

Unit Description

Students are often unaware of how their local governments operate. This unit focuses on one kind of local government, the county. The discussion focuses on how Missouri counties were established, the origins of county organization, goods and services of counties, and the people employed by counties.

Lesson Description

This lesson explores the origins of county government and the division of Missouri into counties.

Concepts

Civics – origins of county government, county courthouse, county seat, general-purpose government

Related Subject Areas

Math – computation, graphing
History – Missouri history, county formation

Instructional Objectives

Students will be able to:

- define county government as a general-purpose government.
- describe the functions of county government.
- identify and locate their own county and city on a map.

Time Required

2 class periods

Materials Required

Activity 1, Missouri Counties - Growing, Growing, Grown (one copy per student and one transparency)
Activity 2, Where Have All the Counties Gone? (one per student)
Visual 1, Missouri Counties: 1820-1990
Missouri maps (one per group)

Procedure

1. Ask students the following questions:
 - a. In what county do you live?
 - b. Can you name the county to the north of us? South? East? West?
 - c. How many counties are there in the state of Missouri? (There are 115 counties, counting the city of St. Louis, which is both a city and a county.)
2. Explain that the first counties in Missouri were formed in 1812, even before Missouri was a state. Each of these counties, and all those formed since, were established to provide governance and public goods and services for a particular territory. County governments are **general-purpose governments**, which mean that they are responsible for many different types of activities that benefit their residents. Some of these activities include keeping track of who owns property, maintaining courts, collecting taxes, law enforcement, as well as road maintenance, and property tax computation and collection.
3. Explain that early counties of the Missouri territory were very large. In 1812, there were only five counties in this territory. The five counties were St. Charles, St. Louis, St. Genevieve, Cape Girardeau, and New Madrid. Ask students if they can explain why the counties carried these names. (Spain and France owned Missouri at various times before the United States bought it in 1803. Three of the territories were named for saints, and New Madrid was named for the capital of Spain. According to the State Historical Society, Cape Girardeau was named for Jean Griardot, a French officer.)
4. Display a transparency of Activity 1, Missouri Counties: Growing, Growing, Grown. Explain that in 1819, the Territory of Arkansas was created, and Missouri lost land. This made New Madrid County much smaller. Meanwhile many more counties were being formed, some covering new area and some dissecting the large, original counties. By the time Missouri became a state in 1821, there were 17 Missouri counties, with many more to come. As the population grew, so did the number of counties. In 1820, there were 25 counties and 66,557 people in Missouri. By 1860, nearly all Missouri counties had been established. There were 114 counties and 1,182,012 people living in Missouri. By 1875, the city of St. Louis had won permission from the state to become a separate entity under Home Rule. With the addition of St. Louis City, Missouri now had 115 counties.

5. Distribute Activity 1, Missouri Counties - Growing, Growing, Grown. Instruct students to create a bar graph depicting county growth from the data on Activity 1, and place the graph in their Local Government CECH-UP notebooks.
6. Explain that each county established a **county seat**. This was where the county courthouse was located. The **courthouse** was important to the governance of the county because it was where county business was transacted. People had to go to the county courthouse to record their properties, to report when someone had died, to pay taxes, and to conduct other business. The state was divided into smaller counties as the population of the state increased so that people wouldn't have to travel so far to take care of their business.
7. Place students in small groups, and give each group a Missouri map. Explain how to recognize county names, county borders, and county seats. Instruct each group to locate its county seat and measure the distance in miles between the county seat and the farthest town from the seat. (None should measure more than 38.5 miles.)
8. Explain that when the counties were established, it was important to be able to get to the county seat to conduct business and to get back home in the same day. Instruct students to calculate how long it would take someone living in the most distant town to ride to the county seat by horse and buggy. Have them assume a speed of 5 mph. (Assuming this person lived 38.5 miles away, and assuming a speed of 5 mph, it would take approximately 7 hours and 45 minutes.)
9. Re-display Activity 1 to remind students that the number of counties increased in the state even though the size of the state, measured in square miles, remained the same. Ask students why the large counties were broken up into smaller counties. (In those days, people had to travel by horse and buggy to get to the county seat.)
10. Instruct students to calculate how long it would take someone living in the same town as above to drive to the county seat. Have them assume a speed limit of 50 mph. (Assuming this person lived 38.5 miles away, and assuming a speed of approximately 50 mph, it would take approximately 45 minutes.)
11. Display Activity 2, Where Have All the Counties Gone? Explain that the average size of a Missouri county is 600 square miles, with most counties being between 400 and 700 square miles. Many states east of Missouri have similarly sized

counties. However, states established later than Missouri and located to the west have larger counties. Some of these states are approximately the same area as Missouri measured in square miles. Ask students why these states of similar size would have so fewer counties. (They had fewer people and population centers; some were established later when transportation had advanced.)

