

IDAHO

COUNTY GOVERNMENT OVERVIEW

Counties

44

Government Form

Traditional¹

Governing Body Size

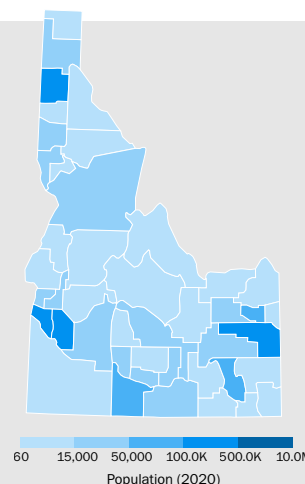
3-7

Population (2020)

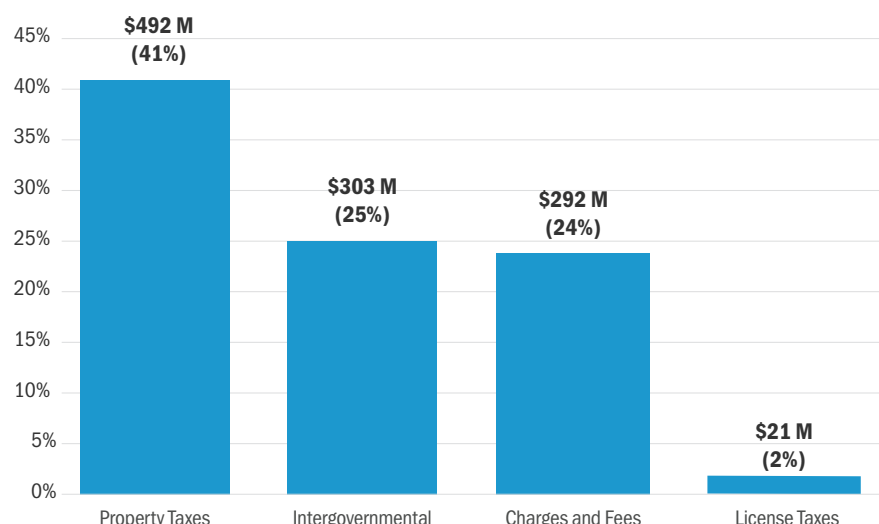
1.8 million²

County Authority

Somewhat Restrictive (Flexible Dillon's Rule): All counties in Idaho are governed under Dillon's Rule. Idaho has no county home-rule provision in its constitution and therefore county officials are limited to the programs and procedures specifically established by the state legislature. Despite these restrictions, counties may adopt alternative forms of government either by petition or resolution.



TOP REVENUE SOURCES FOR IDAHO COUNTIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

Summary of County Services

Services counties **MUST** provide:

- Improve and maintain roads and highways.
- Regulate zoning of incorporated and unincorporated lands.

Services counties **MAY** provide:

- Establish housing authorities.
- Provide public transit services.

Services counties **CANNOT** provide:

- Provide public county libraries.

¹"Government Form" refers to the distribution of executive decision making authority in a county. "Traditional" county states mandate that counties exercise executive decision making power solely through the board of elected officials (commissioners, supervisors, etc.). "Reformed" county states mandate that counties employ an elected or appointed county executive, manager or similar position to take on at least some of the county's executive decision making authority. "Mixed" county states means that some counties in that state are "traditional" and some are "reformed."

²NACo Analysis of U.S. Census Bureau - 2020 Decennial Census

STRUCTURE/AUTHORITY

SUMMARY

The board of commissioners in Idaho counties may have three, five or seven members, although three is the standard. Residents may vote to add either an executive or manager to the executive body of the county government who supervises operations but is not a voting member. Counties may form charter governments; however, all are currently under general law. Counties may also consolidate non-commissioner officer positions with other counties.

Row Officers	Elected/ Appointed	Mandatory/ Optional
Assessor	Elected	Mandatory
Clerk of the District Court	Elected	Mandatory
Coroner	Elected	Mandatory
Prosecuting Attorney	Elected	Mandatory
Sheriff	Elected	Mandatory
Surveyor	Appointed	Mandatory
Treasurer	Elected	Mandatory



COUNTY STRUCTURE

Legislative Branch: A board of commissioners serves as the legislative decision-making body. All county boards currently have three members, although state statute allows for five- or seven-member alternative governments.

