

ASSESSORS CLERKS COMMISSIONERS CORONERS

PROSECUTORS SHERIFFS TREASURERS

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ASSESSORS CLERKS COMMISSIONERS CORONERS

COUNTY

Roles  
&  
Responsibilities



IDAHO  
ASSOCIATION OF  
COUNTIES

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# Preface

Pitcher, catcher, shortstop, basemen, outfielders, these positions make up a baseball team. To be effective, each team member needs to know what position they are playing. If a player is not in the proper position, then the team as a whole is weakened. However, when each team member plays their position with precision, then the likelihood for that team's success greatly increases.

Just as members of a baseball team need to know where they are playing on the field, success at the county level depends on each county official understanding their position, or role, on the county team and the roles of other county officials. Each role is needed for county government to function properly. Understanding the role of each elected official within county governance strengthens the county as a whole.

If a role refers to one's position on a team, then what is a responsibility? Responsibilities are the tasks and duties of a particular role. For example in the case of our baseball team, the pitcher, a defensive position on the team, has the responsibility of initiating the play by throwing the ball across the plate.

The County Roles & Responsibilities manual is meant to serve as a quick reference guide for county officials. This manual clarifies the positions and duties of each county elected official with coordinating statutory and state constitution references. County elected officials wear many hats as they seek to fulfill different statutory requirements regarding their respective positions. Having a clear understanding of the varying roles and responsibilities of each county official promotes a culture of respect, fosters a deeper appreciation of different offices, and improves organizational workflow and efficiencies. This clarity will allow county officials to work together as a team as they strive to serve county constituents.

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# 1 IDAHO LOCAL GOVERNMENTS

There are almost 1,200 local government units in the state of Idaho. Of those, 244 are general purpose districts and 926 are special purpose districts. Local governments may be “general purpose” with many basic purposes and functions, or “special purpose” with only one or a few basic purposes and functions. Local government forms and functions have evolved and continue to evolve through decisions of the state legislature, the people of the state as a whole, and the people and officials of each local government.

There are two types of general-purpose governments in Idaho: counties and cities.

Cities are created by petition signed by qualified electors in an unincorporated contiguous area submitted to the county board of commissioners where the residents reside ([50-101](#)).

Counties are the primary local government units in Idaho. Counties are political subdivisions of the state and serve as the administrative arm of state government providing services required by state law. They assist with many state functions. Every part of the state is within one of the 44 counties. Counties are considered the backbone of the state. Almost all of the functions carried out by counties are delegated by the state.

## 2 HISTORY OF IDAHO COUNTY GOVERNMENT

The American county, as defined by Webster's Dictionary, is "the largest territorial division for local government within a state..." That definition is based on the Anglo-Saxon county of England dating back to about the time of the Norman Conquest. The idea of counties, as a form of government, was brought to America by the colonists and was later established in the central and western parts of the nation by pioneers as they moved westward.

Prior to Idaho becoming a state in 1890, county boundaries and county seats were established by the Washington Territorial Legislature, the Idaho Territorial Legislature, and the U.S. Congress. One Idaho County, Latah, was established in 1888 by a U.S. Congressional Act. The county boundaries and county seats established in territorial days were recognized by the Idaho Constitution in 1890.

After the Idaho Territory was officially created by Abraham Lincoln in 1863, 13 new counties were quickly formed. By 1890, when Idaho became a state, there were already 16 established counties. Twenty-two new counties were formed in Idaho during the 20th century leading to our current configuration.

The present 44 counties range in size from 408 square miles (Payette County) to 8,485 square miles (Idaho County). Idaho county is larger than the state of Connecticut and eight times the size of the state of Rhode Island. In 2021, the populations of counties in Idaho varied from 792 in Clark County to 511,931 in Ada. Sixty-three percent of land in Idaho is Federal Land. Thirty-eight percent of Idaho land is held by the United States Forest Service. This is the highest proportion of national forest land of any state in the country.

The economies of Idaho counties differ greatly ranging from farming, ranching, forestry, mining, and tourism to food processing, electronics manufacturing, wholesale, retail, and more. These differences in employment opportunities affect the urban and rural economies in our counties significantly, demonstrating the different governmental needs and problems associated with both sparsely populated counties and counties experiencing record growth.

### 2.1 The Role of County Government in Idaho

Idaho counties, like counties in other states, have a dual function. They serve as an arm of the state government in administering elections, enforcing state laws, and performing many other state-mandated functions. They also serve as a unit of local government which has responsibilities in meeting the needs of its own citizens in health, welfare, public safety, agricultural services, public works, planning, parks, and recreation.

## 3 GENERAL COUNTY AUTHORITY

Idaho law provides a detailed legal framework for county government describing the powers of county officials and enumerating the functions that counties may perform. In the United States there are two types of legal authority for counties depending on the state: Home Rule and Dillon's Rule. A Home Rule provision allocates some autonomy to a local government if certain conditions are accepted. Dillon's Rule is formulated on the principle that local governments do not possess inherent powers. Instead, local governments are entirely subject to the will of the state legislature. County governments in Dillon's Rule states have three types of powers:

- Those expressly granted to them by the state legislature
- Those necessary and incidental to the execution of the express powers
- Those absolutely necessary to the discharge of the express powers or, as Dillon put it, "not simply convenient, but indispensable."

Dillon's Rule dictates that counties had to have specific, enabling state legislation to authorize whatever functions they might fulfill at the local level and to respond to the changing needs of their citizens. They had to petition the legislature for additional authority, which might or might not be granted. By the turn of the 20th century, Dillon's Rule was firmly established as the basic law in county government in most counties across the nation, including Idaho's counties.

