer the billing, collection, and reporting of property tax revenues levied annually throughout California for the county, its cities, schools, and special districts. The Tax Collector operates under provisions of the State Constitution and statutes principally codified in

the Revenue and Taxation Code. After five years, real property tax delinquencies result in Tax Defaulted Property Sales conducted by the Tax Collector.

The Treasurer serves as the depository for all funds belonging to the county, schools, and other special districts within each county. Operating primarily under the Government Code, the Treasurer receives, deposits, and manages investments for over \$70 billion generated from taxes, fees, grants, and bond proceeds. In addition, the Treasurer is often the principal in the issuance of county debt obligations that support a variety of construction projects and other county financing needs. Treasurers also sit as ex-officio members of the retirement boards for the 20 counties participating in the 1937 County Retirement Act.

The Treasurer-Tax Collector's office can research property tax-related questions, provide investment and cash flow information, assist in developing financing options for county projects, and provide general banking services for county departments and affiliated agencies. In addition, many Boards of Supervisors have established debt advisory or finance subcommittees where the Treasurer-Tax Collector may be a participating member.

## WEIGHTS AND MEASURES

The Weights and Measures Department is headed by the Director (Sealer) of Weights and Measures, who is appointed by the Board of Supervisors and is responsible for the administration and enforcement of all applicable laws and regulations related to weighing and measuring devices, quantity control, and petroleum inspections. In many counties the Sealer is located in the Agricultural Commissioner's office.

### Office Responsibilities

The Director (Sealer) of Weights and Measures is responsible for the preservation and maintenance of standards of measurement

essential to value comparison for consumers and fair competition for industry. This charge is implemented through device inspections, quantity control, weighmaster inspections, and petroleum inspections.

The device inspection program protects both the buyer and seller by the testing of weighing and measuring devices to ensure their correctness. This provides for uniform standards of weight and measure when the price of goods depends on the accuracy of these devices. Most devices, including retail scales and meters, are generally tested yearly.

The quantity control program controls the accurate reproduction of quantity standards and price extension in commercial transactions and provides for informative labeling of identity, quantity, and responsibility of packaged commodities. Quantity control inspections including commodity quantity

verification, accurate price calculations, and advertised price correctness are performed at all establishments that conduct transactions upon weight, measure, volume, time, or count.

The weighmaster inspection program protects persons having a financial interest in transactions which are required to be based upon a written statement of quantity. Businesses that use heavy capacity scales such as moving companies or rock, sand, and gravel companies are generally weighmasters.

Petroleum inspection assures that petroleum products meet the state safety and performance quality standards. Some counties maintain their own labs, but most counties submit samples to the state for brand, purity, and octane sampling. Within most counties, the Director (Sealer) of Weights and Measures is also the Agricultural Commissioner.



# Typical Services Provided to All County Residents

## **Sheriff**

- ◆ Coroner
- ◆ County Jail
- ◆ Search and Rescue Services

## **Human Services**

- ◆ Employment and Financial Services
- ◆ Child Protective Services
- ◆ Adult Protective Services
- ◆ Food Stamps
- ◆ Medi-Cal Eligibility and Services
- ◆ In-Home Supportive Services
- ◆ Adoption Assistance
- ◆ Nutrition Programs (Meals-on-Wheels)

## **District Attorney**

- ◆ Attorney and Prosecutors
- ◆ Criminal Child Support Investigations
- ◆ Child Abduction
- ◆ Welfare Fraud

## **Agriculture Department**

- ◆ Agriculture Law, Regulatory Enforcement
- ◆ Weights & Measures Enforcement
- ◆ Predatory Animal Control
- ◆ Pesticide Use Regulation
- ◆ Coordinate 4H Program
- ◆ Advice to Farmers and Gardeners

## **Behavioral Health**

- ◆ Alcohol & Substance Abuse Programs
- ◆ Mental Health Services
- ◆ School Based Services
- ◆ Prevention Programs
- ◆ Homeless Assistance
- ◆ Senior Citizen Services

## **Public Health**

- ◆ WIC Food Voucher and Nutrition Education
- ◆ Environmental Health and Management
- ◆ Hazardous Materials Monitoring
- ◆ Clinics and Hospitals
- ◆ Health Education Programs
- ◆ Restaurant Licensing and Inspection

