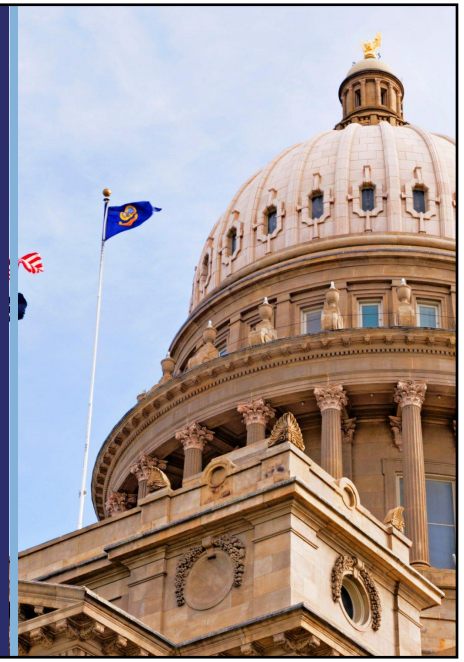
COUNTY OFFICIALS SEMINAR

Organization & Structure of County Government

How Idaho counties are built, where their power comes from, and how they work with others

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TODAY'S ROADMAP

Six parts, about 60 minutes

1	Where county power comes from	10 min
2	How a county is organized	15 min
3	Dillon's Rule vs. home rule	12 min
4	Counties, the state, and the federal government	8 min
5	Counties and other local governments	10 min
6	Key takeaways and questions	5 min

THE BIG IDEA

Counties exist mainly to carry out state duties at the local level.

Courts, elections, jails, and property taxes all run through the county. That one idea explains most of what follows today.

Source: *Idaho Local Government: Cities, Counties, and Public Schools* (seminar resource paper)

PART 1

Where county power comes from

Counties don’t create their own authority. It is given to them by the constitution and the Legislature.

PART 1 · WHERE COUNTY POWER COMES FROM

Four layers of law, from the top down



A county rule that conflicts with a higher layer has no effect.

PART 1 · WHERE COUNTY POWER COMES FROM

What the Idaho Constitution says about counties

TOPIC	WHERE TO FIND IT
Form and structure of county government	Article XVIII
County officers and their basic roles	Article XVIII, Section 6
One uniform system of county government statewide	Article XVIII, Section 5
Power to make local rules (police power)	Article XII, Section 2
County taxing power	Article VII, Section 6
Limits on county debt	Article VIII, Section 3

Source: Idaho Constitution; *Organization & Structure of County Government*, IAC (2024)

PART 1 · WHERE COUNTY POWER COMES FROM

Idaho Code: the county's rulebook

TITLE 31
Counties and county law

TITLE 34
Elections

TITLE 40
Highways and roads

TITLE 63
Property tax and revenue

TITLES 18 AND 19
Crimes and criminal procedure

TITLE 20
Juvenile corrections and county jails

TITLE 67, CH. 28
Public purchasing

TITLE 67, CH. 65
Land use planning

TITLE 74
Public records, open meetings, and ethics

Source: *Organization & Structure of County Government*, IAC (2024)

PART 1 · WHERE COUNTY POWER COMES FROM

The state draws every county line

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IDAHO COUNTIES

"The state is divided into the several counties in this chapter named and described."

The Legislature sets each county's boundaries and names its county seat. Only the Legislature can change them.

Source: Idaho Code § 31-101 (Title 31, Chapter 1, County Boundaries and County Seats)

PART 1 · WHERE COUNTY POWER COMES FROM

A county is a “body politic and corporate”

> “Every county is a body politic and corporate, and as such has the powers specified in this title or in other statutes, and such powers as are necessarily implied from those expressed.”
>
> IDAHO CODE § 31-601

In plain words: a county is a legal “person” that can only use the powers the law gives it — plus what those powers clearly require.

Source: Idaho Code § 31-601

PART 1 · WHERE COUNTY POWER COMES FROM

Six basic powers every county has

1. Sue and be sued
2. Buy and hold land
3. Make contracts and own the property it needs
4. Decide how county property is used
5. Levy and collect the taxes the law allows
6. Do what is necessary to carry out duties set by state law

One limit to remember: a county may not loan or give its credit to any person or business unless the law allows it.

