

The Many Facets of NACCTFO!

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NACCTFO Annual Meeting
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WAYNE STATE
UNIVERSITY



What Are We Doing This Morning?



Source: [CNN / YouTube](#)



But Seriously...Today's Objectives

- Connect your work to the “big picture” of local government in the United States – who are you? Why are you here?
- Justify / defend / consider your current arrangements
- Learn from others! Have fun!



First Things First...

A County Government Literacy Quiz!



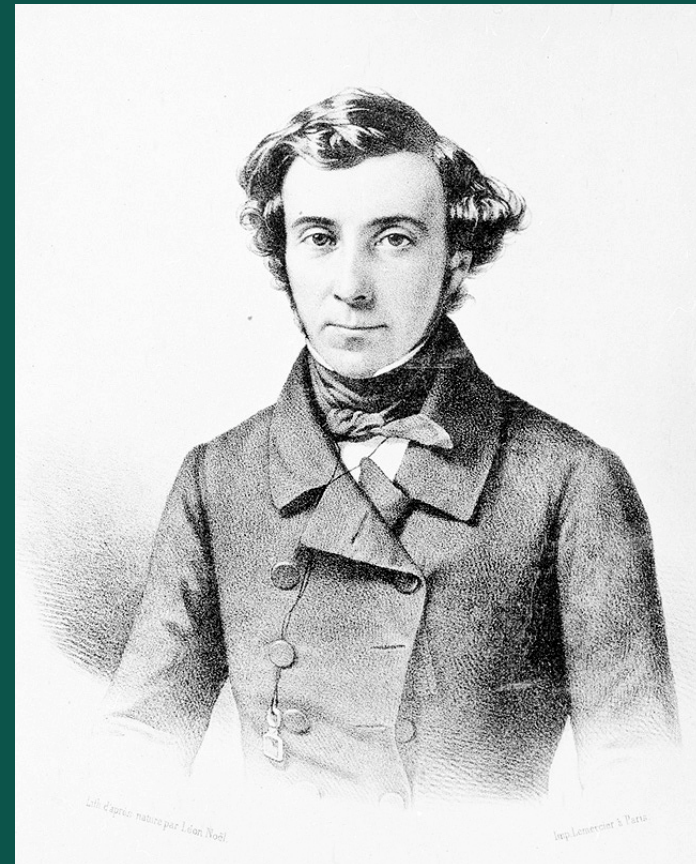
Local Government in the United States



Local Government: America is Exceptional!

“[Local] institutions constitute the strength of free nations”

Alexis de Tocqueville,
Democracy in America,
chapter 5



Source: [Harvard Magazine](#)



Local Government: An American Tradition

“The government closest to the people serves the people best.”

Thomas Jefferson (sort of),
First Inaugural Address,
1801



Source: [UVA Magazine](#),
Getty Images

Question 1!



Principles of Local Government in the U.S.A.

- Hyperdemocracy
- Local autonomy
- The Progressive impulse
- Metropolitan fragmentation



Principle 1: Hyperdemocracy



Question 4!



Principle 1: Hyperdemocracy

- In the U.S.: Approximately 500,000 elected officials **Question 3!**
- Most are local, small jurisdictions
- Elections likely nonpartisan, candidate-centered

Question 5!



Governmental Units in the United States, 2017

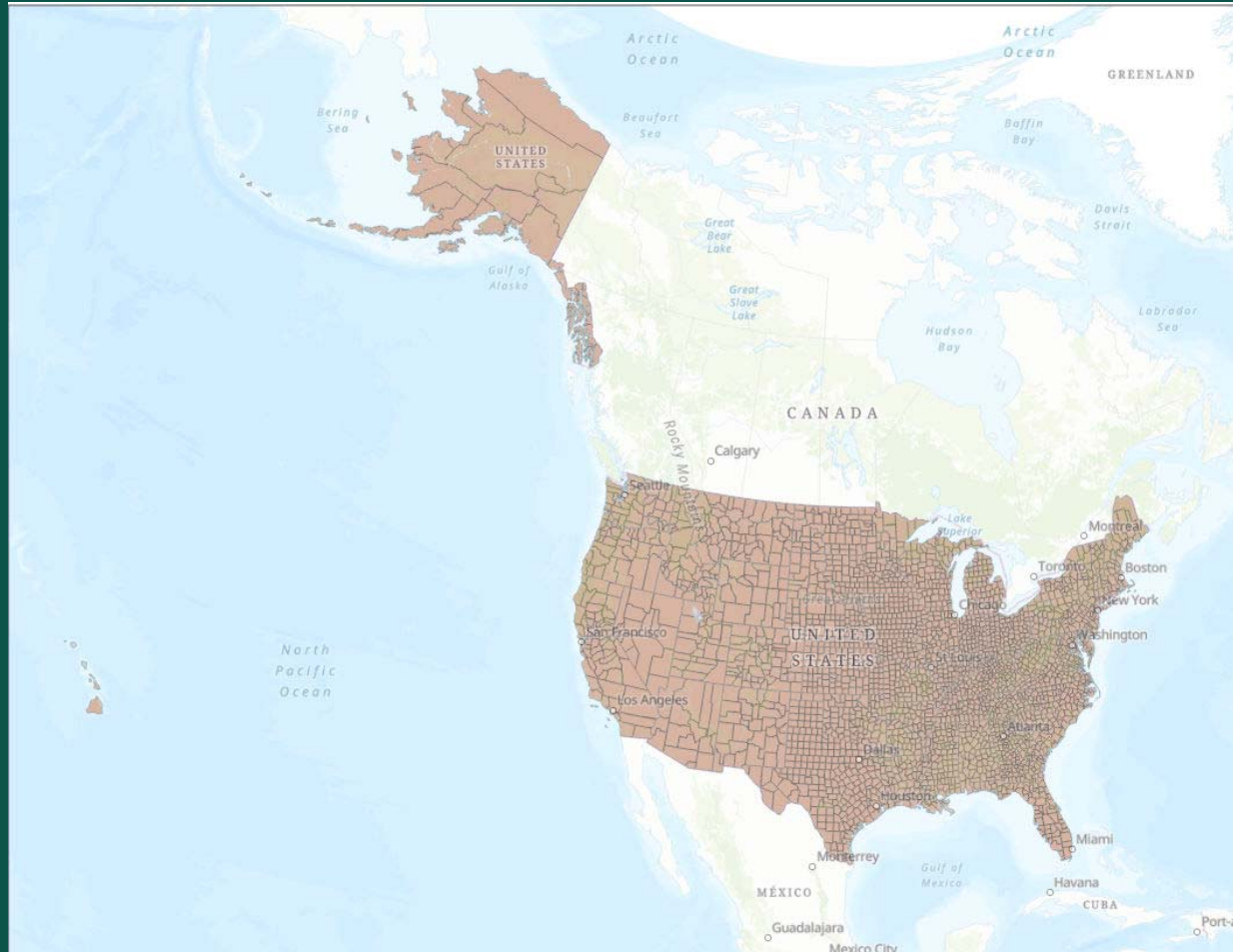
Type	Sub-Type	Totals
Federal		1
States		50
Counties		3,031
	Municipal	19,495
	Town or	
	Township	16,253
Subcounty		35,748
	Special	
	Districts	38,542
	Public	
	School	
	Systems	12,754
Special Purpose		51,296
Total		90,126