## **County Administrative Office**

- ◆ Emergency and Disaster Management

- ◆ Economic Development

## **County Clerk/Recorder**

- ◆ Elections
- ◆ Marriage Licenses
- ◆ Death Records
- ◆ Passport Applications
- ◆ Voter Registration
- ◆ Recording of Official Records

## **Public Works Department**

- ◆ County Transit
- ◆ County Landfill
- ◆ Recycling and Household Hazardous Waste
- ◆ County Roads
- ◆ Flood control
- ◆ County Parks

## **Libraries**

- ◆ Public Library Branches
- ◆ Literacy Program

## **Assessor/Auditor**

- ◆ Property Tax Calculation and Distribution
- ◆ Property Assessment
- ◆ Agency Audits

## **Veterans Services**

- ◆ Benefit Assistance
- ◆ Veteran Memorial Halls

## **Public Defender**

- ◆ Legal Assistance to Indigent Citizens

## **Water & Resource Conservation**

- ◆ Manage and Conserve Water and Other Resources

## **Treasurer – Tax Collector**

- ◆ Collection and Investment of Public Funds

## **Probation**

- ◆ Probation-Parole
- ◆ Juvenile Hall
- ◆ Victim Witness Assistance

## **Child Supportive Services**

- ◆ Enforcement/Collection of Child Support Payments



# Administrative and Procedural Rules of the Board of Supervisors

## *Example from the County of San Diego*

Every county has adopted a set of administrative and procedural rules for the Board of Supervisors. They help guide the work and meeting of the Board, and enhance transparency for the public. This sample is an *incomplete sample* from the San Diego County Board of Supervisors Rules of Procedure (amended January, 2014). For the complete document please visit: [www.sdcounty.ca.gov/bos/boardrules](http://www.sdcounty.ca.gov/bos/boardrules).



While this example is typical, readers should become familiar with the rules for their county.

### ***Rule 1. Time and Place of Meetings of the Board of Supervisors***

(a) Except as otherwise provided in this Rule, a regular meeting of the Board shall be held on Tuesday of each week commencing at the hour of 9:00 a.m. and Wednesday of each week commencing at the hour of 9:00 a.m. in the North Chamber (Room 310) or Conference Rooms (Rooms 302, 358 or 335-A), located at the San Diego County Administration Center, 1600 Pacific Highway, San Diego, California or the County Operations Center, Campus Center Chambers, 5520 Overland Avenue, San Diego, California. The Wednesday meeting is to be known as the Land Use meeting. No meeting shall commence prior to the time specified in this subsection ...

### ***Rule 2. Agenda for Meetings of the Board of Supervisors***

(a) Items for the agenda for any regular meeting of the Board may be included on the agenda only with the approval of the Chief Administrative Officer; provided, however, Board Members may file an item for the agenda for a regular meeting directly with the Clerk.

(b) The Clerk shall prepare and issue an agenda for each regular meeting of the Board. Items filed with the Clerk for the agenda shall be complete. The Clerk shall not accept any additional material on an agenda item or any new agenda item except

those approved by the Chairperson and the County Counsel as noted below

(d) As required by the Ralph M. Brown Act, items not on the posted agenda for a meeting shall not be considered by the Board except as follows:

1. Upon determination by a majority vote of the Board that an emergency situation exists, as defined in Government Code Section 54956.5. The determination shall be made prior to Board consideration of the emergency item. An emergency situation is limited to:

a. emergency - work stoppage, crippling activity, or other activity that severely impairs public health, safety or both.

b. dire emergency - crippling disaster, mass destruction, terrorist act, or threatened terrorist activity that may endanger the public health, safety, or both.

2. Upon determination by a two-thirds vote of the Board Members present, or a unanimous vote if less than two-thirds of the Members are present, that there is a need to take immediate action and that the need for action came to the attention of local agency subsequent to the agenda being posted. The determination shall be made prior to Board consideration of the item ...

