

IDAHO

COUNTY GOVERNMENT OVERVIEW

Counties

44

Government Form

Traditional¹

Governing Body Size

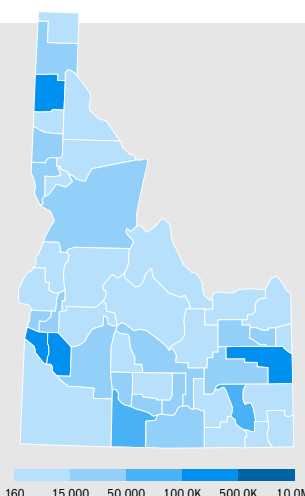
3-7

Population (2020)

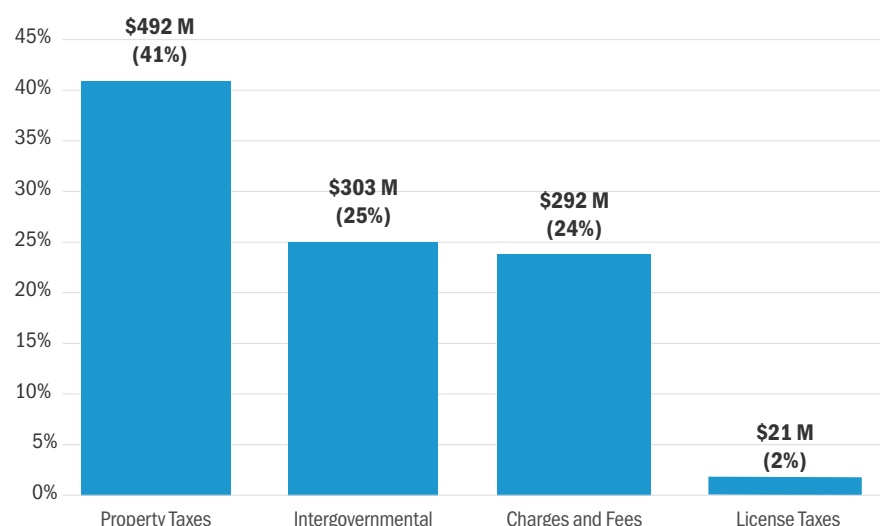
1.8 million²

County Authority

Dillon's Rule: All counties in Idaho are governed under Dillon's Rule. Idaho has no county home-rule provision in its constitution and therefore county officials are limited to the programs and procedures specifically established by the state legislature. Despite these restrictions, counties have the authority to adopt alternative forms of government either by petition or resolution.



TOP REVENUE SOURCES FOR IDAHO COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

¹“Government Form” refers to the distribution of executive decision making authority in a county. “Traditional” county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). “Reformed” county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county’s executive decision making authority. “Mixed” county states means that some counties in that state are “traditional” and some are “reformed.”

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

Summary of County Services

Services counties **MUST** provide:

- Improve and maintain road and highways.
- Regulate zoning of incorporated and unincorporated lands.

Services counties **CAN** provide:

- Establish housing authorities.
- Provide public transit services.

Services counties **CANNOT** provide:

- Provide public county libraries.

STRUCTURE/AUTHORITY

SUMMARY

The board of county commissioners in the state of Idaho can have three, five or seven members, although three is the standard. Residents may vote to change the county's form of government to add either an executive or manager to the executive body of the government who shall supervise much of the operations but is not a voting member. Counties also have the option to form charter governments; however, all are currently under general law. Counties can also consolidate non-commissioner officer positions with other counties.

Row Officers	Elected/ Appointed	Required/ Optional
Assessor	Elected	Mandatory
Clerk of the District Court	Elected	Mandatory
Coroner	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Sheriff	Elected	Mandatory
Treasurer	Elected	Mandatory
Surveyor	Appointed	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of commissioners serves as the legislative decision-making body for all counties. All county boards currently have three members, although state statute allows for five- or seven-member alternative governments.

Executive Branch: Typically, county executive authority is provided by the board of commissioners. However, state statute provides alternative government options that would allow counties to have a county executive or manager as well.

Judicial Branch: Idaho is divided into seven judicial districts, each of which operates a district court which serves multiple counties. District courts are trial courts that hear felony criminal cases and civil actions if the amount involved is more than \$10,000. There is also a magistrate division of the trial courts which hears probate matters, divorce proceedings, juvenile proceedings, criminal misdemeanors and more.