Source: 2017 Census of Governments



Counties – There Are Many!



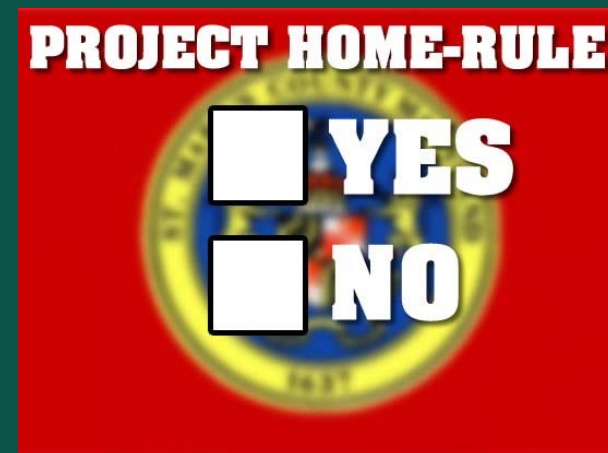
Principle 2: Local Autonomy

- Local autonomy has long been an American ideal
- U.S. Constitution limits national authority over local issues **Question 2!**
- States give but can also take away
- How do they give? Usually, home rule



What is Home Rule, Anyway?

- Transfer of authority to locality from state
 - Structural
 - Functional
 - Fiscal
- Usually: charter adoption

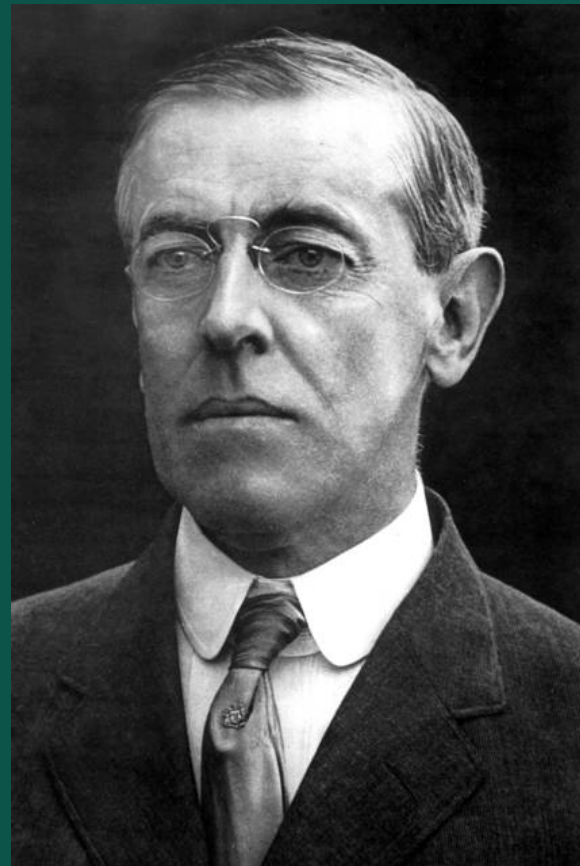


Sources: klcc.org, TheBayNet.com



Principle 3: The Progressive Impulse

- Democracy sacrificed for efficiency
- “The field of administration is a field of business”
– Woodrow Wilson



Source: [Wall Street Journal](#)



Principle 4: Fragmentation

- *Vertical fragmentation*: Authority distributed across multiple levels of government
- *Horizontal fragmentation*: Authority distributed across multiple actors in government, usually by function
- Local government in U.S. usually has both



QED: Local Government is Messy!