### ***Rule 3. Order of Business for Meetings of the Board of Supervisors***

(a) The schedule of business for the Tuesday meeting shall be:

9:00 a.m. - 12:00 Noon - Agenda Matters

12:00 Noon - 2:00 p.m. - Recess

2:00 p.m. - Until Adjournment into Closed Session  
Agenda Matters

Closed Session (if necessary) - Closed Session  
Agenda Matters

County Counsel will report on Closed Session  
actions (if necessary)

(c) The order of business of the regular meeting held on Tuesday shall be:

- Roll Call
- Invocation
- Pledge of Allegiance
- Presentation of Proclamations
- Public Communication, pursuant to Rule 4 (f)
- Approval of Minutes
- Agenda review at call of the Chairperson to identify those items on agenda which a Member of the Board or of the public requests the opportunity to discuss.
- Approval at the call of the Chairperson of those items for which there is no request for discussion.
- Discussion of items that the public has requested an opportunity to discuss shall be taken in sequential order followed by discussion of all other items to be discussed taken in sequential order; provided, however, the Chairperson may take items out of sequential order for the purpose of accommodating the public or expediting the conduct of the meeting.
- Closed Session and reporting of Closed Session Actions (if necessary).

The Chairperson may alter or deviate from this schedule ...

**Rule 4. Public Participation in Meetings of the Board of Supervisors**

(a) The policy of the Board is to permit public participation in Board meetings. No person shall address the Board without the permission of the Chairperson. The Chairperson may limit the time for presentation and the number of persons who may address the Board on any agenda item. The general policy of the Board regarding public

participation is as follows: three minutes per person; the Chairperson may set a limit for organized group presentations of three or more persons up to 15 minutes, and may set limits for each side when many persons request to speak on an agenda item. The Chairperson of a Planning or Sponsor Group is the sole official spokesperson for the group unless this responsibility is delegated in writing or otherwise established by majority vote of the group and communicated in writing to the Chairperson of the Board of Supervisors. Five minutes may be allowed for such presentation unless there are circumstances warranting additional time. If there is a minority report from the Planning or Sponsor Group, the Chairperson may allocate up to five minutes for such presentation. The Chairperson shall have discretion in setting time limits ...

**Rule 5. Nomination and Selection of Chairperson, Vice Chairperson, and Chairperson Pro Tem of the Board of Supervisors**

(a) The officers of the Board are the Chairperson, the Vice Chairperson and the Chairperson Pro Tem. The nominations for and selection of Chairperson, Vice Chairperson and Chairperson Pro Tem for the ensuing year shall be accomplished by the Board within 30 days of the first regularly scheduled meeting in January. No nominations or selections shall be accomplished until after any newly elected Supervisors have taken office.

(b) The method of nomination and selection of Chairperson, Vice Chairperson and Chairperson Pro Tem will be at the discretion of the Board ...

**Rule 6. Motions During Meetings of the Board of Supervisors**

(a) Action of the Board shall be taken by motion. Any action of the Board may be proposed by the motion of any Member. Such a motion, if seconded by any Member, shall be on the floor and must be considered. If a motion is not seconded, the motion fails for lack of a second, and shall be so declared by the Chairperson.

(b) A motion may be withdrawn by its maker at any time before adoption or rejection, with the consent of the second. Absent the consent of the second, the motion shall remain on the floor. The second to a motion may be withdrawn by the

second at any time before adoption or rejection of the motion. Upon withdrawal of the second, the motion will be lost for lack of a second and so declared by the Chairperson unless seconded by another Member.

(c) The Chairperson shall recognize Members of the Board who desire to obtain the floor to speak in the order that they request to speak through the electronic Board Member request to speak system. Once the Chairperson has recognized the right of a Member to speak, the Chairperson shall protect the speaker from disturbance or interference. The Chairperson, when the interest of the Board requires, may permit a Member to be interrupted ...

***Rule 7. Retention of Exhibits and Documentary Material Received in Hearings Before the Board of Supervisors***

(a) Hearings required by law - In hearings required by law (such as hearings on Planning and Zoning matters on applications for variances, special use permits, reclassification of zones, and amendments to General Plan for which a hearing is required by statute or ordinance) the following rules shall apply:

(1) Subject to the conditions stated below, in (3) and (4) of this subsection, all exhibits, including documentary materials such as photographs, drawings, maps, plats, letters, petitions and other physical evidence received by the Board at hearings shall be retained by the Clerk as part of the record of the hearings. To the extent possible, the Clerk may furnish copies of such material to persons requesting them upon payment of the fee prescribed by the San Diego County Administrative Code for copies of public records.

(2) All exhibits received by the Board will be marked for purposes of identification. Exhibits filed with the Board by County staff personnel will be marked by numbers in the order received: numbers 1, 2, 3, etc. Exhibits filed with the Board by persons other than County staff personnel will be marked by letters in the order received: A, B, C, etc. References to exhibits filed with the Board will be by the numbered or lettered designations assigned to them ...