Executive Branch: Typically, the board of commissioners has executive authority. However, state statute allows counties to have a county executive or manager.

Judicial Branch: Idaho is divided into seven judicial districts, each of which operates a district court that serves multiple counties. District courts are trial courts that hear felony criminal cases and civil actions of over \$10,000. The magistrate division of the trial courts hears probate matters, divorce proceedings, juvenile proceedings, criminal misdemeanors and more.

Optional Forms of Government:

- Five- and seven-member boards of county commissioners
- Commission-Manager
- Commission-Executive



COUNTY AUTHORITY

Executive Power: Counties supervise elections, manage county property, levy and collect taxes and more.

Ability to Form Partnerships: Counties may join with other counties to create special service districts and with cities to create hospital authorities.

Call a State of Emergency: The chairperson of a county may call a state of emergency.

Special Districts: There are over 1,000 special districts and over 20 different types of special districts in Idaho.

SERVICES

OVERVIEW OF COUNTY SERVICES

Counties in Idaho must support and maintain infrastructure. The county board of commissioners generally acts as the governing body of zoning districts, although that responsibility may be delegated to a separate planning commission. Education and school districts are largely separate from county governments. Counties may partner with cities in their jurisdiction to form hospital authority partnerships.



HEALTH AND HUMAN SERVICES

Hospitals: Any county and a city in that county **may** create a joint county-city hospital authority to purchase, build, maintain and operate hospitals.

Child Care: The **state** administers child welfare services. Counties **may** establish and enforce child care licensing requirements.



INFRASTRUCTURE

Roads: Counties **must** improve and maintain roads and highways in collaboration with cities and the state.

Mass Transit: Counties **may** establish public transit services.

Utilities: Counties **may** develop and maintain water, sewer and energy plants and systems.



PUBLIC AMENITIES

Parks and Recreation: County officials or citizens **may** propose a recreation district. An independent three-member board governs these districts and county boards of commissioners oversee the elections.

Museums: County commissioners **may** propose a County Museum Board to be approved by general election.

Libraries: Counties **cannot** establish or operate libraries.

SERVICES, CONTINUED



ZONING AND DEVELOPMENT

Zoning Power: A board of county commissioners **must** either act as the governing body to establish zoning districts or establish a planning and zoning commission. The responsible party must regulate and restrict the construction, maintenance and location of buildings and structures.

Housing Authorities: Counties **may** create a housing authority as an independent public body, not an agency of the county.



PUBLIC SAFETY

Law Enforcement: County sheriffs **must** enforce correctional statutes and keep county jails.

Courthouses: Counties **must** hold district courts. Counties fund the sheriff's office, jails, courthouses and district attorneys.

Fire: Counties **must** process petitions for fire protection districts. The county treasurer transfers funds to the fire protection district treasurer.

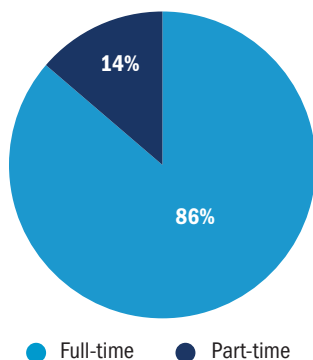
Ambulance: Counties **may** levy taxes for and provide an ambulance service.



SCHOOLS

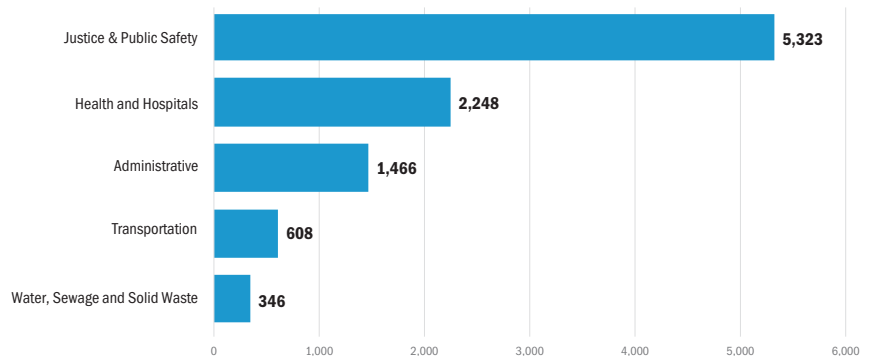
Education, Generally: The **state** supervises education. When attendance increases in school districts, counties **may** levy up to 0.06 percent in property taxes to provide additional educational and transportation programs. Counties are generally not involved in management of school districts, but are kept informed and play some administrative roles. School districts are governed by a board of trustees and have a home county, but may span over multiple counties.