“Political” Government

- Elected officials
- Fragmented authority
- Partisan elections

“Administrative” Government

- Technocrats appointed by state
- Nonpartisan elections



County Government in the United States

Key Theme: Variation



Counties Get a Bad Rap

“Forgotten governments”



“A backward
Institution”



“Antiquated”

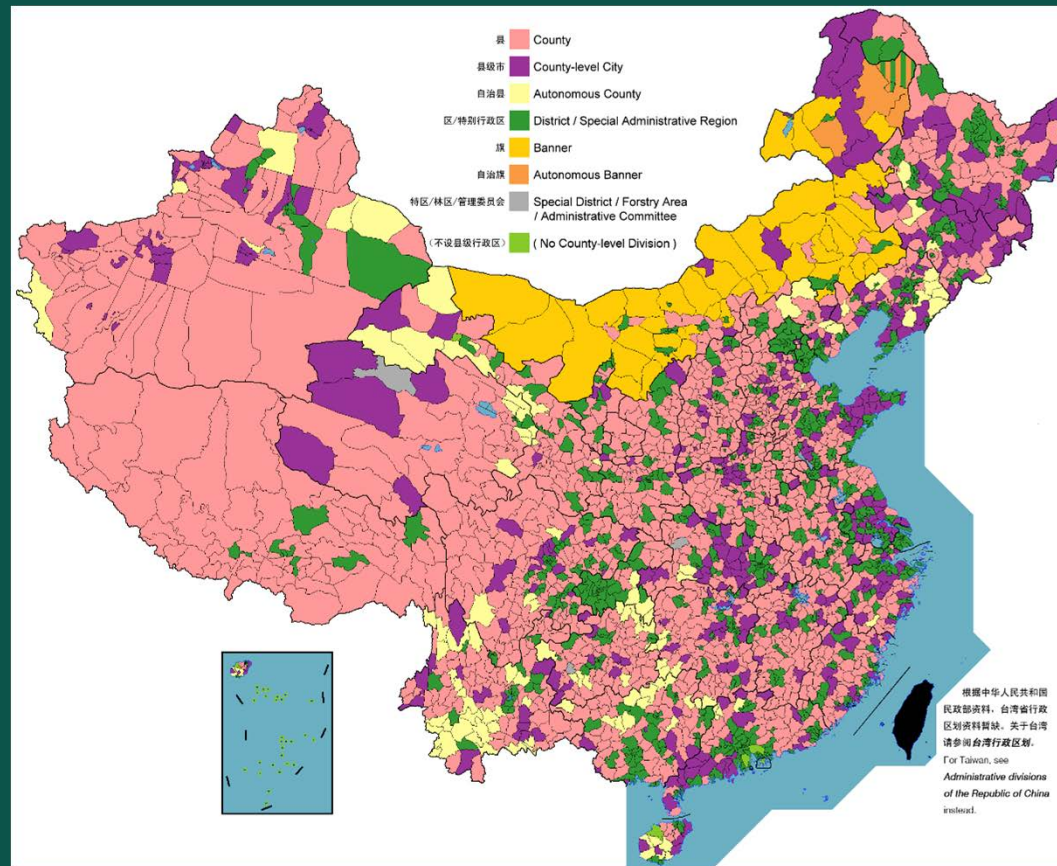
“A plague spot in American politics”



Sources: [Orange County Register](#),
[imdb.com](#), Benton 2005, 2007



Counties are Not Unique to US

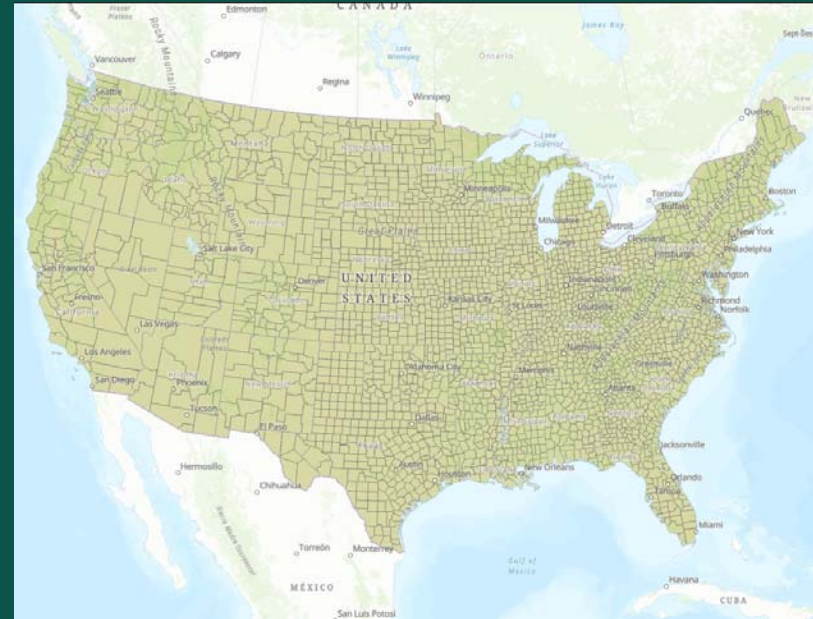


Source: [Wikimedia Commons](#)