**Rule 8. Conferences of the Board of Supervisors**

(a) Conferences of the Board may be scheduled by the Chairperson to be held at any regular or special meeting. The agenda for any conference shall be approved by the Chairperson.

(b) Conferences shall be for the purpose of providing the Board information submitted by County staff or by those of the public invited by the Board or County staff to address the Board at such conference.

**Rule 9. Overruling the Chairperson of the Board of Supervisors**

A decision of the Chairperson with respect to the interpretation, applicability or enforcement of these Rules may be overruled by a majority vote of the Members present.

**Rule 10. Ceremonial Functions and Proclamations**

The Chairperson is authorized to represent the County at ceremonial functions, proclamation ceremonies, and other similar events when the Board has not otherwise designated one of its Members to represent the County. The Chairperson shall coordinate the representation of the County by other Members at such events.

**Rule 11. Suspension of Rules of Procedure**

Any rule of the Board may be suspended temporarily, upon approval of the majority of the Board. The temporary suspension shall apply only to the matter under immediate consideration and, in no case, shall it extend beyond an adjournment.

**Rule 12. Amendment of Rules of Procedure**

No rule of the Board shall be adopted or amended except by resolution adopted by the Board.

**Rule 13. Policies to Implement Rules of Procedure**

The Board may adopt policies to implement provisions of these Rules.

**Rule 14. Parliamentary Procedure**

These Rules shall govern the proceedings of the Board. In all situations not covered by these Rules or any provision of law, the authority shall be Robert's Rules of Order, Newly Revised. The Clerk of the Board shall serve as Parliamentarian.



# California Counties

## ROLES, RESPONSIBILITIES, AUTHORITY

### Local Agencies in California

- ★ Over 7,700 local governments in California  
Serving 35 million people
- ★ 1,138,122 employees
- ★ Over 220 different state laws governing local agencies  
188 laws just for special districts



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### California Counties

- ★ 58 Counties  
1 City/County
- ★ 10.4 million to 1,222
- ★ Three counties with no cities  
Alpine, Mariposa, Trinity
- ★ General (44) or Charter (14)



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# California Counties

## ROLES, RESPONSIBILITIES, AUTHORITY

### California Counties

- ★ Created by Legislature
- ★ Governed by 5-Member Board  
San Francisco exception at 11
- ★ Other elected officials:  
*Sheriff, District Attorney, Assessor, Treasurer, Tax Collector, Auditor, Clerk, Recorder, Surveyor, Coroner*



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### Board of Supervisors Roles

- ★ Executive Powers
- ★ Supervision of County Officials
- ★ Legislative Role
- ★ Quasi-Judicial Role
- ★ County Revenue Authority
- ★ Regional Agency Boards



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### California Counties

- ★ State Services Agent  
Social services, behavioral health, public health, child support
- ★ Countywide "Regional" Services  
Jail, probation, district attorney, elections, public defender, clerk, recorder, animal control, agriculture, environmental health, public guardian
- ★ Municipal Services  
Planning, fire, sheriff, parks, library, recreation, roads, code enforcement



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# California Counties

## ROLES, RESPONSIBILITIES, AUTHORITY

### Typical County Departments

- \* Agriculture
- \* Assessor\*
- \* Auditor-Controller
- \* Child Support Services
- \* Coop Extension
- \* County Executive
- \* County Clerk
- \* County Counsel
- \* District Attorney\*
- \* Elections
- \* Environmental Health
- \* General Services
- \* Human Resources
- \* Library
- \* Parks
- \* Planning
- \* Probation
- \* Public Defender
- \* Public Guardian
- \* Public Health
- \* Public Works
- \* Sheriff\*-Coroner
- \* Social Services
- \* Treasurer-Tax Collector
- \* Weights & Measures




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### Services & Responsibilities

| County-Wide Services  | Municipal Services   |
|---|--|
| <p>TYPICAL SERVICES</p> <ul style="list-style-type: none"> <li>Health &amp; Human Services</li> <li>Child Support</li> <li>District Attorney</li> <li>Public Defender</li> <li>Probation</li> <li>Corrections - Jail</li> <li>Recorder/Assessor</li> <li>Elections</li> <li>Tax Collection</li> <li>Weights and Measures</li> <li>Environmental Health</li> </ul> | <p>TYPICAL SERVICES</p> <ul style="list-style-type: none"> <li>Law Enforcement</li> <li>Fire Protection</li> <li>Land Use</li> <li>Roads</li> <li>Water</li> <li>Animal Control</li> <li>Parks &amp; Recreation</li> <li>Library</li> <li>Airport</li> <li>Code Enforcement</li> <li>Waste Collection</li> </ul> |