### 3.1 Legal Authority of Idaho Counties

Idaho does not have a county Home Rule provision in its constitution or in statute; thus county officials have less flexibility in establishing new programs and procedures than county officials do in county home-rule states.

Idaho is a Dillon's Rule state meaning that county elected officials do not possess the power to do or enact something unless it is expressly granted to the county by the state constitution or the state legislature through the adoption of a statute.

### 3.2 Idaho Law and County Government

The Idaho Constitution establishes the fundamental legal framework for county government in Idaho. It prescribes the elected county officials and their terms of office, places limitations on county indebtedness, contains detailed provisions on county boundaries, and provides for optional forms of county government. The following provisions of the Idaho Constitution are especially significant for county government:

[Article 5, Section 16](#): Provides a four-year term of office for clerk of the district court; however, the adoption of an optional form of county government may supersede this section.

[Article 5, Section 18](#): Provides that prosecuting attorneys be elected for a four-year term beginning in 1984. Prior to 1984 they had two-year terms. The adoption of an optional form of county government may supersede this section.

[Article 7, Section 4](#): Exempts county property from taxation.

[Article 7, Section 5](#): Provides that taxes shall be uniform on the same class of subjects within the territorial limits of the authority.

[Article 7, Section 6](#): Gives counties the power to levy taxes.

[Article 8, Section 3](#): Places limitations on county indebtedness and liability.

[Article 8, Section 5](#): Authorizes counties and cities to issue non-recourse revenue bonds to be used only to finance industrial development facilities.

[Article 9, Section 5](#): Prohibits counties from appropriations or use of public funds for religious purposes or for sectarian schools or societies.

[Article 18, Section 1](#): Recognizes the counties existing at the time Idaho became a state as legal subdivisions of the state.

[Article 18, Section 2](#): Prohibits the change in location of a county seat unless (1) a majority of the qualified electors in the county sign a petition, and (2) two-thirds of the qualified electors of the county voting on the proposition at the general election approve such removal and prohibits such a proposal more than once in six years.

[Article 18, Section 3](#): States that no county shall be divided unless a majority of the qualified electors in the territory proposed to be cut off from the county shall vote in favor of the proposition at the general election.

[Article 18, Section 4](#): States that no new counties shall be established which shall reduce any county to an area of less than 400 square miles or a valuation of less than \$1 million. Prohibits the establishment of any county with an area of less than 400 square miles and a valuation of less than \$1 million.

[Article 18, Section 4A](#): States that counties may be consolidated in accordance with state law. However, no county may be consolidated with another county without approval by a two-thirds vote in each county.

[Article 18, Section 5](#): Provides that the legislature "shall establish, subject to the provisions of this article, a system of county government which shall be uniform through the state." [Article 18, Section 12](#) supersedes this section and allows counties to adopt an optional form of county government as defined by statute.

[Article 18, Section 6](#): Provides for the election of county officers. Provides that the clerk of the district court shall be Ex-Officio auditor and recorder. States that no other county offices shall be established. Provides that certain county officials may appoint deputies and assistants. (The adoption of an optional form of county government may supersede this section.)

[Article 18, Sections 7- 8](#): Provides for the payment of salaries to county officers and deputies. States that all actual and necessary expenses incurred by any county officer or deputy in the performance of his or her duties shall be a legal charge against the county and may be retained by him or her out of any fees which may come into his or her hands. All fees coming to a county officer above his or her actual and necessary expenses shall be turned over to the county treasury. However, the procedure for expense reimbursement was revised by a 1980 amendment to the Idaho Code ([§31-3101](#)).

[Article 18, Section 9](#): Provides penalties for failure of county officers to pay into the county treasury fees collected in excess of actual and necessary expenses of the office within ten days after quarterly settlement with the county.

[Article 18, Section 10](#): Establishes a three-member board of county commissioners. At each biennial election, one member is elected for a two-year term and one member is elected for a four-year term. The adoption of an optional form of county government may supersede this section.

[Article 18, Section 11](#): States that county officers shall perform such duties as shall be prescribed by law.

[Article 18, Section 12](#): States that the legislature may provide for optional forms of county government but that no optional form shall be operative unless the majority of the electors in a county approve the change. There is also a provision that changes may not be placed on the ballot more frequently than each four years and that if an optional form is adopted, the provisions of this section supersede sections 5, 6 and 10 of [Article 18](#) and Sections 16 and 18 of [Article 5](#).



### 3.3 Police Power Vs Governmental Power

Police power is the authority to enact laws (ordinances and regulatory authority). Counties and cities in Idaho have police power unless the state occupies the field ([Article 7, Section 2](#)).

Idaho Counties do not have broad taxing authority (i.e.no local option for counties, strict property tax limitations).

Governmental power is the authority to administer in government functions.

### 3.4 Jurisdictional Authority

All Idahoans reside in a county, however county ordinances only apply to unincorporated portions of the county. City ordinances apply within incorporated boundaries. All residents of the county have access to county services regardless of whether they reside in the county or a city within the county.

### 3.5 Forms of Government

The form of organization of county government in Idaho is established in [Article 18, Section 6](#) of the Idaho Constitution and state law. Until 1996, only one form of county government was available. Now there are several different options for counties and voters to consider. Even if the voters choose a different form of county government, the county must continue to perform the duties and responsibilities imposed by the constitution and laws of the state of Idaho ([§31-5001\(2\)](#)).

There are two ways to begin the process of putting an optional form of government on the ballot. First, the governing body may pass a resolution for submission of the question to the electors or second, upon a petition signed by 15% of qualified electors, the governing body shall put the question on the ballot. In either case, the question is submitted at a general election ([§31-5004](#)).

