

## **THE OFFICE OF COUNTY ASSESSOR**

The office of county assessor is primarily concerned with determining equitable values on both real and personal property for tax purposes (63-207). However, the office has one other function that is detailed and time-consuming. The assessor acts as the agent of the Department of Idaho Transportation in titling vehicles, and in handling vehicle registrations (49-205 and 49-7008) as well as an agent for the State Dept of Park and Rec. The law also provides that if the governor thinks it is necessary to call up a militia, he may order the assessor to carry out a registration of all county residents liable for such service (46-104).

## **THE OFFICE OF COUNTY CLERK/AUDITOR/RECORDER**

(also Clerk of the Board of County Commissioners & Chief Elections Officer)

Constitutional and statutory laws have given one elective county officer five distinct titles: clerk of the district court, auditor, recorder, clerk of the board of county commissioners, and chief elections officer of the county. The Idaho Constitution established the position of clerk of the district court and provides for the election of this position every four years (Article 5, Section 16). A separate section of the state constitution provides that the clerk of the district court shall be ex officio auditor and recorder (Article 18, Section 6). State law provides that the clerk of the district court be ex-officio auditor, recorder and clerk of the board of county commissioners (31-2001 and 34-112). In addition the election laws specify that "County Clerk" means of the district court in the electoral process (34-112)

## **COUNTY COMMISSIONERS**

Currently, a three-member board of county commissioners is the governing body in each Idaho County. Two county commissioners are elected each biennium--one for a two year term and one for a four year term (Article 18, Section 10). State law specifies the procedure for determining which commissioner is to be elected for a four-year term, and which is to be elected for a two-year term (31-703). Commissioners may appoint an administrative assistant or appoint a member of the commission to act as the administrator (31-818(2)). If a county chooses to adopt an optional form of county government, there could be changes to the office of commissioners. Title 31, Chapter 52 provides for a commission-executive form of government. In this instance, an executive is elected to perform the executive functions of the county while the commissioners retain the legislative functions. Chapter 53 of Title 31 allows the commissioners to appoint a manager to be the administrative head of the county. Chapters 52, 53, 55 and 56 allow the size of the board to increase to 5 or 7 members. Chapters 55 and 56 allow the executive functions to be vested in an executive board of 3 members chosen by the commission as a whole. Chapters 52 through 56 have a provision for all commissioners, regardless of number, to serve 4-year terms.

## **THE OFFICE OF COUNTY CORONER**

The county coroner plays an important role in law enforcement within the county. The Idaho Constitution established the office of county coroner, providing that it be filled by election every four years commencing in the general election in 1986 (Article 18, Section 6). However, because of the constitutional amendment (Article 18, Section 12) allowing optional forms of county government, the coroner may be appointed; have a different term of office or the office may be eliminated as a separate office if voters choose to adopt a different form of county government (Title 31, Chapters 52-56, *Idaho Code*).

## **THE OFFICE OF COUNTY PROSECUTING ATTORNEY**

The Idaho Constitution states that a prosecuting attorney will be elected in each county and hold office for a term of four years (Article V, Section 18). Prosecutors must be duly licensed and practicing attorneys at law at the time they take office and be residents and electors of the county from which they are elected (Article V, Section 18, 31-2601 and 34-623). However, if a county chooses an optional form of county government, the structure of the office of the prosecuting attorney could change. Possible changes include the term of office; appointment rather than election to the position; or the office could be eliminated with the duties and responsibilities provided by other elected or appointed individuals or by an individual on a contractual basis. Regardless of any change, the person exercising the functions of prosecuting attorney still must be licensed to practice law in the state of Idaho. The duties of the office may not be combined with those of the sheriff or the clerk of the district court (Title 31, Chapters 52-56).

## **THE OFFICE OF COUNTY SHERIFF**

The Idaho Constitution (Article 18, Section 6) and state law (31-2001 and 31-2003) establish the office of sheriff, authorize sheriffs to appoint deputies and clerical assistants. Sheriffs are elected to serve four-year terms. The structure of the office of county sheriff could change if a county chooses to adopt an optional form of county government. Possible changes to the office include: changing the term of office, appointing an individual to the office, or eliminating the office and having the duties and responsibilities performed by other elected officers or appointed persons. If the office is eliminated as a separate office, it cannot be combined with or assigned to the office of the prosecuting attorney or the clerk of the district court (Title 31, Chapters 52-56, *Idaho Code*).

## **THE OFFICE OF COUNTY TREASURER**

The county treasurer is also ex-officio tax collector and public administrator (31-2102). The county treasurer is elected every four years (34-620) unless an optional form of county government is adopted pursuant to Title 31, Chapters 52 through 58, *Idaho Code*. The county treasurer is separately bonded for each of the separate responsibilities of the office (31-2015). Such bond is furnished by the county. The salary for the officer is set by the board of county commissioners. The county treasurer is authorized to appoint as many deputies as may be necessary to discharge the duties of the office within budgetary limits approved by the county commissioners (31-2003 and 31-1605).

## H. OVERVIEW OF COUNTY GOVERNMENT

As a county employee, you are ultimately responsible to an elected official, who in turn is responsible to the voters. The following information will help you understand the interrelationships between the county's nine elected officials and their various responsibilities. All elected officials serve 4-year terms, except county commissioners, who alternate 2-year and 4-year terms.