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### County Services - Responsibilities

#### Mandated-Absolute

- \* Federal or state law; court decisions specify program requirements
- \* Board has no discretion on service, staffing, or expenditure levels

- Jail/Corrections
- CalWORKS
- Public Defender
- Elections
- Real Property Assessment
- Child Welfare Services
- Communicable Disease Control




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# California Counties

## ROLES, RESPONSIBILITIES, AUTHORITY

### County Services - Responsibilities

#### Mandated-Practical

- \* Federal or state law; court decisions specify program requirements
- \* Board has some discretion on service and expenditure levels

|                     |                            |
|---------------------|----------------------------|
| Surveyor            | Weights & Measurers        |
| Adult Prosecution   | Sheriff Patrol             |
| County General Plan | Medically Indigent Adults  |
| Probation           | Behavioral Health Services |




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### County Services - Responsibilities

#### Business Necessity

- \* Program or service essential to the functioning of the county
- \* Board has some discretion on service and expenditure levels

|                         |                   |
|-------------------------|-------------------|
| Senior Nutrition        | Fire Protection   |
| Child Abuse Prosecution | Homeless Shelters |
| Veterans Services       | Disaster Planning |
| Facilities Management   | Road Maintenance  |




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### County Services - Responsibilities

#### Discretionary

- \* Federal or state law; court decisions do not establish the program
- \* Program is a local policy choice
- \* Board has complete discretion on service and expenditure levels

|                                |                      |
|--------------------------------|----------------------|
| Ambulance Subsidy              | Economic Development |
| Parks, Marinas, Wharfs         | Airports             |
| Library                        | Advisory Councils    |
| "County Contribution" Programs |                      |




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**REVENUES AND RESPONSIBILITIES – An Inventory of Local Tax Powers**

**Table I: County Tax Authority**

| Purpose/Program   | Authority                             | Agency   | Notes  |
|---|---------------------------------------|--|--|
| Any   | R&T §7200, et seq.                    | Any county                                       | Bradley-Burns Sales & Use Tax. Not to exceed 1%. Countywide, 0.25% of the tax funds transportation projects. County receives additional 0.75% from sales in unincorporated area.   |
| Any   | R&T §7280, et seq.                    | Any county                                       | Transient occupancy tax on occupancy (of no more than 30 days) in a hotel, inn, motel, or other lodging. Also applies to cities.   |
| Any   | R&T §7284, B&P §16100                 | Any county                                       | Business license tax.  |
| Any   | R&T §7284.2                           | Any county                                       | Utility user tax. Levied on utilities such as gas, electricity, telephone, water, and cable television services.   |
| Any   | R&T §11911                            | Any county                                       | Documentary transfer tax. Rate = \$0.55 per \$500 (or fraction thereof) of the consideration or value. (City imposed tax is credited against county tax.)  |
| Any (general purpose)   | R&T §7285                             | Any county                                       | General tax. Transactions & use tax. Rate = multiples of 0.25%. (City imposed tax is credited against county tax.)   |
| Any (special purpose)   | GC §23027                             | Any county                                       | Special taxes may be imposed, subject to the provisions of California Constitution Article XIII A.   |
| Any (special purpose)   | R&T §7285.5                           | Any county                                       | Special tax. Transactions & use tax. Rate = multiples of 0.25%. (City imposed tax is credited against county tax.)   |
| Airports  | GC §26020                             | Any county                                       | Special tax to fund public airports.   |
| Ambulance and paramedic services  | GC §53313(b)                          | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Ambulance/paramedic/ emergency medical services                                     | GC §53971.4, §53978                   | County of San Bernardino                         | Special tax. Also applies to any city or special district within the county that provides fire or police protection services and emergency medical services.   |
| Child care facilities   | GC §53313.5(d)                        | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Child care facilities insurance   | GC §53313.5(d)                        | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Convention halls, auditoriums, theaters, museums.                                   | GC §25351.5                           | Any county                                       | Admissions tax. Special tax to fund maintenance and operation of county-owned public-assembly facilities.  |
| Drug abuse prevention, crime prevention, health care services, and public education | R&T §7288.3                           | Any county-formed Local Public Finance Authority | Special tax. Transactions & use tax. Rate = multiples of 0.25%   |
| Facilities  | GC §53313.5                           | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners. May be used to fund the purchase, construction, expansion, improvement, or rehabilitation of any real or other tangible property.  |
| Fire protection and prevention services   | GC §53978                             | Any county that provides specified services      | Special tax. Also applies to cities and special districts that provide fire protection or prevention services or police protection services.   |
| Fire protection and suppression services  | GC §53313 (b)                         | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Flood and storm water services  | GC §53313 (e)                         | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Graffiti removal and prevention   | R&T §7287                             | Any county                                       | Special tax on retail sale of spray paint or other marking substances or instruments. Rate = \$0.10/spray paint container, \$0.05/marketing instrument. Also applies to cities.  |
| Hazardous substance cleanup services  | GC §53313 (f)                         | Any county-formed Community Facilities District  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Interest payments on voter-approved indebtedness.                                   | CA Constitution Article XIII A, §1(b) | Any county                                       | Ad valorem property taxes exceeding the statewide maximum rate of 1% may be levied to pay interest on indebtedness approved by the voters before July 1, 1978, or indebtedness for the acquisition or improvement of real property approved by 2/3 of voters after July 1, 1978. Also applies to cities and special districts. |
| Justice facilities  | R&T §7286.31                          | County of San Diego                              | Special tax. Transactions & use tax. Rate = 0.5%   |