There is also a provision for the establishment of a study commission to study the existing form of county government, compare it to other optional forms and submit a report and any recommendations for change to the board ([§31-5101](#)). The board of county commissioners appoints a five to nine member commission upon receiving a petition signed by 15% of qualified electors who voted in the last general election or by resolution of the commissioners ([§31-5101](#)). Within one year of its first meeting, the study commission must conduct one or more public hearings prior to its submission of its final report to the governing body. If the study commission recommends an optional form, the report must contain a complete description of the form and a comparison of the existing form and proposed form ([§31-5105](#)). If the study commission was established by resolution, the governing body may or may not submit the question of the optional form to the voters. If the commission was established by petition, the recommendation for an optional form must be submitted to the electors of the county ([§31-5106](#)).

### Provisions Related to Most Forms\*

Each county is divided into county commissioner districts (§31-704). Commissioners must meet the residency requirements in the county and district which they represent and must be a resident in the district which they represent for a period of ninety (90) days preceding the primary election (§31-702, §31-703, & §31-617). However, a commissioner is elected by a county-wide vote.

A candidate for county elected office must be 21 years of age, a U.S. citizen, and must have resided in the county for one (1) year preceding the election and in the district which he/she represents for a period of 90 days preceding his/her election (§31-617 through §31-623). In the case of county commissioners, the candidate must be a resident of the district 90 days prior to the primary election (§31-617). *\*Prosecuting attorneys have different election qualifications than all other county offices, see Section 7.1 for more information on Prosecuting Attorney election requirements.*

At the time of filing a declaration of candidacy, the candidate for county office must also pay a filing fee of forty dollars (\$40). However, in lieu of the filing fee, a candidate can qualify by filing a declaration of candidacy and nominating petition with a specific number of signatures (§31-626).

A person who claims a county office without being rightfully entitled to the office is subject to usurpation proceedings (§31-602). All elected officers, except judicial officials, are subject to recall by the legal voters of the county (Article 18, Section 12).

### Original Three-Member Board

Until 1996, the three-member board was the only form of county government allowed under the state constitution, and is still the only form used in all 44 counties. This form consists of three elected commissioners that serve two- and four-year terms. The board of county commissioners is the governing body of the county with power to adopt a budget, levy county taxes, and enact ordinances. The board may appoint administrative assistants or a member of the board to act as an administrator. A county commissioner that is appointed to act as the administrator has only those administrative powers and duties that are assigned by ordinance or resolution (§31-818). The board has significant appointive, administrative, regulatory, and other powers which are described in greater detail in Section 8 of this manual.

The following officials are also elected: a county clerk of the district court, who is ex officio auditor, recorder, chief elections officer, and clerk of the county commissioners; a county assessor; a county treasurer, who is ex officio public administrator; a sheriff; a prosecuting attorney; and a coroner.

The person receiving the most votes for each office in the November general election is elected, and the terms of office start on the second Monday of January in the year following the election (§59-404). The oath of office, taken on that day, is filed in the office of the county recorder (§59-405). All deputies and clerks must also take an official oath before entering upon their duties (§59-406).

## 3.6 Statutory Authority for County Officials

Title 18 focuses on crimes and punishment. Title 19 provides the basis for criminal procedure. Title 31 Chapter 34 focuses on county responsibility for non-medical indigency. Title 31 deals with general county government. It focuses specifically on counties and county laws. See especially the following code sections:

- Chapter 7: Structure, Term, and Operations
- Chapter 8: Powers and Duties
- Chapter 15 & Chapter 16: Budget and Finance

[Title 34](#) is the home of elections statutes. [Title 40](#) focuses on highways and bridges including information regarding bonds, contract bids and more. [Title 63](#) focuses on revenue and taxation including details regarding equalization of assessments and levy authority.

[Title 67](#) covers other provisions of significance to counties including following:

- [Chapter 28](#): Purchasing by Local Governments
- [Chapter 65](#): Local Land Use Planning Act (LLUPA)

Finally, [Title 74](#) focuses on transparency, ethics in government, public records law, and open meetings law.

## 4 COUNTY ASSESSOR

### 4.1 County Assessor Roles & Responsibilities

The primary responsibilities of the county assessor are to assess and re-assess all private properties in the state, map properties, and title and license motor vehicles, mobile homes, and other vessels.

The revenue and taxation section of Idaho Code, [Title 63](#) establishes the authority and duties of the county assessor regarding revenues. The applicable sections of [Title 63](#) assign a number of responsibilities resulting in a myriad of tasks, products, and associated deadlines. Most of these responsibilities fall under one of the four following major requirements:

- Assess market value for all property within the county annually.
- Ascertain current ownership of all property in the county.
- Prepare a full, accurate and complete plat record of all real property parcels in the county.
- Prepare the property rolls, and related abstracts, reports, and documents annually.

Once a value is affixed, that value aids in determining the amount of property taxes that the property owner will owe once the county and other local taxing district budgets are set.

County governments receive some compensation for the state-mandated duties of county assessors. For example, an administrative fee for actual costs may be administered in addition to each motor vehicle registration tax or fee collected under sections [§49-402](#) and [§49-434](#). A number of other licensing fees are listed in [§49-202](#). Idaho law clearly states that county office-holders collecting fees must turn over their fees to the county treasury ([§31-3101](#)).

#### **Motor Vehicle Licensing and Title**

County assessors are agents of the Idaho Transportation Department (ITD) and are directed to perform the duties prescribed in the Uniform Registration Act ([§49-205](#)) and the Idaho Motor Vehicle Title Act ([§49-401](#)). ITD furnishes supplies and license plates ([§49-201](#) and [§49-443](#)). Assessors also may assist the Idaho Department of Parks and Recreation with the sale of boat and snowmobile registrations.