Source: Idaho Code §§ 31-604 (paraphrased) and 31-605

PART 1 · WHERE COUNTY POWER COMES FROM

The board holds the county's powers

> "Its powers can only be exercised by the board of county commissioners, or by agents and officers acting under their authority, or authority of law."
>
> IDAHO CODE § 31-602

> "The boards of county commissioners … shall have jurisdiction and power, under such limitations and restrictions as are prescribed by law."
>
> IDAHO CODE § 31-801

Two takeaways: the county acts through its board, and the board acts only within limits set by law.

Source: Idaho Code §§ 31-602 and 31-801

PART 2

How a county is organized

The forms of county government, the elected offices, the board, and the kinds of power counties use.

PART 2 · HOW A COUNTY IS ORGANIZED

One traditional form, five optional forms

FORM OF GOVERNMENT	LEGAL BASIS
Traditional: three commissioners plus elected officers	Idaho Constitution, Art. XVIII, Sec. 6
Commissioners with a county executive	Title 31, Chapter 52
Commissioners with a county manager	Title 31, Chapter 53
Three commissioners with appointed officers	Title 31, Chapter 54
Five commissioners with appointed officers	Title 31, Chapter 55
Seven commissioners with appointed officers	Title 31, Chapter 56

PART 2 · HOW A COUNTY IS ORGANIZED

Seven elected offices, set by the constitution

Commissioners (3)
Policy, budget, and the county's chief executive authority

Clerk
Also auditor, recorder, and clerk of the district court

Assessor
Finds and values property for taxes

Treasurer
Collects taxes; also serves as public administrator

Sheriff
Keeps the peace and runs the county jail

Prosecutor
Prosecutes crimes and advises county officials

Coroner
Investigates deaths

No other county offices may be created.

Source: Idaho Constitution, Art. XVIII, Sec. 6 (county officers) and Art. V, Sec. 18 (prosecuting attorneys)

PART 2 · HOW A COUNTY IS ORGANIZED

Who does what in a traditional county

COUNTY VOTERS elect every office below

Board	Clerk	Assessor	Treasurer	Sheriff	Prosecutor	Coroner
Roads and bridges	District court	Property values	Tax collection	Law enforcement	Felonies	Death investigations
Solid waste	Elections	Vehicle licensing	Investing county funds	County jail	Misdemeanors	Disposition of bodies
Planning and zoning	Land records	Mapping	Public administrator	Dispatch	Legal counsel to county officials	
Parks and recreation	Auditing and budget			Driver licensing		
Weed control	Clerk to the board					
Indigent services						

PART 2 · HOW A COUNTY IS ORGANIZED

Who answers to whom?

The board of commissioners

- Adopts the county budget
- Sets officers' salaries (§ 31-816)
- Oversees how public money is handled (§ 31-802)
- Pays claims against the county (§ 31-810)

Each elected officer

- Is chosen by and answers to the voters
- Carries out duties set by state law
- Runs the daily work of his or her office
- Works within the budget the board adopts

Bottom line: the board holds the purse; each officer runs the office. Good counties make that partnership work.

Source: Idaho Code §§ 31-802, 31-810, 31-816; Idaho Constitution, Art. XVIII, Sec. 6 and 11

PART 2 · HOW A COUNTY IS ORGANIZED

How the board of commissioners works

Three members
One from each commissioner district

§§ 31-701, 31-702

Staggered terms
A two-year seat and a four-year seat each election

§ 31-703

A chair
Elected by the board at its January meeting

§ 31-705

Quorum of two
A majority of the board can act

§ 31-706

Open meetings
Monthly at the county seat; always public

§ 31-710; Title 74, Ch. 2

Clerk keeps records
The auditor serves as clerk of the board

§§ 31-707, 31-708

Source: Idaho Code Title 31, Chapter 7 (Board of County Commissioners)

PART 2 · HOW A COUNTY IS ORGANIZED

The board wears three hats

Lawmaker
POLICE POWER

Makes and enforces local rules, called ordinances.