12. Instruct students to produce a graph of the states on Activity 2 and the number of counties each has. Have them include this in their notebooks. (They may decide what type of graph to use to depict the information.)
13. Explain that in the early days of Missouri, small counties offered convenience in traveling to the county seat.

Closure

1. Ask the following questions:
 - a. Where is the county courthouse located? (*in the county seat*)
 - b. Why did Missouri develop so many counties? (*Missouri is large, and the counties were broken into areas small enough to allow residents manageable access to county seats.*)
 - c. County governments can be described as general-purpose governments. What does this mean? (*Counties have broad responsibilities.*)
2. Instruct students to trace the outline of their county on a piece of paper. Have them insert their county seat, their town or city, and the road that provides the most direct route between the two places. Instruct students to choose a speed limit and calculate how long it would take them to get to their county seat. Have them place their maps in their notebooks.

Lesson Description

This lesson describes the organization of counties into classes and explains the governmental structure associated with each class.

Concepts

Civics – county classification system, assessed value, county commission model, county executive model, home-rule charter

Instructional Objectives

Students will be able to:

- compare and contrast county commission and county executive models of county government.
- state under which model their county administration operates.

Time Required

1 class period

Materials Required

Activity 3, Go to the Head of the Class (one per student)
Missouri maps (one per student or group)

Procedure

1. Explain that the state government creates local governments, which are recognized in the state constitution and in state laws. Local government must follow state law.
2. Explain that the state uses a county classification system that places counties into four different classes based on the **assessed value** of the property in the county. Assessed value is the dollar amount that an assessor, a county official, determines a property to be worth. The assessed value is calculated by taking a percentage of the real market value.
3. Distribute Activity 3, Go to the Head of the Class. Explain that Class 1 counties are those that have an assessed property value of \$450 million and above. Some Class 1 counties are as follows:

CLASS I COUNTIES		
Boone	Clay	Jefferson
Buchanan	Cole	Platte
Callaway	Franklin	St. Charles
Camden	Greene	St. Louis
Cape Girardeau	Jackson	St. Louis City
Cass	Jasper	Taney

4. Tell students to consult their maps to find these counties. Ask the following questions:
 - a. Name some counties in Missouri that have larger areas than St. Louis City but are not on the Class 1 list? (*All counties not on the Class 1 list are larger than St. Louis city.*)
 - b. What do the Class 1 counties have in common? (*Each contains or is near one of Missouri's larger cities.*)
 - c. How can the assessed value of a smaller county be more than that of a larger county? (*Property values are higher in cities; property prices are higher.*)
5. Explain that the county classification system determines how many county officials can be elected or appointed and how much each of them can be paid. Class 1 counties can have more county officials who receive a higher rate of pay than those officials in smaller counties.
6. Explain that Class 1 counties may design their own governmental structure under a home-rule charter. A commission elected by the citizens of the county writes a home-rule charter, which must be approved by the county's voters. In a **home-rule charter**, a county can claim any power so long as it does not violate state law.
7. Explain that the benefit of a home-rule charter is that it allows the citizens of the county to make laws that better serve their particular needs. The idea behind this is that counties with large populations, such as those with large urban areas, have special needs for additional public goods and services as they grow. Some people in counties that are not under home-rule charter think that the classification system isn't fair. They argue that the state shouldn't have the power to dictate what types of officials are necessary and how much their officials should be paid. They further argue that all counties have special needs, and they would like to have a greater say in how their county spends its limited revenue.

8. Tell students there are two common organizational models of county government in Missouri. Most counties in Missouri have a County Commission composed of three elected officials. The presiding commissioner is elected county-wide and serves four years; two associate commissioners represent half-county districts and also serve four-year terms. The commissioners may consider such matters as flood control, sewer districts, county roads and bridges, county jail conditions, planning and zoning regulations, county budgets, and Sheriff’s Department activities. The Commissioners may take action for the improvement of the county and the welfare of its residents.

