

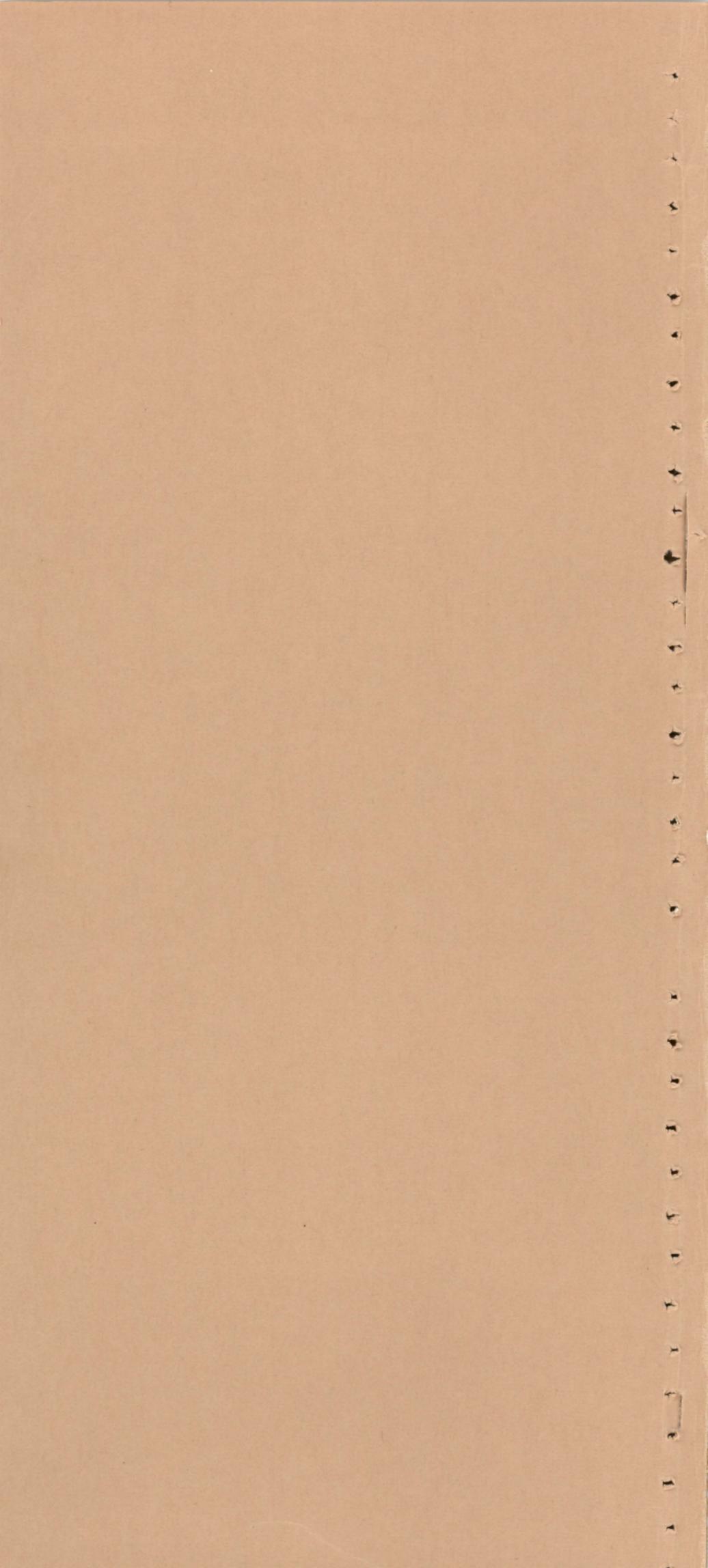
**Missouri
County
Government—
A Primer**

226

Archive version -
check for updates

**University of Missouri-Columbia
Governmental Affairs Program
Extension Division**

UED 61



MISSOURI COUNTY GOVERNMENT— A PRIMER

by Richard R. Dohm

CONTENTS

Introduction	2
Who Runs County Government?	3
Are There Organizational Differences Between Large and Small Counties?	4
Where Do I Pay Property Taxes, and Where Can I Go for Adjustment?	5
Who Enforces the Law for the County?	6
Who Repairs the Roads?	6
Where Do Counties Get Tax Revenues, and How Do They Spend Them?	7
Who Handles Voter Registration and Elections?	8
What Are Some Nontraditional County Functions?	8
Tables	9-12

Richard R. Dohm is an associate professor of political science and director of the Governmental Affairs Program, Extension Division, University of Missouri-Columbia.