Optional Forms of Government:

- Five- and seven-member boards of county commissioners
- Commission-Manager
- Commission-Executive



COUNTY AUTHORITY

Executive Power: County commissioners enact county law by ordinance, and they implement policies by resolution. Counties are responsible for the supervision of elections, management of county property, the levying and collection of taxes and more. Other duties are held by the row officers listed above.

Ability to Form Partnerships: Counties may collaborate and partner with other counties to create special service districts, and with cities for the creation of hospital authorities.

Call a State of Emergency: The chairperson of a county has the power to call a state of emergency under the state disaster preparedness act.

Special Districts: Idaho has over 1,000 special districts throughout the state. Of these, there are over 20 different special district types.

SERVICES

OVERVIEW OF COUNTY SERVICES

Counties in Idaho have the responsibility to support and maintain most if not all of the infrastructure concerns within their jurisdiction. The county board of commissioners generally acts as the governing body of zoning districts, although that responsibility can be delegated to a separate planning commission. Education and school districts are almost entirely separate from county governments. Counties can partner with the cities in their jurisdiction to form hospital authority partnerships.



HEALTH AND HUMAN SERVICES

Hospitals: Any county and a city located in said county are authorized to create a joint county-city hospital authority to purchase, build, maintain and operate hospitals.

Child Care: County governments can establish and enforce their own licensing requirements for child care provision. Child welfare services are centralized in Idaho and administered at the state level.



INFRASTRUCTURE

Roads: Counties are responsible for improving and maintaining roads and highways within their jurisdiction in collaboration with cities and the state.

Mass Transit: The board is empowered to establish public transit services as needed.

Utilities: Counties are empowered to develop and maintain water, sewer and energy plants and systems for their jurisdiction.



PUBLIC AMENITIES

Parks and Recreation: Parks fall under the jurisdiction of Recreation Districts which can be proposed by any government official or county citizen. County boards of commissioners have oversight over the election process but then the district is governed by a three-member board.

Museums: Counties commissioners can propose the creation of a County Museum Board to be approved by general election.

Libraries: Libraries are the responsibility of cities, not counties.

SERVICES, CONTINUED



ZONING AND DEVELOPMENT

Zoning Power: A board of county commissioners must either act as the governing body to establish zoning districts within its jurisdiction or may establish a planning and zoning commission to do so instead. The responsible party shall establish standards to regulate and restrict the construction, maintenance and location of buildings and structures within the zoning district.

Housing Authorities: In any county, a housing authority may be created as an independent public body, not an agency of the county, but only through resolution.



PUBLIC SAFETY

Law Enforcement: The duty of enforcing all penal provisions and statutes of the state is vested with the sheriff of each county. This includes the keeping of county jails.

Courthouses: District courts are held in each county the board is able to support local law enforcement duties of the sheriff's office, jails, courthouses and district attorneys through the county justice fund.

Fire: The county board of commissioners is responsible for processing petitions for fire protection districts in collaboration with each county that the district resides in. Funds are paid over by the county treasurer to the treasurer of the fire protection district.

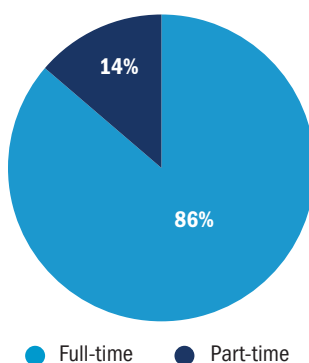
Ambulance: The board is authorized to provide and levy taxes for an ambulance service in their jurisdiction.



SCHOOLS

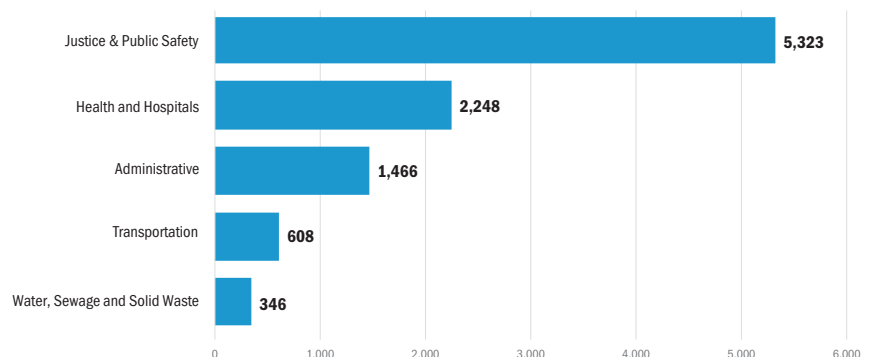
Education, Generally: Education is supervised by the state board of education. Idaho is divided into school districts, each of which is governed by a board of trustees. The districts have one home county although may span over multiple counties. Counties are kept informed and play some administrative roles but are otherwise not involved in the management of school districts. Counties can levy property taxes to provide additional educational and transportation support programs when school districts within the county report increases in attendance. The tax cannot exceed 0.06 percent.

