



2018

Proposed IAC Resolution Package

Enclosed with this packet are the resolutions proposed for the 2018 Legislative Session. The introduction to the resolutions includes a description of how the IAC resolutions process works.

Please review the resolutions and if you have any questions or comments prior to the conference that begins on September 25, 2017, please email the Government Affairs Team at IAC by close of business on Friday, September 22.

Resolutions will be considered by the appropriate IAC steering committee and IAC membership during the conference.

If you have any questions, please contact:

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IAC Resolution Process

Resources about Resolutions

When submitting a resolution, please be familiar with the following:

- (1) the IAC resolution process (attached document #1);
- (2) the new legislative format (attached document #2); and
- (3) Article VIII of the IAC by-laws (from page 9 of attached document #3).

Routes for Resolutions

For a resolution to be considered by the IAC membership, it must first be adopted by either an affiliate organization of IAC (such as IACC), an IAC district, or a standing or steering committee of IAC.

After adoption by a district or affiliate organization, the resolution will then be vetted by an IAC steering committee.

If approved by an IAC steering committee, the resolution will then be debated by the full IAC membership for formal adoption.

To Be Considered for Annual Conference:

Resolution Criteria

In order to be considered by the membership, a resolution must meet the following criteria:

- Be within the general realm and scope of county government operations; and
- Affect more than one county elected office or department; and
- Affect taxation, spending, revenue generation authority or create significant efficiencies or cost savings; and
- Be politically feasible.

Content of Resolution

To be considered, a resolution must have all of the following information and be submitted in the proper IAC resolution format (see sample resolution - attached document #2). Please note that the IAC Board and the IAC Legislative Committee have updated the information required on a resolution.

- The name of the resolution sponsor
- List of Idaho statutes affected
- List of Idaho county offices and departments affected
- The counties affected by this issue
- A concise issue statement (summary of the issue/problem)
- Relevant background information (a history of the issue, the proposals that have been put forth before, data and research)
- Proposed policy change (an explanation of your suggested solution and draft legislation, if available)
- Arguments and entities in support of your proposed policy change
- Arguments and entities against your proposed policy change
- Fiscal impact (whether there will be a fiscal impact on the state or any local governments; if so, the size of that impact; and whether there will be any cost shifting)

2018 RESOLUTION NO. 1

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Allowing electronic legal publication as an alternative to newspaper publication.
(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Ada County Commissioner Rick Visser for this Resolution (or BOACC)

STATUTES AFFECTED: I.C. §60-106.

COUNTY OFFICE (S) AFFECTED: Any office that posts legal notices.

COUNTIES AFFECTED: Any county that has Internet service.

ISSUE/PROBLEM: Newspapers are no longer an effective means of communication. Newspaper circulation numbers are very low. Counties have large bills from newspapers based on their many required legal notices. The current law states that a "newspaper of (or having) general circulation shall mean the newspaper with the largest paid circulation published within any county in which the governmental entity is located." I.C. §60-106. The circulation number should be quantified today since many newspapers reach less than 5% of the population.

BACKGROUND & DATA: Legislation introduced in 2017 is below along with other data and references.

PROPOSED POLICY: Legislation introduced in 2017 is below.

ARGUMENTS & ENTITIES IN SUPPORT: Saves the taxpayers and their government agencies money. Taxpayers, city, county and Idaho State governments should all support this proposal.

ARGUMENTS & ENTITIES AGAINST: No reasonable arguments against this proposal. A newspaper's argument against this proposal would be self-serving economics. Plus, this bill would create the OPTION of using electronic publication(s), and it would not remove the newspaper route.

FISCAL IMPACT: Savings for city, county and Idaho State government. To calculate an amount saved, review what was spent in prior years for placing legal notices in a newspaper.

IN ADDITION: IAC Staff may add supporting data reflecting financial savings and also the diminishing return of publishing legal notices in newspaper.

References/Data

Newspaper print ad revenues are now the lowest they've been since 1950. Revenues are down more than 50 percent in just the past five years alone.

The Decline of Newspapers Hits a Stunning Milestone by Jordan Weissmann, www.slate.com (April 28, 2014).

The argument for electronic legal notices

Advocates of electronic legal notices have three main arguments:

- 1) First is savings; a mid-sized municipality typically can spend around \$20,000 on the newspaper ads. The State of Maine spends about \$500,000 a year publishing legal notices in newspapers.
- 2) Second, advocates argue that with falling circulation, print newspapers no longer provide reach into most of the households in a community as they did several decades ago.
- 3) Third, advocates contend that electronic legal notices can be archived and later located by powerful search engines such as Google.

Finally, advocates also contend that, freed from per word pricing, an online notice can be more expansive and informative **at no extra cost**, for example, providing a link to a map of a proposed zoning change. Even having a viewing option of a satellite view.

Newspapers' legal notice franchise comes under fresh pressure from cash-strapped states by Rick Edmonds, www.poynter.org (Feb. 9, 2012).

The State of Minnesota requires that a newspaper have a circulation rate of 20% of the population of a political subdivision to be qualified as a publication of legal notices.

2016 Minnesota Statutes 331A.02.01(d) Requirements For A Qualified Newspaper.

State of the News Media 2016, *Newspapers: Fact Sheet*, By Michael Barthel Pew Research Center for Journalism and Media (<http://www.journalism.org/2016/06/15/newspapers-fact-sheet/>)

For newspapers, 2015 might as well have been a recession year. Weekday circulation fell 7% and Sunday circulation fell 4%, both showing their greatest declines since 2010. At the same time, advertising revenue experienced its greatest drop since 2009, falling nearly 8% from 2014 to 2015.

In 2014, the latest year for which data is available, newsroom employment also declined 10%, more than in any other year since 2009. The newspaper workforce has shrunk by 40%, in the last 20 years. Overall the industry continues to shrink, with Editor & Publisher's Data Book listing 126 fewer daily papers in 2014 than in 2004.

Declining Audience and Readers

Weekday circulation experienced a decline not seen since the immediate aftermath of the Great Recession. Average weekday circulation fell 7% in 2015, the most since 2010.

The reliance on print among dedicated newspaper audiences is especially problematic as the portion of Americans turning to print newspapers continues to decline. The share of Americans getting news from newspaper platforms is falling behind those of most other platforms, including.

Definitions

"Electronic form" means a court record that exists as Electronic representations of text or graphic documents; *Idaho Court Administrative Rule 32(b)(6)(A)*.

"Electronic publication" means publishing in which information is distributed by means of a computer network or is produced in a format for use with a computer. *Merriam-Webster*.

The first known use of electronic publishing was in 1963. *Merriam-Webster*.

Electronic Notice – New Section

60-106B. ELECTRONIC PUBLICATION OF LEGAL NOTICES ON GOVERNMENT WEBSITES. (1) In lieu of the newspaper publication required by section 60-106, Idaho Code, legal notices, advertisements or publications of any kind required or provided by the laws of the state of Idaho to be published in a newspaper may be electronically published by governmental entities. An electronically published legal notice, advertisement or publication shall have the same legal effect as a legal notice, advertisement or publication that is published in a newspaper. A tab on the governmental entity's homepage must clearly be marked "Public Notices" wherein all electronically published public notices may be found. The governmental entity shall keep a historical record of the posting, including the time and date of the posting. Governmental entities must still adhere to all advance requirements regarding days of notice prior to government action and the provisions of section 74-204, Idaho Code, shall be complied with. A governmental entity must use an official website if it provides notice pursuant to this section. (2) The following definitions apply to this section: (a) "Electronically published "means the printing and disseminating of legal notices, advertisements or publications through the use of messaging on the governmental entity's website. (b) "Messaging" means the use of interconnected electronic networks that automatically transmit data from one computer to another. (3) The following provisions apply to this section: (a) Electronic publication shall be in lieu of the required printed publication in a newspaper; and (b) Nothing in this section shall be construed to require a governmental entity to develop and maintain an electronic publication capability.