Introduction

All Missourians except residents of the city of St. Louis are under the jurisdiction of county government, and even the city of St. Louis performs county functions.¹ In this day of inflation and high taxes, county governments are of increasing interest because of their crucial role in valuing property for tax purposes. Also, counties perform many basic functions affecting all citizens:

- If a couple wants to get married, they get a marriage license from the Recorder of Deeds.
- If a citizen wants a hand gun permit, he or she must apply for it in the County Sheriff's office.
- If a citizen feels wronged by another and wants to collect damages under \$500, he or she can go to the small claims court without legal representation.
- If a resident wishes to buy property, he or she can check ownership with the County Recorder of Deeds, and have the purchase recorded.

These are but a few of the crucial functions performed by county government in Missouri. This primer is intended to explain the basics of county government.

¹By the 1875 Missouri Constitution, the city of St. Louis' boundaries are set and county functions are assigned to the city. Technically, St. Louis may be described as a city-county.

Who Runs County Government?

The major decision-making body for most county governments is the county court. The county court is not a judicial body, but is really administrative. It consists of three county judges, with the presiding judge elected from the entire county and two associate judges elected from districts. These districts are usually about equal in population and are divided as much as possible by natural geographic boundaries. Depending on population distribution and geography, some counties have western and eastern districts, while others have northern and southern associate judge districts.

Although the county court administers most county business, it has little legislative authority. The Missouri General Assembly is the county legislative body in all but St. Louis and Jackson counties, which have home rule and have adopted their own charters. This results in little policy-making authority for the county court.

The county court's most important function is budgetary. County budgets must be approved by the court, and the tax rates are set by the court. In most counties the tax rate is at the legal maximum, again leaving little discretion for the court. As you might expect, budgeting is complicated and often controversial. The State of Missouri requires counties to pay for many functions, but constitutional limitations on tax rates mean county governments face constant financial difficulties.

Although the county court has some budgetary authority and is the only body that can make decisions on behalf of all county government, the other officers have authority in their functional areas. They are independently elected from the entire county.

Are There Organizational Differences Between Large and Small Counties?

The organization of county government in Missouri remains the same for all counties unless a home rule charter has been adopted establishing a different form of government. Counties having a population of more than 85,000 are eligible for home rule. Two counties, Jackson and St. Louis, have adopted charters that change the organization from that provided by statute.

The rest of the 112 counties have the same form of government with the three-person county court acting as the chief administrative body, and a variety of other independently elected officials contributing the other government tasks (see Table 1). Twenty-three counties still have the township organization. These counties are divided into subunits, or townships, which provide some of the services usually associated with county government.

The Missouri Constitution requires the classification of counties from small to large, with the stipulation that such classes not exceed four. The General Assembly decided to use assessed valuation of property as the basis of classification rather than population, as is the case with classification of cities (see Table 2). Changing class is automatic, whether downward or upward. If a county remains at a property value level entitling it to a different classification for five consecutive years, its classification automatically changes without a vote of the people. With classification, general laws passed by the General Assembly apply to all counties within a specified class (see Table 3).

Where Do I Pay Property Taxes and Where Can I Go for Adjustment?

The property tax has been the mainstay of local government, especially school districts and county government. County government assesses all property for tax purposes. It collects not only county taxes but also taxes for other local services such as school districts, sewer systems, ambulance services, etc. (Taxes for cities or villages are not included on the county tax bill unless a cooperative agreement with the county is in effect.)

Three county offices are directly involved in the taxation process:

- the assessor,
- the county clerk and
- the collector.