9. Explain that Charter Counties divide the legislative and executive functions to form the **County Executive Model**. Legislative affairs are dealt with by council members, usually elected from districts within the county. The head administrative official is called the County Executive, who is elected by citizens in the whole county. There can be exceptions to these election procedures. For instance, the Kansas City County Executive Plan provides for election of county legislators both county-wide and by district. The County Executive Model has fewer independently elected executive officials than the commission form.

10. Instruct each student to draw a T-chart, labeling one column County Commission Model and the other column County Executive Model. They should make two entries contrasting the two models. See the following example.

County Commission Model	County Executive Model
three elected officials	numerous elected officials (but fewer executive officials) depending on the number of districts in the county
one presiding commissioner	one county executive
two elected associate commissioners	one council member elected from each district
performs both legislative and executive functions	county executive performs executive function; council members perform legislative function

Closure

Instruct student to identify which organizational model their own county has. Have them name the officials holding each position. Discuss with students ways they might obtain this information (ask parents, call their Extension office, call the county courthouse, check the county's web site).

Lesson Description

This lesson describes the services provided by county government. Students explore the goods and services provided by their county.

Concepts

Civics – government provided goods and services

Economics – taxation, revenue

Instructional Objectives

Students will be able to:

- list goods and services provided by their county.
- explain that tax revenues, in part, pay for county provided goods and services.

Time Required

1 class period

Materials Required

Property tax receipt (optional)

Local phone book

Procedure

1. Ask students to name some examples of services the county provides, based on their observation and experience. Write the students' answers in a column to a far side of the board. (Answers may include services such as police protection, emergency medical service, a county hospital, road repair projects and snow removal.)
2. Explain that the students' experiences in their county may be different from the experiences of people in other counties. For instance, some counties provide planning and zoning while others do not. Third class counties do not provide Parks and Recreation facilities. Each county seeks to provide what the residents request, but is restricted in what it can provide because resources are limited. In other words, the residents must be willing to pay taxes or fees for the services they request. A county's responsibilities fall under five general headings.

3. Write the following headings across the board, forming five columns.

Law Enforcement	Road Building and Maintenance	Land Use	Public Health	Parks and Recreation
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4. Explain that law enforcement includes police protection, the prosecutors’ office, courts, the county jail, public administrator, and juvenile detention. Road building and maintenance includes construction of county roads, highways, and bridges. It also includes repairs, such as pothole patches and paving, and it includes safety features such as snow removal and guardrail construction. Land use refers to the county’s responsibility in enforcing zoning laws and ensuring the public safety through construction and building inspections. Public health includes hospitals and clinics operated by the county for county residents. Some counties, most often in urban areas, provide parks and other types of recreational areas and programs such as skating rinks, swimming pools, and summer camps. Note: Land Use many not be relevant in many counties since Planning and/or Zoning has not been adopted.
5. Instruct students to write these five headings across the top of a sheet of paper. Explain that these are broad areas in which the county has responsibilities to its citizens. Point to each service the students mentioned earlier, and instruct students to list them under the heading to which the service belongs. Instruct them to brainstorm additional services. Ask students to provide examples of each of these functions, based on their observations and experience.
6. Explain that some of the goods and services provided by the county are paid for by taxes collected from the citizens. For example, county property taxes may pay for street signs. Other goods and services provided by the county may be paid for by fees charged to people who use the service. For example, a county swimming pool may charge an admission fee, and that fee would be used to pay for the pool’s upkeep and provide money to pay for lifeguards and maintenance people.
7. Explain that students will research goods and services provided by their county. They can use the list provided by the class, interview their parents, obtain a copy of a property tax statement or receipt, consult the local government pages in the phone book, call the county courthouse, or consult their local library or county web page. Then, instruct each student to write a brief essay describing the good or service and explaining why it is beneficial to the citizens of the county.

Closure

Place students into groups according to the good or service about which they've written. For instance, place all the students who wrote about road maintenance together. Instruct students to determine how the county pays for this good or service. Suggest methods they might use to obtain this information such as the property tax receipt, the Collector of Revenue office, or a county council representative. Have each group report their findings back to the class.

Lesson Description

This lesson explores the various elected, appointed or employed positions in county government and their functions.