IDAHO COUNTIES EMPLOY 11,105 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

IDAHO COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties must levy property taxes annually, portions of which are earmarked for specific purposes: public defender services, justice fund, school districts as requested by a board of trustees and parks and recreation. Counties are required to charge certain fees for various services which are earmarked for specific funds such as fees for the court, sheriff, recorder and auditor. Outside of property taxes and license taxes, counties do not have the authority to impose much else including income, sales, fuel and mining taxes, although they do receive state tax disbursements.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties may levy taxes on all personal, real and operating property for general purposes. Taxing districts can increase their property tax budget by no more than 3 percent unless a budget override is approved by voters or required for new construction. Total property tax budgets cannot increase by more than 8 percent each year, including new construction.

Sales Tax: Counties cannot impose a sales tax.

Income Tax: Counties cannot impose an income tax.

Mineral Tax: Counties cannot impose a mineral tax.

Gas/Fuel Taxes: Counties cannot impose a gas or fuel tax.

Debt and Debt Limit: Debt must be paid back within 30 years of it being incurred and requires a two-thirds majority approval of qualified electors. Counties may levy property taxes for the payment of bond interest or for a sinking fund for bond redemption.

Investment: The state government can establish a local government investment pool and counties may invest funds not immediately required for activities of such entity in the investment program.

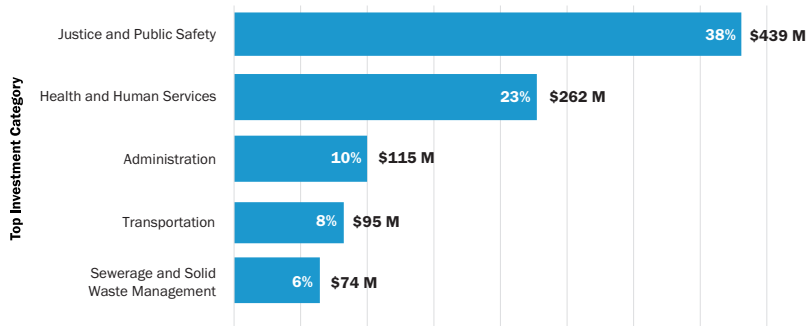
State Shares: Forty (40) percent of the balance in the liquor account is appropriated to counties but the proportion will decrease each year by 0.8 percent until FY 2030 when the outlay is 36 percent. Of this amount, counties are allotted funds based on the proportion of liquor sales throughout that county. Counties and cities are also apportioned 11.5 percent of state sales tax collections for general fund expenditures.

Other Finance Info:

- **Justice Fund:** County may levy an additional property tax to build the county justice fund. The levy cannot exceed 0.20 percent of market value for assessment purposes of such property or enough to raise \$250,000.
- **Parks and Recreation Fund:** Counties may levy property taxes designated for the parks and recreation fund to acquire, maintain and operate public parks and recreational facilities. A levy cannot not exceed 0.01 percent. Unexpended funds can be carried over for future use but the maximum accumulation cannot exceed 0.02 percent.

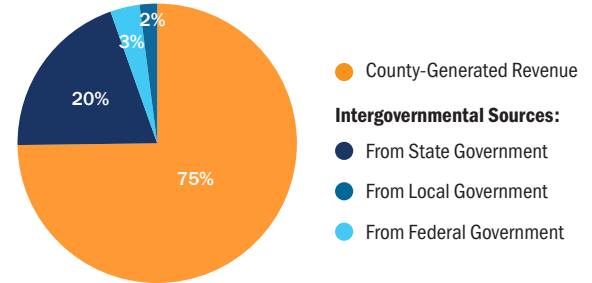
TAXATION/FINANCES, CONTINUED

IDAHO COUNTIES INVEST \$1.2 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

IDAHO COUNTIES RECEIVE \$303 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017