The county assessor puts a value on all property and then applies the tax rate against that value. For assessment purposes, property is to be valued at $\frac{1}{3}$ of market value, but no county is up to this level at present. The county clerk calculates and records the taxes from information supplied by the assessor. Finally, the county clerk turns the totals over to the collector who makes sure everyone pays their taxes.

The Board of Equalization hears appeals about property valuations. The Board consists of the three members of the county court, the assessor, the surveyor, and the county clerk (city representation is also authorized in certain instances). The Board can make changes, but if the decision is still not satisfactory, further appeal can go to the State Tax Commission or the courts.

Remember, though, that county government collects property taxes for many local governments including schools and various special districts (i.e., water, sewer, library, ambulance). The county also collects a state tax of 3¢ for the blind pension fund. Examine your tax bill to see where your money is going. The largest rate will be for schools.

Who Enforces the Law for the County?

The sheriff's office enforces state law throughout the county, including having concurrent jurisdiction in cities where state law is concerned. However, counties do not have authority to enact local laws or ordinances (except for Jackson and St. Louis), so only state laws are involved. For example, counties cannot enact ordinances requiring tougher health standards in restaurants than state law already requires. Most counties do not have authority to enact building codes, and most have only recently gained authority to enforce other than state speed limits in areas outside of cities and villages (1st and 2nd class only).

The sheriff's office operates the county jail, and those awaiting trial or convicted of minor crimes may be housed locally. Such structures are often old and below federal standards, however, and many counties are facing pressures to finance new jails.

The prosecuting attorney for the county gives legal advice to county office holders (even municipal officials on occasion) and also prosecutes those accused of breaking state criminal laws. Large judicial circuits also have public defenders to help defendants without money. In other circuits, judges appoint local attorneys to represent indigents.

Some counties have separate juvenile detention facilities, and all have juvenile officers to handle minors convicted of crimes. There are new pressures to require counties to improve housing for juvenile prisoners, but again, counties have few discretionary dollars to build such facilities.

Who Repairs the Roads?

Most county administrative courts have sole responsibility for county roads and bridges that lie outside of cities, villages, townships and special road districts. However, some counties have a number of special road districts that have their own revenue sources for construction and repair of roads.

Some counties have highway commissions, which can make recommendations for road improvements. Counties may also appoint or elect a highway engineer to advise the county court.

Where Do Counties Get Tax Revenues, and How Do They Spend Them?

Counties are generally the most underfinanced of local governments. The Missouri Constitution limits county tax rates on all property (the major source of funds). The present limits (established in the last century) are 50¢ per \$100 of assessed value for general operating purposes, and an additional 35¢ per \$100 for roads and bridges in nontownship counties. (The largest—counties of the 1st class—can only levy 35¢.) Emergency levies above constitutional limitations are possible if two-thirds of the voters approve but are in effect for only four years, at which time another two-thirds vote is needed for extension.

The largest proportion of county funds comes from the tax on real and personal property, including the merchants and manufacturing tax (on inventories), and railroads and utilities (assessed by the State Tax Commission). Additional property tax levies may be authorized for special bond issues by two-thirds majority vote, thus increasing December's tax bill.

Two additional sources of revenue include CART funds (county aid road trust) and federal general revenue sharing funds. CART funds come from the state tax on motor vehicle fuels, and counties now receive 15 percent of the total. Federal general revenue funds have been coming to counties since November 1972 and have been a substantial help, particularly to those counties with limited resources.

Because of inflation and other factors, a new optional source of revenue has been authorized for counties. Counties may, with voter approval, enact a sales tax, provided they use at least one-half of the revenues for property tax reduction. They can use all of it for property tax reduction if they so desire. Voters have approved such a tax in 34 counties, with the usual arrangement being a ½¢ tax on the dollar and 50 percent of the revenues pledged for property tax reduction (See Table 4). The tax is imposed on all items falling under the state sales tax of 3½ cents on the dollar.

Although counties spend only 16 percent of each property tax dollar collected (in Missouri), they provide many services. Statewide information is lacking on general county expenditures, but such costs for Franklin County in 1976 are indicative (See Table 5).