Concepts

Civics – presiding commissioner, associate commissioner, county clerk, assessor, collector, recorder of deeds, treasurer, auditor, sheriff, circuit clerk, prosecuting attorney, coroner, public administrator

Related Subject Areas

Business – career exploration

Language Arts – vocabulary building

Instructional Objectives

Students will be able to:

identify and state in their own words the duties of county officers and employees.

Instructional Objectives

1 class period

Materials Required

Activity 4, *Who Am I?* (one per student)

Activity 5, *Job Cards* (one set)

Activity 6, *Clue-Less Cards* (one set)

Procedure

1. Divide students into three or four groups. Distribute Activity 4, *Who Am I?* Assign the reading for homework, or allow students ample time to read about the various jobs associated with county government. Shuffle the Activity 5, *Job Cards* and place the stack on your desk. Explain the rules of the activity as follows:
 - a. Each group will take turns sending a representative to the front of the class. The representative will pick the top card and read the first of three clues as to

what job s/he does. That representative's group will get five seconds to name the job after each clue is read. If the group names the job after the first clue, it gets three points. If the group names the job after the second clue, it gets two points; if it names the job after all three clues, it gets one point.

- b. There is a catch. Certain words on the job cards are underlined. The representative reading the clue may not use those words. S/he will have to substitute other words to get the point across. (It is probable that students may not be able to choose the appropriate substitute word or statement for each underlined word. Please familiarize yourself with the cards ahead of time so that you can help students find the correct substitute terms.)
 - c. If the group does not get the correct answer after three clues, ask if a student from any of the other groups knows the answer. Choose the first student to raise his hand. When a student correctly identifies the job, give that student's group one point.
2. When the students have finished all cards, the game is over. Shuffle the cards and distribute them evenly among the groups. Instruct each group to rewrite each job description, substituting different words for the words that are underlined. Students should write the descriptions for inclusion in their notebooks. If time allows, rearrange groups so that each new group has at least one participant from each former group. Instruct each person to present what he wrote in his former group, allowing all other members of the group to take notes.

Closure

Ask each student to choose a job in which s/he might be interested. Have each make a brief oral presentation about why they would be right for the position.

Unit Assessment

Cut the Activity 6, *Clue-Less Cards* apart and add them to the Job Cards.

Instruct each student to number the lines on a piece of paper, 1-25. Explain that you have added another set of cards to the Job Cards. This additional set of cards contains clues regarding county history, structure, and functions.

Shuffle the cards and read them to the students as written (without substituting other terms for the underlined words). Instruct students to record the answer as each card is read.

Unit Extension

Arrange a visit to the county courthouse. Be sure to have a guide, official, or county extension specialist arrange the tour. Provide the tour guide with the topics discussed in this unit so that the tour can be tailored to address county history, organization, services, or employees. Have students choose a job on Activity 4, *Who Am I?* and arrange a brief phone interview with the county official in that position.

ACTIVITY 1

**MISSOURI COUNTIES:
GROWING, GROWING, GROWN**

YEAR	MISSOURI POPULATION	TOTAL NUMBER OF COUNTIES
1820	66,557	25
1830	140,455	32
1840	383,702	62
1850	682,044	100
1860	1,182,012	114
1997	5,402,058	115 (including St. Louis City)
2000	5,595,211	115 (including St. Louis City)
2003	5,704,484	115 (including St. Louis City)

Sources: Ohman, Marian M. *A History of Missouri's Counties, County Seats, and Courthouse Squares*. University of Missouri-Columbia, Extension Division, The Curators of The University of Missouri. Columbia, MO. 1983
 OSEDA. www.oseda.missouri.edu, Missouri Office of Administration

ACTIVITY 2

WHERE HAVE ALL THE COUNTIES GONE?

STATE	AREA IN SQUARE MILES	NUMBER OF COUNTIES
Washington	69,192	39
North Dakota	70,665	53
South Dakota	77,047	67
Oklahoma	69,919	77
Nebraska	77,227	93
Missouri	69,686	115 (including St. Louis City)

Sources: Ohman, Marian M. *A History of Missouri's Counties, County Seats, and Courthouse Squares*. University of Missouri-Columbia, Extension Division, The Curators of The University of Missouri. Columbia, MO. 1983

ACTIVITY 3

GO TO THE HEAD OF THE CLASS

CLASS	ASSESSED VALUATION	NUMBER of COUNTIES
1	More than \$450 Million	18
2	\$300 Million to \$400 Million	6
3	Under \$300 Million	89
4	This classification is a special case. The counties in this class were Class Two counties until the dollar limits were raised in 1988. They were then given the special designation of Class Four.	2

Source: Missouri Association of Counties

ACTIVITY 4

WHO AM I?

