County Mandates Under Idaho Law

December 6, 2024

Notes

The following information provides a detailed summary of the constitutional and statutory mandates imposed on Ada County pursuant to Idaho law. While certain provisions referenced herein may not appear to impose mandates in the strictest sense, they are included to provide context and illustrate the many obligations Ada County undertakes. Other provisions that limit Ada County's authority are also included herein to demonstrate the restrictions that apply to fulfilling these mandates.

The information is organized largely based on the order that the cited provisions appear within the Idaho Constitution and Idaho Code with some deviations for references to related provisions that may appear elsewhere. Some provisions are referenced more than once to highlight different subsections in a logical order.

Provision	Summary
Article VII, § 15 Article XVIII Idaho Code § 31-707 Idaho Code § 31-2102 Idaho Code § 31-3107 Idaho Code § 34-305	The Legislature provides for the system of government for the County, the election of County officers, the duties that such County officers shall perform, the requirements regarding compensation for such County officers and their deputies and clerical assistants, and strict accountability of County officers for all fees collected by them and for all public money that is paid to them or otherwise comes into their possession.
	The Legislature provides the system of finance for the County, requires that whenever the County has any outstanding and unpaid warrants for which there are no funds in the County Treasury, the Board shall levy a special tax to create a Redemption Fund for the redemption of such warrants, requires the County's business to be conducted on a cash basis, and requires all money in the County Treasury left at the end of each fiscal year that is not needed for current expenses to be transferred to the Redemption Fund
	The Clerk shall be Ex Officio Auditor and Recorder, as well as the Ex Officio Clerk of the Board and the Chief Elections Officer of the County.
	The Treasurer shall be the Ex Officio Public Administrator and Treasurer.
	The Board shall empower the Sheriff, Assessor, Treasurer, and Clerk to appoint such deputies and clerical assistants as they may require and shall fix the renumeration to be received by them, which shall be paid monthly in the same manner as the salaries of the County officers are paid.
Article VIII, §§ 3, 4–5 Article XII, § 4 Idaho Code § 31-605 Idaho Code § 31-1503	The County shall not incur any indebtedness, or liability, in any manner, or for any purpose, exceeding in that year, the income and revenue provided for it for such year, without the assent of 2/3 of the qualified electors thereof voting at an election to be held for that purpose, nor unless, before or at the time of incurring such indebtedness, provisions shall be made for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for the payment of the principal thereof, within 30 years from the time of contracting the same.
	The County shall not lend or pledge its credit or faith directly or indirectly in any manner to, or in aid of, any individual, association, or corporation, for any amount or for any purpose and shall also not become responsible for any debt, contract, or liability of any individual association, or corporation.
	The County shall never exercise its attributes of sovereignty including, but not limited to, the power to tax, the power of eminent domain, and the police power on behalf of any industrial development project authorized pursuant to Article VIII, § 5.
	The County shall not ever become a stockholder in any joint stock company, corporation, or association whatever, or raise money for or make donations or loan its credit to, or in aid of, any such company or association.
	The Board of County Commissioners ("Board") cannot contract debts or liabilities except in pursuance of law.
Idaho Code § 1-1613 Idaho Code § 1-2217	The County shall provide suitable and adequate facilities for the District Court and Magistrate's Division of the District Court, including the facilities and equipment

	necessary to make the space provided functional for its intended us, and shall provide for the staff, personnel, supplies, and other expenses of the District Court and Magistrate's Division of the District Court.
Idaho Code § 2-205	The County shall have a Jury Commission made up of the Clerk and the Jury
Idaho Code § 2-206 Idaho Code § 2-207 Idaho Code § 2-215	Commissioner and the Jury Commissioner's compensation, which is fixed by the Administrative District Judge, shall be payable from County money even if he is not otherwise a County employee.
Idaho Code § 2-222	The Jury Commission shall compile and maintain a jury list for the County and must update said list at least every December of each odd-numbered year.
	The County must pay mileage reimbursement and compensation to jurors.
	The Board may seek partial reimbursement from the Idaho Supreme Court for lengthy trial juror compensation, but the amount of reimbursement is dependent on other county's applications for such reimbursement and whether there are sufficient funds to satisfy all requests.
Idaho Code § 6-538	The Recorder must hold security and investments of proceeds from a partition sale in his name for the use and benefit of the interested parties and must deposit all securities taken with the Treasurer and keep an account in a book of all such investments and dispositions.
Idaho Code § 6-903	The County is generally liable for its own negligence and wrongful acts or
Idaho Code § 31-2018	omissions and those of its employees acting within the course and scope of their employment whenever a private party would be liable.
	The County shall indemnify County officials and employees against all losses of public funds or property unless such losses are the result of negligence, gross negligence, or intentional conduct by the official or employee.
Idaho Code § 7-1117 Idaho Code § 7-1122	In proceedings to establish paternity, the court may order the County to pay all or a part of the compensation of expert witnesses appointed by the court.
	If a child is likely to become a public charge on the County, the County's "Public Assistance Official" shall be designated as trustee and shall receive payments of child support for such children if the mother does not reside in the County, in which case, the trustee shall report the amounts received and paid over to the court on at least an annual basis.
Idaho Code § 8-106	An order for arrest in a civil action must require that the Sheriff arrest the defendant, hold him to bail, and return the order.
Idaho Code § 8-304	A writ of possession shall be directed to the Sheriff, who shall deliver the writ and
Idaho Code § 8-305	take property and retain it in accordance with the writ. If the property is within a
Idaho Code § 8-308	building or enclosure and is not voluntarily delivered, he may call upon the County to aid and protect him in entering the building or enclosure and taking the property.
Idaho Code Title 8,	A writ of attachment shall be directed to the Sheriff, who shall serve, execute, and
Chapter 5	return the writ without delay, attach, and safely keep the property to be levied upon, and make a full inventory of the property attached.
Idaho Code § 8-701	A court may order money that is the subject of litigation to be deposited with the
Idaho Code § 8-702	court, in which case it must be paid to the Clerk, who must deposit it with the Treasurer. The Treasurer is liable on her official bond for the safekeeping of the money deposited.
Idaho Code § 9-709	A warrant to arrest or commit a witness must be directed to the Sheriff, who must
Idaho Code § 9-710	execute the same.
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Idaho Code § 9-1603	Fees for an interpreter's services and mileage shall be paid by the County in both civil and criminal actions.
Idaho Code § 10-1305	The \$27 filing fee for foreign judgments that is collected by the Clerk shall be transmitted to the Treasurer, who shall deposit \$20 in the District Court Fund and, within 15 days, shall pay \$7 to the State Treasurer for deposit into the Court Technology Fund.
Idaho Code § 11-102 Idaho Code § 11-103	A writ of execution must be subscribed by the Clerk and directed to the Sheriff. The Sheriff shall thereafter take steps to satisfy the judgment in compliance with all statutory requirements applicable to the type of judgment and property at issue.
	Except as provided for execution or garnishment against earnings or unemployment benefits for a delinquent child support obligation, execution may be made returnable to the Clerk at any time not less than 10 nor more than 60 days after its receipt by the Sheriff.
	When the execution is returned, the Clerk must attach it to the judgment roll. If any real estate be levied upon, the Clerk must record the execution and the return thereto at large, and certify the same under his hand as true copies in a book to be called the "Execution Book," which must be indexed with the names of the plaintiffs and defendants in execution alphabetically arranged, and kept open at all times during office hours for the inspection of the public without charge.
	Where an execution or garnishment against earnings or unemployment benefits for a delinquent child support obligation is served upon any person or upon the State and there is in possession of such person or the State any such earnings or any unemployment benefits of the judgment debtor, the execution and the garnishment shall operate continuously and shall require such person or the State to withhold the nonexempt portion of earnings or unemployment benefits at each succeeding earnings or unemployment benefits disbursement interval until released by the Sheriff at the written request of the judgment creditor or until the judgment for child support debt, in the dollar amount specifically set forth on the writ of execution and subject to garnishment as of the date the writ of execution is issued, is discharged or satisfied in full. However, interim returns on such continuous execution or garnishment shall be filed by the Sheriff at intervals not to exceed 14 days, whenever the amount collected in the 14-day period is at least equal to \$50, but in any event, interim returns on such continuous garnishment shall be filed by the Sheriff at intervals not to exceed 30 days.
Idaho Code § 11-203	Except as otherwise provided, a claim of exemption or third-party claim may be filed only if property has been levied upon. The claim of exemption or third-party claim shall be delivered or mailed to the Sheriff within 14 days after the date the Sheriff hand delivers or mails the documents required to be served upon the defendant and third parties under Idaho Code § 11-709. If the claim is mailed, it must be received by the Sheriff within the 14-day period.
	Within 1 business day after receiving a claim, the Sheriff shall deliver or mail a copy thereof to the plaintiff or other person in whose favor the writ of execution runs. The Sheriff may provide notification of the claim by telephone but must also mail a copy of the claim within 1 business day as herein provided.
	The Sheriff shall not deliver to the plaintiff or sell the property levied upon, except if perishable as provided by law, until the period for filing a claim has elapsed. The

	Sheriff shall refuse to accept or honor a claim not filed with him within that period and unless otherwise ordered by the court, shall, after such period has elapsed, proceed to sell, or deliver the property levied upon to the plaintiff or other person in whose favor the execution runs. If, after notice from the Sheriff of the filing of a claim, the plaintiff or other person in whose favor the execution runs, notifies the Sheriff that the claim will be uncontested or fails to notify the Sheriff within the time provided that the claim is being contested, the Sheriff shall release the claimed property to the defendant or his agent.
	If a security agreement to the third party claimant is in default, rendering to said claimant the legal right to possession, the claimant may file with the Sheriff an affidavit of release to the claimant executed by the defendant-debtor or his agent or, in lieu of said affidavit of release, the third-party claimant may file an affidavit setting forth the defendant-debtor's default and claiming possession under default and a hold harmless agreement in favor of the Sheriff, supported by an undertaking qualifying in the State of Idaho, indemnifying the Sheriff and said defendant-debtor in double the actual value of the property as stated in said third-party claim. Upon
	receipt of either of the foregoing, the Sheriff shall release said property to the third-party claimant, taking receipt therefor.
Idaho Code § 11-301	The Sheriff must execute the writ against the property of the judgment debtor by levying on a sufficient amount of property, if there be sufficient property, collecting or selling the things in action, and selling the other property, and paying to the
	plaintiff or his attorney so much of the proceeds as will satisfy the judgment. Any excess in the proceeds over the judgment and accruing costs must be returned to the judgment debtor unless otherwise directed by the judgment or order of the court. When there is more property of the judgment debtor than is sufficient to satisfy the
	judgment and accruing costs within the view of the Sheriff, he must levy only on such part of the property as the judgment debtor may indicate, if the property indicated be amply sufficient to satisfy the judgment and costs.
Idaho Code § 11-705	In the case of continuing garnishments for wages, the Sheriff shall file interim returns at intervals not to exceed 14 days, whenever the amount collected in the 14-day period is at least \$100, but in any event, interim returns on such continuous garnishments shall be filed by the Sheriff at intervals not to exceed 60 days.
Idaho Code § 11-729	The Board shall have the power to set Sheriff's fees by resolution for serving an initial order of garnishment and writ of execution. The Board may also set an additional lesser fee for making an interim return on a continuing garnishment to show disbursement of money held by the Sheriff for return service, including for receiving and paying over money from any money garnishment, and including wage garnishment and writ of execution service.
	At the time of adoption of the resolution establishing any fee set forth above, the Board shall annually publish on the County website all the criteria used to establish the total fee and the value of each criterion's proportionate share of the total fee.
Idaho Code § 12-117	When the County is a party to any administrative proceeding, civil action, or judicial review action adverse to an individual or private entity and attorney fees and other expenses are awarded against it, they must be paid from funds in the County's regular operating budget. If sufficient funds are not available, then they shall be considered a claim pursuant to Title 6, Chapter 9. The County must, at the time of submission of its proposed budget, submit a report to the Board in which the amount awarded and paid during the fiscal year is stated.

