

## What Do Counties Do?

Counties in Iowa have a dual purpose: to provide state services and to determine local service needs. Counties originally existed to carry out state functions at the local level, so counties have always been grassroots level governments.



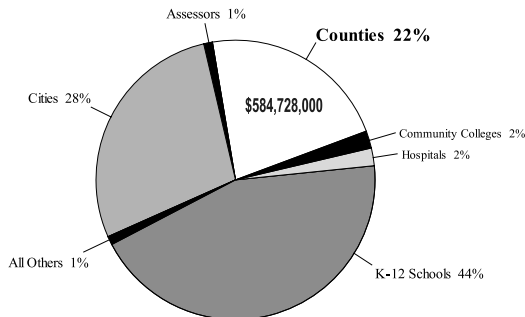
Iowa's counties make a big impact on their citizens, whether it is human services, economic development, road maintenance, DARE programs, battered women's shelters, home health care nurses, library improvements, elections (local, state and national), or county parks.

## How Are Counties Funded?

Property taxes are the main source of income for counties and make up approximately 43 percent of their budget on average statewide. The Iowa property tax is primarily a tax on "real property," which is mostly land, buildings, structures and other improvements such as a building, house or mobile home, fences and paving. Generally home owners pay less than half of the property tax collected each year in Iowa. Farmers pay 19%, utility companies 8%, and businesses and industry a total of 25%.

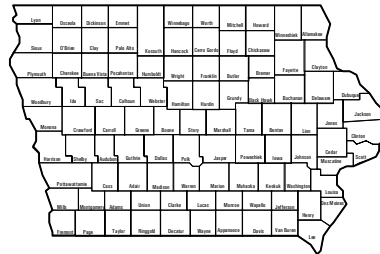
Counties have only a limited ability to raise money in other ways-one such way is the local option sales tax, only possible with a favorable vote from the citizenry. Iowa property taxes are allocated to several taxing authorities, as indicated on the chart below.

### Average Allocation of Iowa Property Taxes



## Did You Know?

- There are 3,067 counties in the United States.
- Counties range in area from 67 square kilometers (Arlington County, Virginia) to 227,559 square kilometers (North Slope Borough, Alaska).
- The population of counties vary from Loving County, Texas, with 140 residents to Los Angeles County, California, which is home to 9.2 million people.
- Hawaii and Delaware each have the fewest counties (3); Texas has the most (254).
- Counties with populations under 50,000 accounted for nearly 71% of all county governments in 2000.
- Connecticut and Rhode Island are the only two states that are divided into geographic regions called counties, but do not have functioning governments.
- Alaska calls its counties boroughs and Louisiana calls them parishes.



For further information:

**Iowa State Association of Counties**  
**515-244-7181**  
[www.iowacounties.org](http://www.iowacounties.org)

**National Association of Counties**  
**202-393-6226**  
[www.naco.org](http://www.naco.org)



## Understanding County Government



Iowa State Association of Counties

## What Are The Departments In County Government?

A way to identify county services is by county office and department. Below is the list of departments/offices that generally exist in a county and their responsibilities.

### Assessor

- Determine real estate value for property taxes
- Administer property tax exemptions

### Auditor (elected)

- Budgeting/accounting
- Elections
- Board meeting records
- Land/tax records
- Alcohol/cigarette permits
- Payroll

### Community Services

- County funding of developmental disabilities, mental health, general assistance and substance abuse services
- Short term assistance for the poor and needy
- Process, verify and document applications to determine applicant's eligibility and disburses monies to qualified applicants



### Conservation

- Develops, maintains and provides the public access to a variety of areas that will meet the conservation, recreation and wildlife needs of the citizens
- Public educational programs
- Camping
- Wildlife habitat improvement
- Integrated roadside vegetation management
- Hiking/Biking Trails

### County Attorney (elected)

- Advise and represent county offices
- Prosecution/trial
- Victim services
- Fine collections
- Juvenile justice



### Emergency Management

- Preparedness, response, recovery and mitigation activities
- Address all risks that threaten the health, safety and welfare of the county including natural disasters (tornadoes, floods, etc.), man made disasters (industrial accident) and civil actions (terrorism, civil unrest).

### Engineer

- Road construction
- Snow removal
- Service to the secondary roadways within the county
- Bridge repair

### Environmental Health

- Prevents disease by controlling community environmental health threats
- Provides local education on environmental health issues
- Investigates outbreaks and protects the public from disease-causing hazards
- Enforces regulations that protect community health

### Public Health Nurses

- Offers skilled nursing services
- Conducts educational programming
- Promotes comprehensive care of the sick and disabled in the home
- Promotes prevention of disease and disability

### Recorder (elected)

- Real estate documents
- Permits (hunting, boating)
- Certificates (birth, marriage)
- Documents/contracts
- Liens

### Sheriff (elected)

- Abandoned vehicle salvage titles or sales
- Mental and substance abuse transports
- Courthouse security
- Vehicle inspections
- Reserve deputies
- Drug task force
- Gun permits



### Supervisors (elected)

The board of supervisors are the legislative body of the county, composed of 3 or 5 members.

- County policy
- County budget
- Set county tax levy
- Approve bonds & reports
- Fill employee vacancies
- Economic development

### Treasurer (elected)

- Recipient of all monies payable to the county
- Tax collection
- Vehicle registration
- Vehicle license/title
- Bond registrar
- Drivers license issuance