2018 RESOLUTION NO. 2

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Countywide Bed, Resort, Ticket Tax.
(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Bob Bingham, Kootenai County Commissioner

STATUTES AFFECTED: # not yet known #, we will need the help of LSO in drafting this. I do have legislators willing to get this to LSO and oddly enough I'm told the automotive association in Idaho would support this. Getting IAC support will insure passage.

COUNTY OFFICE (S) AFFECTED: BOCC, Prosecuting Attorney, Sheriff – by providing our county general fund more available revenue for mandated services related to tourism based demand. The tax revenue distribution suggested would also positively affect several taxing districts and incorporated cities.

COUNTIES AFFECTED: Estimated to positively affect 25-30 of the 44 Idaho counties by providing new tourism based tax revenue to county government to provide new funds for county mandated services. There are no negative based affects to any county.

ISSUE/PROBLEM: Counties are “required” by law to provide numerous state mandated services to citizens of each county as well as visitors to our counties. However, visitors are not chipping in to help offset the mandated service demand they bring and thus the burden for payment of services falls to our resident property taxpayers. Cities are “optional” forms of local government and are not required to provide these state mandated services. The cost of providing services such as: county parks and waterways, sheriff, public defender, jail, prosecuting attorney, EMS, etc. are born by resident taxpayers. Technology is changing many industries including tourism; Airbnb is now a significant vacation rental entity. These technology changes have however brought in more service demands/complaints.

BACKGROUND & DATA: Destination resort and bed taxes are used all over the United States, often to offset the service demand placed upon local government agencies and/or to promote tourism. Very often these resort/bed taxes range in the 3% to 10% range however some exceed 15% when coupled with sales taxes. Houston and Indianapolis have a 17% lodging tax. Texas implements a county hotel tax under title 3.d.352a, Utah allows for up to a 4.25% countywide hotel tax, Montana has a 4% bed tax, etc.. NCSL lists the sales and lodging taxes by state.

For the most part, the new county tax income would be borne by visitors (72%) from out of state locations. Idaho is estimated to enjoy a \$3.3 billion-dollar tourism economy comprised of several hundred thousand out of state visitors. Tourism data can be found at the following link: <http://commerce.idaho.gov/tourism-resources/tourism-industry-development/research/> Common tourism based activities in Idaho are: Sightseeing, hiking, visiting relatives, tent camping, public beaches, RV camping, boating, fishing, skiing, biking horseback riding, and hunting.

Currently there is a 2% Idaho statewide based bed tax, (*implemented under Title 67-47 and IDAPA 35.01.06. administrative rules*) but all collected funds go to promoting tourism, (*45% to local tourism agencies, 45% statewide promotion, 10% to the state for administration*) but none of these city based tax revenue goes to the increased demand put upon county mandated services.

History: I'm not aware of anything like this being proposed before. (a) While using a different tax revenue method, there was a ½ cent "county based sales tax" that sunset in 2009, which was meant to supplement mandated services and the burden of tourism. (b) There was a ballot county sales tax initiative launched and then withdrawn in 2003.

PROPOSED POLICY: New Tax Revenue Generation - Establishing optional county wide (incorporated and incorporated areas) resort/bed/ticket tax based upon the following suggested amounts; (a) 4% max county tax on all overnight lodging including VRBO, (b) \$2 max county RV parking p/night, p/space, (c) \$1 max special event ticket, (d) \$1 p/night max campground tax, and (e) 2% max car rental tax. The actual legislation wording will be drafted later and consider input received from stakeholders between now and the end of fall.

Tax Revenue Distribution – 50% of the new tax revenue would be distributed to the county general fund, 30% would be distributed to the perspective city in which the transaction takes place (*if not within an incorporated city this 30% would also go to the county*), 10% would go to the fire and EMS taxing districts in which the transaction took place, and 10% would go to the state general fund.

Once the law is established, each county still has the option to implement none or any portion of each tax type based upon their individual county needs.

ARGUMENTS & ENTITIES IN SUPPORT: No one ever plans a vacation based upon a local bed/resort tax; we go and enjoy ourselves regardless of the resort tax because the destination offers something unique. I.e., a hotel bill for a ski resort located in another state may have a 10% resort tax. Tourism based taxes often make good sense because every county that has any kind of tourism, experiences some degree of increased burden upon the mandated services the county must provide to our "out-of-state" guests. For counties with rivers and lakes, our sheriff and parks and waterways have to patrol and service these waterways. Tourist locations generally receive a higher degree of emergency service calls, our county jails incur a higher inmate population due to fights, outstanding warrants and/or drunk and disorderly visitors.

Our prosecuting attorney office and public defender offices are likewise burdened. Campgrounds, ski hills and event destinations also require increased patrols and emergency services during the periods of use. For counties like Bonner and Kootenai, there is a higher summer time traffic load and resulting demand upon county provided services.

If we get this passed in the next session, each county will begin to receive new revenue funds to help offset the property tax burdened placed upon our property owners. Currently the cost of providing tourism based mandated services is born by county property owners.

ARGUMENTS & ENTITIES AGAINST: The only likely objections could come from the resort, hotel/motel, campground owners, and event organizers, who would be required to collect and submit the tax. It should be noted they are only collecting the tax, not paying it. Some cities in Idaho have implemented a bed tax, but none of those tax revenues goes to county government, which must provide the state mandated services.

FISCAL IMPACT: (1) The bill will result in positive new tax revenue to each county, each city, fire and EMS districts and the state of Idaho. It is entirely possible that some counties and taxing districts may choose to reduce the property tax burden currently born by property owners within the county as this new tax revenue begins to come in, other counties may use the new tax revenue funds to supplement tourism burdened areas of county government.

(2) The amount of new tax revenue will vary by county and its own level and type of tourism economy. Some counties may have more of a hotel/motel tourism based economy, others camping due to fishermen, etc.

(3) If we do not implement this proposed regulative change, we will continue to shift the tourism service demand burden to our local property owners and that is not right. By implementing this proposed legislation, those creating the demand for services will be paying their fair share.

2018 RESOLUTION NO. 3

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Transfer the Public Defenders (PD) oversight and personnel budget responsibility from county government to the State.

(Justice and Public Safety – Tuesday, September 26, 2017)

SPONSOR: Bob Bingham, Kootenai County Commissioner

STATUTES AFFECTED: # 19-860, 19-861, 19-862, we will need the help of LSO in drafting this.

COUNTY OFFICE(S) AFFECTED: BOCC which currently has the management and oversight of each county based Public Defender's office.

COUNTIES AFFECTED: All 44 Idaho counties. There are no negative based affects to any county.

ISSUE/PROBLEM: Counties are "required" by Idaho law to provide management and budgetary oversight to the Public Defender's (PD) office, however since 2016 there has been a hefty effort by the Governor and the "Public Defense Commission" to reform and reinvent Public Defenders offices currently managed by the BOCC in each county. Since this effort began, county commissioners are being told we can expect many new requirements and changes.