Idaho Code § 12-119	When the County is a party to a civil action and costs are awarded against it, they
	must be paid out of the County Treasury.
Idaho Code § 14-101	The Treasurer, as Public Administrator, and must take charge of certain estates and
Idaho Code § 14-102	property and comply with the Title 15, the Uniform Probate Code, to the extent Title
Idaho Code § 14-105	14 does not provide direction for the administration of an estate by the Public
Idaho Code § 14-106	Administrator.
Idaho Code § 14-108	
Idaho Code § 14-112	The Public Administrator must make and return an inventory of all assets of estates
Idaho Code § 14-115	taken into her possession, less debts, and projected costs of administration, and must
Idaho Code § 14-116	convert such assets into money in accordance with Title 14.
Idaho Code § 14-117	
Idaho Code § 14-118	The Public Administrator shall pay for funeral expenses, last sickness expenses,
Idaho Code § 15-3-203	administration, and such other appropriate expenses, and a court may thereafter
	order any residue be paid to creditors, heirs, or into the State Treasury upon final
	distribution of the estate.
	The Public Administrator must institute all suits and prosecutions necessary to

necessary to recover property, debts, papers, or other estates of decedents.

The Public Administrator must make a return of all estates for which she has taken charge once every 6 months to a court under oath.

The Prosecutor shall represent the Public Administrator without charge in all probate proceedings.

The Public Administrator shall institute all probate proceedings necessary for the probate of any estate of any decedent who dies intestate without heirs or known heirs and no creditor's proceeding or other probate proceeding has been commenced within 3 months after death. Neither the Public Administrator nor the Prosecutor is entitled to any fee for the serviced performed in administering such estates.

If a Petition for Appointment of a Personal Representative has been filed and 60 days have elapsed during which no consent to act has been filed by any proper person, the Public Administrator shall act as Personal Representative unless and until a proper person consents to act.

If, at any time, letters testamentary or letters of administration are regularly granted to any other person on an estate of which the Public Administrator has charge, the Public Administrator must, under the order of the court, account for, pay, and deliver to the executor or administrator thus appointed, all the money, property, papers, and estate of every kind in his possession or under his control. Upon such transfer and upon funds becoming available to the estate, the County shall be reimbursed immediately for costs, fees, and expenses incurred by the Public Administrator pursuant to the provisions of Idaho Code §§ 14-105 and 14-120.

When it appears that any money remains in the hands of the Public Administrator (after a final settlement of the estate) unclaimed, which should be paid over to the State Tax Commission, the judge must order the same to be paid over, and on failure of the Public Administrator to comply with the order within 10 days after the same is made, the Prosecutor must immediately institute the requisite legal proceedings against the Public Administrator for a judgment against her and the sureties on her official bond in the amount of money so withheld plus costs.

Idaho Code § 15-5-601 Idaho Code § 15-5-602 Idaho Code § 15-5-603	The Board may create and budget for a Board of Community Guardian upon making a determination that there exists a need within the County for a guardian for persons in need of guardianship and for whom there is no qualified person willing to act in such capacity.
	The Board of Community Guardian shall provide an annual written report to the Board by April 1 and the Board shall review such report and determine whether to dissolve or continue the Board of Community Guardian.
Idaho Code § 16-1617	The Prosecutor is responsible for developing an interagency multidisciplinary team for investigation of child abuse and neglect referrals within the County and shall be a member of and participate in the same.
Idaho Code § 16-2402 Idaho Code § 16-2404 Idaho Code § 16-2430 Idaho Code § 16-2431	The County shall cooperate with other appropriate entities and be consulted regarding the provision of services to address the mental health needs of children with special needs.
o o	The Sheriff is responsible for the transportation of children to treatment facilities following the disposition of involuntary treatment proceedings under the Children's Mental Health Services Act.
	The County shall be responsible for the costs associated with involuntary treatment proceedings, including fees of designated examiners, transportation, room and board, support services rendered at a facility, routine physical, medical, psychological, and psychiatric examination and testing, group and individual therapy, psychiatric treatment, medication, and medical care if the parents of the child subject to involuntary treatment are indigent and all personal, family, and third-party resources have been considered.
Idaho Code § 18-3302 Idaho Code § 18-3302H Idaho Code § 18-3302K	The Sheriff must make applications for a concealed-carry license readily available at the Sheriff's Office, other public offices in the Sheriff's jurisdiction, and on the website of the Idaho State Police.
	The Sheriff must issue concealed-carry licenses and enhanced concealed-carry licenses within 90 days to any person that files an application and is not disqualified from possessing or receiving firearms.
	The Sheriff must issue a concealed-carry license to any qualified retired law enforcement officer.
	Upon issuing a license, the Sheriff must notify the Idaho State Police within 3 business days and, upon issuing a renewal, the Sheriff must notify the Idaho State Police within 5 days.
	The Sheriff must mail renewal notices 90 days prior to expiration of licenses.
	Fees for the issuance of licenses and renewals thereof must be retained by the Sheriff for the purpose of performing the duties required of him related to such licenses.
Idaho Code § 18-4114	Any final order or judgment of injunction entered against a person sought to be enjoined from violating the provisions of Title 18, Chapter 41 regarding the sale, advertisement, production, or distribution of obscene material shall direct the person to surrender to the Sheriff any obscene matter in his possession that is subject to such injunction and the Sheriff shall seize and destroy the same.

Idaho Code § 18-8306 Idaho Code § 18-8307 Idaho Code § 18-8308 Idaho Code § 18-8309 Idaho Code § 18-8406	The Sheriff shall provide written notification of the registration requirements for sex offenders to persons from other jurisdictions who apply for an identification card or driver's license. The notice shall be signed by the recipient and a copy shall be retained by the Sheriff.
	The Sheriff shall obtain a completed registration form, photo, fingerprints, and palmprints of each sex offender residing in the County upon establishing residency in the County and each non-resident sex offender employed in or enrolled as a student within the County. Offenders shall re-register with the Sheriff thereafter annually or, if designated as a violent sexual predator, then every 3 months thereafter.
	The Sheriff shall forward the form, photo, and prints to the Idaho State Police within 3 working days of registration.
	The Sheriff must notify the Idaho State Police or the Central Registry, depending on the circumstances, of changes in information related to the registration of an offender.
	The County shall provide written notification of the duty to register to juvenile sex offenders sentenced to a period of detention prior to their release.
	The Sheriff shall verify the address of each offender designated as a violent sexual predator once every 6 months or at any reasonable time if the offender fails to comply with the requirements related to address verification.
	The Sheriff shall visit the residence of each registered offender not designated as a violent sexual predator at any reasonable time to verify the address provided at registration if the notice of address verification is returned as not delivered or if the signed notice is not timely returned.
	Offenders who do not provide a physical residence address at the time of registration shall report to the Sheriff in person once every 14 days and provide a detailed description of the location where he is residing. The Sheriff shall thereafter visit the described location at least once per month to verify the offender's location.
	The fees collected for registration shall be used by the Sheriff to defray the costs related to registration, verification, electronic notification, information sharing, and tracking and the County shall use \$40 per offender, per year of the fees collected for the development, use, and maintenance of a notification, information sharing, and tracking system as implemented by the Idaho Sheriffs' Association.
Idaho Code § 19-847 Idaho Code § 19-6008	The Board must provide office space to the State Public Defender's Office, free of charge, until July 1, 2029, or until the State Public Defender notifies the Board that
Idaho Code § 19-5305 Idaho Code § 19-5307	it no longer needs such space, whichever occurs first. The Clerk may take action to collect on orders of restitution on behalf of victims and may collect fines ordered in cases of certain violent crimes and shall remit the same to victims or their families as applicable.
Idaho Code § 19-3805	The Treasurer shall take custody of unclaimed stolen or embezzled property and thereafter sell it.

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Idaho Code § 19-3947	The Board shall provide for misdemeanor probations services to supervise
Idaho Code § 20-227	misdemeanor offenders and shall perform such related functions as prescribed by
Idaho Code § 31-878	the Administrative District Judge.
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	Misdemeanor Probation Officers may arrest misdemeanor probationers without a
11.1 0.1 0.10 4201	warrant for probation violations occurring in their presence.
Idaho Code § 19-4301	The Coroner must conduct an inquest in accordance with Title 19.
Idaho Code § 19-4301B	
Idaho Code § 19-4301D Idaho Code § 31-2801	The Coroner must investigate deaths occurring as a result of violence, whether apparently by homicide, suicide, or accident, deaths occurring under suspicious or unknown circumstances, deaths of stillborn children, and deaths of children without a known medical disease.
	The Coroner must refer the investigation of a death to law enforcement if the death is not attended by a physician or the cause of death cannot be certified by a physician.
	The Coroner shall make and file a written report of material facts concerning the cause and manner of death in the Clerk's Office.
	The Coroner shall promptly deliver to the Prosecutor all records relating to every death as to which further investigation may be advisable.
Idaho Code § 19-5303	When the victim of any crime is directed or authorized by the Sheriff's Office or the
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	evidence for use in the investigation or prosecution of the crime, the expense
	incurred shall be paid by the Sheriff's Office or the Prosecutor's Office.
Idaho Code § 20-516A	The Board may establish a juvenile supervised pretrial release program to perform those functions as prescribed by the Administrative District Judge. The Board may provide for juvenile supervised pretrial release services through employment of staff, contract, or any other process that will accomplish the purposes of Idaho Code § 20-516A.
Idaho Code § 20-601	The Sheriff is responsible for maintaining the County Jail, which shall be used for
	the detention of persons committed to secure their attendance as witnesses in
	criminal cases, persons charged with crimes and committed for trial, persons
	committed for contempt, upon civil process, or other authority, and persons
	sentenced to imprisonment in the Jail upon a criminal conviction.
Idaho Code § 20-602	The County Jail shall separately house males, females, and juveniles processed as adults and shall develop and maintain an inmate-classification system using the minimum standards for detention facilities.
Idaho Code § 20-604	The Sheriff shall accept all persons for detention or confinement upon receiving a
	certified copy of an order issued by a court requiring such detention or confinement.
Idaho Code § 20-607	The Sheriff shall charge and seek reimbursement for expenses incurred by the
	County in relation to the charges for which a person was sentenced to imprisonment
	in the Jail, as well as the expenses incurred in collecting such reimbursement, but
	such reimbursement shall not exceed \$25 per day or \$500 total, whichever is less,
	for the entire period of time the person was confined, including any period of pretrial detention.
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	Any reimbursements secured shall be credited to the Justice Fund or Current
	Expense Fund to be available for purposes of maintenance and operation of the Jail.