### 4.2 County Assessor and the Board of County Commissioners

The Board of County Commissioners (BOCC) determines the assessor's salary ([§31-816](#)). The assessor is empowered to appoint deputies as needed to carry out the duties of the office ([§31-2003](#)). The compensation of the assessor's staff is determined by the county budget approved by the county commissioners.

The BOCC is required to furnish the assessor with funds and personnel necessary to carry out the county valuation program. The board does this through an annual levy that is not to exceed 0.04%. This is called the county revaluation levy.

The BOCC sets fees for computerized mapping ([§31-870](#)) and vehicle licensing ([§31-875](#)).

The BOCC equalizes assessed property value ([§31-501](#)).

### 4.3 Assessor's Role in County Board of Equalization

Assessment notices are mailed out by the assessor's office on the first Monday in June (§63-308(1).) The assessor must inform taxpayers of all the meetings of the BOCC and inform them that they have a right to appeal their assessment on or before the fourth Monday in June (§63-308(1)). If corrections are made to the valuation assessments, the assessor must immediately mail a corrected assessment to the taxpayer (§63-308(2)).

The completed property roll must be turned over to the county commissioners for equalization by the fourth Monday in June (§63-310). The assessor and/or deputies must complete affidavits to accompany the rolls, stating that they have assessed the property of the county to the best of their abilities and turn the rolls over to the clerk of the board of county commissioners. Following this, no further changes can be made to the roll without action by the BOCC. The assessor must also attend any meetings of the board to discuss questions about the current assessed values and make adjustments based on office errors and on information that was unavailable to the assessor when the assessments were originally made (§63-3501 and §63-503(1)).

Although assessors do not have the power or authority to bind the county board of equalization (BOE) to adjustments, they do serve as a first screening contact, and are sometimes able to determine the cause of complaints and to assure taxpayers that the matter will be corrected without their appearing before the board. In some cases, the complaint is caused by a mathematical error or a misunderstanding by the person who calculated the assessment and can be handled by a letter written by the assessor to the commissioners requesting the adjustment. Whenever the commissioners do approve changes in assessments, a written notice to the taxpayer is sent by the commissioners to afford the taxpayer an opportunity to appear before the BOE regarding the changes (§63-506).

For a closer look at the office of the assessor, the Idaho Association of County Assessors publishes and maintains a current "Assessor's Manual," which is a detailed guide and reference source to the assessor's statutory responsibilities.

# 5 COUNTY CLERK OF THE COURT, AUDITOR & RECORDER

## 5.1 County Clerk Roles & Responsibilities

The county clerk holds five distinct roles in the county that cover a range of duties. Information about the roles and responsibilities of the county clerk in the various roles can be found in the Idaho Constitution and outlined in statute:

- Clerk of the District Court – [Article V, Section 16](#)
- County Ex Officio Auditor – [Article XVIII, Section 6](#)
- County Recorder – [Title 31, Chapter 24](#)
- Clerk to the Board of County Commissioners – [§31-707](#) to [§31-709](#)
- Chief Elections Officer – [Title 34](#)

## 5.2 County Clerk and the Board of County Commissioners

The board of county commissioners (BOCC) and the county clerk work very closely together. This relationship is very important to the efficient and effective conduct of county business. The BOCC fixes the salary of the county clerk position each year through the county budget process. ([§31-3106](#)). The clerk is empowered to appoint deputies and assistants as needed to carry out the duties of the office ([§31-3107](#)). The compensation of the clerk's staff is determined by the county budget approved by the county commissioners.

The county clerk serves as the ex officio clerk of the BOCC. The county clerk may assign a staff member to perform the duties of the ex officio clerk. In this position, the clerk has the ([§31-708](#)) following responsibilities:

- Maintain record of BOCC proceedings including the preservation and filing of the minutes and other official documents.
- Enter all resolutions and decisions on all questions concerning the raising of money for and allowance accounts against the county.
- Record the vote of each member on any question when there is a division or upon request of any member present.
- Record reports of county treasurer of receipts and disbursements of the county.
- Preserve and file all accounts acted upon by the board.
- Preserve and file all petitions and applications for applications and record board actions.
- Record all orders levying taxes; and
- Perform all other duties required by law or any rule or order of the board.

The county auditor serves as the county budget officer ([§31-1602](#)). The auditor is responsible for the following:

- Compile and prepare preliminary budget.
- Ensure compliance with the approved budget.

## 6 COUNTY CORONER

### 6.1 County Coroner Roles & Responsibilities

The roles of county coroner are outlined in two different sections of statutes [Title 31, Chapter 28](#), and [Title 19, Chapter 43](#).

Title 31 outlines the general powers and duties of the coroner with regards to the counties and county law including the following:

- Determining cause of death
  - Inquests
- Disposition of dead bodies
- Marshaling assets
- Training
- Acting sheriff authority
- Continuing education required

Title 19 covers the criminal procedure responsibilities of coroner's inquests:

- Investigate deaths
- Death reporting requirements
- Performance of autopsies
- Release of body
- Coroner report requirements

### 6.2 County Coroner & The Board of County Commissioners

The BOCC fixes the salary of the county coroner position each year through the county budget process. ([§31-3106](#)). The county coroner may appoint a deputy or deputies as deemed necessary to carry out the duties of the office. Deputy coroners shall be paid at a rate fixed by the county commissioners. ([§31-2809](#)).

The Board of County Commissioners shall provide for burial or cremation of deceased indigent persons ([§31-3412](#)).

## 7 COUNTY PROSECUTING ATTORNEY

### 7.1 County Prosecuting Attorney Roles & Responsibilities

[Article V, Section 18](#) of the Idaho Constitution, sets out the terms of office and qualifications for elected prosecuting attorneys. The prosecuting attorney is required to be a practicing attorney at law (when he/she assumes office), a resident, and an elector of the county for which the individual is elected.