These changes include: dozens of new rules as outline on the Idaho PDC website:

implementing many new requirements and mandates, i.e. "The PDC has decided to create the rules in stages, over time, so as to not saddle the public defenders and counties with too many rules at once" and the PDC is "creating rules that will set the standards and guidelines with which public defenders and counties will have to comply", and having to apply to get any funds to assist in the unfunded PDC mandates "Counties are still eligible for grant money if they are out of compliance as long as there is a reasonable plan to come into compliance," and "The PDC is busy as can be working on standards for defending attorneys."

In Kootenai County we've been told our PD might be understaffed by 1/3rd yet our county PD budget is in parity with our PA county budget. The PDC has launched out to perform a workload study on caseloads which they expect will result in a requirement for more PD staffing, however no such study is being launched to measure the Prosecuting Attorney's (PA) offices. PA offices have greater workloads the PD offices. The PDC is building a new bureaucracy using grants and regional coordinators; there is required training, talk of caseload standards and enforcement provisions coming. County budgets are already stretched to the max.

BACKGROUND & DATA: Visit the Idaho PDC website for an overview of the activity and general direction of how the state requirements are changing and expanding. As a general rule, counties desire have a solid PD office, but we have very little management ability, if they need expert witnesses from miles away or say they need to conflict out, the BOCC cannot object. It is hard to manage an office that says it must have this or that. Because of that, the PD office is best put under the oversight of state officials.

PROPOSED POLICY: The management, oversight, salary and benefits for all Public Defender staff would be transferred to Idaho State. The county would continue to provide the offices and related support and fund conflict PD activity. With the state controlling all statewide PD cases, there is an economy of scale that would provide a larger pool to work from across the state, lowering the duplication each county would otherwise have to comply with.

ARGUMENTS & ENTITIES IN SUPPORT: The 44 counties are experiencing and will continue to experience unfunded State mandates to beef up the Public defender's office.

ARGUMENTS & ENTITIES AGAINST: The State may object to what they currently perceive as having to create additional infrastructure to support the supervision of all PD offices, however the anticipated increases to what the state would have to provide and fund all the regulation will result in much duplication.

FISCAL IMPACT:

(1) whether there will be a fiscal impact on the state or any local governments: There will be a fiscal impact to the State budget equivalent to the statewide oversight and staffing however, if the State planned to fund all of the new regulative burdens being forced upon counties, it would cost the state less. County government would likely save money in not having to pay for the PD staffing, but we would still be on the hook for conflict attorneys, larger facilities and related support.

(2) If so, the size of the fiscal impact; and 3) whether there will be any cost shifting: Unknown,

(3) Whether there will be any cost shifting: there could be cost shifting depending upon how the state would otherwise fund or not fund what it intends to do in the future.

2018 RESOLUTION NO. 4

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Magistrate Court Facility Funding

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Rick Visser, Ada County Commissioner

STATUTES AFFECTED: Idaho Code 19-4705 and 1-2218

COUNTY OFFICE (S) AFFECTED: Commissioners

COUNTIES AFFECTED: All 44 counties

ISSUE/PROBLEM: Longstanding Idaho law gives an Idaho district court panel the authority to order a city to provide suitable and adequate magistrate court facilities and equipment. However, the statute does not include the court's authority to charge a city a fee for its use of magistrate court facilities. In 1994 the Fourth District Court of Idaho ordered Meridian and Garden City to provide such facilities. For 22 years neither city has complied with the court order. The cities have challenged and fought the court order and they have failed on each occasion. Under the Court's power to sanction, it could have imposed sanctions and fines.

BACKGROUND & DATA: The background is covered in the Memorandum Decision and Order on Meridian and Garden City's Proposals for Magistrate Facilities. Case No. CV-OT-2014-06552 (December 21, 2016). (A pdf copy is attached). Data and statistics are attached as Excel Files.

PROPOSED POLICY: Presently, Idaho Code 19-4705 has a formula for the disposition of fines, forfeitures and costs to those entities that are involved in the violation of state laws, and city and county ordinances. The basic breakdown of fine revenue is 10% going to the state treasurer and 90% to the entity whose ordinance is violated. Under this statutory scheme, in 2015 Ada County paid the following amounts to the cities in Ada County: Boise City \$1,344,407; Meridian \$453,000; Garden City \$168,253; Eagle \$56,228; Kuna \$40,020; and Star \$27,485.

Then Boise City turned around and paid \$1,084,790 back to Ada County for Boise City's use of Ada County's magistrate court facilities (this voluntary agreement has been held valid by the courts). Boise City returned 80.6% of its fees received to Ada County. However, Meridian and Garden City have continually refused to enter such an agreement. However, had Meridian and Garden City been under a similar agreement in 2015, Meridian would have paid \$365,118 back to Ada County and Garden City would have paid \$135,612 back to Ada County. Meridian and Garden City have argued that Eagle, Kuna and Star should also be paying. I believe it is fair for every user to pay a proportionate share. I go camping every year, and if I camp five times a year at an Idaho State campground, I pay each time. If my neighbor goes camping ten times a year, she would pay for ten visits. User fees are a long-established fair concept.

For a fair, proportionate contribution by the magistrate court “users,” I would propose changing the I.C. § 19-4705 disposition formula to: 10% going to the state treasurer, 20% to the entity whose ordinance is violated, and 70% to the county court facilities fund.

Note: a “county court facilities fund” already exists in the Idaho Code.

There is hereby created the county court facilities fund, which may be established in each county by resolution adopted at a public meeting of the board of county commissioners. Moneys in the county court facilities fund shall be expended for planning, remodeling and construction of court facilities. The county court facilities fund shall be separate and distinct from the county current expense fund and county expenditures from the county court facilities fund shall be solely dedicated to the purposes set forth in this section. At the discretion of the board of county commissioners, funds deposited in the county court facilities fund may be accumulated from year to year or expended on a regular basis. I.C. §31-867(3).

And in civil cases, [t] he clerk of the district court ... shall collect ten dollars (\$10.00) as an administrative surcharge fee on each civil case, including each appeal, to be paid over to the county treasurer for the support of the county court facilities fund, or to the district court fund if no county court facilities fund has been established. I.C. §31-3201.

Under my proposed formula of 10% going to the state treasurer, 20% to the entity whose ordinance is violated, and 70% to the county court facilities fund, Ada County’s cities would have paid the following amounts in 2015:

Boise City \$1,045,650 (\$39,140 less than it did pay in 2015); Meridian \$352,331 (\$12,787 less than it would have paid under Boise City’s rate); Garden City \$130,863 (\$4,749 less); Eagle \$43,732; Kuna \$31,126; and Star \$21,657. For another reference, in FY2009 Garden City had 8,922 citations and Meridian had 7,782. Garden City’s refusal to follow the earlier court order or enter into a user based agreement, cost Ada County at least \$260,000 in FY2009. It is certainly time to put an end to Garden City’s free use of the magistrate courts.

An alternate formula would be 10% going to the state treasurer and 80% to the county court facilities fund,

ARGUMENTS & ENTITIES IN SUPPORT: A strong argument for a fair “user-based” fee system is evident from the above points. All counties in Idaho and all Court Districts in Idaho should be in support.

ARGUMENTS & ENTITIES AGAINST: Meridian and Garden City may argue against this resolution, but they have profited from non-payment and non-compliance with the 1994 Order for 23 years. Other cities that have a city police department may also be against this resolution; however, when the reality of the current law comes into play, those cities should realize that a fair user-based fee is much less expensive than the cost of providing adequate and secure magistrate court facilities.

