



LEGISLATIVE PRIORITIES AND PLATFORM *2026*



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Introduction

IAC's Resolution Adoption Process

Each year, members of the Idaho Association of Counties (IAC) may propose resolutions to be considered by IAC members for adoption as official policy at the IAC Annual Conference. This packet includes the policies approved by the IAC Membership at the 2025 IAC Annual Conference for 2026, as well as the approved IAC Platform. The platform serves as a guide for the IAC Legislative Committee and policy staff to determine positions on state and national policy issues.

IAC's Legislative Priorities

The IAC Legislative Committee is responsible for setting the legislative priorities for IAC each year. Bylaws allow the committee to set up to five priorities. Once these priorities are set, they become the official IAC Legislative Package for the year. This year, the committee chose a different approach to setting priorities than in years past. The committee decided to prioritize four resolutions, with the intention of bundling other approved policies under the overarching themes that make the most sense. This will lead to greater flexibility and options for the IAC to seize opportunities that may arise during the 2026 legislative session.

For example, JPS-01: Rate Increases for County Inmates is a state-required service that is currently underfunded throughout the state. This will be one of the talking points IAC can use to emphasize the importance of our priority to "Increase Fiscal Transparency and Accountability." Members can use this to provide full transparency to the state about the actual costs of housing state inmates in each county, helping them understand how this has become a trickle-down tax shift since the state is not paying full freight for these costs. Allowing for increases in recorder fees, enhanced e911 fees, and locally established food license inspection fees will serve as examples that counties can share.

As the session progresses, IAC will be on the lookout to promote our priorities and policies. Membership engagement will be more critical than ever to ensure the association can continue to promote county interests and advocate for sound public policy that benefits all Idahoans. Please connect with your legislators before the session begins to share IAC's priorities and share how these issues specifically impact your counties.

2026 IAC Legislative Priorities

Counties are the backbone of Idaho. They deliver vital services every Idahoan depends on. Like everyone, counties are feeling the pains of inflation. Yet they continue working hard to hold the line on property taxes while still providing the core services required by Idaho law: law enforcement, search and rescue, EMS, operating jails, ensuring free and fair elections, and maintaining safe roads and bridges.

To help counties continue to provide for the health and safety of Idahoans, the Idaho Association of Counties has set the following legislative priorities.

- **Increase Fiscal Transparency and Accountability** – Partner with the Idaho Legislature to provide full transparency of the costs of county services required by the state, including providing non-property tax revenue sources for any future state-mandated county services.
 - As part of advocating for increased fiscal transparency and accountability, IAC will push for increased state funding for state inmates in county jails, increases to 911 fees, recording fees, and the ability for local public health districts to set food inspection fees to cover actual costs.
- **Diversify County Revenues** – Identify additional non-property tax county revenue sources, including a lodging tax imposed on tourists and a local option sales tax to pay for county courthouses and jails, to reduce over-reliance on property taxes and stop the trickle-down tax shift to homeowners, farmers, and small businesses.
- **Strengthen Local Choices in Federal Land Use Decisions** – Amplify the voice of counties in federal land use decision-making by codifying the standing of county commissioners as local land use experts.

- **Enhance Public Transparency** – Give counties the option to legally publish notices on their websites, providing free public notice of county actions instead of requiring publication in newspapers with declining circulation.

2026 IAC Policies

Infrastructure, Land Use, & Transportation

ILUT-01: Local Input on Telecommunications Towers (non-legislative)

IAC supports Congress restoring local government's traditional authority over land use matters by adding explanatory language to the Telecommunications Act's effective prohibition clauses.

ILUT-02: Optional Bonding for Transportation Funding

IAC supports allowing local governments to bond against sales tax distributions for transportation projects.

Intergovernmental Affairs

IGA-01: Unfunded Government Mandates

IAC supports requiring the state to provide funding to local units of government to pay direct costs of any new mandated duties and/or responsibilities.

IGA-02: Law Clerk Transition to State Employees

IAC supports establishing law clerks as state employees paid by and under the supervision of the state of Idaho.

IGA-04: Electronic Publication of Public Notices on County Web Portal or State Website

IAC supports allowing counties the option to host electronic public noticing for all government entities in the county or on a state website.

IGA-05: Public Health District Governance Funding (non-legislative)

IAC supports creating a working group appointed by the IAC President to review whether to support revisiting the structure and formulas used for the governance of public health districts.

IGA-07: Codifying Local Transparency Reporting Requirements

IAC supports codifying the requirements currently in the Uniform Accounting Manual, which would remove the need for a special committee to approve them.

Justice & Public Safety

JPS-01: Rate Increases for Counties Housing State Inmates

IAC supports a single rate for state inmates that is closer to the actual cost per day to a county for a jail bed.

JPS-02: Public Safety Modernization

IAC supports allowing the county to charge for services that are allowable if a city does not have a police department or a contract with the county sheriff.

JPS-03: Grant Fee Adjustment & Idaho Code Regulating PSAP Centers

IAC supports increasing the 911 grant fee from \$0.25 to \$1.00 to help fund Next Generation 911.

Public Lands & Natural Resources

PLNR-01: Coordination of Federal Land Use Decisions

IAC supports amending the Local Land Use Planning Act to improve coordination with county commissioners on federal land-use decision-making.

Revenue & Taxation

The Revenue & Taxation resolutions were consolidated into two of IAC's legislative priorities.

Idaho Association of Counties Platform

Infrastructure, Land Use, & Transportation

JURISDICTION

The Idaho Association of Counties (IAC) believes that Idaho and the nation must consider our transportation systems within the state and counties, and associated infrastructure as a critical part of any planning process or the establishment of ordinances/laws. This consideration must be given to the planning of land use within counties and the state.

STATEMENT OF BASIC PHILOSOPHY

The Idaho Association of Counties (IAC) believes that this state and the nation's transportation system are vital components in building and sustaining communities, moving people and goods, and developing competitive economies at local and regional levels, and on a global scale.

The nation's counties play a critical role in the nation's transportation system. Counties own 45 percent of the nation's roads and 39 percent of the nation's bridges, and are involved with over a third of the transit systems and airports in the United States that connect citizens, communities, and businesses. IAC believes that Idaho's counties should be recognized as major owners of transportation infrastructure and provided levels of funding and authority that adequately reflect their role in the nation's transportation system.

Idaho counties play a role in broadband deployment and other critical infrastructure, such as jails, courthouses, and parks.

Each year, counties invest millions improving roads, constructing infrastructure, and maintaining and operating the public infrastructure, including public works.

Idaho counties should be recognized as major owners of transportation and infrastructure, and federal and state policy should provide counties the flexibility to use additional financing tools.