Code Abbreviations: B&P = Business & Professions Code ED = Education Code GC = Government Code HSC = Health and Safety Code MVC = Military and Veterans Code PUC = Public Utilities Code R&T = Revenue and Taxation Code S&H = Streets & Highways Code

**REVENUES AND RESPONSIBILITIES – An Inventory of Local Tax Powers**

**Table i: County Tax Authority**

| Purpose/Program   | Authority      | Agency  | Notes  |
|---|----------------|---|--|
| Library, contract between counties  | ED §19109      | Any county  | Special tax to fund a county contract with another county in which a County Free Library has been established.   |
| Library services  | GC §53313 (c)  | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Library facilities  | GC §53313.5(c) | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Library facilities and services   | GC §53717      | Any county  | Special tax. Also applies to any city or library district.   |
| Library programs and operations   | R&T §7286.55   | County of San Joaquin                             | Special tax. Transactions & use tax. Rate = 0.125%   |
| Lighting of parks, parkways, streets, roads, and open space.                      | GC §53313 (d)  | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Maintenance   | S&H §5832.8    | County of San Mateo                               | Special tax to maintain improvements in maintenance districts located in Portola Valley.   |
| Mosquito abatement  | GC §25842.5    | Any county  | Special tax for mosquito abatement. May be levied in incorporated area, with city consent.   |
| Museum & cultural facilities, operations and maintenance                          | GC §53313 (c)  | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Musical performances.   | GC §25558      | Any county  | Special tax to fund free public musical performances.  |
| Park & recreation acquisition, improvement, maintenance, programs, and operations | R&T §7286.90   | County of San Mateo                               | Special tax. Transactions & use tax. Rate = 0.125% or 0.25%  |
| Park, recreation, parkway, and open space facilities                              | GC §53313.5(a) | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Parks, parkways, and open space, maintenance services.                            | GC §53313 (d)  | Any county-formed Community Facilities District   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Pension, retirement, and benefits   | GC §31200      | Any county  | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Pension, retirement, and benefits   | GC §32211      | Any county  | Special tax for payment of pensions or annuities for employees of a county or judicial district. (Tax base and approval requirements not specified.)   |
| Pension, retirement, and benefits   | GC §33015      | Any county  | Special tax for payment of pensions or annuities for county foresters, firewardens, and firemen. (Tax base and approval requirements not specified.)   |
| Pleasure riding   | GC §53942      | Any county  | Special tax for payment of pensions or annuities for peace officers and fire service employees. (Tax base and approval requirements not specified.)  |
| Police protection and criminal justice services                                   | GC §53313 (a)  | Any county-formed Community Facilities District   | Special tax on horses, mules, and other trail riding animals. Not to exceed \$10 per animal. Also applies to any regional park district. (Approval requirements not specified.)                      |
| Police services   | GC §53978      | Any county that provides specified services       | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |
| Public library construction, acquisition, programs, and operations.               | R&T §7286.59   | Any county  | Special tax. Also applies to cities and special districts that provide fire protection or prevention services or police protection services.   |
| Public transit  | R&T §11152     | San Francisco (City & County)                     | Special tax. Transactions & use tax. Rate = 0.125% or 0.25%  |
| Rapid transit planning  | R&T §36020     | Any county with population greater than 1,000,000 | Vehicle license fee surcharge of no greater than 15% of the state VLF. Requires 2/3 voter approval. Discontinued if transit fares are increased.   |
| Rapid transit planning  | R&T §36060     | Any county with population greater than 1,000,000 | Vehicle license fee of \$1. Adopted by ordinance for period of one year only. (May be an unconstitutional special tax levied without 2/3 voter approval.)  |
| Recreation program services   | GC §53313 (c)  | Any county-formed Community Facilities District   | Commercial parking lot license tax not to exceed 5% of gross receipts. Adopted by ordinance for period of one year only. (May be an unconstitutional special tax levied without 2/3 voter approval.) |
|   |                |   | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.  |