Idaho Code § 20-612	The Board shall furnish all persons committed to the County Jail with necessary food, clothing, bedding, and medical care and may pay for the same from the County Treasury.
Idaho Code § 20-619	The County must provide medical services to indigent inmates at no cost and may only charge a nominal fee of \$20 to non-indigent inmates for such services.
Idaho Code § 20-622	The Board must inspect the County Jail and, once every 3 months, inquire into the state of the same regarding security and the treatment and condition of inmates, and take all necessary precautions against escape, sickness, and infection.
Idaho Code § 20-812	The Prosecutor shall have authority to enforce the provisions of Title 20, Chapter 8, and any ordinances enacted, or written policies or procedures adopted by the County with respect to the operation of a private prison facility in the County or any contract entered into between the Board and a private prison contractor by civil action and may seek all available civil remedies including injunction.
Idaho Code § 22-204	The County Fair Board shall be charged with the care and custody of all property belonging to County used for Fair purposes and shall be responsible for all money received by it, raised by tax levy or levies for Fair purposes as well as all receipts from the operation of the Fair and any other money received from other sources for Fair purposes. Each member of Fair Board shall file with the Board a bond or other form of financial responsibility suitable to the Board in the sum of not less than \$1,000 to be approved by the Board. The Fair Board shall conduct all of its business at the place designated by the Board as the place for conducting the County Fair, which shall be the place of business of the Fair Board. It shall meet at such times and places as the Fair Board deems necessary in compliance with the Open Meetings Law.
	It shall safely keep or cause to be safely kept all money coming into its care, custody, or possession in strict compliance with the provisions of the Public Depository Law. It shall formulate in writing and file in its office all plans adopted by it from time to time in connection with the conduct of the business of the County Fair, and also file a copy of the same with the Board. It shall keep or cause to be kept proper records of its proceedings, business transactions, and true and proper accounts of all money received by it and expended or on hand; and it shall require proper vouchers evidencing all disbursements of money. The records of the Fair Board shall be open to inspection by any taxpayer or voter within the County during all regular office hours. The Fair Board shall publish in at least one issue of the official newspaper of the County a detailed statement of all money received and expended in connection with the operation of the County Fair, within 90 days after the holding of any such Fair.
	It shall take charge of and manage all such property as the County may have acquired or set aside for Fair purposes pursuant to the provisions of Idaho Code § 31-822. It may recommend to the Board that it purchase such real and personal property as may be needed for Fair purposes. It shall have power to employ labor, award prizes, make exhibition contracts, fix and charge admission and entrance fees, let contracts for concessions or services to be conducted at the Fair or under the direction of the Fair Board, but if any concession or service is to extend for a period of less than 12 days in a calendar year, the concession or service may be awarded without bid, and do all other things necessary for holding the County Fair. It shall fix the salaries of the secretary and treasurer and prescribe the time and manner of payment.

	The Fair Board shall not have the power to create any indebtedness in excess of the amount to be derived from the special levies for each year and the estimated income from annual receipts, nor shall it mortgage or otherwise pledge or encumber any of the real or personal property owned by the County and used for Fair purposes.
Idaho Code § 22-205	The Fair Board shall select and employ a competent secretary whom it shall vest with general managerial powers subject to the provisions of Title 22, Chapter 2. It shall also appoint a treasurer. The treasurer shall be required to furnish a bond in such sum as may be fixed by the Board.
Idaho Code § 22-206	For the purpose of determining what funds must be raised by taxes for Fair purposes, the Fair Board shall meet on the first Monday of February of each year, or at such other time as may be provided by law for the preparation of budgets, and shall make a budget of the amounts required for Fair purposes, including all salaries to be paid for the current year, and shall deduct therefrom the probable income from such Fair to be conducted during the current year and any balance remaining, and shall then certify to the Board the amount of said budget; and the amount to be raised by the County for Fair purposes shall in no case be in excess of the difference. The Board shall thereafter approve or make such amendments or modifications in the Fair budget as it deems proper and include the same in its annual County budget.
Idaho Code § 22-209	Any municipality having contiguous to its boundaries the County Fairgrounds, may by ordinance duly passed, extend to such Fairgrounds, the police and fire protection of said municipality. To the extent the County receives such protection, it shall pay the costs thereof out of the Current Expense Fund.
Idaho Code § 22-421	The Prosecutor shall institute proceedings against any person charged with a violation of Title 22, Chapter 4 regarding the cultivation, production, processing, registration, labeling, sale, storage, transportation, distribution, notification of use, use of seeds, and planting of seeds.
Idaho Code § 22-913	Any person, firm, or corporation violating, or threatening to violate, any of the provisions of Title 22, Chapter 9 concerning the grading and packing of potatoes, may be enjoined from violating the same and, upon demand of the Director of the Idaho Department of Agriculture, the Prosecutor shall represent the Director in such proceedings.
Idaho Code § 23-611	The Sheriff shall seize and remove any liquor upon finding that it was unlawfully possessed, manufactured, transported, purchased, sold, or disposed of by any person and shall keep the same as evidence, and upon conviction of the person, the said liquor and all packages and receptacles containing the same shall be forfeited to the State of Idaho.
Idaho Code § 23-801 Idaho Code § 23-805	The penal provisions of the Idaho Liquor Act shall be deemed to be an integral part of the penal code of the State and the Sheriff has the primary duty of enforcing such provisions and the Prosecutor has the primary duty of prosecuting violators thereof. It shall be the duty of the Director of the State Liquor Division, the Prosecutor, and the Sheriff to cooperate with the Idaho State Police in the enforcement of the penal and abatement provisions of the Idaho Liquor Act.
Idaho Code § 23-901	The Board is empowered and authorized to grant licenses to qualified persons to sell liquor purchased by them at State-run liquor stores at retail posted prices and to provide severe penalty for the sale of liquor except by and in State-run liquor stores and by persons properly licensed.
Idaho Code § 23-933B	The County shall exercise the same powers to revoke, suspend, or to refuse to grant the renewal of a retailer's license issued or issuable by it, as are granted to the Director.

Idaho Code § 23-934B	Upon the filing of an application for an alcohol beverage catering permit, the Board or its designee receiving the application shall, upon the advice and recommendation of the Sheriff, approve or disapprove the application and indicate the determination on the face of the application by endorsement signed by the Clerk.
Idaho Code § 23-936	It is the duty of the Prosecutor and the Sheriff knowing of any violation of Title 23, Chapter 9, concerning retail sale of liquor by the drink, to make complaint before the proper tribunal and to perform their duties with respect to the prosecution and conviction of such offenders. The knowing refusal to inform against or prosecute any offender shall subject them to removal proceedings as set forth in Title 19, Chapter 41.
Idaho Code § 23-1015	The Board shall establish a procedure for processing applications for alcohol licenses, transfers, or renewals thereof in a timely manner. Each application for a license, transfer, or renewal thereof shall be submitted to the Board for a decision. The Board shall have a reasonable time to examine the application before a decision is made. The Board shall establish, by ordinance, a time period within which a decision must be made following submission of an application.
	Whenever the Board denies an application, it shall specify, in writing: (a) the statues, ordinances and standards used in evaluating the application; (b) the reasons for denial; and (c) the actions, if any, that the applicant could take to obtain the license, transfer, or renewal thereof.
	In all cases where the Board is considering applications for licenses, transfers, or renewals thereof, a transcribable verbatim record of the proceedings shall be made. If the application for a license, transfer, or renewal is denied, a transcribable, verbatim record of the proceedings shall be kept for a period of not less than 6 months after a final decision on the matter. Upon written request and within the time period provided for retention of the record, any person may have the record transcribed at his expense. The Board shall also provide for the keeping of minutes of the proceedings. Minutes shall be retained indefinitely or otherwise provided by law.
Idaho Code § 25-604	The Board shall assist in the dissemination of an order establishing an area for the control of brucellosis and shall assist in policing the movement of livestock and other animals in and out of such area.
Idaho Code § 27-120	The Auditor shall deliver to each cemetery maintenance district within the County an annual statement that shows the aggregate valuation of all taxable property within such district.
Idaho Code § 31-704	At the regular meeting in January, preceding any general election, the Board must divide the County into 3 districts, as nearly equal in population as may be.
Idaho Code § 31-705	The Board, at its first regular meeting on the second Monday of January next after the election of Commissioners, must elect a Chair.
Idaho Code § 31-708	The Clerk must sign all records of the Board, record all proceedings of the Board, make full entries of all resolutions and decisions concerning the raising of money for and the allowance of accounts against the County, record the votes of the Board, sign all orders made and warrants issued by order of the Board for the payment of money, record the reports of the Treasurer of receipts and disbursements, preserve and file all accounts acted on by the Board, preserve and file all petitions and applications for franchise and record the Board's action thereon, record all orders levying taxes, and perform all other duties required by law or the rules or orders of the Board.