Decisions on land use affect private property rights and have a direct impact on the quality of life of local residents and their economy. The Idaho Association of Counties believes that land use decisions made at the federal, state, and local levels must be clearly explained, and local residents should have a voice in these decisions as they will bear the greatest burden of the costs. Strategies that encourage and facilitate local

participation should be incorporated in policy and plan development and other administrative procedures.

Adequate time must be given to counties in evaluating and implementing new programs and regulations to enable responsible planning, and should recognize a logical sequence in implementing new responsibilities. The establishment of minimum standards is essential to ensure adequate protection and reasonable certainty in the investment of public resources.

TRANSPORTATION_FUNDING AND FINANCING TOOLS

IAC believes that a user-pay approach should continue to be the cornerstone of federal transportation funding and that federal policy should provide counties the flexibility to use additional financing tools, such as tax-exempt bonds and public-private financing, for delivering transportation projects.

- **Highway Trust Fund** – IAC supports using Highway Trust Fund revenue for a total public transportation program (roadways and transit) and that Congress and the Administration should retain the existing budget treatment of the highway and mass transit accounts within the Highway Trust Fund. In addition, IAC supports increasing and indexing the federal motor fuel user fees to meet current and future highway and transit funding needs, provided all additional revenue resulting from such an increase is dedicated to highway, bridge, and transit programs.

IAC supports the long-term solvency of the Highway Trust Fund by considering revenue sources that will better capture all users of the nation's highways and account for all vehicles. Congress should also consider streamlining administrative and environmental requirements in order to direct more funding toward highway improvement.

- **Harbor Maintenance Trust Fund** – IAC supports the full expenditure of harbor maintenance trust fund collections on dredging and harbor maintenance, and providing equity for deep draft ports that contribute collections to the fund but do not have significant dredging needs by allowing them to utilize trust fund dollars for limited port-related uses other than dredging.
- **Airport and Airway Trust Fund** – IAC supports funding the airports and airway trust fund at levels that will meet current and future infrastructure needs and allow for the steady flow of authorized funds without cuts or delays. IAC also supports retaining the existing budget treatment of the trust fund, which requires mandatory spending of its funds and ensures that the taxes collected from users of the aviation system are spent on their designated purposes.

- **Passenger Facility Charge (PFC)** – IAC supports the continued collection of PFC fees for every boarded passenger by public agencies that control commercial airports.
- **Airport Rates and Charges** – IAC supports local governments and airport operators having the full authority to impose and enforce fees, rates, and charges that dedicate all airport revenue to airport development, capital financing, and operations.
- **Off-Airport User Fees** – IAC supports the continued authority of local governments and other public airports to set fees, rates, and charges for the use of airport facilities by off-airport businesses, with the proceeds being dedicated to airport development, capital financing, and operations.
- **Innovative Financing** – IAC supports innovative financing mechanisms, including, but not limited to, qualified tax credit bonds; infrastructure banks; the Transportation Infrastructure Finance and Innovation Act (TIFIA); and public-private partnerships that would allow local governments and transportation authorities, such as counties, to leverage federal financing for capital projects.
- **Municipal Bonds** – IAC believes the tax-free status of bonds used for transportation infrastructure development should be continued with no imposition of additional restrictions on arbitrage and advanced refunding of bonds.

COORDINATION AND CONNECTIVITY

IAC believes that an ideal transportation system is balanced, coordinated, and encompasses all modes of transportation, including land (roadways, rail, and transit), aviation (airports), and marine transport (ports). IAC also believes that continuous, cooperative, and comprehensive planning is an essential part of a coordinated and balanced transportation system.

- **Intergovernmental Coordination** – IAC believes a coordinated and balanced transportation system supports the interrelationship and connectivity of transportation infrastructure and services across all levels of government, including county/municipal, state, and federal transportation assets.

- **County Role in Transportation Planning** – IAC supports opportunities for counties to participate in local/regional and statewide transportation planning processes and believes local/regional transportation planning organizations (such as Metropolitan Planning Organizations) should be made up of a majority of local elected officials and that local elected officials should be able to re-designate their local/regional transportation planning organization, in consultation with the state, if their organization is not adequately comprised of local elected officials.
- **Funding for Transportation Planning** – IAC believes funds devoted to comprehensive planning should be reasonably related to identifiable beneficial results through a benefit-cost analysis.
- **Funding for Multimodal Transportation Projects** – IAC supports federal funding for multi-modal transportation projects through discretionary programs and believes local governments should be eligible as sole applicants for these programs.
- **County Role in Unmanned Aerial Systems (UAS) Regulations** – Counties shall have the authority to regulate certain aspects of Unmanned Aerial System (UAS) operations to ensure public safety and privacy. These aspects would include, but are not be limited to certain lower levels of altitude, time-and-day of operation restrictions, and enforcement capabilities.

IAC urges the Federal Aviation Administration (FAA) and Congress to allow local governments to be able to govern certain UAS capabilities and work in collaboration with local governments to ensure the safety of the national airspace as UAS technology is further integrated.

HIGHWAYS

While counties own more road miles in the United States than any other form of government, IAC recognizes that the nation's transportation system depends on roads and bridges owned by all levels of government and that the role counties play within a state varies greatly state-by-state. Therefore, IAC supports a federal highway program that supports investments in both state and locally owned roads and bridges.

- **Requirements for Local Projects** – IAC believes counties should be permitted to make a distinction between projects that are statewide and local in character, with requirements for local projects being much less complex.
- **Regional Planning** – IAC believes that regional planning organizations, in cooperation with state and local governments, should be limited to planning for services and facilities of regional significance.

- **Statewide Planning** – IAC supports states, with local governmental review and approval, developing multi-year plans and programs for highway improvements, and believes that the federal government should review and approve these annual state plans and programs.
- **Increased Funding for Local Infrastructure** – IAC believes Congress should increase funding for highways and bridges owned by local governments by redirecting amounts authorized strictly for state-owned highways and bridges.
- **Off-System Investments** – IAC supports federal investments for certain projects that are off the federal-aid system, including:
 1. Programs that target the rehabilitation of critical elements of the transportation system in our aging regions and communities, including high-risk rural roads;
 2. Funding for the replacement or rehabilitation of critically deficient bridges that may not be on the federal-aid system, particularly those off-system bridges under county control;
 3. Funding to eliminate or grade-separate the most serious hazards among the 165,000 rail-highway grade crossings not on the federal-aid or state-aid systems.
- **Trucks and Vehicle Size and Weights** – IAC believes adequate federal funding should be provided to compensate state and local governments for any infrastructure upgrades necessary to accommodate the vehicle size, weight, and configurations mandated by Congress. IAC also supports the continued requirement that all trucks have under-ride protection devices and believes that the National Highway Traffic Safety Administration should periodically review the adequacy of such regulations.
- **Standards for Center and Edge Line Markings** – IAC opposes mandated standards for center and edge line markings and believes local governments should be allowed to implement their own policies and procedures.
- **Intelligent Transportation Systems (ITS)** – IAC believes counties should be provided flexibility and federal funding to adopt ITS technologies and related infrastructure.
- **Highway Safety Plans** – IAC supports the requirement that states develop and update State Strategic Highway Safety Plans in an effort to reduce accidents and fatalities on our nation's roads and believes states should be required to, at a minimum, cooperate with local government officials in the development of their statewide safety plans.