Presiding Commissioner – Up until 1985, the county commission was called the County Court, and the presiding commissioner was called the presiding judge. The presiding commissioner is one of the three members of the County Commission. Elected to a four-year term by the voters of the entire county, the presiding commissioner is responsible for supervising the county's business, including managing its revenues and expenses.

Associate Commissioner – Under the county commission plan, the county is divided into two districts. The voters of each district elect an associate commissioner, who serves a four-year term. The two associate commissioners and the presiding commissioner are the three members of the County Commission. The associate commissioners share with the presiding commissioner the responsibility of directing the county business.

County Executive – Under the County Executive Model, the voters of the entire county elect a person to direct the administration of the county. The role of the executive is comparable to the governor at the state level or to the mayor of a city. The county charter establishes the duties and term of office for the executive.

County Council Member – Under the County Executive Model, the county council or legislature (as it is called in Jackson County) makes the laws for the county. The county's charter specifies the term of office for council members and whether members of the council are to be elected by district or county-wide.

County Clerk – The county clerk's office is a busy place. All county departments file reports with the county clerk. In most counties, the clerk also supervises elections within the county. In most counties, the county clerk is an elected position.

Assessor – The assessor determines the assessed value of each property owner's property and calculates how much tax each resident must pay on real estate and other personal property, such as cars, boats, farm machinery, and air planes. In most counties, the assessor is an elected position. (Exceptions include St. Louis City, Jackson County and St. Louis County).

Collector – Sometimes the cities in a county assign someone to collect property taxes, but if the cities don't have someone, the county collector does it. It is the collector's job to make sure all people pay their taxes. If someone doesn't pay his/her taxes, it is the collector's job to sell it at a county tax sale auction. The collector takes possession of the property if it fails to sell at successive tax sale auctions.

Treasurer – All of the revenue received by the county from taxes, fines, and fees goes to the treasurer, who is also responsible for all payments the county must make for the goods and services it purchases. The office of the treasurer is so important that if its occupant were to quit, die, or become incapacitated, the office would shut down until the governor appointed a replacement.

Auditor – The auditor checks the accounts for accuracy. In first-class counties, the auditor is appointed, but in other counties, s/he is elected. Note: 3rd class counties do not have an auditor.

Recorder of Deeds – The job of recording changes in property ownership is handled by the Recorder of Deeds. However, in smaller counties, the Circuit Clerk and Recorder of Deeds office may be combined. Recorder of Deeds may also keep records of death certificate, marriage license, mortgages, tax liens, and other such documents.

Sheriff – The sheriff is in charge of law enforcement. An elected official, the sheriff maintains the jail, serves subpoenas, and patrols roads in the county.

Circuit Clerk – The circuit clerk is a judicial official, whose jobs include scheduling trials and keeping records for the circuit court. The circuit clerk also issues passports, and when someone wants to apply for U.S. citizenship, she begins the process with the circuit clerk. In smaller counties, the circuit clerk often has the additional task of recording changes in property ownership. In other words, in these counties, the circuit clerk serves as the recorder of deeds.

Prosecuting Attorney – When someone is accused of a crime, the prosecuting attorney represents the people of the county in the court case. She also tries to find parents who are not supporting their children and collect the child support payments they owe. In every county, the prosecuting attorney is an elected position.

Coroner – Sometimes the position of coroner is confused with the position of medical examiner. In both cases, their job is to investigate unexplained and suspicious deaths. However, there are definite differences between the two. The coroner is elected by the county residents in second, third, and fourth class counties. And if the sheriff is not able to work, the coroner takes over the sheriff's duties. A medical examiner holds a medical doctor degree and is appointed, not elected. All first-class and charter counties must have medical examiners.

Public Administrator – Serves as a Public Guardian and/or Conservator for people who are declared incapacitated. The duties of a guardian of an incapacitated person include providing care, treatment, rehabilitation, education, support, and maintenance. The Conservator of an estate of a disabled person or minor child shall protect, preserve, and manage the estate.

Source: Ballard, J. "County Government in Missouri." *Missouri Government and Politics*. Hardy, R.J., R.D. Dohm, D.A. Leuthold, editors. Columbia: University of Missouri Press, 1995. pp. 308-312.