Idaho Code § 31-709 Idaho Code § 31-710	The Board shall hold regular public meetings to address County affairs and business and additional public meetings to canvass election returns, equalize taxation, and for any other purposes required by law or provided for by the Board and in accordance with the Open Meetings Law.
	The Board must cause minute records, allowance records, road records, franchise records, warrant records, and ordinance and resolution records to be kept permanently and indefinitely.
	All books, records, and accounts of the Board must be kept by the Clerk and be open at all times for public inspection free of charge.
Idaho Code § 31-715 Idaho Code § 60-105	All ordinances of a general nature shall, before they take effect and within 1 month after they are passed, be published at least once in a newspaper published in the County or having general circulation therein, at the specified rates; provided, however, that in cases of riot, infectious or contagious diseases, or other impending danger requiring its immediate operation, such ordinances shall take effect upon the proclamation of the Board, posted in at least 5 public places in the County.
	When codes establishing rules and regulations for the construction, alteration, or repair of buildings, the installation of plumbing, the installation of electric wiring, sanitary regulations or health measures, or other related or similar work have been regularly adopted as a code by such Board, they shall take effect without publication or posting thereof if reference be made to such code in a regularly adopted and published ordinance but a copy of such code duly certified by the Clerk shall be filed for use and examination by the public.
Idaho Code § 31-806	The Board may purchase, lease, preserve, maintain, manage, and control real and
Idaho Code § 31-807	The Board may purchase, lease, hold, maintain, improve, and operate real and
Idaho Code § 31-808	personal property for the use and purpose of public parks and public recreation. The Board must sell or auction any County real or personal property not necessary for its use.
	In the event the Board offers any real property or personal property valued at less than \$250 for sale at an auction, such auction shall be public, and the Board shall provide prior certain advance notice regarding the same.
Idaho Code § 31-809	The Board must examine and audit accounts of all County officers having control over County money.
Idaho Code § 31-809A	The Board must establish and maintain an Election Fund.
Idaho Code § 31-810	The Board must examine, settle, and allow all legally chargeable accounts against the County, order warrants to be drawn therefor, and provide for the issuance of the same.
Idaho Code § 31-813	The Board shall direct and control the prosecution and defense of all suits in which the County is a party in interest and shall employ counsel to conduct the same.
Idaho Code § 31-816	The Board shall set the compensation of all County officers and employees and provide for the payment of the same.
Idaho Code § 31-818	The Board may employ assistants and clerical staff to aid it in fulfilling its duties.
Idaho Code § 31-819	The Board shall publish a monthly statement to give notice to the public of all its acts and proceedings and a financial summary of the total amounts spent from each County fund.

	The Board shall cause a full annual financial report to be prepared and publicly available that shows the sources of income, expenditures, current fund balances, and other relevant information for each fund.
	The Board shall cause summaries of the balance sheet and statement of revenues and expenditures to be prepared and published within 30 days of the annual audit's preparation.
Idaho Code § 31-825	The Board may purchase and provide for care, by the Clerk, law books and pamphlets necessary for use by the District Court, County officials, and the bar of the County.
Idaho Code § 31-836	The Board may lease any property belonging to the County without a public auction provided that such lease shall not exceed 5 years, and, at a public auction, such lease shall not exceed 30 years.
	The Board may lease property belonging to the County without a public auction but only if such property is to be used for an industrial park in conjunction with economic development purposes without a public auction for up to 30 years only.
	For nominal rent only, the Board may lease property belonging to the County for up to 99 years without a public auction but only to the State or a political subdivision thereof for a public purpose or to a non-profit corporation or association for the purposes of erecting and maintaining an animal shelter or play field, recreation park, or stadium to serve as a memorial to the living or deceased soldiers, sailors, and marines of an armed conflict, or to a hospital district for use in furthering the purposes of said district.
Idaho Code § 31-832 Idaho Code § 31-833	The Chair of the Board or the Sheriff may determine that a catastrophic public nuisance exists within the County on federal land and shall provide notice of the same to the relevant federal agency and shall subsequently work with said agency to abate the nuisance.
	Should the federal agency fail to respond or refuse to act, then the Chair or Sheriff shall consult with the Prosecutor and Attorney General.
	If the nuisance is found to adversely affect the public health, safety, and welfare of the people of the County, the Chair or the Sheriff shall coordinate with federal agencies and seek professional expertise and may pursue all remedies allowed by law after consulting with the Attorney General.
Idaho Code § 31-826 Idaho Code § 31-839 Idaho Code § 31-840	The Board may appropriate funds for demonstration work in agriculture and home economics within the County and for the employment of County agents in cooperation with the University of Idaho and the U.S. Department of Agriculture in accordance with the Smith-Lever Act.
	The salary and expenses of such agents shall be fixed by the University of Idaho and the Board shall provide for the payment of such salary expenses out of the General Fund, County Fair Fund, or other available funds not otherwise appropriated.
Idaho Code § 31-867	The Board may levy a special tax not to exceed 0.04% of market value for assessment purposes on taxable property within the County to provide for the functions of the District Court and Magistrate Division within the County.

	Such revenues collected must be paid into the District Court Fund to be used for court expenditures excluding courthouse construction and remodeling.
	The balances in the District Court Fund shall not exceed 60% of the total budget for court functions for the current year.
	The Board may establish a Court Facilities Fund solely for the purposes of planning, constructing, and remodeling court facilities.
Idaho Code § 31-870	Any fees imposed and collected for County services shall not exceed the actual cost of the service rendered.
	The administrative fee collected for the issuance of a motor vehicle registration shall not be increased in any way due to registration under the biennial registration option.
	The administrative fee collected for the issuance of a motor vehicle title shall be the same for all title transactions.
Idaho Code § 31-880	The Board may establish a supervised pre-trial release program to perform the functions prescribed by the Administrative District Judge.
Idaho Code § 31-881	The County shall not prohibit the authorized connection or reconnection of an electric, natural gas, propane, or other energy utility service provided by a public or cooperative utility or municipality, restrict the source of such services provided by the same, or require residents or businesses to use a particular type or generation source of electricity, natural gas, propane, or other fuel.
Idaho Code § 31-1001 Idaho Code § 31-1002	The Board must provide a courthouse and jail.
Idaho Code § 31-1002 Idaho Code § 31-1008	Any lease of a courthouse or jail beyond 5 years must be approved by voters, but in no event shall the lease exceed 30 years.
	In the event that the cost of purchasing a site, erecting a courthouse or jail thereon, or furnishing the same would exceed the revenue of 1 year, then the County may, upon 2/3 voter approval, obtain the funds through the issuance of bonds and/or establish a County Building Construction Fund in which an annual tax not exceeding 0.06% of market value for assessment purposes of all taxable property may be collected and apportioned to it.
	The Board may create the Building Construction Fund without voter approval, but only upon a finding that a critical need exists for justice or law enforcement related facilities and may thereafter deposit therein unexpended sums from the Current Expense Fund, the Justice Fund, or non-ad valorem tax revenues not otherwise restricted or dedicated.
	The Board may only review the current year's budget and adjust expenditures to provide for deposits into the Building Construction Fund from revenues not otherwise budgeted or projected to be surplus revenues in odd-numbered years.
	Funds from the Building Construction Fund may not be expended until the County has complete plans, specifications, and contracts to ensure it can complete the purchase of a site and the construction of a courthouse or jail thereon and the construction of a courthouse or jail shall not be undertaken until the Building

	Construction Fund is adequate to ensure the proper equipment and furnishing thereof.
	The Building Construction Fund shall not exceed 2% of the assessed valuation of the property within the County.
	The Board must provide offices with necessary furniture for the Sheriff, Clerk, Treasurer, Prosecutor, Assessor, and Surveyor.
	The Board must provide all necessary books of record for the Clerk, Treasurer, Assessor, and Surveyor, the books and stationery for the use of the Board, and so much as is necessary for use of said County officers in the transaction of official business.
Idaho Code § 31-1424	The Board shall make a levy upon all the taxable property not within each fire protection district within the County in the same amount as the levy made by the board of commissioners of each fire protection district and shall certify such levies to the Auditor.
Idaho Code § 31-1507 Idaho Code § 31-1508	The Auditor shall serve as the budget officer for the County.
Idaho Code § 31-1509 Idaho Code § 31-1602 Idaho Code § 31-1603	All County officials and department heads shall file an itemized estimate of non-tax revenues and expenditures to which the budget is intended to apply and under the classifications set by the Board.
Idaho Code § 31-1604 Idaho Code § 31-1605 Idaho Code § 31-1606 Idaho Code § 31-1607	The Auditor shall compile and prepare a preliminary budget for consideration by the Board.
Idaho Code § 31-1608 Idaho Code § 31-1609 Idaho Code § 31-2126	The final budget shall not be greater than the amount of the tentative budget or include amounts to be raised from property taxes greater than the amounts published.
	The aggregate of expenditures authorized against any fund shall not exceed the estimated revenues to accrue to such fund during the ensuing fiscal year from sources other than taxation together with any balances and plus revenues to be derived from taxation for such ensuing fiscal year.
	Upon adoption of the final budget by the Board, the Auditor shall ensure compliance therewith.
	Unless there is a unanimous finding of an emergency by the Board, all County officials and employees shall be limited in making expenditures or incurring liabilities by the appropriations adopted by the Board and the Auditor shall issue no warrant and the Board shall approve no claim for any expenditure in excess of the adopted budget appropriations.
	The Board must not transfer any money from one fund to another or otherwise divert money in a fund to other uses unless expressly allowed by law.
	All appropriations, other than those for incomplete improvements in progress of construction, shall lapse at the end of the fiscal year.

	The Treasurer must disburse County money only on warrants issued by the Auditor based on orders of the Board or as otherwise provided by law.
	The Treasurer must not enter money received for the current year on Treasurer's account with the County for the past fiscal year until after annual settlement for the past year has been made with the Auditor.
	The Treasurer must keep County financial records in accordance with the Uniform Accounting Manual for Local Government Entities pursuant to Idaho Code § 67-1075.
	The Treasurer must keep books so that the amounts received and paid out on account of separate funds or specific appropriations are exhibited in separate and distinct accounts and the whole receipts and expenditures are shown in one general or cash account.
	The Treasurer must keep an account of the receipt and expenditure of all money in books provided for such purpose.
Idaho Code § 31-2104 Idaho Code § 31-2119	The Treasurer must file and keep the certificates of the Auditor delivered to the Treasurer when money is paid into the County Treasury.
Idaho Code § 31-2101 Idaho Code § 31-2103	The Treasurer must receive all money belonging to the County, safely keep the same, and apply and pay such money out.
Idaho Code § 31-2009	The Sheriff, Recorder, Treasurer, Assessor, and Prosecutor must have offices at the County seat and keep them open for business on such days and during such hours as prescribed by the Board.
Idaho Code § 31-1802	Upon request by the Sheriff, the Board shall set aside money for the Sheriff's Revolving Expense Fund.
	transactions to be prepared annually and in accordance with the filing requirements set forth in Idaho Code § 67-450B.
Idaho Code § 31-1701	funds to redeem registered warrants. The Board shall cause a full and complete audit of the County's financial
	rate to be paid and direct the Auditor to establish the redemption fund. The Treasurer shall then complete all necessary arrangements to secure sufficient
	The Board must review the alternative ways of redeeming emergency warrants as provided by the Treasurer and shall select the method of financing and the interest
	the Treasurer shall ensure that the process of funding registered emergency warrants conforms with current banking and accounting requirements and shall identify ways of redeeming emergency warrants, including through short-term borrowing from other County funds at market interest rates, until a warrant redemption levy is established as set forth in Idaho Code § 63-806(1).
	Governmental Entities pursuant to Idaho Code § 67-1075. In the event the Board declares an emergency pursuant to Idaho Code § 31-1608,
	All budget and appropriations information and accounting systems shall conform to the standards established in the Uniform Accounting Manual for Local