Again, it should be noted that many county services are required by state law. After these mandatory tasks are taken care of, a county rarely has more than 15 percent of its budget left to spend at its discretion.

Who Handles Voter Registration and Elections?

A new resident desiring to register to vote must contact the county clerk's office. The county clerk has many duties and his or her office is often the center of courthouse activity. Since enactment of the new election reform act, the county clerk is the chief election officer for the county and is ultimately responsible for *all* local elections. One of the major duties is to prepare voter registration lists, periodically revising them and removing names of those who have moved or died. In addition, the clerk appoints election judges and clerks, establishes polling places, checks vote tallies, and certifies the results of elections.

The county clerk's office also keeps records for the county administrative court, prepares the budget in 3rd and 4th class counties, and keeps track of income and expenditures. The clerk collects some fees as well. To find out where to vote (election township, polling place, ward or precinct), contact the county clerk's office. New residents have to register no later than four weeks before an election, at which time the registration books are closed.

What Are Some Nontraditional County Functions?

Besides the mandatory county responsibilities, counties can add functions, although sometimes only with voter approval. For example, counties may add the following services if they so desire: (1) health, (2) welfare, (3) parks and recreation, (4) solid waste disposal and (5) fire protection. In addition, if voters approve, a county may establish a planning program, zoning authority or both. Although the planning function alone usually excludes tools for implementation, in Missouri such county authority includes subdivision regulation. In the past, some counties have added zoning authority alone, but presently counties either have adopted both functions or planning alone.

Conclusion

As a concluding note, we hope the above information will be of help to new residents and those unfamiliar with county government in Missouri. For additional information, contact your local University of Missouri Extension Center.

Table 3. Classification of Missouri Counties

First Class

Clay	Jackson (C)	St. Charles
Greene	Jefferson	St. Louis (C) (C) Charter

Second Class

Boone	Cass	Lafayette*
Buchanan	Cole	Pettis
Callaway*	Franklin	Platte
Cape Girardeau	Jasper	St. Francois*
	Johnson*	Saline*

Third Class

Adair	Knox	Phelps
Andrew	Laclede	Pike
Atchison	Lawrence	Polk
Audrain	Lewis	Pulaski
Barry	Lincoln	Ralls
Benton	Mc Donald	Randolph
Bollinger	Macon	Ray
Butler	Madison	Reynolds
Camden	Maries	Ripley
Cedar	Marion	St. Clair
Christian	Miller	Ste. Genevieve
Clark	Mississippi	Schuyler
Clinton	Moniteau	Scotland
Cooper	Monroe	Scott
Crawford	Montgomery	Shannon
Dallas	Morgan	Shelby
Dent	New Madrid	Stone
Douglas	Newton	Taney
Gasconade	Oregon	Warren
Hickory	Osage	Wayne
Howard	Pemiscot	Webster
Howell	Perry	Worth
Iron		

Third Class Township Organized

(number of Townships in Parenthesis)

Barton (15)	De Kalb (9)	Mercer (9)
Bates (24)	Dunklin (8)	Nodaway (15)
Caldwell (12)	Gentry (8)	Putnam (11)
Carroll (21)	Grundy (13)	Stoddard (7)
Chariton (16)	Harrison (20)	Sullivan (12)
Dade (16)	Henry (19)	Texas (17)
Daviess (15)	Linn (14)	Vernon (17)
	Livingston (13)	Wright (12)

Fourth Class

Carter

*These counties changed from third to second before 48.020, RSMo 1978, was amended to raise the requirement from \$70 million to \$125 million. These counties are still second class even though they have less than \$125 million assessed valuation. Should they remain below \$125 million for five years they will return to third class.

