

COUNTY GOVERNMENT 101



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WHY COUNTIES MATTER



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COUNTIES IN IDAHO



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HISTORY OF IDAHO'S COUNTIES

- 396 County Elected Officials
- More than \$1.2 Billion in Expenditures Annually
- More than 9,900 County Employees
- Serving More than 1.7 Million Idaho Citizens
- Every Idaho Citizen Lives in a County
- No Two Counties are Alike
- Rules are Exactly the Same (or Mostly the Same)



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HISTORY OF IDAHO'S COUNTIES

1634: Counties Created in Virginia

1863: Counties Created in Idaho

-Boise, Idaho, Nez Perce and Shoshone

1890: Counties in Idaho Equal 15

1919: All 44 Idaho Counties in Existence



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CONSTITUTIONAL AND STATUTORY BASIS FOR COUNTIES



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DILLON'S LAW VS HOME RULE

- **Dillon's Law:** Local governments only have authority granted by state.
- **Home Rule:** Local governments have broad authority to enact laws, tax, etc.
- Local governments in Idaho have police power (unless state occupies the field) but do not have broad taxing authority (no local option, strict property tax limitations).



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CONSTITUTIONAL AUTHORITY (ARTICLE XVIII, IDAHO CONSTITUTION)

- County formation and organization
- System of county governance
- County officers
- Optional forms of county government
- Police Powers (Article XII, Section 2)



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FORMS OF COUNTY GOVERNMENT

- Article 18, Section 6, Idaho Constitution
- Traditional Form of Government
- Optional Forms of Government
- Title 31, Chapters 50-58



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STATUTORY AUTHORITY

- Idaho Code:
 - Title 18 (Crimes and Punishment)
 - Title 19 (Criminal Procedure)
 - Title 31 (County Government)
 - Title 34 (Elections)
 - Title 40 (Highways)
 - Title 63 (Taxation)
 - Title 67 (Ch. 28 - Purchasing, Ch. 65 - LLUPA)
 - Title 74 (Open Meeting Law, Public Records Law, Ethics in Government)



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POLICE POWER VS GOVERNMENTAL POWER

- Police power is the authority to enact laws (ordinances, regulatory authority).
- Governmental power is the authority to administer in government functions.



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JURISDICTIONAL AUTHORITY

- All Idahoans reside in a county, BUT:
 - County ordinances only apply to unincorporated county
 - City ordinances apply within incorporated boundaries



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COUNTY FINANCES



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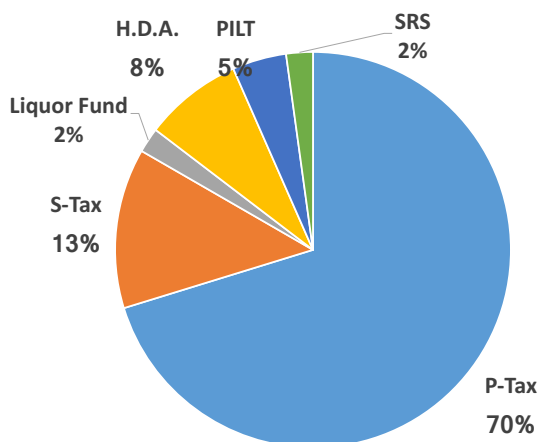
COUNTY BUDGET CYCLE

- **Fiscal Year: Begins Oct. 1, ends Sept. 30**
- **April 30th: Notice of budget hearing**
- **May: Dept. head provide preliminary budget requests**
- **1st Mon. in June: Assessment notices mailed**
- **August: Preliminary budget set, published**
- **September: Budget adoption**