- **Metropolitan Congestion** – IAC supports increasing and expanding local control over funding to urban and suburban counties to address congestion.

PUBLIC TRANSPORTATION

IAC believes Congress should provide funds, in partnership with state and local governments, to improve existing public transportation systems and to establish new transit systems where needs and benefits have been determined by local elected officials. In addition, IAC believes the federal government should more fully recognize the appropriateness of counties as a basic area-wide government for planning and operating public transportation services and coordinating specialized transportation.

- **Interlocal Cooperation** – IAC supports providing flexibility to counties and municipalities in metropolitan areas to join together and establish area-wide public transit authorities.
- **Formula Funding for Urban Transit Systems** – IAC supports full funding of the urbanized area formula grant program at levels for both capital and operating assistance.
- **Funding for Rural Public Transportation** – IAC supports increased funding to the small urban and rural public transportation program. IAC requests that funding be maintained or increased for the Highly Rural Transportation Grants (HRTG) program through the U.S. Department of Veterans Affairs.
- **Discretionary Funding for Transit** – IAC supports federal funding for transit projects through discretionary programs that support rail modernization, new start and small start system investments and extraordinary bus capital needs, and believes projects should be evaluated based on its cost effectiveness, responsiveness to community transportation needs, and state and/or local financial support of the operations and/or maintenance of such projects and facilities.
- **Commuter Benefits** – IAC supports increasing the monthly amount that commuters may set aside pre-tax for mass transit to a level that exceeds the allowable pre-tax amount for parking.

AIRPORTS

IAC believes the federal government should more fully recognize the ability of counties, as area-wide governments, to plan and coordinate aviation with other modes of transportation and to control land use for future airport development.

- **Airport Improvement Program (AIP) and PFC Funds** – IAC supports flexibility for airport sponsors to invest AIP and PFC funds, and local fees, rates and charges, for the financing of intermodal transportation facilities, including but not limited to roads, interchanges, public transit, and safety projects that are an integral component to the growth and sustainability of the airport.
- **Small Community Air Service Program** – IAC supports continued, sufficient, and guaranteed funding to meet the needs of small communities to retain, expand, and attract air service.
- **Essential Air Service (EAS)** – IAC believes the federal government should continue subsidies for assisting airlines serving small communities and fully fund the EAS program.
- **Federal Share of Airport Development Projects** – IAC supports an increased federal share of airport development projects to help local governments with inadequate local revenue sources.
- **Local Control over Airport Investments** – IAC supports increased flexibility for public airport sponsors in dedicating available airport grant funds to finance projects determined to be of highest priority by the sponsoring county/community.
- **Military Airports** – IAC believes the federal government should work cooperatively with counties in establishing the joint use of existing military airports for the purpose of achieving considerable public savings.
- **Air and Noise Pollution Control** – IAC believes the federal government should continue research of air and noise pollution caused by civilian and military aircraft, and enforce existing standards, rules, and regulations.
- **Airport Security** – IAC supports providing sufficient federal funding to both commercial and general aviation airports to guarantee adequate security and to ensure that no financial burdens or federal security requirements are imposed on local governments or public authorities that operate these facilities.

RAILROADS

IAC believes there should be a coordinated federal-state-local effort to return rail service to its appropriate place in a balanced national transportation system. In this effort, IAC supports expanding and improving long-distance passenger service and providing needed regulatory reform at the federal level.

- **Freight Rail Assistance** – IAC believes Congress should provide assistance to local governments, states, and railroads for the rehabilitation, preservation, and improvement of rail lines with the goal of maintaining and improving needed freight service.
- **Amtrak** – IAC believes Congress should continue to provide subsidies to Amtrak at a level consistent with maintaining a reasonable level of service and to provide necessary capital improvements with appropriate accountability controls. However, IAC opposes using any transportation trust fund dollars to address Amtrak’s financial problems.
- **Short Line Railroads** – IAC believes Congress should enact legislation that would preserve and restore short line railroads in urban and rural communities.
- **High-Speed Rail** – IAC supports efforts to improve and expand regional and national high-speed rail service to serve those counties and regions that would benefit from such service. However, IAC opposes the use of funds from the Highway Trust Fund for high-speed rail and believes there should be no preemption of state and local taxing authority and no negative impact on any current commuter rail funding.
- **Railroad Safety** – Rail safety is a critical issue for our communities. IAC urges Congress to support improved rail safety through the following measures:
 - **Grade Separations** – IAC urges Congress to provide additional funding to local governments, states, and railroads to improve grade crossings and separations, allowing for safer interactions between road and rail traffic (23 U.S.C § 130).
 - **Routing Risk Assessments** – IAC supports the Rail Routing Risk Assessment required and audited annually by the FRA. IAC urges Congress to further require local and state government review of and input into the risk model (49 CFR § 172.820).
 - **Oversight Staff** – IAC urges the FRA to fill and maintain full staffing in its rail safety office.
 - **Rail Line Relocation** – IAC supports appropriations for this critical program that would provide communities options to relocate rail lines as needed.

- **Rulemaking on Enhanced Tank Car and Braking Standards** – IAC supports rigorous tank car standards, including enhanced thermal protection for tank cars and eliminating the usage of older tank cars that are considered unsafe for moving hazardous materials. IAC further supports the expeditious study and implementation of enhanced braking systems based on safety findings.
- **Credit Assistance for Safety** – IAC supports allowing federal appropriations to pay for the credit risk premium for loans that support safety improvements through the Railroad Rehabilitation and Improvement Financing Program.

PORTS AND WATERWAYS

IAC believes that a vibrant waterway transportation system is vital to our state's economy and provides our nation with the ability to meet the needs of the shipping public. IAC supports legislation that provides increased funding and regulatory relief to facilitate the revitalization, modernization, and maintenance of port facilities, including legislation that ties the expenditure of harbor maintenance trust fund revenues to their intended purpose – harbor maintenance projects. IAC also believes that federal policy should ensure that state and local officials responsible for administration and security at U.S. ports are consulted before the sale of port facilities in their jurisdiction to foreign state-owned entities.

RESEARCH AND DEVELOPMENT

IAC believes the federal government, in cooperation with states, local governments, and industry, should continue to expand research, development, and deployment programs that focus on new and existing modes of transportation, including but not limited to the development of reasonable, safe and cost-effective low-volume roads.

INFRASTRUCTURE FUNDING & FINANCE

Direct Allocation – IAC supports allocating funds directly to local infrastructure and ensuring the eligibility of broadband in new and existing programs.