	The Treasurer must keep all money belonging to the State or the County in the Treasurer's possession until disbursed according to law and must not loan or permit any person to possess or use the same.
Idaho Code § 31-2112	The Treasurer must settle accounts relating to the collection, care, and disbursement of public revenue with the Auditor on the first Monday of each month through a statement made under oath.
	The Treasurer shall report uncollected fees, personal property taxes, or other revenue due but unpaid for a period of 5 years.
	The Treasurer must deposit all warrants redeemed and take Auditor's receipt therefor.
	The Treasurer must make a full settlement of all accounts with the Auditor on the first Tuesday after the first Monday of October in the presence of the Board.
	The Board shall have supervisory control over the Treasurer's annual full settlement of all accounts with the Auditor.
Idaho Code § 31-2113	The Treasurer must make a detailed report at every regular meeting of the Board of all money received by the Treasurer, the disbursement thereof, all debts due to and from the County, and all other proceedings of the Treasurer's Office.
Idaho Code § 31-2114	The Board must institute suits for recovery if the Treasurer neglects or refuses to settle or report as required by Idaho Code §§ 31-2112 and 31-2113.
Idaho Code § 31-2115	The Treasurer must bring an action in the name of the County against the Prosecutor for the recovery of any money and damages that the Prosecutor refuses or neglects to account for and pay over.
Idaho Code § 31-2123	The Treasurer must permit the Board and the Auditor to examine the books and count the money in the County Treasury whenever they may wish.
Idaho Code § 31-2217	Process and orders in an action or proceeding, and the duties related thereto, must be executed by the Coroner when the Sheriff is a party to such action or proceeding.
Idaho Code § 31-2202 Idaho Code § 31-2215 Idaho Code § 31-2227	The Sheriff and the Prosecutor have the primary duty of enforcing all penal provisions of Idaho Code.
Tauno code § 31 2227	The Sheriff shall preserve the peace.
	The Sheriff shall arrest all persons who attempt to commit or who have committed a public offense and take the same before a magistrate.
	The Sheriff shall prevent and suppress all affrays, breaches of the peace, and riots and insurrections.
	The Sheriff shall attend all courts within the County and obey the lawful orders and directions of the courts.
	The Sheriff shall act as the court crier at the direction of the court.
	The Sheriff shall take charge of and keep the County Jail and the prisoners therein.

	The Sheriff shall indorse upon all process and notices the date and time of reception and issue a certificate showing the names of the parties, title of paper, and time of reception.
	The Sheriff shall serve all process and notices in the manner prescribed by law.
	The Sheriff shall certify the manner and time of service of process and notices or the reasons for the failure of service and return the same without delay.
	The Sheriff shall keep a record of all stolen vehicles reported within the County, immediately transmit copies of all reports of stolen vehicles to the Idaho State Police and notify the Idaho State Police of any and all vehicles recovered.
	The Sheriff shall prevent the unauthorized importation of wild omnivores or carnivores capable of causing injury to people or property upon request by the Governor or his agent.
	The Sheriff shall work with the Idaho State Police to require all persons to use state highways carefully and safely, safeguard and protect the surface and other physical portions of state highways, regulate traffic on all state highways and roads, and respond to calls following wrecks and investigate the same.
	The Sheriff shall work with the Idaho State Police to enforce all laws related to the identification, inspection, transportation, and theft-prevention of livestock.
	The Sheriff shall work with the Idaho State Police to use whatever force is necessary to protect the public from wild or domestic omnivores and carnivores consistent with 50 CFR § 17.84(i).
	The Sheriff shall work with the Idaho Transportation Department to give examinations for and sell drivers' licenses and identification cards.
	The Sheriff shall expeditiously and promptly investigate all cases involving missing children when such cases are reported to the Sheriff.
Idaho Code § 31-2229	The Sheriff shall be responsible for command of all search and rescue operations within the County.
	The Sheriff shall prepare and keep current a plan to command the search and rescue capabilities and resources available within the County.
	The Sheriff shall supervise ground aspects of search and rescue operations for lost aircraft and airmen in coordination with the Chief of the Idaho Office of Emergency Management and the Administrator of the Division of Aeronautics.
Idaho Code § 31-2301	The Auditor must draw warrants on the County Treasury in favor of all persons entitled thereto, in payment of all claims and demands chargeable against the County that have been legally examined, allowed, and ordered paid by the Board, and for all debts and demands against the County when the amounts are fixed by law and not directed to be audited by another person or tribunal.
Idaho Code § 31-2303	The Auditor must examine and settle the accounts of all persons indebted to the County or holding money payable into the County Treasury and must certify the amount to the Treasurer, and upon the presentation and filing of the Treasurer's

	receipt, give to such person a discharge and charge the Treasurer with the amount received.
Idaho Code § 31-2304	The Auditor must keep accounts current with the Treasurer, and when any person deposits with the Auditor any receipt given by the Treasurer for any money paid into the County Treasury, the Auditor must file such receipt and charge the Treasurer with the amount thereof.
Idaho Code § 31-2305	The Auditor shall have prepared, in separate series, warrant blanks for each year, numbered consecutively, and showing the year against the revenue of which they are to be issued.
	All warrants issued by the Auditor shall be upon the warrant blanks of the series for the year chargeable with the amount for which such warrant is issued, and the number, date and amount of each, and the name of the person to whom payable, and the purpose for which drawn must be stated thereon.
	All warrants must, at the time they are issued, be registered by the Auditor.
Idaho Code § 31-2401	The Recorder must procure such books or other electronic storage methods for records as the Recorder's Office requires.
	The Recorder must have custody of and keep all books, records, maps, and papers deposited in the Recorder's Office and may keep the same within an approved electronic storage system.
Idaho Code § 31-2402 Idaho Code § 31-2407 Idaho Code § 31-2410 Idaho Code § 31-2411	The Recorder must, upon payment of fees, record separately the instruments set forth in Idaho Code § 31-2402 and all other applicable statutes under which other documents are required or permitted by law to be recorded.
Idaho Code § 31-2412 Idaho Code § 31-2414	The Recorder must endorse instruments to be recorded with the date and time of its reception and immediately enter it into the proper index or approved electronic storage system with the name of the person at whose request it was recorded and the book and pages or instrument number in which it is recorded or, if an electronic storage system is used, then the Recorder shall endorse a suitable reference number, and thereafter deliver it upon requires to the party who submitted the same for recording.
	The Recorder must determine what other writings are required or permitted by law to be recorded.
	The Prosecutor must consult with the Recorder in the event the Recorder contemplates refusing to record a document.
Idaho Code § 31-2404	The Recorder must keep certain indexes in a certain manner or, alternatively, create
Idaho Code § 31-2405	an electronic management system to keep the required indexes as files that are
Idaho Code § 31-2409	segregated in the same manner as indexes and that permits search and retrieval capabilities.
Idaho Code § 31-2406	The Recorder must keep a book for and record therein all certificates of sale of real estate sold under execution or under order made in any judicial proceeding and prepare an index thereto in the manner provided.
Idaho Code § 31-2413	The Recorder must keep a reception book in which all instruments authorized by law shall be entered immediately after numbering in the manner provided, which shall be open to public inspection.

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Idaho Code § 31-2415	The Prosecutor must prosecute an action to recover the \$50 sum the Recorder is required to pay into the current expense fund for each neglect, failure, or refusal to record any instrument authorized by law to be recorded.
Idaho Code § 31-2419	All books, maps, charts, surveys, and other papers on file in the Recorder's Office must be open for public inspection without charge.
	The Recorder must arrange the books and indexes in a suitable place and manner as to facilitate their inspect.
	The Recorder may provide one or more public-access terminals through which the public may access electronically stored versions of recorded documents.
Idaho Code § 31-2604	The Prosecutor shall prosecute and defend all actions, applications, and motions, civil or criminal, in the District Court in which the people, the State, or the County are interested or a party and shall prosecute or defend the same in another county when the place of trial for such action or proceeding is changed.
	The Prosecutor shall prosecute all felony criminal actions regardless of the arresting officer.
	The Prosecutor shall prosecute all misdemeanor or infraction actions for violation of all state laws and County ordinances when the arresting or charging officer is an employee of the State of the County.
	The Prosecutor shall conduct preliminary criminal examinations before magistrates.
	The Prosecutor shall prosecute and defend all civil actions in which the County or State is interested.
	The Prosecutor shall prosecute violations for misdemeanors and infractions and violations of County ordinances, as well as violations of city ordinances committed within the municipal limits of that city when the arresting or charging officer is a city employee when a written contract to do so exists between the Prosecutor and that city.
	The Prosecutor shall give advice to the Board and all other County officers.
	The Prosecutor shall attend grand jury proceedings when requested for the purpose of examining witnesses before the grand jury.
	The Prosecutor shall draw bills of indictments, informations, and accusations.
	The Prosecutor shall issue subpoenas and other process requiring the attendance of witnesses.
	The Prosecutor shall settle with the Auditor and pay over all money collected or received by them during the preceding month to the Treasurer on the first Monday of each month.
	The Prosecutor shall file with the Auditor an account verified by their affidavit of all money received during the preceding year for fines, forfeitures, penalties, and costs on the first Monday of October.