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COUNTY REVENUE SOURCES



COUNTY REVENUE TYPES

- General funds
- Dedicated funds



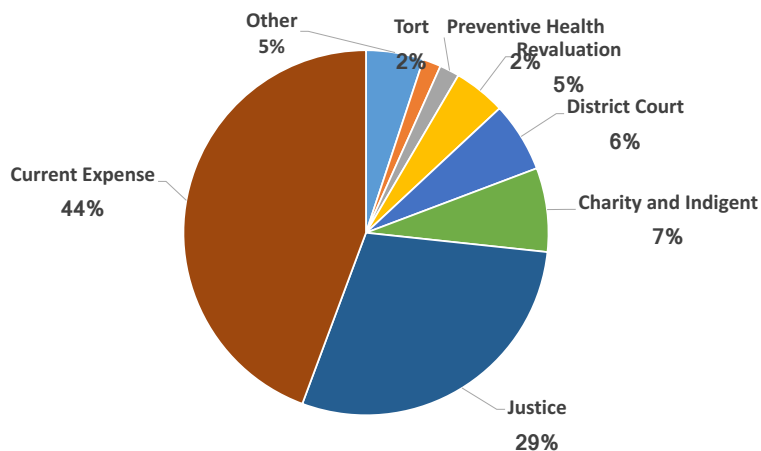
THE PROPERTY TAX BUDGET

- The 3% Cap
- New Construction Revenues
- Forgone Property Taxes



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DISTRIBUTION OF COUNTY PROPERTY TAXES



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3% PROPERTY TAX BUDGET CAP

- Your property tax budget cannot be increased by more than 3% (Section 63-802, Idaho Code).
- The 3% increase is calculated using the highest property tax budget from the previous three years.
- The 3% cap does not apply to your total county budget.
- The 3% cap does not apply to new construction revenue or forgone property taxes.



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STATUTORY BUDGET CAPS

- Individual property tax levies have individual property tax caps (or ceilings).
- Examples:
 - Current expense levy: .0026 (w/o justice levy) or .0020 (w/justice levy) (Section 63-805, Idaho Code)
 - Justice levy: .002 (Section 63-805, Idaho Code)
 - District court levy: .0004 (Section 31-867, Idaho Code)
- Once an individual property tax levy reaches its limit, it cannot be increased.



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EXEMPTIONS

- Because Idaho local governments operate under a budget driven property tax system, exemptions create tax shifts.
- If one class of property owners is granted an exemption, the other classes of property owners must pick up the tab.
- Exemptions also result in levies hitting levy limits.
- 2017 Stats:
 - Full Market Value: \$171,039,066,161
 - Net Market Value: \$138,338,796,019
 - 19.1% of property value is tax exempt



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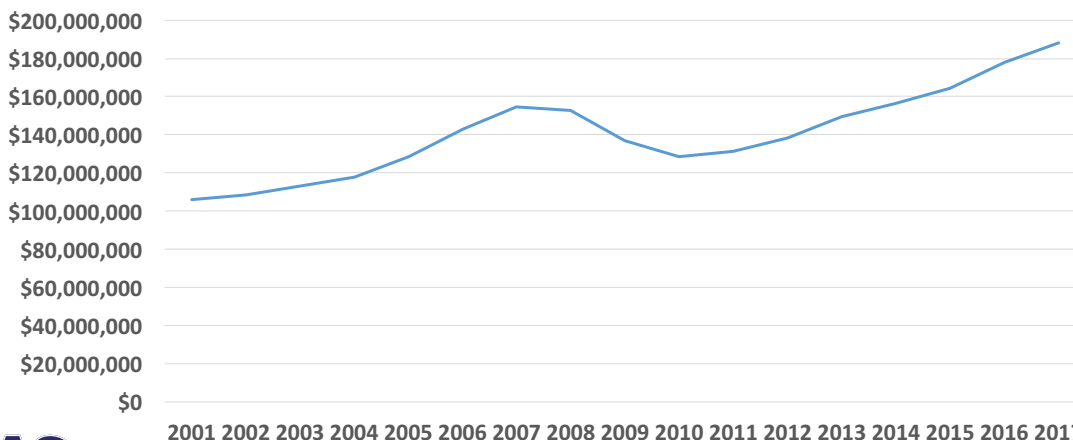
PRIMARY STATE SHARED REVENUES