IDAHO COUNTIES EMPLOY 11,105 GOVERNMENT EMPLOYEES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

IDAHO COUNTY GOVERNMENT EMPLOYEES BY TOP FUNCTIONAL CATEGORIES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Employment, 2017

TAXATION/FINANCES

OVERVIEW OF COUNTY FINANCE STRUCTURE

Counties must levy property taxes annually, portions of which are earmarked for: public defender services, justice funds, school districts and parks and recreation. Counties must charge fees for various services such as fees for the court, sheriff, recorder and auditor. Outside of property taxes and license taxes, counties cannot impose income, sales, fuel and mining taxes, although they do receive state tax disbursements.



FINANCES, TAXES AND LIMITATIONS

Property Tax: Counties **may** tax personal, real and operating property. Unless a budget override is approved by voters or funds are required for new construction, taxing districts cannot increase their property tax budget by over 3 percent. Total property tax budgets cannot increase by more than 8 percent each year, including new construction.

Sales Tax: Counties **cannot** impose a sales tax.

Income Tax: Counties **cannot** impose an income tax.

Mineral Tax: Counties **cannot** impose a mineral tax.

Gas/Fuel Taxes: Counties **cannot** impose a gas or fuel tax.

Debt and Debt Limit: To take on debt, counties **must** get approval from two thirds of the electorate and repay the debt within 30 years. Counties may levy property taxes to pay bond interest or principal.

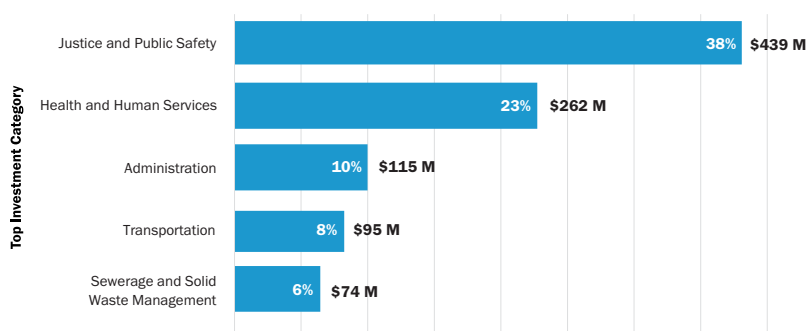
Investment: The **state** may establish a local government investment pool that counties may pay into.

State Shares: The **state** shares 40 percent of liquor revenues with counties, decreasing by 0.8 percent each year until it reaches 36 percent in FY 2030. Counties are allotted funds based on the proportion of liquor sales throughout that county. Counties and cities are also apportioned 11.5 percent of state sales tax collections for general fund expenditures.

Other Finance Info:

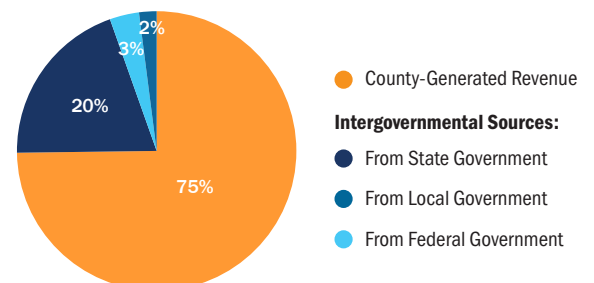
- **Justice Fund:** Counties **may** levy an additional property tax to build the county justice fund. The levy cannot exceed 0.20 percent of a property's market value or a total of \$250,000.
- **Parks and Recreation Fund:** Counties **may** levy property taxes for the parks and recreation fund to acquire, maintain and operate public parks and recreational facilities. A levy cannot exceed 0.01 percent. Unexpended funds may be carried over for future use but cannot exceed a 0.02 accumulation.

IDAHO COUNTIES INVEST \$1.2 BILLION ANNUALLY



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017

IDAHO COUNTIES RECEIVE \$303 MILLION FROM INTERGOVERNMENTAL SOURCES



Source: NACo Analysis of U.S. Census Bureau - Census of Individual Governments: Finance, 2017