**Assessor.** The county assessor determines equitable values on both real and personal property for tax purposes. The assessor also acts for the Idaho Department of Transportation to title and license motor vehicles. If the governor should call up the militia, the assessor may be ordered to register all county residents liable for such service.

**Clerk-Recorder-Auditor.** This one elective county officer holds five distinct titles: clerk of the district court, auditor, recorder, clerk of the Board of County Commissioners, and chief elections officer.

**Commissioners.** A three-member Board of County Commissioners is the governing body in every Idaho county. Two commissioners are elected every two years: one for a two-year term and one for a four-year term. Commissioners may appoint an administrative assistant and hire other personnel.

**Coroner.** The county coroner plays an important role in law enforcement by investigating and holding inquests to determine the cause of violent or suspicious deaths.

**Prosecuting Attorney.** The county prosecutor is required to be a licensed and practicing attorney of law in the state of Idaho. He/she prosecutes all criminal cases and provides legal counsel concerning civil matters affecting the various county offices.

**Sheriff.** The sheriff enforces all penal provisions of the law within the County. He/she supervises the county's emergency 911 dispatch system and is responsible for detaining prisoners in the county jail. The sheriff is also responsible for issuance of driver's licenses and may have contracts with cities or school districts to provide additional law enforcement services.

**Treasurer.** The county treasurer must collect and account for all property taxes. He/she is responsible for investing idle or surplus monies and manages estates when no heir or other qualified person is available.

*County elected officials are concerned with the following issues:*

**County Finances & Budgeting.** The budgeting and financial process of the county involves every elected and appointed county official. All county officials prepare budget requests and thus play a part in the county financial process. The county commissioners are ultimately responsible for adopting the budget and approving all payments, which are processed through the clerk's office.

**Courts.** Counties are required to provide magistrate and district court facilities and support staff. Idaho's Supreme Court provides judges, technical expertise and oversight to the local courts. The county provides misdemeanor probation services for adults and juveniles.

**Elections.** The county clerk conducts elections for all taxing districts within the county, except irrigation districts, and maintains and updates voter registration lists.

**Emergency Management.** Counties must be prepared in case of emergency and Teton County has an emergency management coordinator who is responsible for disaster prevention, preparedness, response and recovery.

**Employment Practices.** The responsibilities of a public employer are different from those in the private sector. Employees are accorded different rights and many Federal standards not applicable to small, private employers apply to the public sector. County officials must ensure compliance with all applicable state and federal employment laws.

**Ethics/Conflicts of Interest.** State laws govern circumstances where personal interests may conflict with public responsibilities and mandate disclosure and nonparticipation in certain circumstances. The governing process requires adherence to high ethical standards and disclosure of public information to friend and foe alike. Strong opinions must be balanced by respect for the procedural rights of others.

**Health Care/Indigent Assistance.** Basic preventative health care services are provided by Idaho's seven public health districts, which are governed by the counties. The county serves as the "last resource" for individuals unable to pay medical bills or in need of emergency, non-medical assistance.

**Roads.** Teton County maintains about 350 miles of roads and associated bridges. All road construction, maintenance and snow removal occurs under the direction of the county's road & bridge supervisor, who reports to the public works director, who is supervised by the county commissioners. The county has no responsibility or authority for any state highways.

**Law Enforcement.** The sheriff and prosecuting attorney are the county's primary law enforcement personnel. The sheriff is also responsible for detaining prisoners in the county jail, which is accomplished by leasing space in the Madison County jail.

**Open Meetings/Public Records.** The public's business is expected to be conducted in public, which means that all government meetings, including any sub-agency or commission created by the county commissioners, must be open to the public, unless the law specifically permits an executive session to be held. All records maintained by the government are public, except those specifically exempted by state statute.

**Planning, Zoning and Building.** Comprehensive planning, zoning and subdivision regulations are used by counties and cities to provide for orderly change and growth, as well as to stabilize and protect property values. The county issues building permits to ensure that structures are built according to standards set forth in the International Building Code.

**Property Taxes.** County government works with the State Tax Commission to administer the property tax system for all taxing districts (school, cemeteries, ambulance, fire, library). All county officials have responsibilities within the tax system.

**Board of Equalization.** The tax administration process starts in the county assessor's office where property values are set. The goal is to achieve equity in values for different property types by assessing all properties at market value. The county commissioners sit as a Board of Equalization to review appeals of property tax valuations and determine whether assessments are equitable. Once values and levies are set, it is the responsibility of the county treasurer to collect taxes.

***Purchasing Contracts.*** Public officials must purchase public property in accordance with specific state statutes designed to provide openness and fairness in the process. The need for public business to be accountable requires that contractual relationships be carried out by written agreement, rather than mere oral promises, and that a competitive bid process is followed.

***Risk Management/Liability.*** Counties have developed programs to manage liability risks to avoid public costs while allowing local government to function. Certain immunities may apply to governmental actions and officials must know these important laws.

***Solid Waste Management.*** Counties are responsible for operating solid waste disposal systems and county commissioners have authority to acquire, establish and operate such systems. Operations at the county transfer station are managed by the county's solid waste supervisor, who reports to the public works director.