FISCAL IMPACT: The Fiscal impact is explored above and is actually no net fiscal impact on those who pay fines for using Magistrate courts. There would be a mere shift of those fines.

2018 RESOLUTION NO. 5

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: EARLY VOTING BALLOT SECURITY CHANGE FOR SUBMITTAL OF PLAN FROM ONCE EVERY ELECTION TO ONCE A YEAR, I.C. 34-1013

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Clearwater County

STATUTES AFFECTED: 34-1013

COUNTY OFFICE (S) AFFECTED: COUNTY CLERK - ELECTIONS

COUNTIES AFFECTED: Any county that utilizes early voting procedures

ISSUE/PROBLEM: A detailed Early Voting Security Ballot Plan must be submitted for every election at least 30 days before every election that a county clerk plans to use early voting. This procedure is outlined in the statute and once a plan is written for the county the plan usually does not change. It is a duplication of work for every election and it is believed that the same plan could be submitted once a year and would be sufficient.

BACKGROUND & DATA: Changing the statute allowing for submittal of an early voting plan once a year rather than having to submit the same plan for every election, would simplify the process for both the county clerks and the Secretary of State. The county clerk will continue to notify the Secretary of State of the Intent to implement early voting, however the statute would not require them to submit a plan for every election.

PROPOSED POLICY: This allows for one early voting plan to be submitted to the Secretary of States office, instead of a possible four.

ARGUMENTS & ENTITIES IN SUPPORT: This process will eliminate having to submit the same plan to the Secretary of State for each election and will also assist the Secretary of State's Office having to reapprove the same plan for every election. It would only need to be resubmitted if the plan is modified or changed.

ARGUMENTS & ENTITIES AGAINST:

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) the fiscal impact would be that it would save both the county clerk's time and the Secretary of State's time because it would eliminate duplication of work. It would also eliminate postage costs if plans were being mailed each time. 2) The size of the fiscal impact would be relevant to each county as to how much time it takes to prepare and submit the plan and the cost of the time involved. The costs saving factor would be higher for the Secretary of State as that office must review, approve or deny each plan they receive for each election. 3) There would be no cost shifting.

34-1013. EARLY VOTING BALLOT SECURITY. A detailed plan for the security of ballots for early voting shall be submitted to the secretary of state for approval no later than ~~thirty (3) days before early voting begins.~~ the third Friday of January or at least thirty (30) days prior to implementing an early voting plan. Once an early voting plan has been approved by the Secretary of State, the plan shall be approved for the entire election year, unless it is modified. Any modified plan shall be submitted to the Secretary of State for approval. Once a plan is approved the County Clerk will notify the Secretary of State of their intent to utilize the early voting process prior to each election and before early voting begins.

At a minimum, the following procedures must be followed:

- (1) The ballot boxes used for casting early ballots shall remain locked and secured with a numbered seal until the time of tabulation on Election Day.
- (2) A record shall be maintained consisting of the number of ballots issued by date and seal number of each ballot box used for early voting.
- (3) Arrangements shall be made to have a deputy sheriff, police officer or bonded private security firm secure the location.
- (4) The actual counting of ballots shall not begin until Election Day, and the results shall not be released to the public until all voting places in the state have closed.

History:

[34-1013, added 2013, ch. 132, sec. 2, p. 303.]

2018 RESOLUTION NO. 6

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Change to Idaho Code 34-303 regarding qualifications of student election worker.
(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Clearwater County

STATUTES AFFECTED: 34-303

COUNTY OFFICE (S) AFFECTED: County Clerk – Elections

COUNTIES AFFECTED: Any county utilizing student election workers

ISSUE/PROBLEM: Students must currently be 17 years of age at the time of the election to which he or she is serving as a member of an election board. This qualification limits the students to mostly senior high school students who don't have the time to dedicate and many times this age qualification limits the student to working one election. If the age limit is lowered to age 16, the students would be able to work more than one election in a year and it could possibly make them available to work in more than one calendar year of elections.

BACKGROUND & DATA: By changing the age to 16 we would be able to utilize a larger pool of students for a longer period of time, which would provide more students with the opportunity to participate in the electoral process as well as provide additional members to the precinct board.

PROPOSED POLICY: This legislation would allow 16 year old students to work in the election process.

ARGUMENTS & ENTITIES IN SUPPORT: This would assist any county who uses students as poll workers and would give more students an opportunity to work as an election worker and gain knowledge and experience regarding the electoral process.

ARGUMENTS & ENTITIES AGAINST: Not sure if schools would object to this change, but I would not think that they would.

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) No fiscal impact. Counties pay Poll workers and elections workers and this would not change; and there would be no cost shifting as a result of this change.

34-303. APPOINTMENTS OF ELECTION JUDGES BY COUNTY CLERK. The county clerk shall appoint two (2) or more election judges, one (1) of whom shall be designated chief judge, and the number of clerks deemed necessary by him for each polling place. In the event a single polling place is designated for two (2) or more precincts, an individual may serve simultaneously on the election board for two (2) or more precincts thus served by a single polling place. The precinct committeemen shall recommend persons for the position in their respective precincts to the county clerk in writing at least ten (10) days prior to the date on which any appointment shall be made and the county clerk shall appoint the judges from such lists if the persons recommended are qualified.

The chief election judge shall be responsible for the conduct of the proceedings in the polling place. Compensation for all election personnel shall be determined by the board of county commissioners, and not less than the minimum wage as prescribed by the laws of the state of Idaho.

Each election board shall contain personnel representing all existing political parties if a list of applicants has been provided to the county clerk by the precinct committeemen of the precincts at least sixty (60) days prior to the primary election.

In order to provide for a greater awareness of the election process, the rights and responsibilities of voters and the importance of participating in the electoral process, as well as to provide additional members of precinct boards, a county clerk may appoint not more than two (2) students per precinct to serve under the direct supervision of election board members designated by the county clerk. A student may be appointed, notwithstanding lack of eligibility to vote, if the student possesses the following qualifications:

- (1) Is at least ~~seventeen (17)~~ sixteen (16) years of age at the time of the election for which he or she is serving as a member of an election board.
- (2) Is a citizen of the United States.

2018 RESOLUTION NO. 7

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: IACRC Annual Elections Conference

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Phil McGrane & Chris Rich

STATUTES AFFECTED: N/A

COUNTY OFFICE (S) AFFECTED: Clerk's Offices

COUNTIES AFFECTED: All Counties

ISSUE/PROBLEM: There is a need for greater training and sharing of best practices and ideas among elections clerks. Since 2000, the elections field has been evolving rapidly and continues to do so both at the state and federal level. In order to ensure accurate, secure and transparent elections there is a need for professional development and training among these clerks.

BACKGROUND & DATA: Prior to the recession beginning in 2008 there was an annual elections conference for clerks in Idaho. Elections clerks from all over the state would come together to learn about best practices, law changes, new technology and other election related matters. It served as a great forum to build connections and support idea sharing among clerks in this field. At these conferences there would be guest speakers (both locally and nationally), vendor demonstrations, and even breakout sessions for counties based on similarities.

PROPOSED POLICY: Plan, schedule and budget for an annual IACRC Elections Conference

ARGUMENTS & ENTITIES IN SUPPORT: Elections are the most scrutinized and highest risk area for Clerk's Offices. The field of elections is constantly evolving and becoming more complicated. There is a great benefit and need to bring elections clerks together to help share ideas and build off of each other's successes. This was very successful in the past and was only halted as an effort to cut costs when the economy was in poor shape. A great deal has changed in Idaho elections since 2008 and there is a need to bring back the conference.