- Sales Tax
- Fuels Tax and Registration Fees
- State Liquor Fund
- District Court Fees



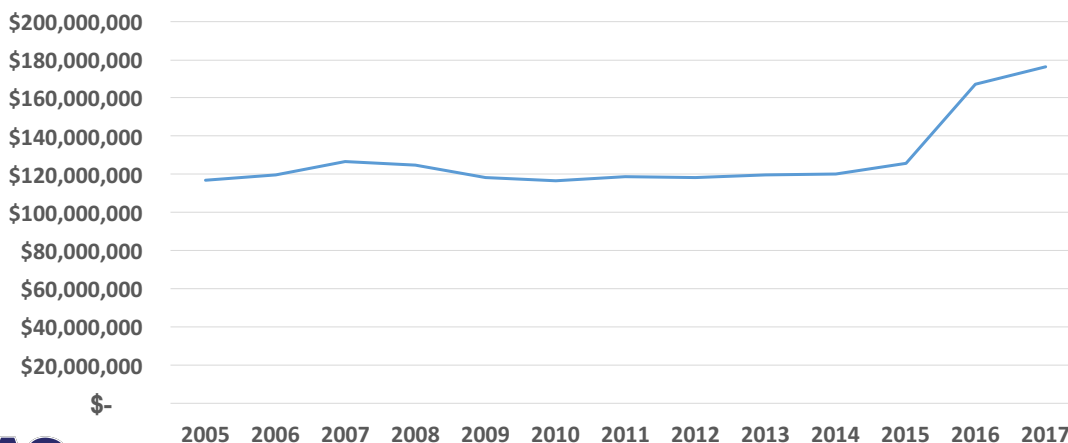
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SALES TAX REVENUE SHARING TO LOCAL TAXING DISTRICTS, 2001-2017



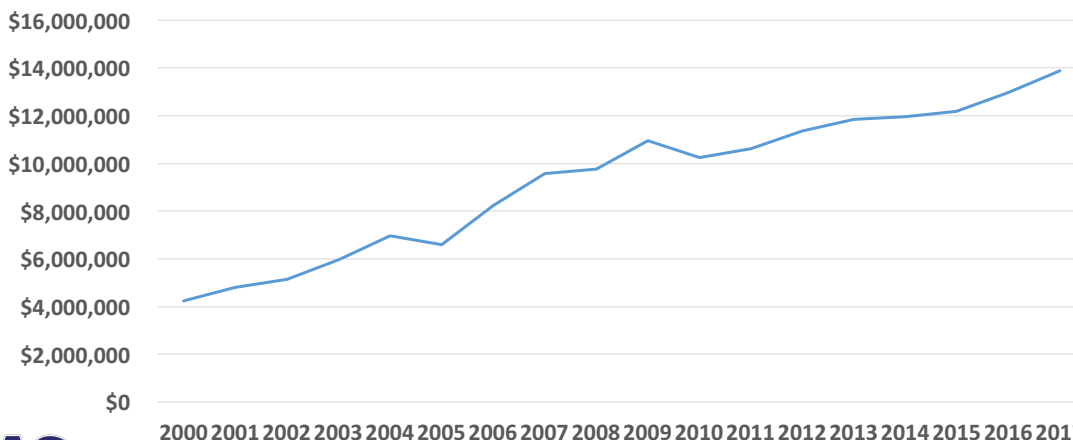
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HDA FUNDING TO LOCAL HIGHWAY JURISDICTIONS, 2005-2017



