

## Whose Government is it?

### *What do I get for the county taxes I pay?*

Many citizens incorrectly view county government as just “the government for the unincorporated areas” of the county. In reality, county government provides virtually the same services to every citizen – city and rural residents alike. In contrast, city governments provide additional services, or increased levels of service, to citizens living within their city limits. Services provided by county government include:

- Emergency Medical Service (Ambulance)
- Animal Control
- Solid Waste (Landfill) Operations
- Detention Center (Jail)
- E-911
- County Library
- County Sheriff
- County Coroner
- County Attorney
- County Clerk

The vast majority of county government services are not apportioned based on city limit boundaries. County services are available to, used by, and/or benefit all county citizens. For example, services provided by the County Clerk for vehicle registration, filing of legal records, and conducting elections are utilized by virtually every citizen of the county. The County Sheriff provides court security for the justice system, collects taxes, serves warrants, and transports prisoners for the entire county. And the County Attorney provides legal advice for the county government, prosecutes the government’s cases in District Court, works with the Commonwealth Attorney regarding cases in Circuit Court, and provides assistance to other government agencies operating within the county. Each service is provided for the benefit of all citizens of the county.

When you dial 9-1-1, the Hardin County Enhanced-911 Center responds – county wide – more than 55,000 times annually without regard to any boundaries drawn on a map. Emergency 9-1-1 calls from Hardin County’s six cities total 71% while 29% originate from the unincorporated area. Likewise, Hardin County Emergency Medical Service (EMS) responds to over 11,000 calls each year to city and rural areas alike. Approximately 73% of all EMS responses are attributed to locations within the cities, 26% for calls in the unincorporated areas, and 1% for calls to incidents outside of Hardin County where assistance is required. Death investigations by the County Coroner also occur throughout the county independently of city boundaries. City residents comprised over 65% of coroner cases this past fiscal year, while residents of the unincorporated areas totaled almost 20%, and out of county residents made up the remaining 15% of the 543 coroner death investigations occurring within our county last year.

As a comparison to those measurements, all our cities combined comprise 54% of the county's population while the unincorporated area consists of 46% of the total. In contrast, the source of county property taxes is as follows: Elizabethtown 39.8%, Radcliff 17.2%, Vine Grove 4.7%, Sonora 0.5%, West Point 0.4%, Upton 0.3%, and the unincorporated area of the county 37.1%. County government receives a total of approximately \$6.3 million in property taxes annually.

The County Detention Center (Jail) is another government entity serving the entire county. On any given day approximately 50% of the average 600 daily jail population consists of inmates not yet sentenced by the state and therefore the cost of their incarceration is not paid by the state. This results in \$2.5 to \$3 million of annual expenses to Hardin County taxpayers. Approximately 72% of the "county" prisoners in our jail are attributed to our six incorporated cities with the remaining 28% from the unincorporated areas of the county. The Hardin County Detention Center processes over 7,500 inmates per year.

Another amenity available to all county citizens is the Hardin County Library Service. Hardin County remains one of only five counties in the Commonwealth without a specific dedicated library tax. Unlike virtually every other county in Kentucky, Hardin County funds library operations and library facility debt payments directly from the county's general fund revenue – over \$900,000 annually.

Animal control is also a service county government provides for all citizens of the county. Last fiscal year 56% of animal control's 1,708 cases involved city residents while 44% occurred in the unincorporated area.

Often the mistaken belief of city residents not benefiting the same from county government services as their rural neighbors can be traced back to the misperception that county property taxes are used to maintain county roads. This is not correct! County property taxes are NOT used to fund the maintenance of county roads! Funding to maintain county roads is derived primarily from the county's portion of the motor fuel tax (gasoline tax on retail fuel purchases and paid at the pump) and is distributed back to the county through the State Transportation Budget. Cities also receive a portion of the same statewide motor fuel tax to assist with their maintenance of city streets. The remainder of the county road maintenance funds comes from the county's portion of the Commonwealth's commercial truck license and driver's license fees.

County government is a relatively lean and efficient level of government providing a wide range of service to all citizens of the county. We are proud to be able to provide these services as effectively and equitably as possible to all county residents while maintaining their property tax rates at the lowest level in twenty years. Hardin County Government does not impose an occupational tax or an insurance premium tax as do most counties throughout the state. As mentioned before, we are one of only five counties without a library tax and our property tax rates are among the lowest across the commonwealth.

We have a lot to be thankful for in Hardin County. We are blessed with continued economic growth through a national recession, low tax rates, balanced budgets, and well managed local (county and city) governments.

Hardin County Government – whose government is it? If you live in Hardin County – it is YOUR government!