ARGUMENTS & ENTITIES AGAINST: Some foreign states may prefer that we not secure or improve our elections systems.

FISCAL IMPACT: Upon final planning there would be a fiscal impact to counties similar to other IACRC conferences to cover the registration, lodging and travel of clerks. In discussing the proposal with vendors there are opportunities to secure sponsorships for the event to assist in covering a portion of the event costs. Additionally, it is anticipated that there could be a similar fiscal impact to the Idaho Secretary of State's office, as it would be encouraged that they participate and attend as well.

2018 RESOLUTION NO. 9

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: DISASTER RELIEF

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: CLEARWATER COUNTY COMMISSIONERS

STATUTES AFFECTED:

COUNTY OFFICE (S) AFFECTED: ALL (SIGNIFICANT CASH FLOW IMPACT)

COUNTIES AFFECTED: ALL COUNTIES, CITIES AND TAXING DISTRICTS

ISSUE/PROBLEM: When there is a declared emergency all requests for Federal assistance are required to go through the Idaho Office of Emergency Management (OEM). This choke point slows responses and impacts the “Cash flow”. As of September 1, 2017, Clearwater County is over two years waiting for fire FMAG reimbursements. With the “Streamlining” of the process Idaho Department of Homeland Security and OEM appreciate a cut of grants and revenues passed through them for administrative costs.

BACKGROUND & DATA: This action may require changes to Idaho State Statues; the ability for the State of Idaho to “Loan” monies to local jurisdictions; the ability for jurisdictions to receive monies without a vote. This can be prefaced with the required repair of infrastructure.

PROPOSED POLICY: We are asking the State of Idaho to use the Idaho rainy day fund to front the funds to counties and cities less the required match amounts, as to expedite the infrastructure repairs. Then, the State of Idaho will be back filled by the Federal reimbursements. If a jurisdiction is fronted monies by the State and is deemed not eligible by Federal guidelines, then that jurisdiction shall repay the State’s appropriate fund in full.

ARGUMENTS & ENTITIES IN SUPPORT: This will expedite repairs and lessen the fiscal impact on jurisdictions that may not be able to front large costs and then wait for an indeterminate amount of time for reimbursements.

ARGUMENTS & ENTITIES AGAINST: List potential arguments and entities against your proposed policy.

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) whether there will be a fiscal impact on the state or any local governments; 2) if so, the size of the fiscal impact; and 3) whether there will be any cost shifting.

2018 RESOLUTION NO. 10

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Interest on Delinquent Taxes

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Idaho Association of County Treasurers

STATUTES AFFECTED: 63-903(5)

COUNTY OFFICE (S) AFFECTED: Treasurer, Clerk, and Taxing Districts

COUNTIES AFFECTED: All

ISSUE/PROBLEM: There is no direction in statute that specifies when interest begins and what date it goes back to for the supplemental and missed rolls. This outlines that interest will be collected in the same manner as taxes and delinquency starts the day after the due date and interest will go back to January 1 of the current year.

BACKGROUND & DATA: Some had interest begins on 21st and some believe that it should be January 1.

PROPOSED POLICY: Proposed legislation requires the supplemental and missed property roll to be collected in the same manner as real property. See attached.

ARGUMENTS & ENTITIES IN SUPPORT: Idaho Association of County Treasurers and taxing districts.

ARGUMENTS & ENTITIES AGAINST: N/A

FISCAL IMPACT: There will be a potential positive impact to local governments as there will be clear direction as to the interest begin date. There will not be a cost shift.

63-903. WHEN PAYABLE. (1) All property taxes extended on the property and operating property rolls shall be due and payable in full to the tax collector without late charges and interest on or before December 20 of the year in which the property taxes are levied. The property taxes may be paid in full or paid in two (2) halves, the first half on or before December 20 with a grace period extending to June 20 for the second half if the first half is totally paid.

(2) Any portion of a property tax may be paid at any time, but nothing in this section shall excuse costs, interest or late charges pursuant to section [63-1002](#), Idaho Code.

(3) If the first one-half (1/2) is not totally paid on or before December 20 late charges as defined in section [63-201](#), Idaho Code, and interest as defined in section [63-1001](#), Idaho Code, shall be assessed. If the first one-half (1/2) of the property tax has been paid in part, late charges and interest shall be calculated on the remaining first half tax due.

(4) If the second one-half (1/2) is not totally paid on or before June 20 late charges as defined in section [63-201](#), Idaho Code, and interest as defined in section [63-1001](#), Idaho Code, shall be assessed. If the second one-half (1/2) has been paid in part, late charges and interest shall be calculated on the remaining property tax due.

(5) Property taxes on the subsequent or missed property roll shall be billed within thirty (30) days after delivery of the property roll to the county tax collector or as otherwise provided for. The tax collector shall notify the property owner of the property taxes due without delay after delivery of the property roll. Delinquency occurs if the tax remains unpaid thirty (30) days after the bills are mailed. Payments for the subsequent or missed property roll are collected in the same manner as all property taxes pursuant 63-201 and 63-1001, Idaho Code.

(6) All property taxes and fees, together with any costs, late charges and interest collected by the county tax collector shall be remitted to the county auditor as provided in section [63-1201](#), Idaho Code.

(7) Payment of any current property taxes shall not invalidate any proceeding in the collection of a delinquency.

History:

[63-903 added 1996, ch. 98, sec. 10, p. 378.]

2018 RESOLUTION NO. 11

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Delinquent Tax Payments

(Intergovernmental Affairs – Monday, September 25, 2017)

SPONSOR: Idaho Association of County Treasurers

STATUTES AFFECTED: 63-1002(2)

COUNTY OFFICE (S) AFFECTED: Treasurer, Clerk, and all Taxing Districts

COUNTIES AFFECTED: All

ISSUE/PROBLEM: Currently payments “may” only be paid and accepted upon the oldest delinquency. Some counties have interpreted the statute to say the taxpayer can decide to pay whatever year they want rather than the most delinquent.

BACKGROUND & DATA:

PROPOSED POLICY: Proposed legislation would require payments to be paid to the most delinquent year only. See attached.

ARGUMENTS & ENTITIES IN SUPPORT: Idaho Association of County Treasurers and all taxing districts.

ARGUMENTS & ENTITIES AGAINST: Taxpayers may argue that they should be able to choose which year they would like to pay.

FISCAL IMPACT: None

63-1002. PAYMENT OF DELINQUENCY - ORDER - RECEIPT. (1) Whenever a delinquency exists for any year, the taxpayer may pay to the tax collector any part of such delinquency together with the costs, late charges and interest. Costs include certified mailings, title searches, advertising and all other expenses for the processing and collection of the delinquency. Provided however, that any delinquency shall be applied to costs, collection costs, special assessments, charges, fees, interest, late charges and property tax in the proportion each bears to the total amount due. Payment applied to the property tax shall be posted directly to the roll.

(2) Payment ~~may~~ shall only be paid and accepted upon the oldest delinquency standing on the records of the county tax collector wherein such payment is made unless otherwise authorized by a judicial action. The second one-half (1/2) shall not be considered current if the first one-half (1/2) is delinquent.

(3) Upon payment of a delinquency, the tax collector shall issue to the taxpayer a receipt, if requested by the taxpayer. In the event payment is mailed to the tax collector, the cancelled check may serve as the receipt. Payment of current taxes shall not invalidate any proceeding in the collection of a delinquency.

History:

[63-1002 added 1996, ch. 98, sec. 11, p. 381.]