Table 3. Classification of Missouri Counties

First Class

Clay	Jackson (C)	St. Charles
Greene	Jefferson	St. Louis (C) (C) Charter

Second Class

Boone	Cass	Lafayette*
Buchanan	Cole	Pettis
Callaway*	Franklin	Platte
Cape Girardeau	Jasper	St. Francois*
	Johnson*	Saline*

Third Class

Adair	Knox	Phelps
Andrew	Laclede	Pike
Atchison	Lawrence	Polk
Audrain	Lewis	Pulaski
Barry	Lincoln	Ralls
Benton	Mc Donald	Randolph
Bollinger	Macon	Ray
Butler	Madison	Reynolds
Camden	Maries	Ripley
Cedar	Marion	St. Clair
Christian	Miller	Ste. Genevieve
Clark	Mississippi	Schuyler
Clinton	Moniteau	Scotland
Cooper	Monroe	Scott
Crawford	Montgomery	Shannon
Dallas	Morgan	Shelby
Dent	New Madrid	Stone
Douglas	Newton	Taney
Gasconade	Oregon	Warren
Hickory	Osage	Wayne
Howard	Pemiscot	Webster
Howell	Perry	Worth
Iron		

Third Class Township Organized

(number of Townships in Parenthesis)

Barton (15)	De Kalb (9)	Mercer (9)
Bates (24)	Dunklin (8)	Nodaway (15)
Caldwell (12)	Gentry (8)	Putnam (11)
Carroll (21)	Grundy (13)	Stoddard (7)
Chariton (16)	Harrison (20)	Sullivan (12)
Dade (16)	Henry (19)	Texas (17)
Daviess (15)	Linn (14)	Vernon (17)
	Livingston (13)	Wright (12)

Fourth Class

Carter

*These counties changed from third to second before 48.020, RSMo 1978, was amended to raise the requirement from \$70 million to \$125 million. These counties are still second class even though they have less than \$125 million assessed valuation. Should they remain below \$125 million for five years they will return to third class.

Table 4. Counties Approving Sales Tax as of August 1980

Adair	Jackson	Osage
Benton	Jasper	Pemiscot
Bollinger	Jefferson	Perry
Boone	Johnson	Pettis
Buchanan	Knox	Pike
Butler	Lawrence	Randolph
Camden	Lincoln	Ray
Cape Girardeau	Macon	St. Charles
Cedar	Maries	Ste. Genevieve
Clay	Marion	Saline
Clinton	McDonald	Scott
DeKalb	Miller	Shelby
Gasconade	Moniteau	Taney
Grundy	Monroe	Vernon
Hickory	Morgan	Warren

Table 5. Percentage Cost of County Services Franklin County—1976*

Law-Order-Justice	45.7%
<i>(sheriff, jail, circuit court, prosecuting attorney, juvenile services)</i>	
Public Services	22.0%
<i>(planning and zoning, building dept.—inspections, surveyor, recorder of deeds, University Extension, coroner, civil defense, voting and elections)</i>	
General Expenses	10.6%
<i>(building maintenance, retirement, insurance, social security, workman's compensation)</i>	
Assessment-Collections	8.2%
<i>(assessor and collector's offices)</i>	
General Administration	7.2%
<i>(county court and county clerk, treasurer and auditor)</i>	
Probate	3.2%
<i>(public administrator and probate judge, now part of circuit court)</i>	
Welfare-Relief	3.0%
<i>(care of indigents)</i>	

*Material developed by Gerald Kerr, University of Missouri Local Government Extension Specialist.

Table 6. Counties with Planning or Planning and Zoning

<i>Planning & Zoning Authority (22)</i>		<i>Planning only (16)</i>	
Boone	1971	Adair	1977
Buchanan	1962	Andrew	1970
Cape Girardeau	1972	Barry	1968
Carroll	1968	Bates	1967
Cass	1958	Cole	1976
Chariton	1966	Daviess	1968
Clay	1952	Howard	1968
Clinton	1966	Laclede	1966
Franklin	1966	Lawrence	1967
Greene	1971	Maries	1966
Jackson	1943	New Madrid	1966
Livingston	1964	Pulaski	1966
Marion	1964	Ste. Genevieve	1966
Monroe	1964	Texas	1966
Pemiscot	1964	Schuyler	1968
Platte	1952	Warren	1972
Ralls	1964		
Ray	1966		
St. Charles	1959		
Scott	1974		
Taney	1966		
St. Louis			

7/80/11.2M

The University of Missouri is an equal opportunity employer.