Idaho Code [Title 31, Chapter 26](#), covers the qualifications and duties of the county prosecuting attorney.

One of the primary responsibilities of the prosecuting attorney is to serve as a chief law enforcement officer of the county. As such, the prosecuting attorney is to enforce all penal provisions of any and all statutes of the state in any court ([§31-2227](#)).

Criminal Actions listed in Idaho Code [Title 18](#) require prosecuting attorneys to prosecute all felonies regardless of the issuing agency and to prosecute misdemeanors issued by county or state police officers.

Prosecuting attorneys also serve as the legal advisor to county officers on civil matters ([§31-2604](#)).

Prosecutors are allowed to contract with cities to try misdemeanor cases ([§31-2604](#)).

### 7.2 County Prosecuting Attorney & Board of County Commissioners

The BOCC fixes the salary of the prosecuting attorney position each year through the county budget process. ([§31-3106](#)). The prosecuting attorney is empowered by the BOCC to appoint deputy prosecuting attorneys if such appointments are necessary for the office. Deputy prosecuting attorneys must possess the same qualifications required of prosecuting attorneys except for the county residency requirement ([§31-2602](#)).

In the event of a vacancy in a county where there are three or fewer resident attorneys in the county willing and qualified to function as prosecuting attorney, the board of county commissioners may appoint and/or contract with an attorney from outside the county to perform the duties of prosecuting attorney for the remainder of the term or a shorter period as determined by the BOCC ([§59-907](#)). A county may also contract with another prosecuting attorney as long as certain requirements laid out in [§59-907\(2\)](#) are followed. The prosecuting attorney is the legal advisor of the board of county commissioners (BOCC), as well as of other county officers, and must attend board meetings when required ([§31-2604\(3\)](#) and [§31-2607](#)). The prosecuting attorney must also oppose all claims and accounts against the county when deemed unjust or illegal ([§31-2607](#)). Upon approval of the commissioners, any county elected official may hire outside counsel to act as their legal advisor ([§31-2014](#)).

The prosecuting attorney has the following responsibilities with regards to the BOCC:

- Provides legal advice to BOCC and other public officers of the county: [§31-2604](#),
- Advises BOCC on legal matters: [§31-2607](#),
- Attends BOCC meetings when required: [§31-2607](#); and
- Represents the BOCC in claims and accounts against the county: [§31-2607](#).



## 8 COUNTY COMMISSIONERS

County commissioners are elected on a rotating schedule. Two county commissioners are elected for a two-year term and one county commissioner is elected for a four-year term ([Idaho Constitution, Article 18, Section 10](#)). The staggered terms helps to preserve some institutional knowledge within the Board of County Commissioners since only two county commissioners are on the ballot in a given election year.

### 8.1 Board of County Commissioners Roles & Responsibilities

County commissioners have a unique role in local government. The board of county commissioners (BOCC) acts as all three branches of government at different times:

- Manager and Administrator
  - Makes budgetary decisions for the entire county
- Legislative Branch
  - Sets county ordinances
  - Sets county resolutions
- Quasi Judicial Branch
  - Acts as Board of Equalization
  - Planning & Zoning

The BOCC may appoint an administrative assistant or appoint a member of the commission to act as the administrator. A county commissioner appointed as administrator under subsection ([§31-818\(2\)](#)) shall have and exercise only those administrative powers and duties as may be and are assigned by the BOCC by ordinance or resolution.

The BOCC can employ assistants, administrative assistants, and clerical staff to aid them in fulfilling their duties ([§31-818\(2\)](#)).

### 8.2 BOCC Authority Vs. Responsibility

Authority is the legal power to act over within jurisdiction as prescribed by law. Responsibility is the outcome of that authority. In other words, responsibility is the duty to perform the job.

### 8.3 Board of County Commissioners Authority

The supervisory authority in [§31-802](#) can only be carried out by the BOCC acting collectively (*Rankin v Jauman, Miller v Smith*). The BOCC only has express powers granted by statute (*Prothero v BOCC*). [Title 31](#) and [Title 63](#) of Idaho Code lay out the authority given to the Board of County Commissioners.

- [Title 31](#)– General County Authority
  - [Chapter 7](#): Structure, Term and Operations
  - [Chapter 8](#): Powers and Duties
  - [Chapter 15](#) & [Chapter 16](#): Budget and Finance
  - [Chapter 34](#): Non-medical Indigent Assistance

- [Title 63](#): Property Tax Authority
  - [Chapter 5](#): Equalization of Assessments
  - [Chapter 8](#): Levy Authority
- [Title 67](#): Other Provisions
  - [Chapter 28](#): Procurement
  - [Chapter 65](#): Local Land Use Planning (LLUPA)

The board of county commissioners oversees county administration including, but not limited to, the following departments:

- Planning and Zoning
- Road and Bridge
- Noxious Weeds
- Parks and Recreation
- Computer Services/Information Technology
- Public Defense
- Juvenile Detention
- Human Resources
- Misdemeanor Probation
- County Agent
- Emergency Management Services
- Custodial and Maintenance
- Solid Waste
- General Operations, Etc.

### **Other Authority**

The Board of County Commissioners holds the following appointment authority:

- Department heads
- Vacancy in county elected office
- County boards, committees, subcommittees, etc.
- Fair board ([§22-204](#))
- Vacancy in local governing boards (except city vacancies)

Roles as an individual commissioner are as follows:

- Magistrate Commission
- Health District Budget
- Other Boards and Commissions

Commissioners on the BOCC also make up Ambulance district boards in their counties if the district formed prior to July 1, 2020 ([§31-3911](#)). Ambulance district boards members for ambulance districts formed after July 1, 2020 are to be appointed by the BOCC until such time as an election may occur ([§31-3912](#)).