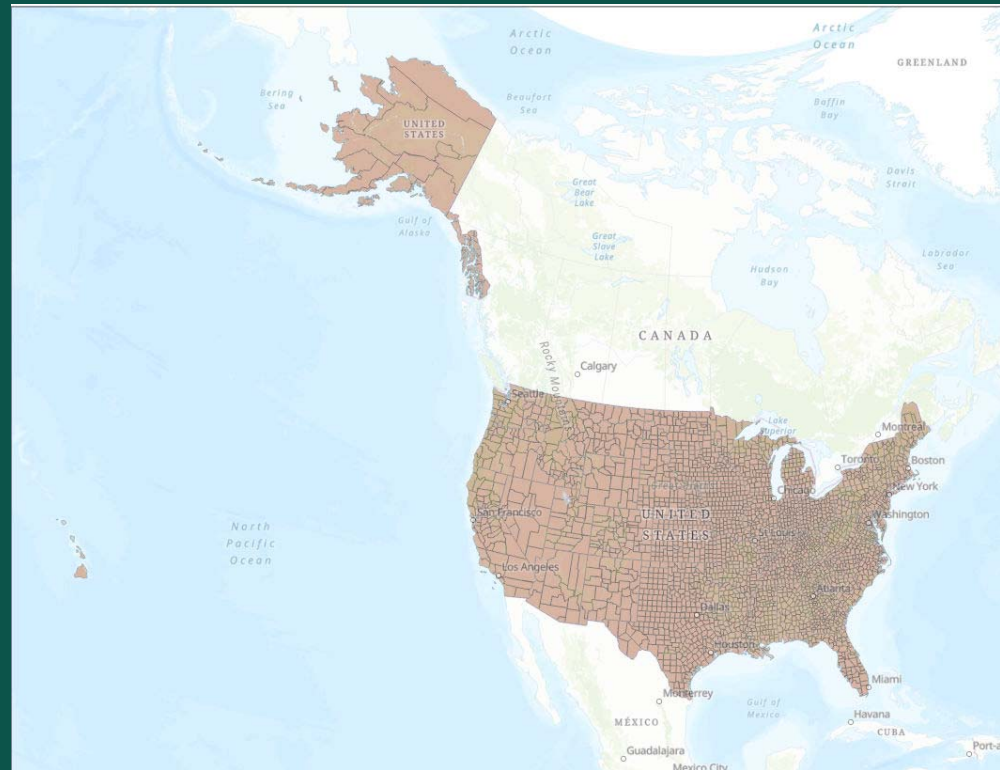
All States Have Counties in Some Form

- 2 states use different terms:
 - Louisiana: Parishes
 - Alaska: Boroughs
- 2 states have counties but no government:
 - Rhode Island
 - Connecticut



Key Theme: Variation!

- State with fewest Counties:
 - Delaware (3)
- State with most counties:
 - Texas (254)

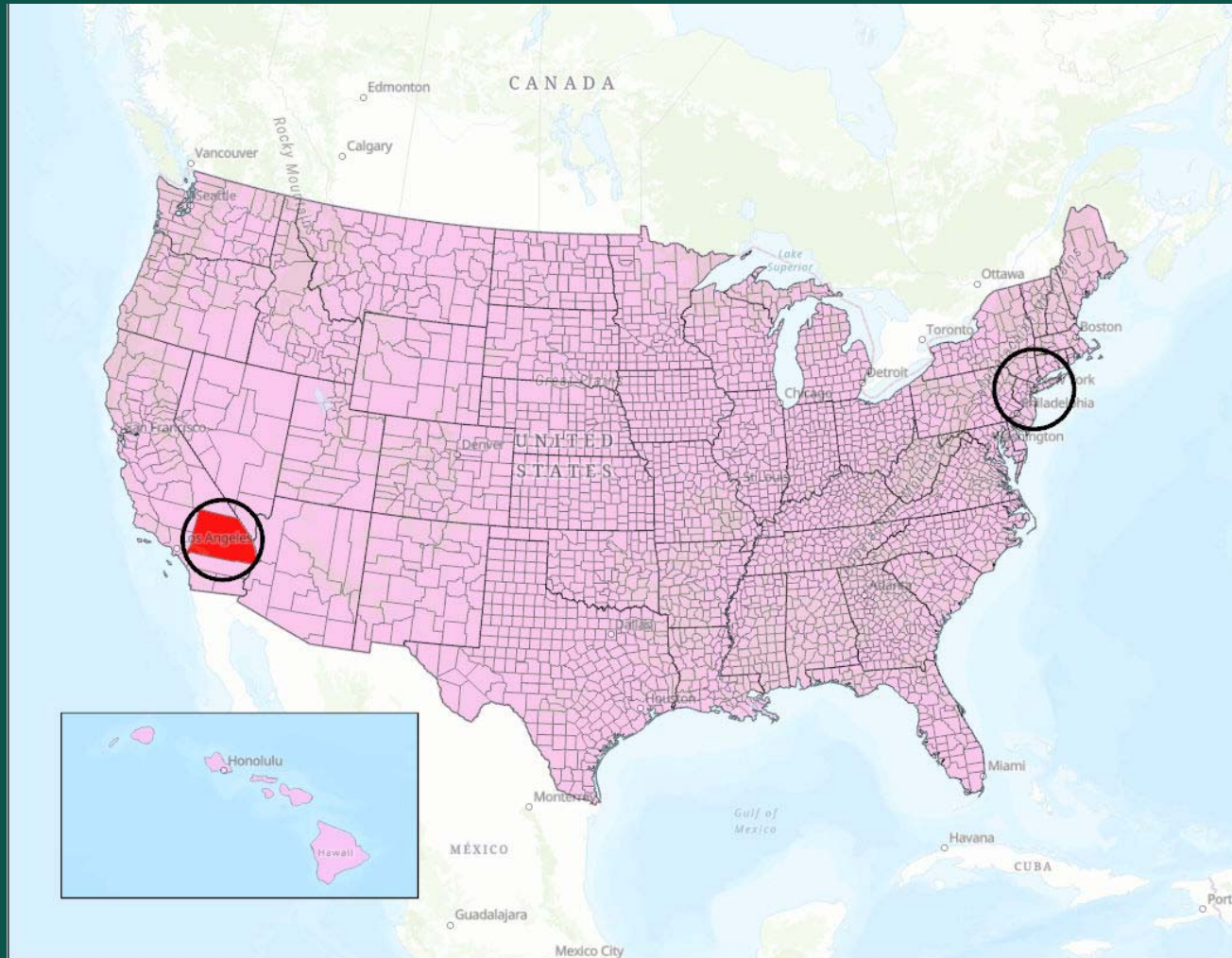


What Do Counties Do?

- Traditional county functions:
 - Welfare / public health
 - Roads & highways
 - Police & corrections
 - Judiciary
 - Record keeping
 - Elections
 - Tax collection (of course!)
- “Modern” Functions:
 - Municipal services
 - Regional services
- Again, variation!



