IDAHO ASSOCIATION OF COUNTIES

NEW COMMISSIONER ORIENTATION

County Commissioner 101

Roles, responsibilities, and authorities of Idaho county commissioners

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Idaho Association of Counties · Stronger Counties — Stronger Idaho



01 · FOUNDATIONS

The board at a glance

3

Members on every board

I.C. § 31-701

2 + 4

Staggered terms in years, rotating among districts

I.C. §§ 31-703, 31-704

Jan.

Chair elected at the first regular meeting, second Monday

I.C. § 31-705

Regular meetings

At the county seat on the second Monday of each month, or more often by ordinance

I.C. § 31-710(1)

Always in public

Notice per the Open Meetings Law; records open for inspection free of charge

I.C. § 31-710(3)–(4)

Clerk of the board

The county auditor (clerk) keeps the record; chair and clerk sign it

I.C. §§ 31-707 to 31-709

01 · FOUNDATIONS

Chief executive authority — within limits

Boards “shall have jurisdiction and power, under such limitations and restrictions as are prescribed by law.”

I.C. § 31-801

Core power	Authority
Supervise county officers; approve bonds	§ 31-802
Buy, manage, and control county property	§§ 31-807, 31-808
Audit officers handling county money	§ 31-809
Levy taxes within legal limits	§ 31-811
Direct lawsuits; employ counsel	§ 31-813
Fix compensation of officers and employees	§ 31-816
Fill vacancies in county offices	§§ 31-817, 59-906
All acts needed as chief executive authority	§ 31-828

02 · ORDINANCE & POLICY

The power to make local law

> **The board may pass ordinances “not repugnant to law” to “provide for the safety, promote the health and prosperity … peace and good order” of the county.**
>
> I.C. § 31-714 · Idaho Const. art. XII, § 2

MAXIMUM PENALTY

$1,000

and/or six months in jail; infraction penalties also allowed

Ordinance

Local law binding the public; can carry a penalty

Resolution

Formal board action: budgets, fees, emergencies, policies

Policy

Internal rules for county operations, such as personnel

02 · ORDINANCE & POLICY

How an ordinance becomes law

1

Draft and review

Prosecutor reviews for conflicts with state law

§ 31-714

2

Notice the meeting

Agenda per Open Meetings Law; hearings where a statute requires

§ 31-710(3)

3

Adopt in open session

"Be it ordained by the board of county commissioners …"

§§ 31-715, 31-716

4

Publish within one month

Full text or a board-approved summary certified by the clerk

§§ 31-715, 31-715A

5

Takes effect; codify

Effective on publication; proved by clerk's certificate under seal

§§ 31-715, 31-716

EMERGENCY Riot, contagious disease, or other impending danger: effective on the board's proclamation, posted in at least five public places (§ 31-715)

02 · LAND USE (LLUPA)

Planning and zoning is mandatory

"Every city and county shall exercise the powers conferred by this chapter."

I.C. § 67-6503

County powers apply to the unincorporated area (§ 67-6504).

Commission or board

Create a P&Z commission or act directly · § 67-6504

Comprehensive plan

Statutory components; 15-day hearing notice · §§ 67-6508, 67-6509

Zoning ordinance

Districts must follow the plan · § 67-6511

Subdivision ordinance

Standards and permit process · § 67-6513

Special use and variance

Hearing required; variances need undue hardship · §§ 67-6512, 67-6516

Areas of city impact

County decides; review every five years · § 67-6526

02 · LAND USE (LLUPA)

Deciding applications: when you sit as judges

§ 67-6535	Decide on express standards; issue a written, reasoned statement
§ 67-6536	Keep a transcribable verbatim record and minutes
§ 67-6506	Disclose conflicts and step aside; a knowing violation is a misdemeanor
§ 67-6520	Final decisions give notice of the right to a regulatory taking analysis

14 days
To request reconsideration · § 67-6535(2)(b)

28 days
To seek judicial review · § 67-6521(1)(d)