## 8.4 Role of BOCC: Quasi Judicial

The BOCC sits as “judges” when making certain decisions, including:

- Board of Equalization
- Issuing or denying of licenses
- Site specific land use matters

Quasi judicial decisions made by the BOCC can be appealed to district court.

The county commissioners sitting as a board of equalization (BOE) are an entirely separate body from the same three commissioners sitting as a BOCC. Powers exercised by the commissioners as a BOE should be carefully distinguished from powers exercised as the board of county commissioners.

The BOCC convenes as county board of equalization to:

- Grant property tax exemptions,
- Equalize assessments of property; and
- Hear appeals of assessment or exemption.

Idaho Code Section [§31-501](#) specifically addresses the duties of the BOE including the following:

- Equalize assessed property value
- Hear appeals of assessments or exemptions of property
- County assessor (or designee) attend all meetings of the BOE
- Assessor or BOE provide form for appeals

As a courtesy, the county BOE should strongly consider notifying any cities or urban renewal agencies that might be effected when a matter is appealed to the [Board of Tax Appeals](#) or to district court. Failure of a city to be a party to a matter before being adjudicated by the Board of Tax Appeals could preclude the city from being a party to a later district court case.

If an incorrect amount of tax is paid due to an error by the county, the BOCC may refund the overpayment plus the same penalty and interest that would be charged to a delinquent taxpayer ([§63-1302](#)).

## 8.5 Role of BOCC – Law Making

The board of county commissioners may pass all ordinances and rules and make all regulations, not *repugnant to law*, necessary for carrying into effect or discharging the powers and duties conferred by the laws of the state of Idaho... and may enforce obedience to such ordinances with such fines or penalties... ([§31-714](#)).

## 8.6 Role of BOCC – Policy Making

As the governing body of the county, the BOCC sets county policies ([§31-714](#), [§31-801](#), [§31-802](#)).

### Common County Policies

Common county policies include:

- Personnel policies
- Procurement policies
- Vehicle use policies
- Social media policies
- Information systems use policies

### Personnel Policy

The BOCC has authority to set personnel policies for the county including establishing policies for compensation and classification of employees ([§31-816](#)).

In the case of [Hansen v Bear Lake County](#) the Idaho Supreme Court ruled that “the board of county commissioners has the statutory authority to create a reasonable county merit system, and such an act is a valid legislative exercise of its express power to promote the general welfare of the county.” All departments and elected offices must follow BOCC adopted personnel policies. The BOCC also has authority to approve positions through the annual budget-setting process. However, the BOCC does not have authority over who is hired or fired by county elected officials. (*Hansen v White Bear Lake County*) & (*Barth v Canyon County*).

### Safe Workplace & Harassment Policy

The BOCC and county elected officials are responsible for maintaining a safe workplace ([§31-714](#)). The BOCC may adopt policies related to harassment in the workplace. Failure to maintain a workplace free of harassment increases liability.

### Other Policies

BOCC is responsible for policies regarding procurement, IT/Technology (including cybersecurity), Credit Cards, Family Medical Leave Act, the Fair Labor Standards Act, etc. ([§31-714](#)).

## 8.7 Budgeting & Taxing Authority

The board of county commissioners must convene on or before the first Monday in August of each year to consider the county budget ([§31-1604](#)). The county auditor is the county budget officer ([§31-1602](#)). It is the county budget officer’s responsibility to compile and prepare the preliminary budget. The county budget officer then submits the preliminary budget to the county commissioners. The commissioners may make changes or answer questions about their budget requests. A tentative budget is then adopted.

The county budget officer must publish the tentative budget in the newspaper no later than the third week in August ([§31-1604](#)). Then, the county budget officer must announce that the commissioners will hold a public hearing about adopting a final county budget on or before the Tuesday following the first Monday in September ([§31-1605](#)). The public hearing may take place over multiple days but must be concluded by the second Monday in September. After the public hearing concludes, the BOCC adopts the final budget. The BOCC may not adopt a county budget that is higher than the tentative budget posted prior to adoption.

The board of county commissioners has the authority to establish county tax rates subject to legal limitations ([§63-801\(1\)](#)). The commissioners may also authorize the issuance of bonds within limits prescribed by law when a bond issue has been approved by a two-thirds vote of the qualified voters of the county ([§31-1903](#)).

## 8.8 Corporate Powers

The county is described by state law as “a body politic and corporate” ([§31-601](#)). In this capacity, the county has the power to sue, to be sued, to purchase and hold lands, and to make contracts ([§31-602](#)). With regards to making contracts, after consultation with the county clerk as chief elections officer of the county, the BOCC has the authority to procure voting machines and vote tally systems ([§34-2405](#)). The county fair board has some limited power with regards to entering contracts. Fair boards are allowed to make exhibition contracts without seeking out permission from the BOCC [§22-204](#). The BOCC may delegate its purchasing authority to others.

Because of the debt limitations imposed by [Article VIII, Section 3](#) of the Idaho Constitution, the board of county commissioners may not enter into contract beyond one year unless the contract clearly sets forth a “non-appropriations” clause. This simply means that each contract is subject to annual renewal by the BOCC through the adoption of the annual budget that includes a provision for payment under the terms of the budget. Otherwise, a two-year levy override or bond election must be held to approve the debt.

The law makes clear that the corporate powers of the county can be exercised only by the board of county commissioners or by agents and officers acting for the board or under the authority of law ([§31-602](#)). Thus, the commissioners have powers similar in many respects to those held by the board of trustees of a private corporation. However, the board has, and may exercise, only those powers as are expressly or through implication conferred upon it by statute (see *Prothero v. Twin Falls County*, 22 Idaho 598, 127 P. 175 (1912)).