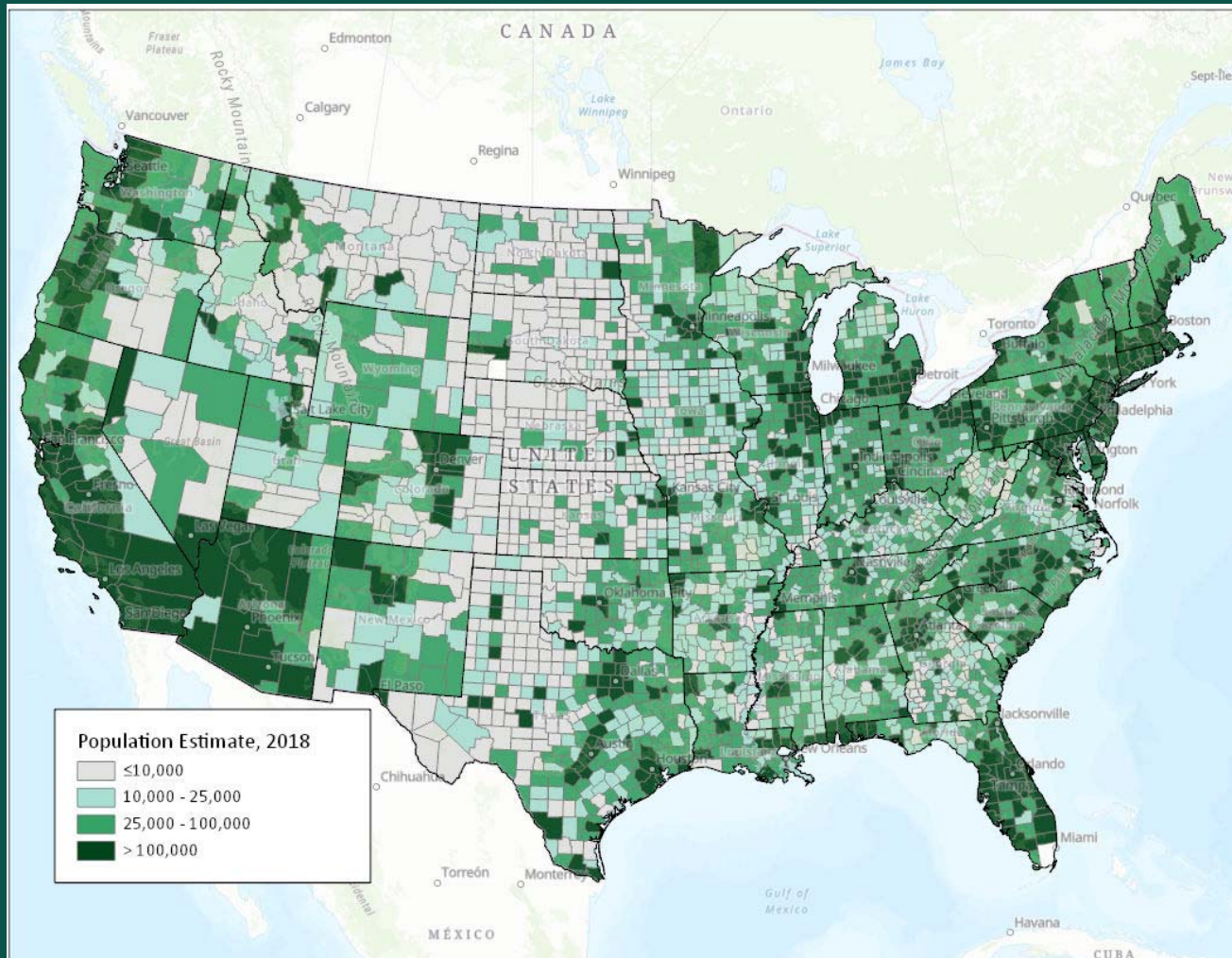
Variation I: Physical Size



Source: U.S. Census



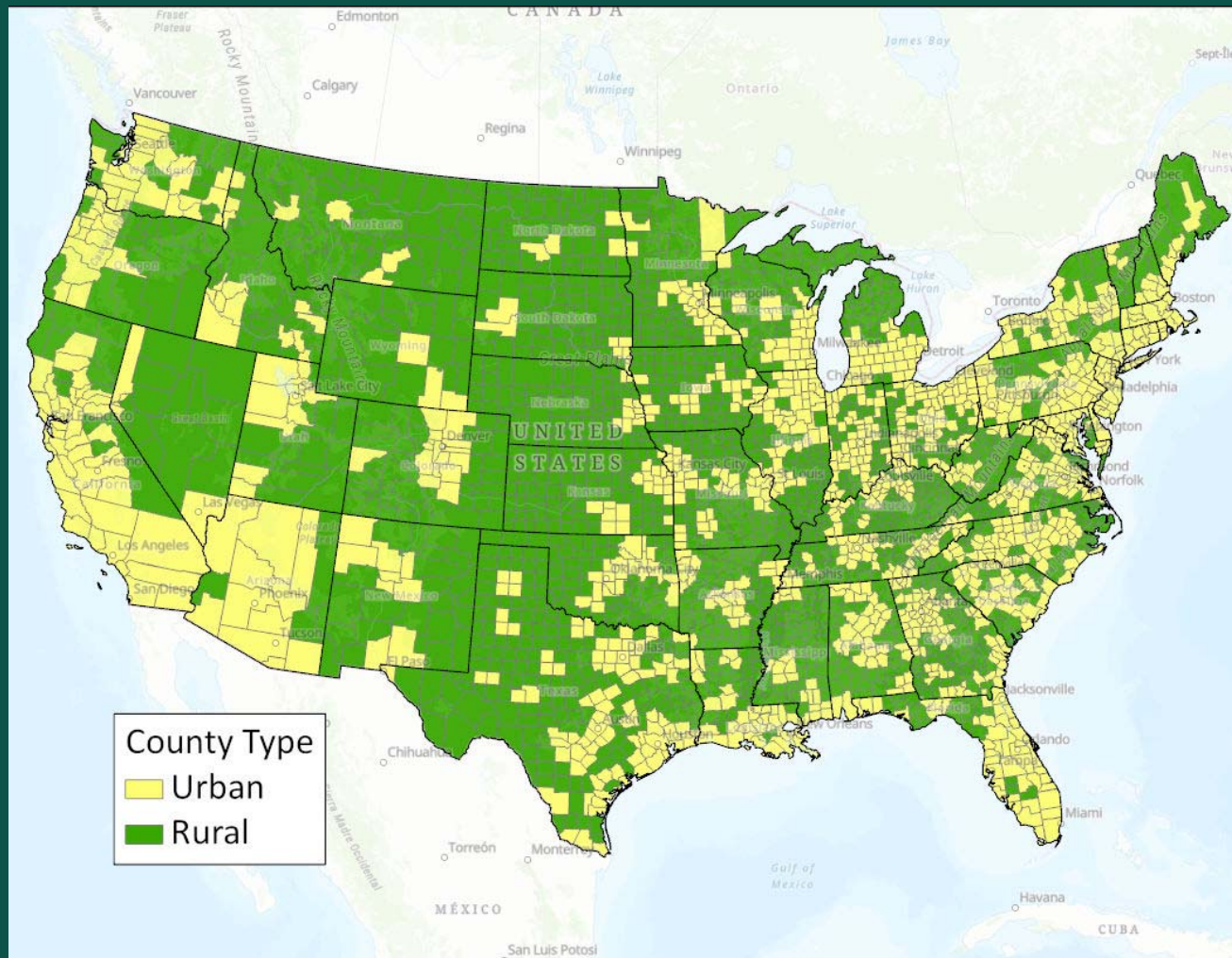