Innovative Financing – IAC supports innovative financing, but not in lieu of direct funding streams.

Broadband Deployment – IAC supports investing in broadband deployment and development to provide unserved and underserved communities access to high-speed internet.

SOLID WASTE MANAGEMENT

Solid waste management requires the cooperation of governmental entities to accomplish the responsibilities of safe siting, operations, and monitoring of landfills and facilities. Diversion of recyclable materials from the waste stream should be a top priority of any facility.

Dumping on public land and the improper or illegal disposal of solid waste results in costly remediation and can be hazardous to the public. Public land agencies that hold public land have an interest in providing adequate waste management infrastructure. These entities should share in the cost and responsibility for developing and providing solutions.

Landfills are an essential public service to safeguard the health and environment of the community. Landfill and other waste stream infrastructure are costly and require long-term planning and commitment. Where solid waste management responsibilities are mandated, county officials need adequate authority to provide control of the waste stream to reduce liability.

Recycling is an essential element in fulfilling the best use and conservation of our natural resources. Responsibility for recycling is shared by all levels of government, industry, and the public. Currently, mandatory recycling is not an economically self-sufficient activity for some common materials, and therefore, counties must have flexibility in implementing any recycling strategies. Recycling alternatives and priorities are local decisions that should be determined by local abilities and needs. We do not support unfunded recycling mandates.

- IAC supports adequate regulation of landfills and non-municipal solid waste facilities to ensure the protection of the environment and the quality of life of our communities.
- IAC supports local control of the disposition of the waste stream and permitting approval of facilities that capture or redirect the waste stream to carry out mandated responsibilities.
- IAC supports incentives to encourage recycling and the development of new markets for recovered materials, where feasible, as well as strategies to reduce the waste stream. IAC also supports planning and cooperation to stabilize the waste stream, where industries invest in waste-diverting infrastructure that is reliant on access to recovered materials.

LAND USE PLANNING

IAC recognizes that comprehensive land use planning and growth management is central to Idaho's social and economic stability. How land is used directly affects

counties' ability to accommodate development, protect farmland and valuable natural resources, preserve the cultural and historical character of our community, deliver and conserve energy, provide necessary facilities and services, and maintain a high quality of life for existing and future residents.

Idaho's counties should recognize the planning needs of multi-county regions and encourage all governmental units within such regions to cooperate and participate in a comprehensive regional planning process wherever possible. State and federal government agencies should consistently consult with local governments in all matters of public land use policy.

- IAC supports negotiated, enforceable "areas of city impact" as planning tools for both cities and counties.
- The IAC supports the requirement that zoning ordinances and amendments comply with the Local Land Use Planning Act (LLUPA) and comprehensive plan policies.
- The IAC supports local access to state agency site suitability advisory teams prior to CAFO and energy facility siting decisions.
- The IAC supports local decision-making, including being brought into early discussions regarding potential energy sitings on federal lands.
- The IAC supports local zoning ordinance authority to regulate floodplain activities and development in order to preserve Federal Flood Insurance Program eligibility, essential to its citizens and their property.
- The IAC supports cooperative planning in preserving agricultural zones and encouraging best use practices in establishing county ordinances affecting land use.
- The IAC supports the consideration of groundwater quality and potential depletion in all land use decisions.

Intergovernmental Affairs

JURISDICTION

The IAC Intergovernmental Affairs Committee is responsible for all matters pertaining to mandates and self-determination. In addition, the committee is responsible for matters pertaining to issues dealing with county structure, procedures, management, intergovernmental relations, elections, liability costs and insurance, and maintaining a line of communication between the counties, cities, state and federal governments, thereby providing a forum for discussion of ideas and issues of mutual concern.

STATEMENT OF BASIC PHILOSOPHY

The Idaho Association of Counties (IAC) affirms its basic objective of strengthening county and local government and asserts its belief that counties, as created by the constitution of the state of Idaho, are more than local branches of the state or federal government. The level of government closest to the people must be used for all public functions it can handle. Intergovernmental agreements must be utilized where appropriate to attain economical performance and approval. To provide valuable education and support services that will maximize efficiency and foster public trust in county government. IAC considers the relationship between counties, cities, and state agencies an essential component of performing the duties imposed on counties by Idaho law.

Reserve national action where state and local governments are not fully adequate, and for the responsibilities that national governments can take. We should leave to private initiative all the functions that citizens can perform privately, while encouraging a partnership between local governments and the business community. In order to effectively achieve a partnership of counties and to achieve the goals of county government, the IAC strongly supports the National Association of Counties (NACo) because of NACo's active role in representing counties before Congress and the various federal agencies. Consequently, IAC encourages all Idaho counties to maintain their membership in NACo and actively participate in NACo organizations and functions.

ROLE OF THE FEDERAL GOVERNMENT

The federal government must recognize the partnership aspect of the federal system of government and the inalienable right of state and local purpose governments to participate in the decision-making process of that system. It must further recognize that, because local government is the closest to the citizenry, it is often best equipped to deliver services and administer programs. Strong county government is an essential component and partner in the effective operation of the federal, state, and local

government activities. The federal government must encourage early and meaningful involvement of elected public officials and their representative organizations in all aspects of federal decision-making.

ROLE OF STATE GOVERNMENT

The relationship between the state of Idaho and its counties should be one of partnership. The state needs to recognize that the counties are general-purpose units of government that provide services to its citizens. The state government must encourage early and meaningful involvement of elected public officials and their representative organizations in all aspects of state decision-making. Counties will work with the state to secure funding for new or expanded programs, but they need to resist the imposition of new mandates that are not fully funded.

REGIONAL COOPERATION

Local general-purpose units of government are the basic building blocks in solving regional problems. Any consideration of a regional approach must be based on the need to strengthen and improve the capability of local government to serve the people.

Issues that cross city and county lines must be dealt with cooperatively. A wide range of alternatives exists for solving regional problems, some of which include: local agreements, governmental reorganization, shared facilities and staffing, consolidation of special districts, etc. In weighing these alternatives, local officials should determine their policies and procedures for implementing regional decisions.

INTERGOVERNMENTAL COOPERATION

IAC supports intergovernmental cooperation in the creation of local policies and practices to minimize competition between local governments, to reduce taxpayers' compliance burdens, and to reduce the government's enforcement costs by:

- Strongly encouraging individual counties and groups of counties to meet and develop close working relationships between county elected officials, their offices, and other county departments.
- Improving technical support for local government by setting up training courses and acting as a resource for information.

RELATIONSHIP WITH CITIES

With the changing demands of government, counties and cities must closely coordinate their activities. Working together, county and city officials should explore areas of cooperation, including local agreements, transfer of functions to the county level, and joint city/county projects. Counties and cities should join in the effort to obtain as much self-determination as possible. The IAC finds it essential to work with its sister organization, the Association of Idaho Cities, on all issues of mutual concern.