182 days
Maximum emergency moratorium · § 67-6523

1 year
Maximum interim ordinance or moratorium · § 67-6524

03 · BUDGET & FINANCE

Rules that bind the purse

Overspending is personal
Officials who exceed appropriations are liable on their official bonds
I.C. § 31-1607

Budget is the ceiling
Each office is limited to its adopted amounts; raises need a resolution
I.C. § 31-1606

Advertised amount caps you
Final budget and tax ask cannot exceed what was published
I.C. § 31-1605

Emergencies take unanimity
Unanimous resolution stating the facts, entered in the minutes
I.C. § 31-1608

Cash-basis carryover
Fund balances may carry forward by resolution
I.C. §§ 31-1605A, 31-1609

No debt beyond the year
Without two-thirds voter approval, except ordinary and necessary expenses
Idaho Const. art. VIII, § 3

04 · PROPERTY TAXATION

Three hats in the property tax system

1

Board of Equalization

Equalize assessments, hear valuation appeals, and decide exemptions — including hardship

§§ 63-501, 63-502, 63-602AA

2

Levy-setting authority

Set the county's levies and the levy rates that fund every taxing district's certified budget

§§ 31-811, 63-802, 63-803, 63-805

3

Delinquency and tax deeds

Oversee collection; take, hold, and sell tax-deeded property

§§ 63-1001 to 63-1009, 31-808

04 · PROPERTY TAXATION

Sitting as the Board of Equalization

YOUR ROLE IS NARROW

"Confined strictly to assuring that the market value for assessment purposes of property has been found by the assessor" — and to exemptions.

I.C. § 63-502

Burden	Taxpayer must show the assessor erred, by a preponderance of the evidence · § 63-502
Timeliness	Written appeals on the county form; only timely appeals heard · § 63-501A
Hardship	Sworn financial statement; relief for the current year only · § 63-602AA
Record	Minutes and evidence kept; decisions noticed to the taxpayer · § 63-507
Appeal	30 days to the Board of Tax Appeals or district court; taxes still due · § 63-511

04 · PROPERTY TAXATION

From delinquency to tax deed

1 **Delinquency**

Interest at 1 percent per month from Jan. 1; perpetual lien

§§ 63-1001, 63-1003

2 **Notice**

Certified mail 2–5 months before the deed issues

§ 63-1005(2)

3 **Tax deed at 3 years**

Treasurer issues a tax deed to the county

§ 63-1005(1)

4 **Redemption window**

Up to 14 months, unless the board sells first

§ 63-1007

5 **Board sells**

Public auction after published notice

§ 31-808

CAUTION Tax deed sales follow strict notice rules — and court decisions on surplus proceeds. Involve your prosecutor early.

05 · CRIMINAL JUSTICE

Courts, jail, and juvenile detention

Courts

Provide suitable facilities, equipment, staff, and supplies for the district court and magistrate division

§§ 1-1613, 1-2217

County staff doing court work are state employees for tort purposes

§ 1-1613A

County jail

Sheriff keeps the jail; the board furnishes food, clothing, bedding, and medical care

§§ 20-601, 20-612

Inspect the jail at least every three months

§ 20-622

Juvenile justice

Provide juvenile detention, directly or by contract

§ 20-517

Fund county juvenile probation; optional pretrial program

§§ 20-529, 20-516A

05 · CRIMINAL JUSTICE

Funding justice: the optional justice fund

What it may pay for

- Sheriff's office operations
- Jails, juvenile detention, and courthouses
- Prosecuting attorney's office
- Public defense and court-appointed counsel
- Clerk's district court support

I.C. § 31-4602

HOW TO CREATE IT

Publish intent with the tentative budget; clerk certifies the prior-year justice share; board adopts a resolution

I.C. § 31-4603

0.20%

Justice fund levy ceiling · § 63-805(2)

5%

Maximum general reserve · § 63-805(2)