2018 RESOLUTION NO. 12

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Tax Intercept for Indigent

(Health and Human Services – Tuesday, September 26, 2017)

SPONSOR: Fremont County Clerk

STATUTES AFFECTED: 31-3510A

COUNTY OFFICE (S) AFFECTED: Clerks

COUNTIES AFFECTED: All

ISSUE/PROBLEM: Counties often have a difficult time collecting payments for approved indigent medical claims.

BACKGROUND & DATA: Most counties have their indigent clients sign a statement stating they will use their tax refunds to pay down their balances owed to the counties for indigent services. Most clients don't actually bring their refunds to the counties. County courts have been successful utilizing the tax intercept system and should provide beneficial for indigent services as well.

PROPOSED POLICY: Proposed legislation would allow Clerk's to apply to the state to intercept any tax returns for individuals that have been approved through their county indigent programs.

ARGUMENTS & ENTITIES IN SUPPORT: Idaho Association of County Recorders and Clerks, Idaho Association of County Commissioners and Clerks

ARGUMENTS & ENTITIES AGAINST: Tax Payers

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) whether there will be a fiscal impact on the state or any local governments; 2) if so, the size of the fiscal impact; and 3) whether there will be any cost shifting.

31-3510A. REIMBURSEMENT. (1) Receipt of financial assistance pursuant to this chapter shall obligate an applicant to reimburse the obligated county and the board for such reasonable portion of the financial assistance paid on behalf of the applicant as the county commissioners may determine that the applicant is able to pay from resources over a reasonable period of time. Cash amounts received shall be prorated between the county and the board in proportion to the amount each has paid.

(2) A final determination shall not relieve the applicant's duty to make additional reimbursement from resources if the county commissioners subsequently find within a reasonable period of time that there has been a substantial change in circumstances such that the applicant is able to pay additional amounts up to the total claim paid on behalf of the applicant.

(3) A final determination shall not prohibit the county commissioners from reviewing a petition from an applicant to reduce an order of reimbursement based on a substantial change in circumstances.

(4) The automatic lien created pursuant to the chapter may be filed and recorded in any county of this state wherein the applicant has resources and may be liquidated or unliquidated in amount. Nothing herein shall prohibit an applicant from executing a consensual lien in addition to the automatic lien created by filing an application pursuant to this chapter. In the event that resources can be located in another state, the clerk may file the lien with the district court and provide notice to the recipient. The recipient shall have twenty (20) days to object, following which the district court shall enter judgment against the recipient. The judgment entered may thereafter be filed as provided for the filing of a foreign judgment in that jurisdiction.

(5) The county shall have the same right of recovery as provided to the state of Idaho pursuant to sections [56-218](#) and [56-218A](#), Idaho Code.

(6) The county commissioners may require the employment of such of the medically indigent as are capable and able to work and whose attending physician certifies they are capable of working.

(7) The obligated county may apply for a set-off of state tax refunds and credits owing to a taxpayer in payment of a delinquent debt owed by the taxpayer to the obligated county in which the financial assistance has been paid. It is the intent that this set-off remedy is in addition to and not a substitution of any other remedy or action provided for by law for the collection of these delinquent debts.

(8) The state tax commissioner shall withhold and set-off any income tax or tax credit refund of any taxpayer, upon notification from the obligated county commissioners, to collect any debt owed to the obligated county by the taxpayer in which deemed to be, to the extent of the remittance, a refund to the taxpayer and any other person who has a claim to such refund, and the state tax commission shall not be liable to any person because of a refund that has ben remitted under this section.

(9) A debt owed to the obligated county is delinquent when it is not paid according to the terms of such judgment or agreement, but at no time shall a delinquency be deemed to exist if the aggregate amount of money paid in satisfaction of an agreement equals or exceeds the total amount of money that they taxpayer was obligated to pay up to that time pursuant to the agreement.

(10) The set-off or withholding of a refund due to a taxpayer shall be remitted only after the following conditions have been met:

(a) A debt owed to the obligated county is delinquent. This section shall not be used to satisfy any amount ordered by the obligated county until the order or judgment is final and the time for appealing the judgment or order has elapsed without any further right on the part of the person owing the amount to judicial review.

(b) All outstanding tax liabilities collectible by the state tax commission are satisfied.

(c) The obligated county shall forward to the state tax commission the full name and social security number of the taxpayer. The tax commission shall notify the obligated county of the amount of refund due the taxpayer and the taxpayer's address on the income tax return.

(d) Upon remittance of any set-off or part thereof, the obligated county shall cause a written notice to be sent to the taxpayer whose refund is subject to the set-off. Notice of the set-off shall be sent by United States mail to the taxpayer at the address listed on the income tax return. Within twenty-one (21) days after such notice has been mailed (not counting Saturday, Sunday or a state holiday as the twenty-first day), the taxpayer may file a written objection to the set-off in accordance with the procedures established by the obligated county, which may impose reasonable requirements concerning the information necessary to process the objection. No issues or claims previously decided in a judgment, or admitted or agreed to by the taxpayer, shall be considered in connection with an objection. In the case of a refund that is set-off in error under this section, the obligated county shall reimburse the taxpayer.

(11) If the refund is insufficient to satisfy the entire debt owed to the obligated county, the remainder of the debt may be collected as provided by law or submitted for set-off against subsequent refunds.

(12) The proceeds from the set-off shall be credited to the debt owing to the obligated county and shall be distributed as provided by law.

(13) The state tax commission and the obligated county independently may adopt rules governing its administration of this section and are authorized to enter into a written agreement to implement and facilitate the provisions of this section, including the method of making remittances of the amount which has been set-off pursuant to this section.

(~~7~~14) That portion of the moneys received by a county as reimbursement that are not assigned to the catastrophic health care cost program shall be credited to the respective county medically indigent fund.

(~~8~~15) If, after a hearing, the final determination of the county commissioners is to require a reimbursement amount or rate the applicant believes excessive, the applicant may seek judicial review of the final determination of the county commissioners in the manner provided in section [31-1506](#), Idaho Code.

History:

[31-3510A, added 1983, ch. 215, sec. 4, p. 597; repealed 1990, ch. 87, sec. 1, p. 178; reinstated 1991, ch. 233, sec. 1, p. 553; am. 1996, ch. 410, sec. 21, p. 1369; am. 2008, ch. 189, sec. 2, p. 594; am. 2010, ch. 273, sec. 20, p. 704; am. 2011, ch. 291, sec. 20, p. 808.]

2018 RESOLUTION NO. 13

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Newly Acquired Federal Lands By Conservation Donations
(Public Lands – Tuesday, September 26, 2017)

SPONSOR: Wayne Butts, Commissioner, Custer County

STATUTES AFFECTED: Resolution for federal legislation

COUNTY OFFICE (S) AFFECTED: All

COUNTIES AFFECTED: At least three counties in Idaho must be affected by this issue.

All counties that are at least 85% owned by the federal government. Currently, would include Butte, Custer, Lemhi and Valley counties.

ISSUE/PROBLEM: Explain what the problem is.

Private land is continuously being purchased by conservation organizations and then being donated to the federal government for conservation efforts. While this can be beneficial to an area, the unintended consequences result in a tax shift to the other property taxpayers in the county, as the costs to operate do not decrease. This has been an ever-increasing issue in counties that have most of the land owned by the US government.

BACKGROUND & DATA: Provide a history of the issue and any proposals that have been put forth, successful or otherwise. Also, because legislation often requires data and supporting research to become law, attach any data and research (e.g. surveys, qualitative studies, costs).