RELATIONSHIPS WITH SINGLE-PURPOSE TAXING DISTRICTS

State laws should have provisions to control the creation and expansion of single-purpose taxing districts to increase their visibility, accountability, and to require them to coordinate their functions with counties and cities. IAC supports simple procedures for merging, consolidating, and dissolving special districts upon finding that the service provided by a district is (1) no longer needed, or (2) can be better performed by an existing unit of local government or a consolidated special district.

IAC supports the creation of a uniform taxing district law dealing with the creation and dissolution of all single-purpose taxing districts.

Historically, cities and counties are the only general-purpose units of local government. General Purpose units of government provide such services as public safety, environment, housing, social services, transportation, and others, due to their broad authority and police powers. In Idaho, the only entities with ordinance authority are cities, counties, and the Ada County Highway District. IAC has supported keeping such ordinance authority only with general-purpose units of government and not extended to single-purpose governments.

PRIVATE SECTOR

Counties and the private sector are encouraged to work toward establishing cooperative relationships to improve the productivity and efficiency of local government and businesses. Such efforts will obtain the maximum services at the minimum cost, thereby benefiting the community as a whole.

ELECTIONS

IAC believes in a system of free and open elections that encourages and increases voter participation. All primary and general elections for state and county offices should be conducted by the county clerks, consistent with the provisions of Idaho and federal law.

- **Election Consolidation** – IAC supports election consolidation for all taxing districts, including the overall administration of elections by the county clerk, provided that all election consolidation expenses are paid by the state, through sales tax dollars, and distributed equitably to the counties.
- **Voting Options** – IAC supports early voting, absentee voting, mail ballot precincts, and in-person voting pursuant to Idaho Code.
- **Term Limits** – IAC opposes term limits because they already exist through a free and open ballot.
- **Federal Election Law Changes** – IAC supports the position that election procedures and policies be reviewed periodically statewide.

MISCELLANEOUS

Flexibility in County Government – IAC supports the provision of more flexibility in county government.

Biennial Sessions – IAC supports biennial sessions of the legislature, or designation of every other year as a budget session only.

Optional Forms of County Government – IAC supports the availability and use of optional forms of county government.

Technology – IAC supports changes to the law that would enable counties to utilize current technological enhancements. As enhancements are developed, counties will need to develop standards to ensure accountability, security, and accountability for their usage.

Public Records and Records Management – IAC supports consistency and uniformity in handling and destruction of records.

Open Meetings – IAC supports the open meeting law that defines the requirements for executive sessions and the providing of minutes.

Qualification-Based Selection of Design Professionals (QBS) – IAC supports the use of QBS for procurement of design professional services as an effective and efficient alternative to traditional low-bid procedures.

Procurement of Goods and Services – IAC supports aligned thresholds for the procurement of goods and services and the ability to use the lowest responsible bidder to match the same standards used by the state.

Justice & Public Safety

JURISDICTION

The IAC Justice and Public Safety Committee is responsible for monitoring and advising the IAC on all matters relating to criminal justice and public safety, including, but not limited to, law enforcement, courts, corrections, firearm control, criminal justice planning, crime prevention, civil law matters, emergency communications, adult and juvenile detention facilities, death investigations, and matters pertaining to juvenile delinquency.

STATEMENT OF BASIC PHILOSOPHY

Idaho's counties have primary responsibility in the state for providing a justice and public safety system. Counties are best suited to coordinate local criminal justice activities since all major law enforcement agencies are located within county boundaries. Counties should have primary responsibility in planning, coordinating and establishing priorities in allocating resources since they are faced with increased law enforcement and detention costs, as well as obligations imposed by the legislature and courts. Counties should embrace a strong leadership role in planning and problem solving at the local level. It is essential that a partnership exist with other governmental entities to achieve success in meeting the needs of the justice system.

COURTS

Court Fees And Fines – IAC opposes the establishment of any additional court fees or fines proposed to fund non-court programs unless sufficient money is returned to the county to offset the cost of operation. However, IAC strongly supports the use of fines and fees for the cost of providing the Peace Officer Standards and Training program including the existing fee and any future fee increases.

Federal Peace Officers – IAC opposes legislation which defines federal peace officers as Idaho peace officers.

Law Clerk Court Staff Attorney Salaries/Trial Court Administrators – IAC strongly supports legislation that requires the state to pay the salaries and benefits of law clerks/staff attorneys as employees of the state. In addition, IAC strongly supports legislation that would require the state to pay the salaries, benefits and support costs for the support staff of the trial court administrators' offices.

Technology – IAC supports the funding and encourages the Idaho Supreme Court to designate funds to maintain and update court software and equipment, as well as continuing to provide training and support to counties for said equipment and software. IAC believes the counties should be provided adequate opportunities to contribute to the Idaho Supreme Court's "Technology Committee."

Court Assistance Office – IAC supports the Court Assistance Office program funded by the state and the efforts to improve access to the judicial system.

JAILS

Minimum Jail Standards – IAC supports the Minimum Jail Standards adopted by the Idaho Sheriffs' Association and each county. IAC also supports the annual update of those standards to keep with current practices as long as the updated standards are financially feasible.

State Inmates – Since state inmates housed in county jails continue to pose a significant fiscal impact, staffing and liability burden on counties, IAC recommends the following:

- The state recognizes county fiscal problems and makes all efforts to adequately fund the Department of Corrections in order that counties receive timely reimbursement for holding state prisoners at a reasonable rate.
- IAC supports and encourages the Department of Corrections to remove all problem state prisoners from county jails upon notice by the county.
- IAC supports state transport systems which ensure timely transport of state inmates out of county detention facilities where state incarceration has been ordered.

DRUGS

IAC recognizes that drug trafficking is one of the single most important challenges to the criminal justice system and recommends the following:

- IAC supports all efforts at the federal, state and local level to continue expanding substance abuse prevention efforts.
- IAC supports adequate funding of drug task forces at the federal, state, and local level, to continue to fight drug trafficking and support substance abuse treatment.
- IAC supports adequate state or federal funding to clean up drug labs.
- IAC supports sentencing structures which are tailored to reduce recidivism and deter drug trafficking. Such sentencing structures may include, but not be limited to:
 1. Sentencing alternatives for entry-level offenders including drug courts and other treatment-based programming;
 2. Stricter sentencing and mandatory minimum sentences for habitual offenders;
 3. Adoption of legislation for mandatory minimum sentences for drug traffickers.

JUVENILE CORRECTIONS

IAC supports the “Balanced Approach-Restorative Justice” model on which the Juvenile Corrections Act is based. Consistent with this model, IAC supports alternatives to incarceration for juvenile offenders to include:

- Continued funding of the Department of Juvenile Corrections.
- Support for non-secure holdover facilities by multi-county or regional programs where troubled youth can be held for a brief period of time.