Example: a county nuisance ordinance

Judge
QUASI-JUDICIAL POWER

Hears evidence and decides one case, with the force of law.

Example: a land use hearing, or equalizing assessments

Manager
GOVERNMENTAL POWER

Runs the county: budgets, contracts, roads, and buildings.

Example: adopting the annual budget

Know which hat you are wearing. The rules for each are different.

Source: *Organization & Structure of County Government*, IAC (2024); Idaho Code § 31-812

PART 2 · HOW A COUNTY IS ORGANIZED

The county’s power to make local rules

> “Any county or incorporated city or town may make and enforce, within its limits, all such local police, sanitary and other regulations as are not in conflict with its charter or with the general laws.”
>
> IDAHO CONSTITUTION, ARTICLE XII, SECTION 2

Limit 1: must not conflict with state law

Limit 2: applies only “within its limits”

Limit 3: penalty of $1,000 or 6 months in jail, at most

Source: Idaho Constitution, Art. XII, Sec. 2; Idaho Code § 31-714

PART 2 · HOW A COUNTY IS ORGANIZED

Most county services are required by the state

MANDATE

A service the county **must** provide because the constitution or state law requires it.

- Courthouse and jail
- Support for the trial courts
- Elections
- Roads and bridges
- Property tax: value, levy, collect, distribute
- Prosecution of crimes
- Keeping the peace
- Death investigations

PART 2 · HOW A COUNTY IS ORGANIZED

Some services are a local choice

County fairs and fairgrounds § 31-822	Parks and recreation § 31-806	Historical societies and museums § 31-864
Public transportation § 31-876	Water and sewer services § 31-877	Fire protection contracts § 31-868

NOTICE Even optional services need a state law that allows them.

Source: Idaho Code Title 31, Chapter 8 (Powers and Duties of Board of County Commissioners)

PART 3

Dillon’s Rule vs. home rule

Two answers to one question: who decides what a local government may do?

DILLON'S RULE · IOWA, 1868

The state creates local government

"Municipal corporations owe their origin to, and derive their powers and rights wholly from, the legislature. It breathes into them the breath of life, without which they cannot exist. As it creates, so may it destroy. If it may destroy, it may abridge and control."

— Judge John F. Dillon, Iowa Supreme Court

In plain words: local governments have only the powers the state gives them.

Source: *City of Clinton v. Cedar Rapids & Missouri River Railroad Co.*, 24 Iowa 455 (1868)

HOME RULE (THE COOLEY DOCTRINE) · MICHIGAN, 1871

Communities have a right to govern themselves

"Local government is [a] matter of absolute right; and the state cannot take it away."

— Justice Thomas M. Cooley, Michigan Supreme Court

In plain words: local governments may act on local matters unless the state forbids it.

Source: *People ex rel. Le Roy v. Hurlbut*, 24 Mich. 44, 108 (1871)

PART 3 · DILLON'S RULE VS. HOME RULE

Side by side

	Dillon's Rule	Home rule
Starting point	"Only what the law allows"	"Anything not forbidden"
Source of power	The state legislature	The local community, within state law
When in doubt	The power does not exist	The power likely exists
First question	"What law lets us do this?"	"What law stops us?"

WHERE IDAHO COUNTIES FIT

Idaho counties follow Dillon's Rule.

A county has the powers "specified in this title or in other statutes, and such powers as are necessarily implied from those expressed."

If no law gives the county a power, the county does not have it.

Source: Idaho Code §§ 31-601 and 31-801; *Organization & Structure of County Government*, IAC (2024)

PART 3 · DILLON'S RULE VS. HOME RULE

Counties and cities sit at different points

DILLON'S RULE
Only what the law allows

HOME RULE
Anything not forbidden



Idaho counties

Dillon's Rule, with some room: implied powers, local police power, and what is needed to carry out state duties.

§§ 31-601, 31-604(6), 31-828; Const. Art. XII, Sec. 2

Idaho cities

Close to home rule: "all powers … not specifically prohibited by or in conflict with" state law.