Since at least 1972 there has been a continuous process where conservation groups purchase land from private landowners and then gifting the land to the federal government. While this effort can be beneficial in preserving wildlife habitat and recreation areas, it has an ever-increasing effect on the property tax base for those counties that are already owned in great part by the federal government.

For example, the federal government already owns 97.6% of Custer County, but since 1972, an additional 6,368 acres have been purchased by various conservation groups and donated to the Sawtooth National Recreation Area. Just in the past two years, 1,368 acres have been taken off of the tax rolls and the property tax burden has shifted to the other taxpayers.

PROPOSED POLICY: Explain your suggested solution to this issue. Attach draft legislation if available.

Congress should enact a requirement that provides for the yearly payment of a fee in lieu of taxes for the property that is accepted as a donation for conservation efforts. The amount of this fee

could be based upon the value of the property when it was removed from the tax rolls or some other set value, such as the value of the property as dry grazing.

ARGUMENTS & ENTITIES IN SUPPORT: List potential arguments and entities in support of your proposed policy.

Taxpayers in the affected counties
Conservation organizations
Other local taxing districts

ARGUMENTS & ENTITIES AGAINST: List potential arguments and entities against your proposed policy.

Conservation organizations

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) whether there will be a fiscal impact on the state or any local governments; 2) if so, the size of the fiscal impact; and 3) whether there will be any cost shifting.

There is not a fiscal impact to the state or local governments.

2018 RESOLUTION NO. 14

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Justice Fund Levy Increase
(Justice and Public Safety – Tuesday, September 26, 2017)

SPONSOR: Craig Rowland, Bingham County Sheriff

STATUTES AFFECTED: Idaho Code 63-805

COUNTY OFFICE (S) AFFECTED: All

COUNTIES AFFECTED: All counties that have adopted a Justice Fund levy.

ISSUE/PROBLEM: Explain what the problem is. **The problem is that most every County has reached the top of the levy limit in the Justice Fund. In the case of Bingham County we are topped out in the levy limit and have only the Sheriff's Office in the levy. Currently Bingham County needs to add onto its jail and in order to do this we would be asking the voters for a bond. However, in looking at the levy limit, we could get the bond but would not be able to hire any new employees to work in the jail nor provide food or any other types of service for the inmates due to the restriction on the levy limit.**

BACKGROUND & DATA: Provide a history of the issue and any proposals that have been put forth, successful or otherwise. Also, because legislation often requires data and supporting research to become law, attach any data and research (e.g. surveys, qualitative studies, costs). **See attached data.**

PROPOSED POLICY: Explain your suggested solution to this issue. Attach draft legislation if available. **The proposal would be to raise the levy limit to .003 from the .002 percent.**

ARGUMENTS & ENTITIES IN SUPPORT: List potential arguments and entities in support of your proposed policy. **In order for the County to be able to grow in the jail and not be over crowded we must increase our revenue in the levy or raise the levy limit. Right now the commissioners are putting money from PILT into the fund just to keep us above water when it comes to giving step increases and to keep our current force on board. Without a raise in the limit and if Bingham County does not see a great deal of growth in the next year or two we will need to consider laying people off and that it not something that I want to do.**

ARGUMENTS & ENTITIES AGAINST: List potential arguments and entities against your proposed policy. **I guess that the biggest argument is that it would seem to raise taxes.**

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) whether there will be a fiscal impact on the state or any local governments; 2) if so, the size of the fiscal impact; and 3) whether there will be any cost shifting. **No fiscal impact at all to the State of Idaho.**

63-805. ANNUAL LEVIES. (1) The county commissioners of each county in this state may levy annually upon all taxable property of said county, a property tax for general county purposes, including the provision of public defender services, to be collected and paid into the county treasury and apportioned to the county current expense fund which levy shall not exceed twenty-six hundredths percent (.26%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater. If a county establishes the justice fund, as provided in section 31-4602, Idaho Code, the maximum current expense levy shall be reduced to ~~twenty~~ thirty hundredths percent (.230%) of market value for assessment purposes, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

(2) The county commissioners of each county in this state may levy upon all taxable property of said county, a property tax for the purposes set forth in the statutes authorizing a county justice fund, to be collected and paid into the county treasury and apportioned to the county justice fund, if one has been established. Said levy shall not exceed ~~twenty~~ hundredths percent (.230%) of market value for assessment purposes of such property, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000), whichever is greater.

The county commissioners shall have the right to make a "general reserve appropriation," said appropriation not to exceed five percent (5%) of the county justice fund budget as finally adopted. The total levy, however, for the county justice fund, including the "general reserve appropriation," shall be within the limitations imposed by chapter 8, title 63, Idaho Code, or by any statutes of the state of Idaho in force and effect.

(3) Annually, before the second Monday in September, the board of trustees of any school district within the county having determined the number, if any, of pupils in average daily attendance above the number included in the last annual report thereof, and the amount of money required to provide the educational support programs and transportation support programs for such additional pupils in average daily attendance, as defined in chapter 10, title 33, Idaho Code, the county commissioners shall determine the total of such new requirements within the county and

upon the taxable property situate within the district requesting the same, and the county commissioners shall levy a tax sufficient to provide such amount, provided in no case shall the levy be more than six-hundredths percent (.06%) of the taxable value of the property to be collected and paid to the requesting district.

(4) (a) The county commissioners of each county in this state may levy annually upon all taxable property of its county, a property tax for the acquisition, maintenance and operation of public parks or public recreational facilities, to be collected and paid into the county treasury and apportioned to a fund to be designated as the "parks and recreation fund," which is hereby created, and such county commissioners may appropriate otherwise unappropriated funds for such purposes. No levy made under this subsection shall exceed one-hundredth percent (.01%) of the market value for assessment purposes on all taxable property within the district.

(b) Any funds unexpended from the "parks and recreation fund," or any funds unexpended from the current year's certified parks and recreation budget may be retained in, or deposited to, the "parks and recreation fund" for the purpose of future land acquisition, park expansion or improvement, or the acquisition of operating equipment. The maximum accumulation of funds allowable shall not exceed twice the amount of money provided by the levy authorized in paragraph (a) of this subsection.

(5) Upon the same property and for the same year the county commissioners must also levy such other property taxes as may be necessary for the payment of the interest on county bonds or to provide a sinking fund for the redemption of county bonds or such other authorized taxes as may be necessary for any other or special purposes, to be collected and paid into the county treasury and apportioned as provided by the laws of this state.

2018 RESOLUTION NO. 15

Instructions: All fields below are required for your resolution to be considered by the Idaho Association of Counties. If you are unsure of what to enter in a certain field, enter your best estimate, and also feel free to request the assistance of IAC staff.

TITLE: Records Retention for Law Enforcement Digital Media
(Justice and Public Safety – Tuesday, September 26, 2017)

SPONSOR: Idaho Sheriffs' Association

STATUTES AFFECTED: 31-871

COUNTY OFFICE (S) AFFECTED: Sheriffs' Offices

COUNTIES AFFECTED: All

ISSUE/PROBLEM: The current records retention statute in Idaho Code §31-871 for counties requires temporary records (the lowest class) to be retained for a minimum retention period of two years. Law enforcement media recordings created by on-body cameras and jail surveillance fall by default into this category of temporary records and currently counties are required to retain those recordings for a minimum of two years.