06 · PUBLIC SAFETY

911, ambulance service, and emergencies

Emergency communications

Board may establish a consolidated 911 system

Voter-approved fee of up to $1 per line per month, independently audited

Dedicated fund, appropriated in the county budget

§§ 31-4803, 31-4804, 31-4809

Ambulance service

No new county-run services after July 1, 2020

Ambulance districts: the board is the governing board

District levy up to 0.04%; 0.06% in limited cases with two-thirds voter approval

§§ 31-3901, 31-3908

When disaster strikes

Emergency spending by unanimous resolution

§ 31-1608

Emergency ordinance by proclamation

§ 31-715

Ordinances to protect health and safety

§ 31-714

07 · PUBLIC WORKS

Solid waste, roads, and county facilities

Solid waste

A duty: acquire, maintain, and operate disposal systems

Fund by levy up to 0.04%, user fees, or special assessment

Regulate by ordinance; seek injunctions

§§ 31-4403, 31-4404, 31-4406

Roads and bridges

Where a highway district exists, it holds the county's road powers

§ 40-1310

State highway distribution: 10% equal, 45% registrations, 45% road miles

§§ 40-709, 40-714

Buildings and property

Courthouse and jail bonds or building fund need two-thirds of voters

§§ 31-1003, 31-1008

Pay no more than appraised value; lease under set terms

§§ 31-807, 31-836

08 · GENERAL RESPONSIBILITIES

Liability: the Idaho Tort Claims Act

180 days

Claimant files notice of claim with the clerk

§ 6-906

90 days

County approves or denies; silence is a denial

§ 6-909

2 years

Deadline to file suit in district court

§§ 6-910, 6-911

$500,000

Cap per occurrence, unless more insurance is bought

§ 6-926

Liable like a private person for negligence · § 6-903

No punitive damages · § 6-918

Insure and levy to pay for it · §§ 6-923, 6-927

Immune for discretionary functions · § 6-904

Settle after conferring with counsel · § 6-912

Uninsured judgment requires a levy · § 6-928

Nonmedical indigent assistance

Temporary help, only when no alternatives exist — never continuing support. Policies are set by resolution. I.C. § 31-3401

Apply
Sworn written application to the clerk
§ 31-3404

10 working days
Interview with clerk; investigation
§§ 31-3404, 31-3406

15 working days
Board's written decision after interview
§ 31-3410

30 + 30 days
Appeal to the board, then district court
§ 31-3411

Also a duty: burial or cremation of deceased indigent persons, at rates the board sets · § 31-3412

Other duties every board shares

Office vacancies
Party submits three names in 15 days; board appoints in 15 days
§ 59-906

Commissioner vacancies
Filled by the governor from the party's list of three
§ 59-906A

Compensation
Board fixes pay for all county officers and employees
§§ 31-816, 31-1606

Federal land coordination
Board has "special expertise" as a cooperating agency (new in 2026)
§ 31-882

Fees for services
Reasonably related to, and not more than, actual cost
§ 31-870

Advisory ballot questions
May ask voters at a primary or general election
§ 31-718

WRAP-UP

A year on the board at a glance

When	Board action · I.C. §
January	Elect chair; missed-roll appeals · 31-705, 63-501A
May	Budget requests issued and due · 31-1602
June	Equalization; appeal deadline · 63-501, 63-501A
July	Equalization adjourns; hardship decided · 63-602AA
August	Tentative budget set and published · 31-1604
September	Budget hearing and adoption; levies · 31-1605, 63-803

When	Board action · I.C. §
October	Fiscal year begins Oct. 1 · 31-1601
November	Prior-year accounts close; subsequent-roll equalization · 31-1609, 63-501
December	Equalization adjourns; taxes due Dec. 20 · 63-501, 63-903
Monthly	Regular meeting, second Monday · 31-710
Quarterly	Jail inspection; budget reports · 20-622, 31-1611

WRAP-UP

Five things to remember

1. You act only as a board, in a noticed, public meeting.
2. Your authority is statutory. Ask, “Where does the law say we can?”
3. The budget is your strongest policy tool — and it binds you personally.
4. Know which hat you wear: legislative, executive, or quasi-judicial.
5. Deadlines are law. Calendar them, and lean on your prosecutor, clerk, and IAC.