## 8.9 Legislative Review of Administration

The county commissioners, like other legislators, are expected to oversee all aspects of county government. If the weed control supervisor accidentally sprays a garden along a county road, the commissioners are likely to get a call from an irate homeowner, or if taxpayers feel that they are unfairly assessed, they will contact the commissioners. Commissioners are expected to review the work of the county administrative officers and appointed boards and commissions and answer questions concerning this work.

The commissioners are charged with the duty of supervising the official conduct of all county officers and appointed boards and commissions ([§31-802](#), & *Hansen v White Bear Lake County*). However, the oversight generally is related to the financial operations of the elected official's office and compliance with the county's officially adopted budget. The commissioners have no authority to discipline or otherwise remove another elected county official.

## 8.10 Executive and Administrative Powers of the Board

County commissioners in Idaho have executive as well as legislative responsibilities. The commissioners are granted not only those specific executive powers stipulated in law but also implied powers, which may be necessary to the full discharge of the duties of the chief executive authority of county government ([§31-828](#)).

The county commissioners are not the only persons having executive power in Idaho county government. When the county auditor, treasurer, sheriff, prosecuting attorney, coroner, and assessor are elected di-

rectly by the county voters, they exercise executive powers within their respective elected offices (*Hansen v White Bear Lake County*) & (*Barth v Canyon County*).

### **Planning and Subdivision Controls**

Idaho Code sections covering planning and subdivision controls may be found at the following:

- Joint Service Function: [§67-2326](#) through [§67-2330](#)
- Planning: [Title 67, Chapter 65](#)
- Subdivision Regulations: [Title 50](#)
- Urban Renewal Agencies: [§50-2903](#)

## 9 County Sheriff

### 9.1 County Sheriff Roles & Responsibilities

As chief law enforcement officer of the county, the county sheriff has the primary duty of enforcing all provisions and statutes of the state ([Title 31, Chapter 22](#)). The sheriff also has the following responsibilities:

- Jail-keeping powers
- Officer of court and civil process
- Extradition proceedings
- Peace officer
- Emergency dispatch services
- Driver's license and identification card issuance

### 9.2 County Sheriff & Board of County Commissioners

The Board of county commissioners (BOCC) is required to fund county-provided components of the justice system "at levels which advance the interests of the public..." ([§31-4601](#)).

Salaries for the county sheriff position are to be set annually by the BOCC ([§31-816](#)).

The Idaho Constitution allows county elected officials when empowered by the BOCC "to appoint such deputies and clerical assistants as the business of their office may require, said deputies and clerical assistant to receive such compensation as may be fixed by the county commissioners" ([Idaho Constitution Article 18, Section 6](#)).

The BOCC also has the responsibility to approve the official bonds of county officers. When necessary, sheriffs may be required to make reports and to present their books and accounts for inspection to the BOCC to ensure safekeeping of public moneys and revenues ([§31-802](#)). The BOCC is to inspect the county jail quarterly to "inquire into the state thereof as respects the security thereof, treatment and condition of the prisoners, and take all necessary precaution against escape, sickness or infection ([§20-622](#))." This inspection is not something that can be delegated to a department head. It is a BOCC direct responsibility.

## 10 County Treasurer

### 10.1 County Treasurer Roles & Responsibilities

The county treasurer serves in the following roles:

- County Finance Officer (See Idaho Code, [Title 31, Chapter 21](#) for list of related responsibilities.)
- County Investment Officer
- Tax Collector
- Ex Officio Public Administrator (See Idaho Code, [Title 14, Chapter 1](#) for list of related responsibilities.)

### 10.2 County Treasurer & Board of County Commissioners

The county treasurer is required to make a detailed report at regular Board of County Commissioner (BOCC) meetings (Quarterly Report) ([§31-2113](#)).

County treasurers, when empowered by the BOCC, may appoint deputies and clerical assistants as needed to carry out the business their office may require ([Idaho Constitution Article 18, Section 6](#)).



# 11 Budgeting Roles & Responsibilities

The budgeting and financial process of the county involves every elected and appointed county official. The county auditor and the board of county commissioners are generally the most directly involved in the county budget process.

Elected officials: who is responsible?

- Board of County Commissioners
- Clerk/Auditor
- Assessor
- Treasurer
- Coroner
- Prosecuting Attorney
- Sheriff

Appointed officials: who is responsible?

- Planning & Zoning
- Road & Bridge
- Noxious Weeds
- Parks & Recreation
- Computer Services/IT
- Probation, Detention
- County Agent
- Custodial/Maintenance
- Enterprise Fund Supported Services
- Etc.

## 11.1 County Budget Officer

The county auditor of each county in this state shall be the budget officer of his county, and as such budget officer, it shall be his duty to compile and prepare a preliminary budget for consideration by the county commissioners of his county, and upon the adoption of the final budget, as hereinafter provided, it shall be his duty to see that the provisions thereof are complied with ([§31-1602](#)).

## 11.2 Preliminary Budget Responsibilities

[Idaho Code 31-1602](#) describes the following responsibilities for the preliminary budget:

- Auditor Responsibility – Provide budget request forms to county officials (elected and appointed) responsible for office, department, or agency.
- BOCC Responsibility – Classifications of revenues and expenditures determined by BOCC. Minimum classifications are salaries, benefits, and detail of other expenses.

- County Official Responsibility – Provide county auditor with estimated non property tax revenues and expenditures on form provided by auditor. The following must be included:
  - Detailed revenues and expenditures from previous two years,
  - Amounts received and expended in the current year; and
  - Estimates for the ensuing year.