IAC supports and encourages local grants and technical assistance provided through the Department of Juvenile Corrections.

IAC supports the availability of an appropriate mix of facilities and programs aimed at rehabilitating troubled youth and urges on-going and stable funding for the Department of Juvenile Corrections to assist counties and cities with diversion and prevention programs to avoid incarceration of juveniles.

IAC supports the minimum standards and training established by the Juvenile Justice Training Council for county juvenile detention and probation officers, including the certification of county juvenile detention and probation officers through POST Academy.

IAC supports the funding for and encourages the Idaho Department of Juvenile Corrections to designate funding to implement the Idaho Juvenile Offender System (IJOS) and provide or make available funding through grants or other means for connectivity, equipment, training and any other technology needs necessary for counties to carry out their responsibility mandated under the Idaho Juvenile Corrections Act.

IAC recognizes as a formal subcommittee of the IAC Justice and Public Safety Committee, the Youth and Justice Advisory Committee or similar entity created to review juvenile issues and make recommendations to the IAC membership concerning funding, programs, other services, policies and procedures.

JURISDICTION OF COUNTY LAW ENFORCEMENT

IAC recognizes that pursuant to Idaho Code § 31-2227, Sheriffs and Prosecuting Attorneys are the chief law enforcement officers in each county, irrespective of city and state officers, and IAC will oppose any legislation that contradicts the intent of Idaho Code § 31-2227.

IAC supports cooperative agreements, multiagency task forces, and other collaboration between counties and other governmental entities which advance the goals and philosophies of criminal justice as outlined herein.

IAC supports the use of legible front and rear license plates as a positive aid to law enforcement and public safety.

EMERGENCY COMMUNICATIONS SYSTEM

IAC supports additional funding at both the state and local level for the transition of emergency communication systems to NextGen 911.

CORONERS

IAC supports a thorough review of the coroner system, including, but not limited to, education, standards, roles and responsibilities, and funding.

Public Lands & Natural Resources

JURISDICTION

The Idaho Association of Counties (IAC) Public Lands Committee is responsible for all matters relating to federal and state-owned public lands, including tax immunity problems, federal and state land management programs, natural resources, endangered species and all matters relating to the Native Americans residing within the state of Idaho.

PHILOSOPHY

Idaho's county governments have a critical role in the planning and management of the millions of acres of federally and state-owned lands within the state of Idaho. Idaho's counties have the land use planning and zoning responsibility in unincorporated areas surrounding public lands and should expect acknowledgement of local policy by public land agencies. In counties with a high percentage of public land, federal and state decisions can influence social and economic stability. In some cases, consideration of these impacts has not been satisfactory in legislation, regulation, or implementation by federal and state government. Idaho's county officials are elected to represent and express the economic, social, and environmental concerns of local citizens directly affected by public land management decisions. Policies and plans of federal and state agencies should be formed collaboratively and take into account the land use plans and policies of Idaho's counties.

COUNTY INVOLVEMENT

The Idaho Association of Counties believes that in all potential actions by state and federal agencies, by Congress and the Idaho Legislature, consultation with Idaho's county elected officials is a most fundamental principle. Federal and state agencies with public lands management responsibilities should actively seek county official participation in the planning process and that involvement shall not reasonably be withheld. Historically, the socioeconomic impacts have been underestimated or ignored and has had the effect of destabilizing local economies. Community stability is of primary importance, not only morally, but also to enable the success of culturally appropriate multiple-use management practices on public lands.

ENVIRONMENT

Protection of the environment has increased in importance in the decision-making process at all levels of government. Idaho's county officials, representing the concerns of their constituents, are keenly aware of the rich heritage, the beauty, and the natural resources of their local environment. However, the environmental and socioeconomic

issues must be considered to achieve a solution, which balances a high degree of environmental protection with the preservation and enhancement of local communities. Therefore, environmental impact statements required under the National Environmental Policy Act (NEPA) should carefully consider local economic values and concerns..

PUBLIC LAND

Federal and state real property holdings should be maintained at a minimum level. Acquisition of new land by a federal or state agency should be offset with a similar relinquishment by trade or sale of public land to private ownership within the same county. If additional federal or state land acquisitions are necessary without offset, financial impact to local governmental agencies reflecting the loss of tax base must be disclosed. Since these issues are critical, the IAC supports the establishment and maintenance of the National Association of Counties (NACo) Public Lands Trust Fund for the purpose of promoting and defending the interests of counties as they relate to federal lands.

NATIVE AMERICAN LAND

IAC recognizes the status of Native Americans and their authority to govern their own people and lands. At times counties and Native Americans come into conflict because of this sovereignty and the fact that there is private ownership of lands within the confines of a reservation. IAC further recognizes that Congress has created through its inconsistent policies, uncertainty and conflict between Native Americans and state and local governments. Therefore, IAC supports the creation of a relationship with Idaho's Native American Tribes based upon respect for each party's position and an understanding of issues of mutual concern. The IAC supports the use of NACo as a forum to resolve issues and relationships between Native American Tribes and counties on a national level.

LAND AND RESOURCE MANAGEMENT PRACTICE

Historically, the primary goal of public lands management in the United States has been to encourage development of the natural resources. This is not only true of activities which are usually considered traditional, such as timber harvesting, mining, and grazing, but also for such activities as wildlife management, fish hatcheries, tourism and recreation. Local economies based on these principles and practices have evolved naturally over time and form a mutually beneficial relationship.

Multiple-use management, tailored to individual communities, is the primary concept by which federal and state land use decisions should continue to be made. IAC strongly supports this philosophy as the best manner to provide a wide diversity of compatible

activities on both federal and state lands. Where appropriate to the local culture, this should include increased maintenance of roads to maximize utilization of public lands under the multiple-use concept and construction of new access when determined to be necessary for the multiple-use concept.

LONG RANGE PLANNING

IAC supports a collaborative approach to the formulation of long-range land use plans on federally and state owned lands in Idaho. Inclusion and consultation of the local populous has been proven to improve the acceptance and implementation of the final planning product.

IAC supports the sale or transfer, at fair market value, of federal and state lands for commercial, industrial and other uses, where the sale is not in conflict with federal or state agency plans and where it is in the public interest. IAC supports the transfer of federal and state lands for the expansion of existing communities, public infrastructure, and for the development of new communities and towns.

ADMINISTRATIVE PROTECTION OF PUBLIC LANDS

After extensive debate and studies, Congress has enacted comprehensive laws to govern the management and protection of the nation's public lands. These acts include the Federal Land Policy and Management Act (FLPMA) of 1976, the Forest and Rangeland Renewable Resources Planning Act (RPA) of 1974, and the National Forest Management Act (NFMA) of 1976 that amended RPA. These Acts provide for the administrative protection of public lands with unique resources, which are eligible for special use designation. These Acts require public involvement and an intergovernmental approach for the affected county governments. IAC supports this approach to the designation of all special use areas. Before designation of any special area, public hearings must be held in the counties affected by the designation.

