IDAHO ASSOCIATION OF COUNTIES

Counties do that?



STRONGER COUNTIES — STRONGER IDAHO

WHY OFFICES CARRY HIDDEN DUTIES

The constitution caps the number of offices

> “No other county offices shall be established.”
>
> Idaho Const. art. XVIII, § 6

So new duties are stacked onto existing offices — often as **ex officio** roles:

Clerk — ex officio auditor and recorder

Treasurer — ex officio public administrator

Assessor and coroner — duties assigned by statute

COUNTY CLERK

One election, six jobs

Art. XVIII, § 6 · Title 1, Ch. 10

Clerk of the district court

Court records, filings, and jury support

Title 31, Ch. 23

Ex officio auditor

Issues the warrants the treasurer pays

Title 31, Ch. 24 · Title 32, Ch. 4

Recorder

Deeds, plats, liens, and marriage licenses

§ 31-708

Clerk to the board

Official minutes and records of the commission

Title 31, Ch. 16

Budget officer

Preliminary budget and quarterly spending reports

Title 34

Chief elections officer

Every election in the county

COUNTY CLERK

Elections official and keeper of the record

Elections

Runs elections for cities, schools, and most special districts — not just county races (§ 34-1401)

Supervises how local officials apply election law, under Secretary of State directives (§ 34-206)

Records

Records the documents that prove who owns land in the county (Title 31, Ch. 24)

Keeps the official minutes of every commission decision (§ 31-708)

COUNTY TREASURER

The county’s banker

ROLE	WHAT IT MEANS	AUTHORITY
Custodian	Receives and safekeeps county money; pays only on auditor’s warrants	§ 31-2101
Investor	Invests surplus or idle funds in investments the law allows	§ 31-2127; §§ 57-127, 67-1210
Tax collector	Collects property tax for every taxing district, then distributes it	§ 31-2102; Title 63
Tax deeds	Takes tax deed for the county after three years’ delinquency	§ 63-1005
Reporter	Reports to the commissioners at every regular meeting	§ 31-2113

COUNTY TREASURER

Also the public administrator

THE OFFICE

The treasurer is ex officio public administrator

Idaho Const. art. XVIII, § 6

Separate oath and bond — at least $2,000 — before acting

§ 14-101

TAKES CHARGE OF AN ESTATE WHEN (§ 14-102)

- The decedent has **no known heirs**
- No personal representative is named and the estate **risks being lost or wasted**
- A court orders it, or the **State of Idaho is an heir**
- A nonresident dies in the county leaving property here

COUNTY ASSESSOR · COUNTY SHERIFF

One DMV, two elected officials

Assessor: the vehicle

Agent of the Idaho Transportation Department (ITD) (§ 49-205)

Titles, registrations, and plates (Title 49, Ch. 4)

Boat registration numbers and stickers (§ 67-7008)

Sheriff: the driver

Appointed ITD examiner and agent (§ 49-314)

Driver's licenses, testing, and ID cards (Title 49, Ch. 3)

Administers the applicant's oath at no charge (§ 49-306)

COUNTY ASSESSOR · § 46-104

The assessor registers the militia

On the governor's order

The assessor enrolls county residents liable for militia service, on adjutant general forms

What gets recorded

Name, residence, age, occupation, and prior military service

If the assessor refuses

Misdemeanor, with a fine of $300–$800

COUNTY CORONER · § 31-2801A

The county’s death investigator

§ 19-4301 (amended 2025)

Which deaths

Suspected homicide, suicide, or accident

Deaths in custody, at work, or unattended

Suspicious, unknown, or public-health deaths

§ 19-4301B · § 31-3107

What tools

Summon a forensic pathologist

Order a forensic autopsy

Appoint deputy coroners

§ 34-622 · § 31-2810

What training

Coroner school within one year of taking office

24 hours of continuing education every two years

COUNTY CORONER

Responsible for the remains — and the belongings

14 days

If no one claims the body, the coroner has it “decently interred or cremated” (§ 31-2802)

The county pays when the estate can’t (§ 31-3412)

30 days

After an inquest, money and property found on the body go to the treasurer or the legal representative (§ 31-2803)

COUNTY CORONER · A CHECK ON THE SHERIFF

Can the coroner really arrest the sheriff?

§ 31-2217
Serves process when the sheriff is a party

§ 31-2220
An arrested sheriff is held outside the county jail

§§ 31-2806, 31-2807
Acts as sheriff when the sheriff declares a conflict

Not a succession plan
A sheriff vacancy goes to the senior deputy (§ 31-2806)

TAKEAWAYS

Know the whole job

1
Read your office's chapter — and every cross-reference in it

2
Meet the officials whose duties hand off to yours

3
Consult your prosecutor with questions

Questions?