

Roles & Responsibilities —— of —— County Elected Officials

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COUNTY ASSESSORS



County Assessor: Roles & Responsibilities

- Assess & Reappraisal of Property
 - [Title 63](#)
 - [§31-2501](#)
- Map properties
 - [§63-209](#)
- Title & license motor vehicles, mobile homes & other vessels
 - [§49-205](#) & [§49-401A](#)

County Assessor & Board of County Commissioners

BOCC

- Fixes salaries for County Assessor position (§31-816)
- Required to furnish necessary funds and personnel to carry out county valuation program (§63-314)
 - County revaluation levy (may not exceed 0.04%)
- Board of Equalization (§63-3501 & 63-503(1))

COUNTY CLERK OF THE COURT, AUDITOR, & RECORDER



County Clerk: Roles & Responsibilities

- Clerk of the District Court – [Title 1, Chapter 10](#)
- Ex Officio County Auditor – [Title 31, Chapter 23](#)
- County Recorder – [Title 31, Chapter 24](#)

Elections

- Chief Elections Officer – [Title 34](#)
- Clerk to the Board of County Commissioners [Title 31, Chapter 7](#)

County Clerk & Board of County Commissioners

- BOCC fixes salary of county clerk position each year
- Clerk empowered to appoint deputies and assistants needed to carry out duties of office
- Compensation of clerk's staff determined by county budget approved by county commissioners
- As clerk of BOCC, county clerk may assign this duty to a staff member
- List of duties of clerk to the BOCC – [§31-708](#)

County Clerk & Board of County Commissioners

- County auditor serves as county budget officer – [Title 31, Chapter 16](#)
- County auditor responsibilities
 - Compile and prepare preliminary budget
 - Ensure compliance with the approved budget
 - Submit quarterly statements to BOCC showing expenditures and liabilities against each separate budget as well as unexpended and unencumbered balances of each budget
 - Info allows BOCC to take action as needed to prevent deficits or excessive expenditures from appropriations provided in county budget

COUNTY CORONER



County Coroner: Roles & Responsibilities

General powers and duties ([Chapter 28, Title 31](#)):

- Determining cause of death,
- Disposition of the deceased,
- Marshaling assets,
- Acting sheriff authority,
- Vacancies, and
- Continuing education requirements.

County Coroner: Roles & Responsibilities

General powers and duties ([Chapter 43, Title 19](#)):

- Investigate deaths,
- Death reporting,
- Autopsies,
- Release of the body, and reporting requirements.

County Coroner & Board of County Commissioners

BOCC shall set the salaries of the coroners and their deputy coroners. [31-3106](#) and [31-2809](#)

The BOCC shall also provide for burial or cremation of deceased indigent persons. [31-3412](#)



COUNTY PROSECUTING ATTORNEY



County Prosecuting Attorney: Roles & Responsibilities

- [Article V, Section 18](#) of the Idaho Constitution, sets out the terms of office and qualifications.
 - Required to be a practicing attorney, a resident, and an elector of the county for which the individual is elected.
 - Deputy PAs must possess the same qualifications required of the Chief PA except for the county residency requirements.
- The primary responsibility of the PA is to serve as a chief LE officer of the county. As such, the PA is to enforce all penal provisions of any and all statutes of the state in any court. [31-2227](#)

County Prosecuting Attorney: Roles & Responsibilities

- PAs are required to prosecute all felonies for criminal actions listed in [Title 18](#) regardless of the issuing agency and to prosecute misdemeanors issued by county or state police officers.
- PAs are also allowed to contract with cities to try their misdemeanor cases. [31-2604](#)
- PAs serve as the legal advisor for county officers on civil matters. [31-2604](#)

County Prosecuting Attorney & Board of County Commissioners

- BOCC shall set the salaries of the PAs and their deputy PAs.
[31-3106](#)
- BOCC may appoint and/or contract with an attorney in the event there is a vacancy and there are three or fewer resident attorneys in the county willing and qualified to function as the PA.
 - This attorney shall perform the duties for the remainder of the term or a shorter period as determined by the BOCC.
[59-907](#)

County Prosecuting Attorney & Board of County Commissioners

- The PA 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 manners [31-2607](#)
 - Attends BOCC meetings when required [31-2607](#)
 - Represents the BOCC in claims and accounts against the county. [31-2607](#)

COUNTY SHERIFF



County Sheriff: Roles & Responsibilities

- As the 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](#)).
 - Jail-keeping
 - Officer of the court and civil process
 - Extradition proceedings
 - Peace officer
 - Emergency dispatch services
 - Driver's license and identification card issuance

County Sheriff & Board of County Commissioners

- BOCC shall set the salaries of the sheriff and their deputy sheriffs. [31-816](#) and [31-3106](#)
- The BOCC is required to fund county-provided components of the justice system “at levels which advance the interests of the public...” [31-4601](#)
- The BOCC is also required to inspect the county jail quarterly. This is not a duty that can be delegated. It is a BOCC direct responsibility. [20-622](#)

COUNTY TREASURER



County Treasurer: Roles & Responsibilities

- County Finance Officer [Title 31, Chapter 21](#)
 - Accounts receivable and accounts payable
- County Investment Officer [Title 57, Chapter 1, §67-1210](#) & [§67-1210A](#)

County Treasurer: Roles & Responsibilities

- Tax Collector [§31-2102](#)
 - [Title 63](#) through multiple chapters lays out duties relating to tax revenue collection
- Ex Officio Public Administrator [§31-2102](#)
 - [Title 14, Chapter 1](#) Explains authority and responsibilities of public administrator

County Treasurer & Board of County Commissioners

- Salary for treasurer's office set by BOCC
- Treasurer required to make detailed quarterly report at regular BOCC meetings – [§31-2113](#)
- County treasurers, when empowered by BOCC, may appoint deputies and clerical assistants as needed to carry out business office requires [Article XVIII Section 6](#)

Budget Responsibilities of County Elected & Appointed Officials

- County auditor responsible for asking counties to provide itemized estimate of revenues and proposed expenditures on forms auditor provides.
- Each county official is required to provide county auditor with the following:
 - Detailed revenues and expenditures from previous two years
 - Amounts received and expended in current year; and
 - Estimates for the ensuing year.

ADDITIONAL RESOURCES



Additional Resources: All Offices

IAC Publication: [County Roles & Responsibilities](#)

Visit IAC's website (idcounties.org) for additional publications and other resources.



QUESTIONS?