The IAC supports congressional or legislative designation of special use areas only when endorsed by the affected Idaho county government once studies indicate no adverse local economic impact. IAC will oppose any federal or state special use proposals when they are in conflict with officially adopted land use plans, or when a county (or counties) does not endorse the proposal.

GRAZING FEES

For many counties with economies that are dependent on public lands, grazing is traditional activity that ensures local community stability. Without a secure tax revenue base, many of the essential local government functions such as county road maintenance and school funding would be threatened. Charging fees for grazing private livestock on federal lands is a long-standing, but contentious practice. Generally, livestock producers

who use federal lands want to keep fees low, while conservation groups and others believe fees should be raised to approximate "fair market value." Congressional action attempting to increase grazing fees and other restrictive public lands policies has the effect of changing traditional grazing plans, and in some cases can push a marginal operation out of business. Therefore, IAC supports imposition of a grazing fee on public lands based on the formula mandated in the Public Rangeland Improvement Act (PRIA) of 1978 as fair and equitable to both the federal government and public land permittees. IAC also supports federal legislation, which would make permanent the PRIA formula for determining fees for the grazing of livestock on public rangelands.

COMMUNITY STABILITY

The maintenance of community stability in natural resource dependent counties is a high priority to IAC. These counties are at the mercy of Congress, the Idaho Legislature and federal and state agencies whose policy and management decisions have a direct impact on counties.

For elected county officials, community stability encompasses a broad range of concerns for county residents whose economic, social, and environmental well-being is associated to policy decisions made regarding the disposition of the nation's natural resources. The Code of Federal Regulations (36 CFR 221.3) states that the Forest Service must "provide, so far as feasible, an even flow of national forest timber in order to facilitate the stabilization of communities and of opportunities for employment." In addition, the Multiple Use Sustained-Yield Act of 1960 requires that all forest resources be managed on a sustained basis.

Global changes are occurring and are having a dramatic impact on the welfare of rural Idaho. The lack of economic diversity in resource dependent areas results in a serious weakness that is often beyond the capacity of counties to solve locally. The US Forest Service, other federal agencies and state government should be enlisted to provide direct economic aid, technical assistance, and expertise in helping communities diversify their economies. Shifts in federal and state policies which impact Idaho's counties should be accompanied by corresponding grants, loans, and technical assistance to help counties adapt to these changing economic realities.

The IAC supports regular updates to county officials by local public land managers to keep the community apprised of short and long term goals of the agency.

Revenue & Taxation

JURISDICTION

The IAC Revenue & Taxation Committee is responsible for all matters pertaining to financial resources of counties, federal assistance, municipal borrowing, county revenues, and grants. In addition, the committee is responsible for maintaining a line of communication between the counties, cities, state and federal governments, thereby providing a forum for discussion of ideas and issues of mutual concern.

STATEMENT OF BASIC PHILOSOPHY

The Idaho Association of Counties (IAC) affirms its basic objective of strengthening county and local government and asserts its belief that counties as created by the constitution of the state of Idaho are more than local branches of the state or federal government. The level of government closest to the people must be used for all public functions it can handle. Proper county functions and appropriate agreements must be used to attain economical performance and approval. Providing valuable education and support services will maximize efficiency and foster public trust in county government. IAC considers the relationship between counties, cities, and state agencies an essential component of performing the duties imposed on counties by Idaho law.

Reserve national action where state and local governments are not fully adequate and for the responsibilities that national governments can take. We should leave to private initiative all the functions that citizens can perform privately while encouraging a partnership between local governments and the business community. In order to effectively achieve a partnership of counties and to achieve the goals of county government, the IAC strongly supports the National Association of Counties (NACo) because of NACo's active role in representing counties before Congress and the various federal agencies. Consequently, IAC encourages all Idaho counties to maintain their membership in NACo and actively participate in NACo organizations and functions.

ROLE OF THE FEDERAL GOVERNMENT

The federal government must recognize the partnership aspect of the federal system of government and the inalienable right of state and local purpose governments to participate in the decision-making process of that system. It must further recognize that because local government is the closest to the citizenry it is often best equipped to deliver services and administer programs. Strong county government is an essential component and partner in the effective operation of the federal, state, and local government activities. The federal government must encourage early and meaningful

involvement of elected public officials and their representative organizations in all aspects of federal decision-making.

ROLE OF STATE GOVERNMENT

The relationship between the state of Idaho and its counties should be one of partnership. The state needs to recognize the counties are general-purpose units of government that provide services to its citizens. The state government must encourage early and meaningful involvement of elected public officials and their representative organizations in all aspects of state decision-making that affect local government. Counties will work with the state to secure funding for new or expanded programs but the state needs to resist the imposition of new mandates that are not fully funded.

REGIONAL ACKNOWLEDGMENT

Local general-purpose units of governments are the basic building blocks in solving regional problems. Any consideration of a regional approach must be based on the need to strengthen and improve the capability of local government to serve the people.

Issues that cross city and county lines must be dealt with cooperatively. A wide range of alternatives exists for solving regional problems, some of which include: local agreements, shared facilities and staffing, consolidation of special districts, revenue sourcing, etc. In weighing these alternatives, local officials should determine their own policies and procedures for implementing regional decisions.

INTERGOVERNMENTAL COOPERATION

IAC supports intergovernmental cooperation in the creation of local non-property tax policies and practices to minimize competition between local governments, to reduce taxpayers' compliance burdens, and to reduce government's enforcement costs by:

- Strongly encouraging individual counties and groups of counties to meet and develop close working relationships between county elected officials, their offices and other county departments.
- Granting local governments uniform taxing powers and authority for cooperative tax enforcement;
- Accompanying such authority with specifications respecting the structure of such taxes and administrative practices; and
- Improving technical support for local government by setting up training courses, acting as a resource for information on tax issues. Maintaining an on-going and viable working relationship with state agencies and their employees.

RELATIONSHIP WITH CITIES

Counties and cities should join in the effort to obtain as much self-determination as possible and foster economic efficiency. The IAC finds it essential to work with its sister organization, the Association of Idaho Cities, on all issues of mutual concern.

RELATIONSHIPS WITH SINGLE PURPOSE TAXING DISTRICTS

State laws should have provisions to control the creation and expansion of single purpose taxing districts to increase their visibility, accountability, and to require them to coordinate their functions with counties and cities. IAC supports simple procedures for merging, consolidating and dissolving special districts upon finding that the service provided by a district is (1) no longer needed, or (2) is more economical to be performed by an existing unit of local government or a consolidated special district.