Idaho Code § 50-301

Source: Idaho Code §§ 31-601, 31-604, 31-828, 50-301; *Idaho Local Government* resource paper

PART 3 · DILLON'S RULE IN PRACTICE

Before the county acts, ask four questions

1. Does the constitution or a state law give us this power?
2. If not stated outright, is it "necessarily implied" by a power we have?
3. Does it conflict with any state or federal law?
4. What does our prosecuting attorney advise?

PART 4

Counties, the state, and the federal government

Counties are partners with the state — and neighbors to a large federal presence in Idaho.

PART 4 · COUNTIES AND THE STATE

Counties are the state’s local partner

Counties do state work locally

- Support the state’s trial courts
- Run state and local elections
- Value property and collect taxes
- Prosecute crimes and run jails
- Keep land and court records

The state sets the limits

- Creates counties and draws their lines
- Requires uniform county government
- Caps yearly property tax budget growth
- Requires a two-thirds vote for long-term debt

Source: Idaho Code §§ 31-101, 63-802; Idaho Constitution, Art. VIII, Sec. 3 and Art. XVIII, Sec. 5

PART 4 · THREE POINTS OF CONTACT

Counties and the federal government

Federal law comes first

County rules can't conflict with the U.S. Constitution or federal law.

U.S. Const., Art. VI

Programs and dollars

Federal grants come with rules. Payments in Lieu of Taxes (PILT) offset untaxable federal land.

Federal grants; PILT

A voice on public lands

The board has "special expertise" as a cooperating agency and may coordinate its plan with federal agencies.

Idaho Code § 31-882

Counties are part of the state, so most federal dealings run through state law — with a direct seat at the table on federal land.

Source: U.S. Constitution, Art. VI; Idaho Code § 31-882 (added 2026)

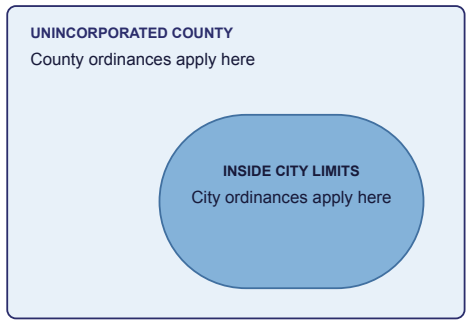
PART 5

Counties and other local governments

Cities, school districts, and special districts share the same ground — and the same taxpayers.

PART 5 · COUNTIES AND CITIES

Whose rules apply where?



A county land use ordinance can't be enforced inside a city.

A city animal control ordinance can't be enforced outside city limits.

But countywide services reach everyone: courts, elections, property tax, the jail, and felony prosecution.

Source: Idaho Constitution, Art. XII, Sec. 2

PART 5 · COUNTIES AND CITIES

Counties and cities are built differently

	Counties	Cities
Why they exist	To carry out state duties locally	To let residents govern themselves
Default rule	Only what the law allows	Anything not forbidden (§ 50-301)
Required services	Many: courts, jail, elections, taxes	Very few; most are optional
Result	Counties look alike statewide	Cities vary widely

Same limits for both: uniform taxation, the two-thirds debt rule, and the property tax budget cap.

Source: Idaho Code §§ 50-301, 63-802

PART 5 · COUNTIES AND SCHOOL DISTRICTS

Public schools are a separate system

> The Legislature must “establish and maintain a general, uniform and thorough system of public, free common schools.”
>
> IDAHO CONSTITUTION, ARTICLE IX, SECTION 1

Own boards
Elected school boards run school districts.

Not county-run
Counties don’t manage schools or set their budgets.

The county link
The county collects school property taxes.

Source: Idaho Constitution, Art. IX, Sec. 1

PART 5 · COUNTIES AND SPECIAL DISTRICTS

Special districts do one job each

Highway	Fire protection	Library	Cemetery
Recreation	Hospital	Ambulance	Mosquito abatement

THE COUNTY’S ROLE: PROPERTY TAX FOR EVERY DISTRICT

Assessor values all property → Each district sets its own budget → County bills, collects, and pays each district

Source: Idaho Code Title 63

PART 5 · WORKING TOGETHER

Four ways local governments cooperate

Joint powers agreements

Two or more agencies do together what each could do alone.