Variation II: Population



Source: U.S. Census



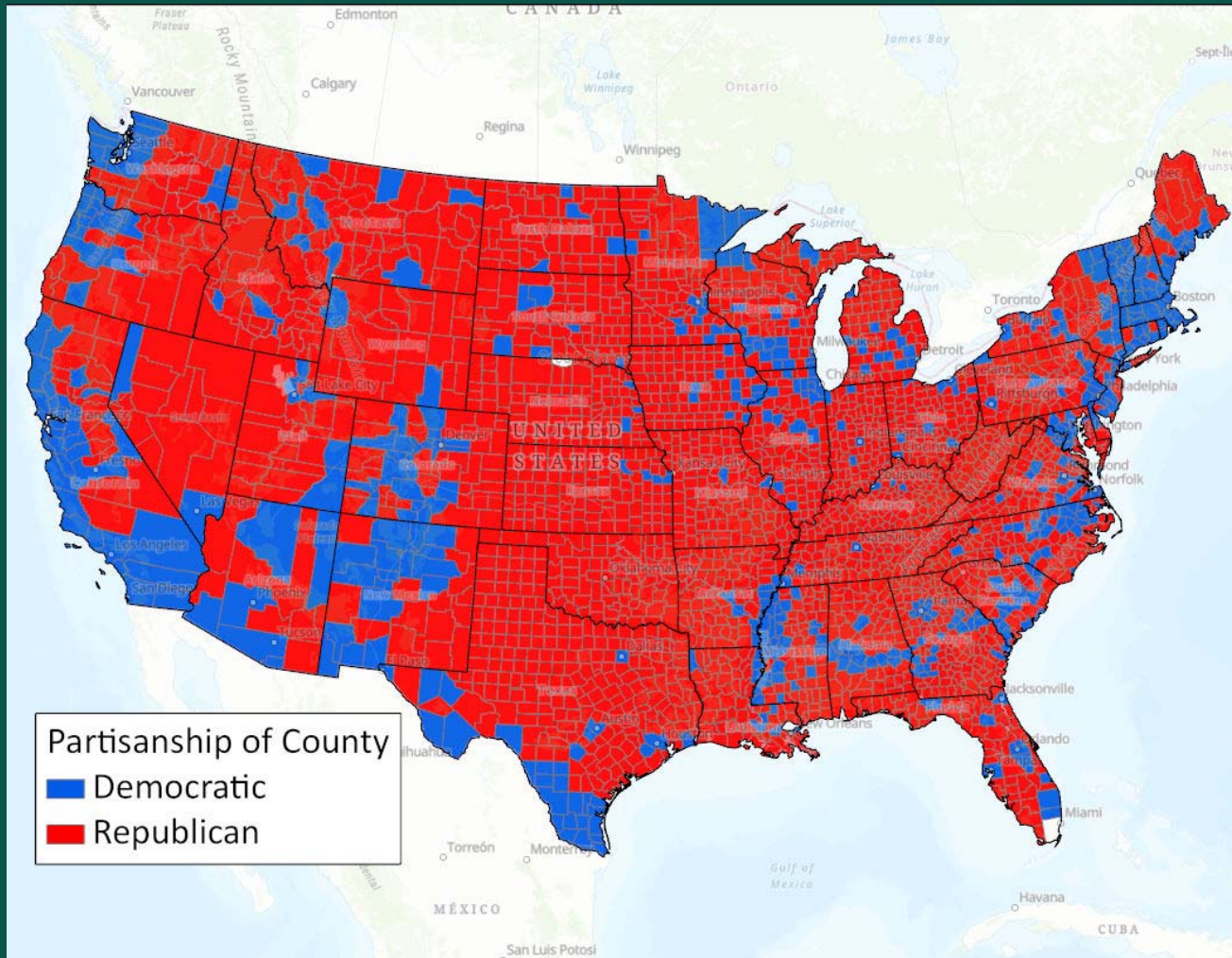
Variation III: Urban or Rural?