Idaho Code § 31-2605	The Prosecutor must provide duplicate receipts whenever she receives any money for fines, forfeitures, penalties, or costs to the person paying the same.
Idaho Code § 31-2606	The Prosecutor shall not receive any fee or reward for services in any prosecution
Idaho Code § 31-2607	or business to which it is her official duty to attend or discharge. The Prosecutor shall act as the Board's legal advisor and must attend its meetings
Idano Code § 51-2007	when required.
	The Prosecutor must attend and oppose all claims and accounts against the County
X11	when she deems them unjust or illegal.
Idaho Code § 31-2611 Idaho Code § 31-2612	The Board must, at its first meeting in October of each year, set apart from any funds then in the County Treasury and not specially appropriated or set aside for
Idano Code § 31-2012	other purposes, \$100–\$1,000 to be used by the Prosecutor as a contingent fund for
	the purpose of defraying necessary expenses as are not otherwise specifically
	provided for in the trial and preparation for trial of criminal cases and in conducting
	investigations by the grand jury.
	The Prosecutor, by and with the consent and approval of the District Court, may
	incur the expenses specified above, so far as is necessary, to the amount annually
	appropriated by the Board for said purpose.
Idaho Code § 31-2614	The Auditor shall transfer any sum remaining in the contingent fund as of
T11 G 1 0 21 2707	September 30 of each year to the general revenue fund.
Idaho Code § 31-2707 Idaho Code § 50-1305	All surveys, maps, and plats ordered by the Board shall be made by the Professional Land Surveyor retained by the Board, who shall be paid such fee as
Idaho Code § 50-1306	may be fixed and agreed upon.
	and so three and agreed upon
	The County shall require the Surveyor to check all plats and computations thereof
	to determine that the requirements for plats offered for record within the County are
	met.
	The County shall transmit all proposed plats to, and subsequently consider all
	comments from, cities.
Idaho Code § 31-2804	The Board must require the Coroner to file a statement in writing, verified by
	affidavit, showing the amount of money or other property belonging to the estate of a deceased person, which has come into the Coroner's possession since their last
	statement and the disposition of such property before auditing or allowing the
	accounts of the Coroner.
Idaho Code § 31-1504	The Coroner shall cause any body that no person takes charge of within 14 days of
Idaho Code § 31-2117	death to be decently interred or cremated.
Idaho Code § 31-2802 Idaho Code § 31-2803	The Coroner need not reimburse the County for burial of the poor.
Idaho Code § 31-2803	The Coroner need not reimourse the County for buriar of the poor.
	It shall be the duty of the Board to provide for burial or cremation of any deceased
	indigent person.
	If there is not sufficient property belonging to the setate of the decree of the decre
	If there is not sufficient property belonging to the estate of the deceased to pay for the necessary expenses of burial or cremation, the expenses are a legal charge
	against the County.
	The Coroner must notify the Treasurer of money and any other property found on or with a dead body within 72 hours of knowledge of the death and upon
	verification of no legal next of kin or administrator of the decedent's estate and the

	Treasurer shall take possession of such money and deposit it to the credit of the County and shall take possession of any other such property and sell it at public auction within 30 days and thereafter deposit the proceeds to the credit of the County.
	If a legal representative demands such money or proceeds within 6 years or at any other time as ordered by the Board, the Treasurer must pay it to such legal representative.
	The Coroner must deliver to the Treasurer or the legal representative of the deceased any money or other property found upon a body within 30 days after an inquest upon such body.
Idaho Code § 31-2806	The Coroner shall be authorized to act as the substitute for the Sheriff when the
Idaho Code § 31-2807	Sheriff declares that he is disqualified from acting due to a conflict of interest.
111 0 1 0 21 2004	When the Coroner acts as the Sheriff, he possesses the same powers and may perform all the same duties of the Sheriff.
Idaho Code § 31-2904	The Recorder shall implement the functions of the Uniform Real Property Electronic Recording Act in accordance with standards established by the Secretary of State.
	The Recorder shall continue to accept paper documents for recording even if he accepts electronic documents and shall place entries for both types of documents in the same index.
Idaho Code § 31-3101	The Board shall fix the annual salaries of the County officers as of and from
Idaho Code § 31-3106	October 1 through the budget process.
	The salaries of County officers as full compensation for their services must be paid monthly from the County Treasury, upon the warrants of the Auditor.
	All actual and necessary expenses incurred by any County officer or deputy in the performance of their official duties shall be a legal charge against the County, and shall be certified by receipts to the Auditor, who shall then issue a warrant in the amount so certified, payable to the officer or deputy submitting the certification, and the warrant paid shall be charged against said officer's budget.
	The Board shall determine the actual and necessary expense of the use of a County officer or deputy's use of their private car as a means of travel in the performance of their official duties and make an allowance at a rate for each mile driven at the full amount allowable for travel expenses.
Idaho Code § 31-3113	The Prosecutor may contract with any city within the County to prosecute non-conflicting misdemeanors and infraction with the unanimous approval of the Board.
Idaho Code § 31-3301	Accounts for County charges of every description must be presented to the Board to be audited as provided by law.
Idaho Code § 31-3401	The Board shall evaluate the need and provide to indigent persons non-medical assistance in certain temporary situations and, by resolution, promulgate policies and procedures and may negotiate payment to providers and contract for non-medical services.
	Non-medical assistance for indigent persons may be funded by the Board from the current expense fund in accordance with Idaho Code § 63-805.

Idaho Code § 31-3901 Idaho Code § 31-3903 Idaho Code § 31-3908	The Board may establish an ambulance service and shall sit as the governing board of such ambulance service district.
radio code y 31 3700	The Board shall determine the operation of the ambulance service and make expenditures for the purchase or lease of real property, the construction of buildings, the acquisition of necessary equipment, and the payment of salaries related to the same.
	The Board shall levy a special tax on all taxable property within the County to support the ambulance service district.
Idaho Code § 31-4202 Idaho Code § 31-4204	The clearance, replanning, and reconstruction of areas in which unsanitary or unsafe housing conditions exist and the provision of sanitary and safe dwelling accommodations for persons of low income are governmental functions that the County shall perform under the County Housing Authorities and Cooperation Law.
Idaho Code § 31-4401 Idaho Code § 31-4402 Idaho Code § 31-4403 Idaho Code § 31-4404	Solid waste disposal systems shall be established, maintained, and operated in the County and the Board shall acquire, establish, maintain, and operate such solid waste disposal systems as are necessary and to provide reasonable and convenient access to such systems by all County residents.
Idaho Code § 31-4504	The County shall not operate any pollution control facility as a business other than as a lessor. Any lease of a pollution control facility shall be for a term not shorter than the longest maturity of any revenue bonds issued to finance such pollution control facility or a portion thereof and shall provide for rentals adequate to pay the principal of and interest and premiums, if any, on such revenue bonds as the same fall due and to create and maintain such reserves and accounts for depreciation, if any, as the Board in its discretion shall determine to be necessary.
Idaho Code § 31-4601 Idaho Code § 31-4602 Idaho Code § 31-4603 Idaho Code § 63-805	The County is obligated to perform vital functions in administering and delivering law enforcement services to residents and, as such, the Board may establish a Justice Fund to provide funding for the operation of the Sheriff's Office, construction, remodeling, and operation and maintenance of the County Jail, a juvenile detention facility, and a courthouse, operation of the Prosecutor's Office, provision of public defender services and other court-appointed counsel, and operation of the Clerk's Office to the extent the operation provides support for the District Court.
	The Justice Fund must be separate and distinct from the Current Expense Fund and expenditures from the Justice Fund shall be solely dedicated to the purposes set forth above.
	The establishment of a Justice Fund shall proportionately reduce the allowable property tax charges for remaining expenses in the Current Expense Fund as set forth below.
	The Board may levy annually upon all taxable property, a property tax for general County purposes, including the provision of public defender services, ² to be collected and paid into the County Treasury and apportioned to the Current Expense Fund which levy shall not exceed 0.26% of market value for assessment purposes of such property, or a levy sufficient to raise \$250,000, whichever is greater. However, if the County establishes the Justice Fund as provided in Idaho Code § 31-4602, the maximum current expense levy shall be reduced to 0.20% of

¹ This provision requires amendment to the extent it conflicts with the recently enacted State Public Defender Act. ² This provision requires amendment to the extent it conflicts with the recently enacted State Public Defender Act.

	market value for assessment purposes, or a levy sufficient to \$250,000, whichever
	is greater.
	After the establishment of a Justice Fund, the maximum levy authority for the Current Expense Fund shall be 0.20% of market value for assessment purposes as provided for in Idaho Code § 63-805.
	The Board may levy upon all taxable property, a property tax for the purposes set forth above, to be collected and paid into the County Treasury and apportioned to the Justice Fund. Said levy shall not exceed 0.20% of market value for assessment purposes of such property, or a levy sufficient to raise \$250,000, whichever is greater.
	The Board shall have the right to make a "general reserve appropriation," said appropriation not to exceed 5% of the Justice Fund budget as finally adopted. The total levy, however, including the "general reserve appropriation," shall be within the limitations imposed by Title 63, Chapter 8, or by any other statutes of the State of Idaho.
	The Board may levy annually upon all taxable property, a property tax for the acquisition, maintenance, and operation of public parks or public recreational facilities, to be collected and paid into the County Treasury and apportioned to a fund to be designated as the "Parks and Recreation Fund," which is created pursuant to Idaho Code § 63-805. The Board may appropriate otherwise unappropriated funds for such purposes. No levy made for this purpose shall
111 0 1 22 401	exceed 0.01% of the market value for assessment purposes on all taxable property.
Idaho Code § 32-401	The Recorder shall issue marriage licenses and administer all oaths required or provided for such issuance.
Idaho Code § 32-403 Idaho Code § 32-404	provided for such issuance.
Idaho Code § 32-404 Idaho Code § 32-407	The Recorder shall record all returns of marriage licenses in a book to be kept for
Idano Code y 32-407	such purpose within 1 month after receiving the same.
Idaho Code § 32-803	The Prosecutor shall appear for a defendant named in an action for divorce sought
Tauno Code y 32 003	on the grounds of insanity.
Idaho Code § 32-11-315	The Prosecutor acts on behalf of the court when taking action arising under the
Idaho Code § 32-11-316	Uniform Child Custody Jurisdiction and Enforcement Act or involving the Hague
, and the second	Convention on the civil aspects of international child abduction and the Sheriff may
	take any lawful action reasonably necessary to locate a child or a party and assist the
	Prosecutor in carrying out her responsibilities pursuant to the same.
Idaho Code § 33-2713	The Board shall dispose of all property and assets of a dissolved library district.
Idaho Code § 31-804	The Clerk is the Chief Elections Officer of the County and shall obtain and maintain
Idaho Code § 33-401	uniformity in the application, operation, and interpretation of election laws and shall
Idaho Code § 34-206	exercise general supervision of the administration of elections, including school
Idaho Code § 34-208	elections and municipal elections, and of the election laws by each local election
Idaho Code § 34-209	official within the County and the cities located therein in accordance with the
Idaho Code § 34-210 Idaho Code § 34-211	directives and instructions of the Secretary of State for the purpose of achieving and maintaining a maximum degree of correctness, impartiality, efficiency, and
Idaho Code § 34-211 Idaho Code § 34-212	uniformity in such administration.
Idaho Code § 34-212	amioninty in such administration.
Idaho Code § 34-217	The Board is responsible for establishing, abolishing, and changing election
Idaho Code § 34-217	precincts.
Idaho Code § 34-301	F
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Idaho Code § 34-302 Idaho Code § 34-303 Idaho Code § 34-305 Idaho Code § 34-434 Idaho Code § 34-436 Idaho Code § 34-901 Idaho Code § 34-902 Idaho Code § 34-1411 Idaho Code § 34-2405 Idaho Code § 50-403 Idaho Code § 50-2114 The Board shall establish election precincts and create new precincts or consolidate existing precincts by January 15 of a general election year.