ACTIVITY 5

JOB CARDS

Presiding Commissioner

1. I am the leader of an administrative team overseeing the county budget, the county business, and the county road system.
 2. I am elected by the entire county citizenry to serve a four-year term.
 3. Before 1985, I was known as a judge.
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Associate Commissioner

1. I, along with two others, am responsible for the county budget and other county business, such as entering into contracts with companies providing services for the county.
 2. I am elected from a district representing one-half of the county's population.
 3. I serve a four-year term in office.
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County Clerk

1. All county offices file reports on their work in my office. My office is open whenever the courthouse is open.
 2. In most counties, I serve as the chief elections officer.
 3. In most counties, I am elected to my position.
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ACTIVITY 5

JOB CARDS

Assessor

1. I measure the value of real estate in the county to determine the property tax assessment.
 2. I keep track of people's taxable personal property, such as the value of their cars and boats.
 3. In most counties, I am elected to my position.
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Collector

1. People in my position serving in third-class counties used to be paid a percentage of the amount they collected in taxes instead of receiving a salary.
 2. I make sure all citizens pay their taxes.
 3. When people don't pay their taxes, I try to sell their property at a tax auction.
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Recorder of Deeds

1. I record changes in property ownership within the county.
2. In most third-class counties, the Circuit Clerk and Recorder of Deeds office may be combined
3. I may also keep records of death certificate, marriage license, mortgages, and tax liens.

ACTIVITY 5

JOB CARDS

Treasurer

1. All tax collections, fines, and fees come to my office.
 2. I am responsible for all payments the county must make for the goods and services it purchases.
 3. If I would resign my position or die in office, the office is “frozen” until a replacement is appointed by the governor and an audit conducted.
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Auditor

1. I check the financial records for accuracy.
 2. I am in an appointed position in first-class counties, but in other counties, I am elected.
 3. I do not work in 3rd class counties.
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Sheriff

1. I maintain the county jail, transport prisoners, serve subpoenas, and in populous counties, I patrol the roads in the county.
 2. I am the head law officer in each Missouri county.
 3. Counties have very little law-making power, so I am mostly responsible for enforcing state laws.
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ACTIVITY 5

JOB CARDS

Circuit Clerk

1. I keep the records and calendar for the courts.
 2. People applying for citizenship begin with me.
 3. I am paid by the state, not the county. In smaller counties, I often serve also as recorder of deeds.
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Prosecuting Attorney

1. I represent the county in prosecuting someone who has violated the law.
 2. In all counties, mine is an elected position.
 3. My other duties include finding parents who do not pay child support and providing legal advice to the county officers.
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Coroner

1. In second, third, and fourth class counties, I hold an elected position. In first-class counties, my position doesn't exist.
 2. I am responsible for checking on violent or unexplained deaths.
 3. If the sheriff is incapacitated, I take over his/her duties.
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ACTIVITY 6
CLUE-LESS CARDS

County Seat

1. This town or city is usually centrally located in the county. (Some exceptions include: Gasconade, Cooper, and Cole Counties).
 2. People must travel to this to conduct their county business.
 3. This is where the county courthouse is located.
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County Commission

1. This has three members.
 2. All members are elected for a four-year term.
 3. They provide the executive and legislative services for the county.
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County Executive Model

1. This governance structure is used in charter counties.
 2. It can contain many council members elected from districts.
 3. The leader is elected from the whole county.
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ACTIVITY 6

CLUE-LESS CARDS

Property Tax

1. County residents pay this tax on real estate and other large property.
 2. This is a source of revenue for the county.
 3. You must pay it or the collector will auction your property.
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Revenue

1. The treasurer's office receives this.
 2. The county must have this to pay its bills.
 3. It comes from fees, fines, and taxes.
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General-purpose Government

1. A county government is this type of government.
 2. This type of government provides many diverse public goods and services.
 3. The services provided are either mandated by the state or decided on by the residents.
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ACTIVITY 6
CLUE-LESS CARDS

County Classification System

1. This is used by the state to decide what county officers will be paid.
 2. This is based on the assessed valuation of the real estate, personal property, and state assessed railroad and utility property in the county.
 3. There are four classes in this system.
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Home-Rule Charter

1. This allows citizens to make county taxation and spending decisions.
 2. This allows the county to design its own governmental structure.
 3. Only large counties can apply for this.
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