Source: U.S. Census



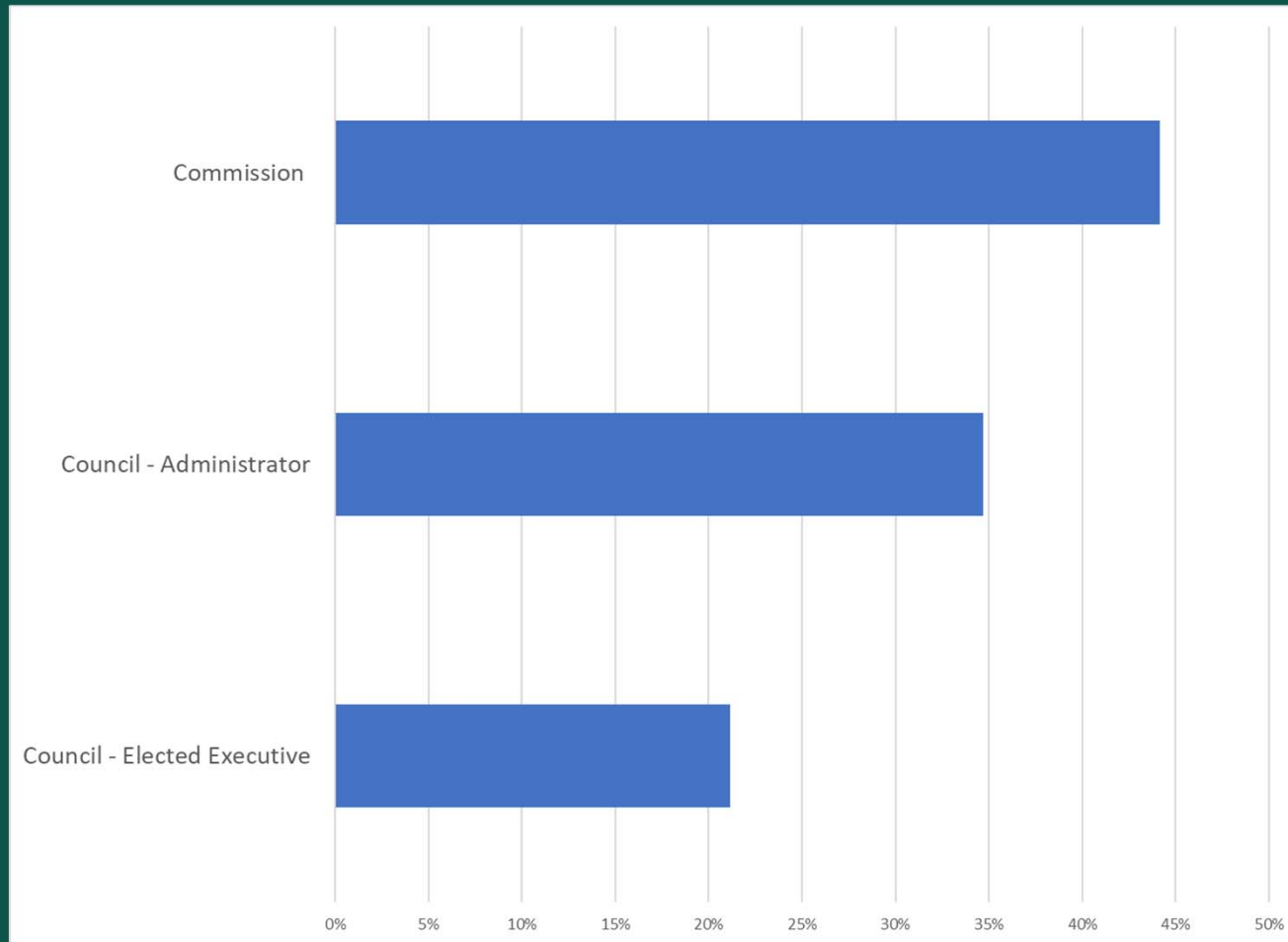
Variation IV: The Partisanship Divide



Based on 2016 presidential vote.
Source: [MIT Election Lab](#)



Variation V: Form of Government



Source: NACo, [County Government Structure](#)



Variation VI: What about the “Row Offices”?

- 48 states elect local officers in some form
- Most single function, assigned by state via constitution or statute
- Can you name them all? There are at least 18!



Elected Row Offices (not all)

Question 6!