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STATE LIQUOR FUND DISTRIBUTION TO COUNTIES, 2000-2017



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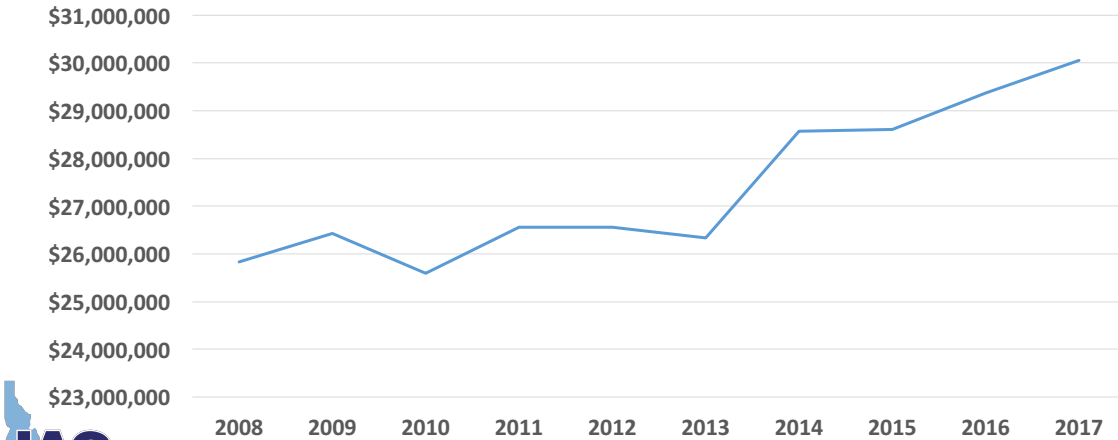
PRIMARY FEDERAL LAND PAYMENTS

- PILT: Payment-in-Lieu-of-Taxes
- SRS: Secure Rural Schools and Community Self Determination Act



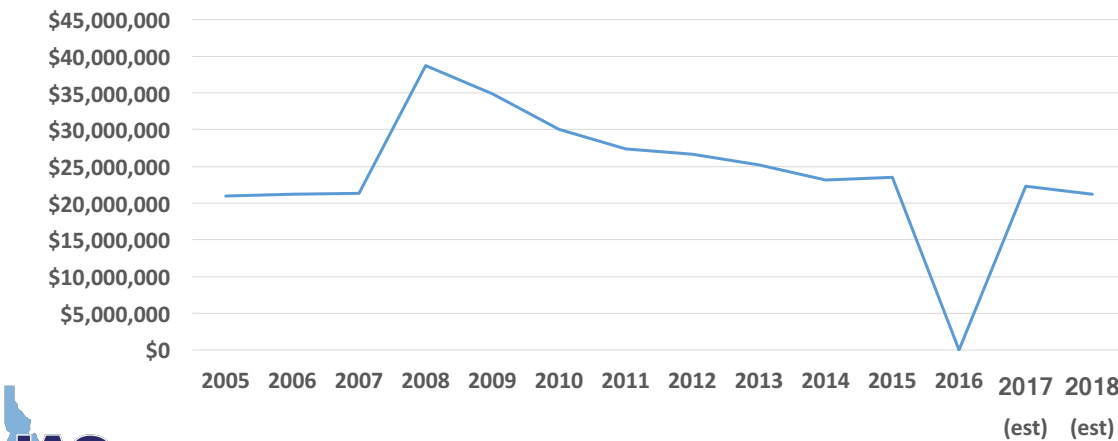
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PILT PAYMENTS TO COUNTIES, 2008-2017



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SRS PAYMENTS TO IDAHO, 2005-2018



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COUNTY FEES FOR SERVICE

- Section 31-870, Idaho Code:
- “(1) Notwithstanding any other provision of law, a board of county commissioners may impose and collect fees for those services provided by the county which would otherwise be funded by ad valorem tax revenues. The fees collected pursuant to this section shall be reasonably related to, but shall not exceed, the actual cost of the service being rendered...”
- General fees for service
- Solid waste fees
- Enterprise fees
- Licenses
- P&Z/Development fees
- Building permit fees
- Records retention fees
- Computerized mapping fees



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THE ABCD'S OF COUNTY BUDGET EXPENSES

- What are “A,” “B,” and “C” budgets?
 - “A” budgets are for salaries and wages only.
 - “B” budgets are for everything else (unless your county has a C budget).
 - “C” budgets are for capital expenses (not always used).
 - “D” budgets are for employee benefits (not always used).