Idaho Code § 67-2328

Service contracts

For example, a city contracts with the sheriff, or a county with a fire district.

Idaho Code § 31-868

Areas of city impact

County and city agree on planning rules for land next to the city. Important to note that county ordinances apply.

Idaho Code § 67-6526

Shared administration

County elections and tax offices serve every city and district.

Idaho Code Titles 34 and 63

WRAP-UP

Five things to remember

1. Counties are created by the state to carry out state duties locally.
2. Idaho counties follow Dillon’s Rule: every power must trace to law.
3. The board holds the purse; each elected officer runs his or her office.
4. Most county services are state mandates; a few are local choices.
5. Cities, schools, and districts have their own lanes. Work together.

WRAP-UP

Where to read more

Idaho Constitution

Article XVIII — County organization and structure

Article XII — Municipal corporations

Article VIII — Public indebtedness

Article VII — Finance and revenue

Article IX — Education and school lands

Article V — Judiciary

Idaho Code

Title 31 — Counties and county law (Chapters 1, 6, 7, and 8)

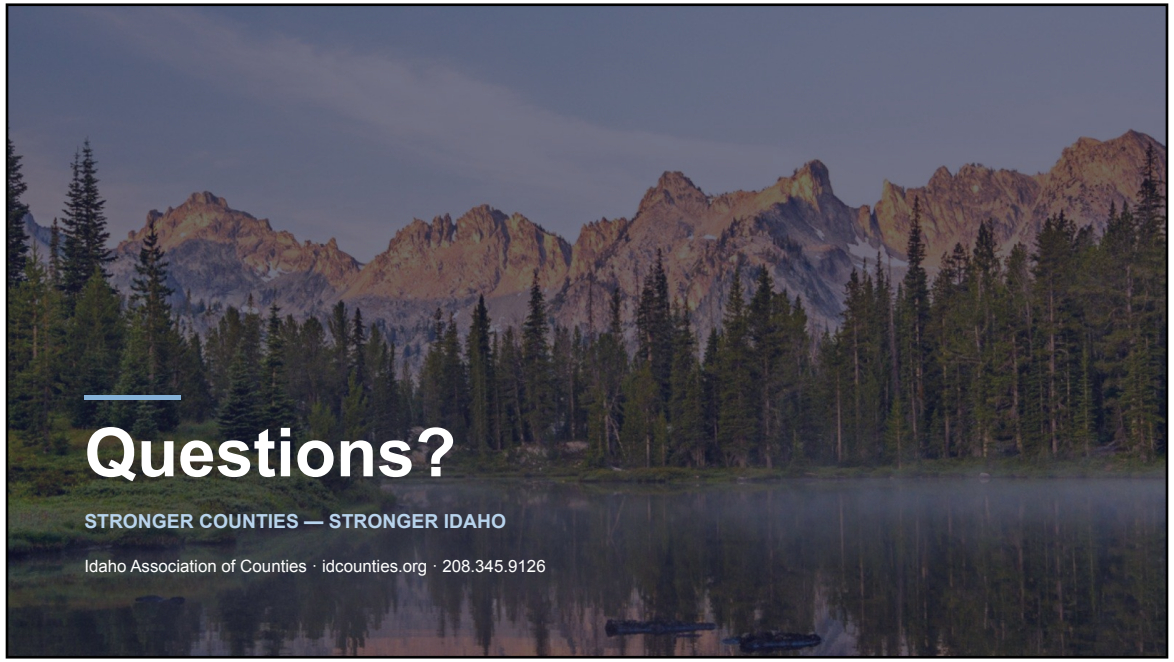
Title 50 — Municipal corporations (§ 50-301)

Title 63 — Revenue and taxation (§ 63-802)

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Questions?

STRONGER COUNTIES — STRONGER IDAHO

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