The Board shall designate suitable polling places for all precincts by the fifth Friday before any election and shall designate the same polling places for the general election as designated for the primary election to the extent possible.

Polling places and their arrangements shall be sufficient to guarantee all voters the right to case a secure ballot and shall conform to the accessibility standards adopted by the Secretary of State pursuant to federal law.

The expense of providing polling places shall be a public charge and be paid out of the County Treasury.

The Clerk shall provide to the Secretary of State a current and accurate report of a list of all precincts within the County, a map and description of all precincts within the County, a count of registered voters for the latest general election by precinct, and a count of votes cast at the latest general election by precinct.

The Clerk shall require that local election officials use certain ballots, papers, documents, records, and other materials and supplies.

The Clerk shall require local election officials to submit reports pertaining to the administration of election laws by such officials.

The Clerk shall inspect and observe the administration of election laws by local election officials.

The Clerk shall meet with and issue instructions to election judges and clerks prior to the opening of polls to ensure uniformity in the application, operation, and interpretation of election laws during municipal elections.

The Clerk shall administer a program of in-service training for local election officials by distributing bulletins, manuals, and other informational and instructional materials and by establishing and conducting instructional classes.

The Clerk must employ such personnel and procure such equipment, supplies, materials, books, papers, records, and facilities necessary to facilitate and assist in carrying out his functions in administering election laws and the expenses therefor shall be allowed by the Board and paid out of the County Treasury.

The Board shall determine compensation for all election personnel at no less than minimum wage.

The Clerk shall investigate the legal qualifications of a candidate for office and shall exclude from the ballot any unqualified candidate upon request of a registered voter.

The Board must provide all poll lists, poll books, blanks returns and certifications, proclamations of election, and other appropriate and necessary appliances for holding elections.

The Clerk may devise, prepare, and use ballots, papers, documents, records, and other materials and supplies required or permitted by law or that are otherwise necessary.

The Clerk shall provide that all election ballots are identified as official and contain the required wording, unique markings, and official stamps as provided by law.

The Board shall authorize a suitable number of ballots be printed and ballot boxes be provided for each polling place and the Clerk shall thereafter cause ballots to be printed upon receiving final instructions for the Secretary of State.

The costs of printing and providing a suitable number of ballots shall be paid from the County Treasury.

The County shall not charge any taxing district for expenses associated with conducting any election on behalf of such taxing district, except as it relates to municipal run-off elections.

The costs of conducting an election for the consolidation of cities shall be paid by the County, regardless of the results of the election or whether consolidation is completed.

The Board must consult with the Clerk regarding the procurement and use of voting machines and vote tally systems and thereafter, the Board, shall purchase, rent, or otherwise procure and provide for the use of the same in accordance with approval from the Secretary of State.

The Clerk shall appoint at least 2 election judges and clerks deemed necessary for each polling place.

The Clerk shall keep his office continuously open from the time polls open until they close on the day of any general, primary, or special election.

The Board must canvass all election returns.

In the event of a local election official's non-compliance with any election law or directive or instruction from the Clerk, the Clerk shall issue an order to such official specifying the non-compliance, indicating the proper manner of compliance, and directing the official to so comply.

The Clerk shall keep and maintain all election records for specified periods of time as provided by law.

The Prosecutor shall investigate the alleged failure of the Clerk to comply with any lawful directive or instruction from the Secretary of State, shall thereafter direct the Clerk regarding how to proceed, and, if necessary, prosecute the Clerk for such failure.

Idaho Code § 34-406
Idaho Code § 34-412
Idaho Code § 34-418
Idaho Code § 34-419
Idaho Code § 34-432
Idaho Code § 34-433

The Clerk shall provide for voter registration in the Clerk's Office and may appoint registrars to assist in voter registration throughout the County.

The Clerk shall provide all political parties within the County with a supply of the registration form prescribed in Idaho Code § 34-411.

Idaho Code § 34-435 Idaho Code § 34-437	The Clerk shall review registration cards of all newly registered electors each week to determine prior registration and shall notify the proper official where any such prior registration pertained to so that such prior registration may be canceled.
	The Clerk shall remove from the register of electors the official registration application of any elector who appears to not be a U.S. citizen and shall suspend the registration of such person and notify the person of the same.
	The Clerk shall examine the election register and note any challenges thereto and mail a written inquiry to the challenged elector no later than the ninth Friday after each election and make subsequent determinations and hold hearings related thereto.
	The Clerk shall immediately cancel all registrations of individuals reported as deceased by the State Board of Health and Welfare.
	The Clerk shall immediately cancel the registration of any elector who did not vote at any election in the past 4 years after examining the election register and challenges thereto within 120 days following the date of the general election.
	The Clerk shall determine whether any person who requests to be registered to vote is qualified and shall refuse to register the person in the event the official determines that such person is not qualified. A person refused registration may make application to the Clerk for a hearing on his qualifications. Not more than 10 days after receipt of such application, the Clerk shall hold a hearing on the qualifications of the applicant and shall notify the applicant of the place and time of such hearing. At such hearing the applicant may present evidence as to his qualifications, provided that no hearing shall be held subsequent to any election which is held
	within said 10-day period. If the Clerk determines that the applicant is qualified, the Clerk shall register the applicant immediately upon the conclusion of the hearing.
	Upon request, the Clerk shall supply to any individual, a current list of registered electors within the County, along with their addresses, arranged in groups according to precincts and shall prepare an original of such list from the State voter registration system at County expense.
Idaho Code § 34-911	The Clerk shall prepare full instructions for the guidance of voters as to obtaining ballots, as to the manner of making them, and as to obtaining new tickets in place of those spoiled and provide sample ballots in the form and manner prescribed by the Secretary of State.
Idaho Code § 34-1002 Idaho Code § 34-1011	Any registered elector may make written application to the Clerk for an official ballot or ballots of the kind or kinds to be voted at the election. The application shall contain the name of the elector, the elector's home address, county, and address to which such ballot shall be forwarded.
	The Clerk shall, not later than 75 days after the date of each general election, submit a report to the Secretary of State containing information concerning absentee voters as required by federal law.
	The Clerk shall keep a record containing a list of names and precinct numbers of electors making application for absent elector's ballots, together with the date on which such application was made and the date on which such absent elector's ballot was returned.

	If an absent elector's ballot is not returned or if it be rejected and not counted, such
	fact shall be noted on the record.
	If an absent alastan's hallet is not small to the Claub as an deliverable the Claub shall
	If an absent elector's ballot is returned to the Clerk as undeliverable, the Clerk shall
	investigate the validity of the absent elector's registration, and the results of the
	investigation shall be noted on the record and such record shall be open to public
111 0 1 0 24 1202	inspection under proper regulations.
Idaho Code § 34-1203	For any election in which at least one office election or ballot question in the
	County occurs in both time zones in Idaho, the Clerk shall release no election results
111 0 1 0 24 12024	to the public until all voting places in the State have closed on Election Day.
Idaho Code § 34-1203A	The Clerk shall facilitate any post-election audit ordered by the Secretary of State.
	Upon receiving notification of a post-election audit, the Sheriff shall immediately
	impound and take into custody the affected ballots pursuant to the procedures in
	Title 34, Chapter 23. Upon completion, the ballots shall be resealed and returned to
	the custody of the Clerk or, in the event that the ballots are subject to a recount
T11 G 1 0 24 1207	pursuant to Title 34, Chapter 23, to the Sheriff.
Idaho Code § 34-1205	The Board shall act as the County Board of Canvassers and the Clerk shall serve as
Idaho Code § 34-1711	its secretary for this purpose. The County Board of Canvassers shall meet within 7
Idaho Code § 50-412	days after a primary election and within 10 days after a general election for the
111 0 1 0 24 1200	purpose of canvassing the election returns of all precincts within the County.
Idaho Code § 34-1209	Immediately after the general election canvass, the Clerk shall issue a certificate of
	election to the County candidates who received the highest number of votes for that
	particular office, and they shall be considered duly elected to assume the duties of
X11 G 1 0 24 1401	the respective offices for the next ensuing term.
Idaho Code § 34-1401	The Clerk shall conduct the elections for political subdivisions and shall perform all
Idaho Code § 34-1406	necessary duties of the election official of a political subdivision including, but not
Idaho Code § 34-1408	limited to, notice of the filing deadline, notice of the election, and preparation of the
Idaho Code § 34-1414	election calendar.
	The Cloub shall give notice for each notities subdivision for any election by
	The Clerk shall give notice for each political subdivision for any election by
	publishing such notice in the official newspaper of the County.
	In the event of a written application to the Clerk for an absentee ballot, the
	application shall be deemed to be an application for all ballots to be voted in the
	election, and the Clerk shall provide the ballot of the political subdivision to the
	elector.
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	The Board shall make the determination whether to permit the election of the
	political subdivision's governing body to be elected at large and the Clerk shall
	provide notice of the Board's decision to the affected electors at least 90 days before
	the next general election. If the Board approves the request for an at-large election,
	the approval shall apply to future elections until revoked by the Board.
Idaho Code § 34-1801C	The County shall allow direct legislation by the people through initiative and
Idaho Code § 34-1802	referendum and shall follow the procedures set forth in Title 34, Chapter 18 related
Idaho Code § 34-1807	thereto and the Clerk shall perform those duties normally assigned to the Secretary
Idaho Code § 34-1809	of State and the Prosecutor shall perform the duties normally assigned to the
Idaho Code § 34-1812A	Attorney General.
Idaho Code § 34-1812B	The state of the s
Idaho Code § 34-1812C	The Prosecutor shall prepare recommendations concerning revision of the initiative
Idaho Code § 34-1813	or referendum, issue a certificate of review to the Clerk, and prepare the ballot title
123110 COGO y 5 1 1015	and short title.
	and short time.