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PUC = Public Utilities Code R&T = Revenue and Taxation Code S&H = Streets & Highways Code

**REVENUES AND RESPONSIBILITIES – An Inventory of Local Tax Powers**

**Table I: County Tax Authority**

| Purpose/Program  | Authority       | Agency  | Notes   |
|--|-----------------|---|---|
| Roads (county expressways)   | R&T §11103      | Any county which meets specified conditions     | Vehicle license fee of up to \$10 per vehicle. Adopted by ordinance in counties which have general plan provisions for county expressways and have funded highway construction from a county bond of at least \$70,000,000. (May be an <i>unconstitutional special tax levied without 2/3 voter approval.</i> ) |
| Road maintenance   | S&H §1550.2     | Any county                                      | Special tax for road work in counties' special road maintenance districts.  |
| Sanitation and health  | HSC §101350     | Any county                                      | Special tax.  |
| School facilities, elementary and secondary schoolsites                          | GC §53313.5(b)  | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| School facilities, maintenance services for elementary and secondary schoolsites | GC §53313 (c)   | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters (not landowners).  |
| Seismic safety work on buildings and real property                               | GC §53313.5(i)  | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| Snow plowing and removal   | GC §53313 (e)   | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| Soil deterioration repair and abatement  | GC §53313.5 (j) | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| Street & road maintenance  | GC §53313 (d)   | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| Trade, commerce, and immigration.  | GC §25904       | Any county                                      | Special tax to fund promotion of immigration, trade and industrial/agricultural enterprises at fairs or expositions.  |
| Trade, commerce, and immigration.  | GC §26100       | Any county                                      | Special tax for advertising, exploiting, and making known the resources of a county and making plans and arrangements for a fair or exposition.   |
| Transit capital projects   | PUC §99500      | Any county                                      | Motor vehicle fuel tax. \$0.01/gal. or \$0.01/cu.ft. of CNG. Majority voter approval. (May be an <i>unconstitutional special tax levied without 2/3 voter approval.</i> )   |
| Transportation   | PUC §131102     | Any of the nine Bay Area counties               | Special tax. Transactions & use tax. Rate = 0.5% or 1%. Also applies to the Metropolitan Transportation Commission.   |
| Transportation   | R&T §9501       | Any county                                      | Motor vehicle fuel tax. \$0.01/gal. or \$0.01/cu.ft. of CNG. In addition to voter approval, requires approval of a majority of city councils of cities having a majority of the population in the incorporated areas of the county.   |
| Utility undergrounding   | GC §53313.5(e)  | Any county-formed Community Facilities District | Mello-Roos Act special tax. Requires 2/3 approval of registered voters or landowners.   |
| Vector control   | GC §25842.5     | Any county                                      | Special tax for vector control. May be levied in incorporated area, with city consent.  |
| Veterans homes   | MVC §1121       | Any county                                      | Special tax.  |
| Water  | GC §25694       | Any county                                      | Special tax to fund acquisition, development, distribution, and sale of water. (Tax base not specified. May be an <i>unconstitutional special tax levied without 2/3 voter approval.</i> )  |
| Zoos   | R&T §7286.43    | County of Fresno                                | Special tax. Transactions & use tax. Rate = 0.1%  |

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PUC = Public Utilities Code R&T = Revenue and Taxation Code S&H = Streets & Highways Code