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COUNTY OFFICIAL ROLES AND RESPONSIBILITIES



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COUNTY ASSESSOR

Assessment/Reappraisal of Property

- Title 63, Idaho Code
- Idaho Code, 31-2501
- Mapping

Motor Vehicles and Manufactured Homes

- Title 49, Idaho Code
- Licensing & Titling



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COUNTY CLERK OF THE COURT, AUDITOR AND RECORDER

Five distinct responsibilities:

- Clerk of the District Court - Article V, Section 16 - Judicial
- County Auditor - Article XVIII, Section 6
- County Recorder
- Clerk to the Board of County Commissioners
- Chief Elections Officers - Title 34



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COUNTY CORONER

- Idaho Code, Title 31, Chapter 28
- Idaho Code, Title 19, Chapter 43
- Determining Cause of Death
 - Inquests
- Disposition of Dead Bodies
- Marshalling Assets
- Training



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COUNTY PROSECUTING ATTORNEY

- Idaho Constitution Article V, Section 18 – Judicial
- Idaho Code, Title 31, Chapter 26
- Chief Law Enforcement Officer, Idaho Code, 31-2227
- Criminal Actions – Title 18
 - Prosecute all felonies regardless of issuing agency
 - Prosecute misdemeanors issued by county or state officer
- Legal Advisor to County Officers (Civil)



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COUNTY SHERIFF

- Police Powers
 - Chief Law Enforcement Officer
 - Idaho Code, Title 31, Chapter 22
- Jail-keeping Powers
- Officer of Court and Civil Process
- Extradition Proceedings
- Peace Officer
- Emergency Dispatch Services



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COUNTY TREASURER

Idaho Code, Title 31, Chapter 21

Idaho Code, Title 14, Chapter 1

- County Finance Officer
- County Investment Officer
- Tax Collector
- Public Administrator



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BOARD OF COUNTY COMMISSIONERS

Three branches of government in one:

1. Executive

- Manager and Administrator

2. Legislative

- County Ordinances
- County Policy Resolutions

3. Judicial (Quasi)

- Planning and Zoning
- Board of Equalization



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BOARD OF COUNTY COMMISSIONERS

Statutory Authority:

- Title 31 – General County Authority
 - Chapter 7 – Structure, Term and Operations
 - Chapter 8 – Powers and Duties
 - Chapters 15 & 16 – Budget and Finance
 - Chapters 34 & 35 – Indigency
- Title 63 – Property Tax Authority
 - Chapter 5 – Equalization of Assessments
 - Chapter 8 – Levy Authority



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BOARD OF COUNTY COMMISSIONERS

- Planning and Zoning
- Road and Bridge
- Noxious Weeds
- Parks and Recreation
- Computer Services/IT
- Public Defense
- Juvenile Detention
- Misdemeanor Probation
- County Agent
- Emergency Management Services
- Custodial/Maintenance
- Enterprise Fund Supported Services (i.e.: solid waste)
- Etc.



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BOARD OF COUNTY COMMISSIONERS

- **Appointment Authority**
 - Department heads
 - Vacancy in county elected office
 - County boards, committees, subcommittees, etc.
- **Role as an Individual Commissioner**
 - Magistrate Commission
 - Health District Budget
 - Other Boards and Commissions



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ROLE OF CIVILITY IN COUNTY GOVERNMENT

George Washington's 110 Rules of Civility and Decent Behavior:

“Every action done in company ought to be with some sign of respect, to those that present...Use no reproachful language against anyone neither curse nor revile...Labor to keep alive in your breast that little spark of celestial fire called conscience.”



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RELATIONSHIPS WITHIN THE COURTHOUSE

- Responsibility vs. Authority
- Relationships with the State - Does the State Supervise County Government?
- Shared Employees
- Relationship with the Courts
- Good and Bad Examples
- Crooks v. Maynard: A Really Bad Example



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QUESTIONS?



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