Given the volume and size of these digital media recordings, few counties can absorb the cost to maintain and store these digital recordings for two full years. As a result, virtually no county law enforcement agencies are able to comply with this mandatory minimum period of two years. A new category of digital law enforcement records with a new retention minimum should provide a reasonable amount of time that the counties could retain digital media recordings. The suggested legislation puts forth reasonable time frames that will not put excessive cost and expense on the counties creating digital recordings, but also allows video footage to be preserved in order to protect the county from a liability standpoint while assuring the public that law enforcement is being accountable and transparent.

BACKGROUND & DATA:

The Idaho Association of Counties, the Association of Idaho Cities, the Idaho Prosecuting Attorneys Association, the Idaho Chiefs of Police Association, the Idaho Sheriffs' Association, and the Idaho Criminal Justice Commission are all concerned with ensuring the proper use and retention of law enforcement video and audio recordings. The local government associations have been discussing this issue since November 2015 to determine what type of legislative proposal is appropriate. As of this date, the local groups still have been unable to come to an agreement, due to the novelty of the issues, the growing field of law in other states and the needs of individual agencies to ensure their elected officials are supportive of the changes and can fund any mandate set by a legislative scheme. One of the major issues in this discussion is that the retention statute for the cities in Title 50 is different and gives cities more flexibility to set categories of retention lower than a two year minimum.

IAC and ISA proposed a bill in last year's legislative session. After numerous discussions and compromises with representatives from the media and legislators over the initial time frames, HO291 was printed. The time frames in this draft are acceptable to ISA.

PROPOSED POLICY: Explain your suggested solution to this issue. Attach draft legislation if available.

The resolution proposes to change only the retention statute affecting counties, and to modify the minimum retention requirements to something that smaller jurisdictions can reasonably afford while providing consistency statewide.

ARGUMENTS & ENTITIES IN SUPPORT: List potential arguments and entities in support of your proposed policy.

Arguments in support:

- 1) County law enforcement agencies currently cannot comply with the records retention statute by placing digital records of video and audio into the two-year "temporary" record category due to the data size and volume of digital media being created every day.
- 2) County law enforcement agencies have no consistency statewide as to how to retain records as it is not clear what record category video and audio evidence falls into when it does or does not have evidentiary value.
- 3) If IAC does not follow through with this legislation the Legislature could impose requirements that are unworkable and impractical, as they do not fully understand the cost, volume and data storage for electronic video files.

Entities in support:

- 1) The Idaho Sheriff's Association and County Sheriff's Offices
- 2) Newspaper Association of Idaho

ARGUMENTS & ENTITIES AGAINST: List potential arguments and entities against your proposed policy.

Arguments against:

- 1) There may be a desire to have all law enforcement agencies in the state to have the same retention period. This would require making changes to Title 50 that is outside the purview of the counties.

FISCAL IMPACT: In the event that the proposed policy becomes law, address 1) whether there will be a fiscal impact on the state or any local governments; 2) if so, the size of the fiscal impact; and 3) whether there will be any cost shifting.

There is no fiscal impact to the State's General Fund. The fiscal savings to the counties is difficult to calculate due to the variance in the utilization of body, dash and surveillance cameras by each county. However, the approximate cost for digital storage of media for the typical use of a body camera is \$1,000 per year per employee.

IN THE HOUSE

HOUSE BILL NO. _____

BY _____ COMMITTEE

AN ACT

RELATING TO COUNTY RECORDS; AMENDING SECTION 31-871, IDAHO CODE, TO PROVIDE FOR THE CLASSIFICATION OF LAW ENFORCEMENT MEDIA RECORDINGS, TO PROVIDE FOR THE RETENTION OF LAW ENFORCEMENT MEDIA RECORDINGS, TO DEFINE TERMS AND TO MAKE A TECHNICAL CORRECTION.

Be It Enacted by the Legislature of the State of Idaho:

SECTION 1. That Section 31-871, Idaho Code, be, and the same is hereby amended to read as follows:

31-871. CLASSIFICATIONS AND RETENTION OF RECORDS. (1) County records shall be classified as follows:

(a) "Law enforcement media recording" means a digital record created by a law enforcement agency in the performance of its duties that consists of a recording of visual or audible components or both.

(b) "Permanent records" shall consist of, but not be limited to, the following: proceedings of the governing body, ordinances, resolutions, building plans and specifications for commercial projects and government buildings, bond register, warrant register, budget records, general ledger, cash books and records affecting the title to real property or liens thereon, and other documents or records as may be deemed of permanent nature by the board of county commissioners.

~~(c)~~ "Semi permanent records" shall consist of, but not be limited to, the following: claims, contracts, canceled checks, warrants, duplicate warrants, license applications, building applications for commercial projects and government buildings, departmental reports, purchase orders, vouchers, duplicate receipts, bonds and coupons, financial records, and other documents or records as may be deemed of semi permanent nature by the board of county commissioners.

~~(e)~~ "Temporary records" shall consist of, but not be limited to, the following: correspondence not related to subsections (1) and (2) of this section, building applications, plans, and specifications for noncommercial and nongovernment projects after the structure or project receives final inspection and approval, cash receipts subject to audit, and other records as may be deemed temporary by the board of county commissioners.

~~(e)~~ Those records not included in ~~subsection (1)~~ paragraph (a), (b), ~~or~~ (c) or (d) of this subsection shall be classified as permanent, semi permanent or temporary by the board of county commissioners and upon the advice of the office of the prosecuting attorney.

(2) County records shall be retained as follows:

(a) Permanent records shall be retained for not less than ten (10) years.

(b) Semi permanent records shall be kept for not less than five (5) years after date of issuance or completion of the matter contained within the record.

(c) Temporary records shall be retained for not less than two (2) years.

(d) Law enforcement media recordings with evidentiary value shall be retained for not less than two hundred (200) days from the date the recording is made.

(e) Law enforcement media recordings that have no evidentiary value and that are recorded by the law enforcement agency's equipment that is not affixed to any building or structure's interior or exterior wall shall be retained for not less than sixty (60) days from the date the recording is made.

(f) Law enforcement media recordings that have no evidentiary value and that are recorded by the law enforcement agency's equipment that is affixed to any building or structure's interior or exterior wall shall be retained for not less than thirty (30) days from the date the recording is made.

(g) Records may only be destroyed by resolution of the board of county commissioners after regular audit and upon the advice of the prosecuting attorney, except for law enforcement media recordings, which may be deleted without a resolution. A resolution ordering destruction must list, in detail, records to be destroyed. Such disposition shall be under the direction and supervision of the elected official or department head responsible for such records.

~~(e)~~ (h) The provisions of this section shall control the classification ~~and~~, retention ~~schedules~~ and destruction of all county records unless otherwise provided in Idaho Code or any applicable federal law.

(3) As used in this section:

(a) "Evidentiary value" means containing information relevant to:

(i) Any use of force by a government agency;

(ii) Any events leading up to and including an arrest or citation for a criminal offense;

(iii) Any events that constitute a criminal offense;

(iv) Any encounter about which a complaint has been filed by a subject, or his representative, of the media recording;

(v) Any encounter about which a valid public records request has been filed by a subject, or his representative, of the media recording.

(b) "Law enforcement agency" means a county agency given law enforcement powers or that has authority to investigate, enforce, prosecute or punish violators of state or federal criminal statutes, ordinances or regulations, including a county sheriff's office, a county prosecuting attorney's office, and misdemeanor and juvenile probation offices. "Law enforcement agency" shall include any private entity contracting with a county to provide the services of a law enforcement agency.

(c) "Valid public records request" means a request as described in section 74-102, Idaho Code.