

# TABLE OF CONTENTS

**PREFACE** ..... iii

**CHAPTER**

**1 The Idaho County** ..... 1-1

**2 County Commissioners** ..... 2-1

**3 County Clerk/Auditor/Recorder** ..... 3-1

**4 County Treasurer** ..... 4-1

**5 County Assessor** ..... 5-1

**6 County Sheriff** ..... 6-1

**7 County Coroner** ..... 7-1

**8 County Prosecuting Attorney** ..... 8-1

**9 Idaho’s Court System** ..... 9-1

**10 Agriculture and Conservation** ..... 10-1

**11 Health and Welfare** ..... 11-1

**12 Planning and Zoning** ..... 12-1

**13 Public Works and Other Functions** ..... 13-1

**14 Tax Administration** ..... 14-1

**15 County Finances and Budget** ..... 15-1

**16 Information Sources for County Officials** ..... 16-1

**17 Miscellaneous Provisions of Law** ..... 17-1

**18 Legislature and the Legislative Process** ..... 18-1

**19 Conducting Public Hearings** ..... 19-1

**APPENDIX A**

**County Board of Equalization**

**APPENDIX B**

**Maximum Statutory Tax Rates by Governmental Units**

**APPENDIX C**

**Sample Findings of Fact, Conclusions of Law Example**

**APPENDIX C-1**

**Findings of Fact and Conclusions of Law in Planning & Zoning**

**APPENDIX D**

**Juvenile Corrections**

© 2014  
**PREFACE**

This handbook is not intended to be an all-inclusive resource or the last word on the law or rules. Because no handbook can anticipate all factual scenarios that may be faced, nor can any handbook stay abreast of the constantly changing legal interpretations and applications of germane statutes and rules, this handbook should be used only as a guide or training tool and for research.

This handbook summarizes the powers and duties of Idaho county officials as well as the services provided by the county governments in Idaho. It is designed to provide county officials with a summary of their functions and a reference to the provisions of Idaho law which relate to those functions. High school and university students; and civic groups, such as the League of Women voters; state legislators; and other elected officials would also find this handbook to be a useful source of information on county governments.

This handbook is only a guideline. County officials using this handbook should look up the provisions of the *Idaho Code* cited in the handbook in order to obtain the precise wording of the law. If there is a question concerning the scope or application of the law, county officials should also consult their county attorney. The county attorney or county official may also confer with the Idaho attorney general's office.

This fifteenth edition of the handbook consists of changes in Idaho law through 2014. Since laws passed by the legislature create new sections and chapters in the *Idaho Code* and re-codify existing sections, it is not always easy to recognize all the changes in the law which affects county functions or procedures. To help guard against omission or error, we had a number of individuals read sections and chapters of this handbook. Even with the assistance of many readers, there may be some changes in the law, which we failed to detect. Consequently, we urge all county officials not to act on matters covered by the handbook without checking with their county attorney.

The handbook is published with the assistance and cooperation of the Idaho Association of Counties and county officials. We wish to particularly thank Tony Poinelli, Deputy Director of the Idaho Association of Counties, for the many hours spent reviewing the entire draft of the handbook. Numerous revisions to update and improve the manuscript were done.

We would like to thank the following individuals for taking the time to review and comment on various sections and chapters in this fifteenth edition:

Seth Grigg, Policy Analyst of the Idaho Association of Counties; Erwin Sonnenberg, Ada County

Coroner; Gene Kuehn, Canyon County Assessor; Craig Hanson, Canyon County Commissioner; Carrie Bird, Clearwater County Clerk; Glenda Poston, Boundary County Clerk; Bill Baxter, Fremont County Commissioner; Susan Peterson, Latah County Clerk; Laura Twiss, Minidoka County Treasurer; Doug Zenner, Nez Perce County Commissioner; Betty Dressen, Payette County Clerk; Mary Lou Hansen, Teton County Clerk; George Urie, Twin Falls County Commissioner; Dennis Chambers, Twin Falls County Coroner; Michele Chadwick, Canyon County Indigent Director; Sandee Meyer, Idaho Prosecuting Attorney's Association Executive Director; Vaughn Killeen, Idaho Sheriff's Association Executive Director; State Tax Commission staff: Steve Fiscus, County Support Administrator; Alan Dornfest, Tax Policy Section Supervisor; Rick Anderson, Tax Policy Specialist; Rod Brevig, Forest Tax Administrator; Lorna Jorgensen, Ada County Deputy Prosecutor; Brad Clark, Gem County Planner; Teresa Wolf, Nez Perce County Social Service Director; Carol Moerhle, PHD 2 Director; Sharon Harrigfeld, Idaho Department of Juvenile Corrections; Lance Holmstrom, Local Highway Technical Assistance Council; Patti Tobias, Idaho Supreme Court.

This fifteenth edition was revised and edited by Tony Poinelli, Deputy Director, Idaho Association of Counties