### 11.3 County Auditor Budget Preparation Timeline

- Prepare preliminary budget for BOCC
- Oversee compliance with adopted budget
- First Monday in May - get estimates of revenue from officials
- Third Monday in May - estimates of expenditures due to Auditor
  - Departments should ask for what is needed
  - Avoid “directives” such as “no more than 3% over last year”
- List future year and prior two years
- County auditor prepares a suggested budget to be submitted to BOCC by first Monday in August [§31-1603](#)

The county budget should include the following classifications (established by the BOCC):

- A Budget: “Salaries”
- B Budget: “Detailed Other Expenses” or “Detailed Other Expenses and Benefits”
- C Budget: “Capital Expenses” (not required)
- D Budget: “Benefits” (if not included in “B” budget)

### 11.4 BOCC Role in Budgeting Process

The BOCC meets with the county auditor to assist with financial planning ([§31-1602](#)).

- The BOCC determines the budget classifications.
- The auditor establishes the physical form used to compile budget estimates.

Best practices – The BOCC should meet with each elected official and department head to review budget and discuss revenues and expenditures.

### 11.5 BOCC Budget Adoption Timeline

- Adopt tentative budget to be published by third week of August [§31-1603](#).
- Hold a public budget hearing before the first Tuesday following the first Monday of September [§31-1605](#).
  - Any taxpayer may appear and be heard upon any part or parts of said tentative budget.
- Adopt the Budget by the second Monday in September [§31-1605](#).

A budget may be opened in a public hearing to make adjustments throughout the budget year as long as proper notice is given ([§31-1605](#)).

Expenditures made in excess of any of the budget appropriations could result in a misdemeanor ([§31-1607](#)).

## **11.6 BOCC Staff and the County Budget**

The BOCC staff are under the supervision of the BOCC. The BOCC staff have *no authority* over other elected or appointed offices, but they can work in concert with staff from other offices. Remember, the county clerk is still the county budget officer and clerk of the BOCC. Some counties choose to cross deputize BOCC and clerk employees.

## **11.7 Roles of Other Elected and Appointed Officials**

- Provide budget requests and revenue estimate to auditor in a timely manner.
  - Penalty of up to \$50 for noncompliance ([§31-1602](#))
- Provide justification for budget requests.
- Attend public budget hearing to answer any questions. ([§31-1605](#))
- Work with auditor throughout the year to keep them notified of unusual expense or windfalls.

## 12 Budget Implementation

Every county official has a fiduciary responsibility to safeguard public money. It is important to communicate throughout the year to keep elected officials, appointed officials, and the public informed regarding county finances.

### 12.1 Claims Against the County

The Board of County Commissioners (BOCC) is to examine, settle, and allow legal claims against the county ([§31-809](#)). Claims must be accompanied by receipt ([§31-1501](#)). The BOCC approves checklist of allowed bills/claims ([§31-1502](#)). The BOCC may establish procurement policies setting maximum thresholds for purchases without prior BOCC consent.

### 12.2 Limitations on Spending

Each and every county official or employee shall be limited in making expenditures or the incurring of liabilities to the respective amounts of such appropriations ([§31-1606](#)).

## 13 Financial Accountability

### 13.1 Treasurer Reports

The county treasurer should make a detailed quarterly report at regular meetings of the BOCC ([§31-2113](#)). The penalty for a failure to report is a \$500 fine ([§31-2114](#)).

Reports should include the following:

- All moneys received by the treasurer,
- All debts due to and from the county; and
- All proceedings of the treasurer.

### 13.2 Settlement of Accounts

County treasurers are to settle accounts relating to collection, care, and disbursement of public revenue with the county auditor on the first Monday each month. Accounts must be annually settled with the auditor on the first Tuesday after the first Monday of October. The penalty for failure to comply is a \$500 fine ([§31-2114](#)).

### 13.3 Quarterly Financial Reports

The county clerk is required to submit quarterly financial statements to the BOCC ([§31-1611](#)). The statements should include the following:

- Expenditures and liabilities of each appropriation,
- Unexpended and unencumbered balances of each appropriation,
- Revenues from all sources; and
- Possible deficits or excessive expenditures.

### 13.4 Checks and Balances

Role of the Board of County Commissioners:

- [§31-809](#): Examine and audit accounts,
- [§31-1701](#): Full and complete external audit; and
- [§31-810](#): Examine and settle allowable claims.

Role of the County Clerk/Auditor:

- [§31-1602](#): Ensure budget compliance,
- [§31-1611](#): Quarterly financial statements to BOCC,
- [§31-1511](#): Jointly issue and sign warrants with the county treasurer; and
- [§31-2304](#): Keep accounts current with the county treasurer.

Role of the County Treasurer:

- [§31-2113](#): Provide detailed reports to BOCC,

- [§31-2112](#): Monthly/annual settlement of accounts; and
- [§31-1511](#): Jointly issue and sign warrants with the county auditor.

## **13.5 Fraud Prevention**

To prevent fraud, make sure to comply with annual outside audit and other financial reporting requirements. Follow recommendations of outside auditor. Develop, adopt, and update county policies to prevent fraud (credit card policy, travel policy, county vehicle use policy, establish internal financial controls, etc.).

## 14 Courthouse Civility

Good relationships within the county courthouse make a big difference regarding how smoothly county government functions. Nine independently elected county officials trying to function within the same building can make for some difficult dynamics especially when it comes to determining who has certain responsibilities and what authority comes with each elected office.

Treat others in a fair, honest manner. Avoid uncivil, hostile, abrasive, and abusive language and conduct. Be professional toward each other. Speak, act, and write civilly toward others.

Extending civility to all who work in the courthouse or are participating in the county at some level, whether as an employee or as a constituent, sets the tone for how the county functions and is perceived. Fostering cooperation within the courthouse leads to better public service delivery for all county residents.