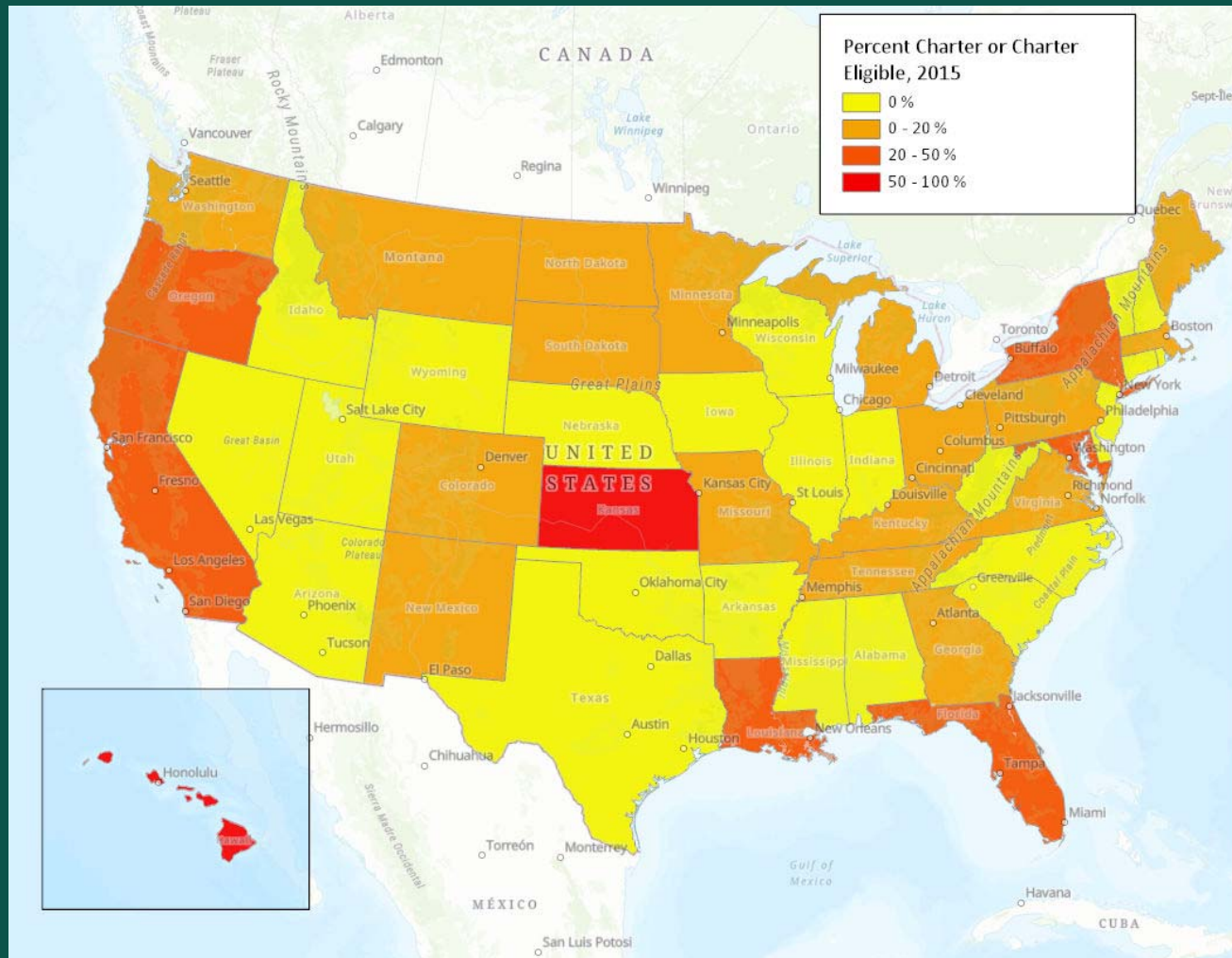
Title	Number of States with Elected County Offices
Sheriff	47
Treasurer	36
Assessor	25
Clerk	25
Prosecuting Attorney	23
Coroner	21
Court Clerk	17
Recorder	13
Register of Deeds	13
Auditor	12
Surveyor	10
County Attorney	8
School Superintendent	7
Probate Judge	6
Tax Collector	6
Public Administrator	3
Engineer	2



Source: NACo, [County Government Structure](#)



Variation VII: Charter Counties



Source: [Ballotpedia](https://www.ballotpedia.org/charter-counties), 2019



Why is the System This Way?

- Philosophies discussed previous
- Inertia – Path dependence
- It works?
- But it can and does change...



Collectors / Treasurers / Finance Officers in the United States



What Should NACCTFO's Acronym *Really* Be?

NACTTCORSTRCTATCTATC!



Why? You Have Many Titles!

- Treasurer
- Tax Collector
- Collector of Revenue
- Trustee
- Sheriff-Treasurer
- Tax Administrator
- Tax Commissioner
- Revenue Commissioner
- Tax Assessor / Tax Collector

Again: Variation!



What About Those Present Today?

Of the people registered for this conference at the close of registration (6/24/2019), what percent had the term “Treasurer” in the title of the office they held or in which they worked?

64 %

Question 7!



What About Those Present Today?

Of the people registered for this conference at the close of registration (6/24/2019), what percent had the term “Collector” in the title of the office?

22 %

Question 8!



What About Those Present Today?

What about everyone else?

- Auditor – 2 %
- Department of Finance – 1 %
- Revenue Commissioner – 3 %
- Trustee – 7 %



We Did Some Research!

- Data: County offices for all states, if offices exist
- Resources:
 - State statutes and constitutions
 - Associations: County and Officer
 - Other research
- There may be some inconsistencies



Variation I: Titles

Title	Number
Auditor-Treasurer	1
Clerk and Treasurer	1
Collector of Revenue	2
Revenue Commissioner	1
Sheriff-Treasurer	1
Tax Administrator	1
Tax Assessor / Tax Collector	1
Tax Collector	4
Tax Commissioner	1
Treasurer	35
Treasurer-Collector	1
Trustee	1



Questions 9, 10!



Variation II: Elected or Appointed?

The vast majority are *elected*.

	Treasurer	Tax Collector
Elected	90%	71%
Discretionary	8%	14%
Appointed	3%	14%
Total Number	39	7



Variation III: Partisan or Nonpartisan?

The vast majority are elected in
partisan elections.

	Treasurer	Tax Collector
Partisan	95%	83%
Nonpartisan	5%	17%
Total Number	38	6



Variation IV: Functional Categories

This is where it gets really complicated!



Variation IV: Functional Categories?

- Collect taxes
- Disburse funds
- Collect delinquent taxes
- Custodian of funds
- Investor of funds
- Account for funds
- Register motor vehicles
- Issue licenses
- Keeper of the seal
- Retirement board
- Seat on board of finance
- Any others?



Variation IV: Functional Categories?

Function	Treasurer	Tax Collector
Collects Taxes	77%	100%
Disburses Funds	85%	14%
Delinquent Taxes	51%	86%
Invests Funds	31%	14%
Custodian of Funds	54%	0%
Accounting of Funds	54%	0%
Registers Motor Vehicles	13%	29%
Issue Licenses	8%	43%
Total Number	39	7



What is the Typical NACCTFO Member / Potential Member?

Is there one?

What Does the Future Hold?



Possible Trends in Local Government

- Most changes in the direction of centralization
- Consolidation of offices
- Consolidation of governments
- State & Federal mandates
- Changes in selection methods
- Technological changes
- Privatization



The Future of NACCTFO and its Offices its Members Hold?

- Will local government always be a value?
 - “Things are as they always were, until they aren’t”
- Consider learning from each other
- Which is the next session



Thanks!

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