IAC supports the creation of a uniform taxing district law dealing with the creation and dissolution of all single purpose taxing districts.

PRIVATE SECTOR

Counties and the private sector are encouraged to work toward establishing cooperative relationships to improve the productivity and efficiency of local government and businesses. Such efforts will obtain the maximum services at the minimum cost thereby benefiting the community as a whole.

MANDATES AND FISCAL IMPACTS

Mandates – IAC supports the policy that any existing, new or expanded program mandated by the federal government; state government or other agencies must have funding provided from such mandating entity. Counties will continue to work with the state and its agencies to secure funding for new or expanded programs but counties require the authority to not provide services required if funds are not available.

Fiscal Impacts – IAC supports the policy to ensure that the fiscal impact on local governments will be as carefully considered in proposed legislation as impacts upon the state general fund. (Joint Rule 18 of the Idaho House and Senate)

The requirement to include the fiscal impact to local governments on a proposed bill should be enforced in both houses of the Idaho Legislature.

TAXATION AND FINANCE

Counties, as political subdivisions of the state of Idaho, but with closer relationships with the people, have a right and a responsibility to raise the necessary revenues, unhindered by federal or state impositions or restrictions, in order to finance critical, basic public services of a wide variety, many of which are federally or state mandated.

COUNTY REVENUES

- **Property Taxes** – Idaho's counties should have the ability to finance county government by means other than relying primarily on the traditional property tax.

Property tax must be regarded as a necessary part of an overall tax system because it raises a substantial amount of money and is, in fact, the largest single source of county tax revenue and is also the most stable source for local government. The assessment of property should be performed on a timely basis utilizing the most accurate procedures and in accordance with the standards of the International Association of Assessing Officers. IAC opposes any effort to limit the ability of counties to raise revenues necessary to meet mandated services or any other service demanded by a county's residents.

The state of Idaho should make payments-in-lieu-of-taxes to counties for any loss in property tax revenues caused by any legislation or state action that reduces or exempts property from taxation. The state also should provide additional sources of tax revenue in any proposal to modify the ability of counties to collect property tax. Should the state of Idaho (Tax Commission) take a position involving the collection of property taxes that is not upheld by the courts nor supported by the counties and results in a refund or credit to taxpayers, it is the position of IAC that the state be required to make any refunds out of state monies.

Property tax dollars should be directed toward services needed by the general public. The administrative cost of collection of property taxes currently is quite reasonable in relation to county operating budgets. Therefore, IAC opposes any change in property tax collection laws that adversely impacts or increases county administration costs.

- **Local Option** – To supplement the revenues of counties where the property tax is deemed by the county to be either inappropriate or inadequate for the necessary funds for county functions, IAC joins with its sister organization, the Association of Idaho Cities, in support of broad-based authority to impose local option taxes or fees necessary to fund county services. Such methods may reduce, replace or be in addition to the use of the property tax. Furthermore, IAC believes that broad-based local option authority should be granted only to counties and cities as general-purpose units of government.

IAC supports the removal of the sunset provision on the county local option sales tax for jails and detention facilities.

- **Inter-Fund Loans** – IAC supports legislation to allow counties and other multi-fund taxing districts to borrow money and issue non-interest bearing notes from one fund to another in anticipation of future revenue during a current fiscal year.
- **Interest Earnings** – Investment of monies in the county treasury is complex requiring daily adjustment and resulting in the near impossibility of computation of interest earnings by fund. Further, pooling of funds in the county treasury results in greater interest earnings on investments for the county. IAC strongly supports the deposit of interest earnings to the county current expense or general fund in part to reimburse counties for the cost of administration of the investments.
- **Urban Renewal** – The IAC supports continued efforts to reform the Urban Renewal and Economic Development statutes providing legislation for accountability, oversight, closure, and limiting use of Tax Increment Financing for economic development; promoting statewide education on the affects of Revenue Allocation Areas and Tax Increment Financing on the property tax base, levies and budgets of Cities, Counties, School Districts, and other taxing districts within a Revenue Allocation Area.
- **Grants** – IAC supports the requirement to have the state legislature provide a flow through procedure for grants similar to PILT and Revenue Sharing. Once received by the county, the county would ensure that the spending is within the guidelines of the grant.
- **Fees** – IAC opposes any additional fees tacked on to functions performed by counties unless a proportionate share is returned to the counties for performing those functions.
- **Property Tax Exemptions** – IAC opposes an exemption that causes any loss of property tax revenue unless the Idaho Legislature provides replacement revenue including a growth factor that may be indexed to inflation. IAC also supports a complete and thorough review and analysis of the current property tax system including the impacts of exemptions on the ability to raise revenue and the effect on the balance in the system as well as a review of the classification of property for any purpose including exemptions.

- **Taxation Procedures** – IAC supports changes to the law which implements modern standards and practices. The growth in responsibility for assessment and collection of taxes requires the counties to find faster and more efficient methods for managing their duties. Modern technology enables expeditious retrieval and inter-office access. Counties serve the public and should structure their operations to ensure that the public receives prompt service, and that procedures be in place to protect their interests. These procedures should assure that taxes are assessed fairly and that administrative difficulties do not result in unfair taxes, interest or penalties. The system should also provide timely notification and an opportunity to resolve disputes. It is also important that there are adequate enforcement policies and methods to ensure that people pay their taxes. The failure of some to pay their taxes results in a penalty to those who do pay. Those who pay have a right to expect that each pay their fair share.
- **Valuation Litigation** – IAC supports the development and continuation of the Valuation Litigation fund to assist counties in funding and fighting valuation litigation cases.
- **Development Impact Fees** – IAC does support the use of development impact fees to enable growth to pay for some of their costs. However, the complexity and high cost of creating and implementing an impact fee program need to be carefully analyzed. The impact fee law should be revised to eliminate an impediment for their use and allow for a simpler and more streamlined system.
- **Tax Deeding** – IAC supports holding local government harmless if property becomes delinquent and the county must tax deed the property. All costs, including taxes, penalty and interest, advertising and maintaining the property must be paid first.
- **Exemptions/Abatement of Taxes** – IAC supports giving Boards of County Commissioners the ability to make determinations for exemption or abatement of taxes at the local level for a limited time to encourage economic development.
- **General Sales Taxes and Streamlined Sales Tax** – IAC believes that sales taxes should be collected on the widest possible variety of goods and services in order to keep the state tax rate as low as possible while still generating the necessary revenue.

MISCELLANEOUS

Technology – IAC supports changes to the law that would enable counties to utilize current technological enhancements. As enhancements are developed, counties will need to develop standards to ensure accountability security and accountability for their usage.

Public Records and Records Management – IAC supports consistency and uniformity in handling and destruction of records.

Qualification-Based Selection of Design Professionals (QBS) – IAC supports the use of QBS for procurement of design professional services as an effective and efficient alternative to traditional low bid procedures.