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	A copy of all petitions and signature sheets shall be kept by the Clerk as a public record.
	The Clerk has 60 calendar days to verify the signatures.
	The Board shall have the option to adopt the ordinance proposed by initiative within 30 days after the notification, provided that the petition has the required number of signatures. The Board shall hold a public hearing on the proposed ordinance within the 30-day period, preceded by a legal notice published once in the County at least 7 days preceding the hearing. If the ordinance is not adopted by the Board by the end of the 30-day period, the initiative shall be put on the ballot.
	The Clerk shall prepare and print a voters' pamphlet in accordance with the statutory requirements and mail or distribute copies thereof to every household in the County.
	The Board shall issue the proclamation normally issued by the Governor in the event of passage and the Clerk shall publish an ordinance adopted by initiative or referendum within 30 days after the proclamation by the Board.
Idaho Code § 34-2023	When an election contest is determined by the court and the judgment is against the candidate or incumbent in possession of the office by holding over, or otherwise, the Sheriff shall put the prevailing party into possession of the office without delay and deliver all books and papers belonging to the same in the form and manner as other writs are executed.
Idaho Code § 35-304	The Sheriff shall take care of any barbed wire or barbed wire fences left down or strewn around on the ground in a manner that livestock are liable to be injured and shall sell the same at a public auction whenever the same has been left on any ranch or has been abandoned and the owner is unknown or has left the State.
Idaho Code § 36-1301	The Sheriff has the duty to enforce fish and game laws.
Idaho Code § 37-119	Upon a report from the Director of the Idaho Department of Health and Welfare, the Prosecutor has the duty prosecute violations of the Idaho Food, Drug and Cosmetic Act.
Idaho Code § 37-2509	When called upon by the Idaho Department of Agriculture, the Prosecutor shall render all legal assistance to execute the provisions of Idaho Code related to the manufacture and sale of adulterated or misbranded oil and to prosecute cases related to the same.
Idaho Code § 37-2738	The County may be required to bear the expense of substance abuse evaluations prior to sentencing for violations of Idaho Code § 37-2732(a), (b), (c), or (e).
Idaho Code § 38-128	At the discretion of the Director of the Idaho Department of Lands, it shall be the duty of the Prosecutor to prepare and foreclose all liens and to prosecute all actions for the recovery of penalties, costs, and expenses incurred by the Department in carrying out the provisions of the Idaho Forestry Act.
Idaho Code § 38-504 Idaho Code § 38-508 Idaho Code § 38-509	The Board shall direct seeding of burned-over areas and prescribe the methods by which such seeding shall be done in cooperating with other agencies.
Idaho Code § 38-511	If a burn-seeding program is undertaken in the County, the Board shall establish a Burn Seeding Fund out of the Current Expense Fund on the first Monday of February of each year.

	The Board may pay up to 1/2 the cost of seeding land not owned by the County and may pay the entire cost of seeding County-owned land. The Board shall reimburse the Current Expense Fund from the proceeds of the levy provided for under Idaho Code § 38-509.
Idaho Code § 38-802	If the owner of timber that has floated upon an island or banks of water fails to remove the timber within 3 months, the Sheriff must accept delivery of a bill of charges, an appraisement of damages, and the timber from the owner or occupant of the land and must thereafter sell the timber within a designated time.
Idaho Code § 38-1220A Idaho Code § 38-1221	The Prosecutor shall prosecute all criminal actions upon the Chair of the Idaho Board of Scaling Practices determining that a person or entity has violated Title 38, Chapter 12 related to log scaling or any rule, order, or license promulgated thereunder.
Idaho Code § 38-1307	The Prosecutor or Attorney General shall file an action to enjoin an operator's violations, recover the costs of repair and administrative and legal fees, or foreclose a lien against the operator when the Idaho Department of Lands has determined that an operator has violated the Forest Practices Act or any rule promulgated thereunder.
Idaho Code § 39-109	The Attorney General may delegate the authority and duty to prosecute criminal actions related to Title 39, Chapter 1 governing environmental quality to the Prosecutor.
Idaho Code § 39-126	The County shall incorporate the State's Ground Water Quality Protection Plan and is also authorized and encouraged to implement ground water quality protection policies, provided that the implementation is consistent with and not preempted by state laws, the ground water quality protection plan, and any rules promulgated thereunder. The County shall cooperate with the Idaho Department of Environmental Quality, the Idaho Department of Agriculture, and the Idaho Department of Water Resources in disseminating public information and education materials concerning the use and protection of ground water quality, in collecting ground water quality management data, and in conducting research on technologies to prevent or remedy
Idaho Code § 39-260	contamination of ground water. A medical certification of cause of death shall be provided by the certifying physician, physician assistant, advanced practice registered nurse, or the Coroner to the appropriate Vital Statistics Office within 15 days from the filing of a death certificate. Upon referral, the Coroner shall make an immediate investigation, supply the necessary medical data, and certify to the cause of death with respect to any death
	that occurred when no physician, physician assistant, or advanced practice registered nurse was in attendance during the last illness of the deceased, when the circumstances suggest that the death occurred as a result of other than natural causes, or when death is due to natural causes and the physician, physician assistant, or advanced practice registered nurse who attended the deceased during the last illness is not available or is physically incapable of signing. The Coroner shall investigate and sign a certificate of stillbirth whenever a stillbirth
	occurs outside an institution and the attendant at the stillbirth is not a physician, physician assistant, or advanced practice registered nurse.

	Unan referral the Coroner shall make an immediate investigation granty the
	Upon referral, the Coroner shall make an immediate investigation, supply the necessary medical data, and certify to the cause of stillbirth when the circumstances suggest that the stillbirth occurred as a result of other than natural causes, excepting legally induced abortions or when death is due to natural causes and the physician,
	physician assistant, or advanced practice registered nurse in attendance at or immediately after the stillbirth is not available or is physically incapable of signing.
Idaho Code § 39-423	The Board Chair shall be a member of the budget committee of the public health
Idaho Code § 39-424	district within the County's jurisdiction.
Idaho Code § 39-424A	
	The approved budget of the public health district shall be binding on the County, with 70% of the amount to be contributed by the County being apportioned based on population and 30% apportioned based on the total taxable market value for assessment purposes.
	The Board shall be responsible for providing additional annual aid to the public health district. The amount of such additional aid shall not be less than the amount appropriated to the various public health districts by the Legislature for the State's 2021 fiscal year.
	The County may use any fund balance accruing pursuant to Title 31, Chapter 35 to fund the annual aid provided for herein.
Idaho Code § 39-902	Upon receipt of a report of ophthalmia neonatorum occurring in a newborn infant at
Idaho Code § 39-905 Idaho Code § 39-907	any time within 2 weeks after birth, the County's local health officer shall immediately warn the parents and provide necessary treatment in indigent cases at
Idano Code § 39-907	the expense of the County and investigate all cases of ophthalmia neonatorum that come to his attention.
	It shall be the duty of the Clerk on or before the fifteenth day of each month to certify to the Prosecutor all reports of births filed during the preceding calendar month which fail to show that germicide that prevents the development of ophthalmia neonatorum was used upon birth.
Idaho Code § 39-2612	The Fireworks Act of 1997 set forth in Title 39, Chapter 26 shall be enforced by the
Idaho Code § 39-2613	County and the Sheriff, which may confiscate fireworks being used in violation of the Act.
Idaho Code § 39-2805	The Board must levy upon taxable property within the Weed, Pest, and Mosquito Abatement District a tax at a rate not greater than as necessary for the operation of the District for the ensuing year. In no event shall such tax exceed 0.1% of the market value for assessment purposes on all taxable property within the District. All taxes thus levied shall be collected in the same manner as other taxes and deposited to the credit of the District and shall be used for no other purposes.
Idaho Code § 39-6502	The County shall only issue permits or other written authorizations that contain
	terms and conditions that assure waste tire storage sites are operated in compliance with Title 39, Chapter 65, and any additional requirements that it deems appropriate.
	The County shall review waste tire storage site applications pursuant to the procedures contained in Idaho Code § 67-5412.
Idaho Code § 39-6715	To the greatest extent practicable, the County shall incorporate and implement the applicable Comprehensive Air Quality Management Plan developed by the Regional Air Quality Council.

	In circumstances where the County chooses not to implement any element of the Plan, it shall provide to the Council a written explanation regarding its failure to implement the same.
Idaho Code § 39-7105	The County shall designate the local emergency response authorities for hazardous substance incidents that occur within its jurisdiction.
	The County is encouraged to appoint a response authority whose members will become trained in hazardous substance incident response.
Idaho Code § 40-815 Idaho Code § 40-817	The Board shall not regulate, fix, or levy any tax for highway or bridge purposes. Upon receiving a certified copy of a resolution of the Ada County Highway District ("ACHD") Board, the Assessor must assess upon all property within the District subject to taxation the taxes so levied and certified to her. Her assessment of all taxes levied may be computed and made upon the valuation of property as fixed by the Board of Equalization ("BOE") for County purposes, and as appears upon the assessment roll in the same year.
	The taxes as levied by the ACHD Board shall become a lien upon the property assessed from the date of the assessment, and shall be due and payable at the same time as other County taxes, and in all respects are to be collected in the same way, except that the Treasurer must keep a separate list or assessment roll of them, and when paid, they must be named in her receipt to the taxpayer as a separate item.
	The Treasurer shall pay the taxes, when collected, to the treasurer of ACHD and, at the time of payment, must specify what taxes they are, take a separate receipt and keep separate accounts for the payment of the tax.
Idaho Code § 42-237H	It shall be the duty of the Attorney General to institute and prosecute civil enforcement actions and injunctive actions and to prosecute actions or proceedings for the enforcement of any criminal provisions of Title 42, Chapter 2 regarding permits, certificates, and licenses for water appropriation, however the Attorney General may delegate the duty to prosecute criminal actions to the Prosecutor.
Idaho Code § 42-613 Idaho Code § 42-616	When water users designate the County to collect water district expenses, including the watermaster's compensation, in the same way other taxes are collected, the County must prepare and deliver a roll showing the total amount of the budget to be collected by the County and the amounts to be collected from each user.
	The Auditor shall deliver the roll to the Treasurer for collection and the Treasurer shall then mail notices of the amounts payable and statements regarding the substance of any resolutions adopted pursuant to Idaho Code § 42-613 to the users and shall open a special account for such amounts to be credited to.
	The Treasurer shall thereafter collect the amounts owed, as well as any expenses of the water district and shall bring a civil action in her name to collect any charged, interest, and costs due and unpaid.
	The Treasurer shall ensure proper penalties and interest are applied whenever a user fails to pay the amount due, shall assist in the suspension of water delivery to non-paying users.
Idaho Code § 42-2029 Idaho Code § 42-2031 Idaho Code § 42-2035	All sales to foreclose on liens for water rights granted or sold pursuant to a contract shall be advertised in a newspaper of general circulation, published in the County for 3 consecutive weeks and shall be sold to the highest bidder at the front door of the courthouse or such place as may be agreed upon by the terms of the contract.

	The Sheriff shall in give all notices of sale and shall sell all such lands and water rights and shall make and execute a certificate of sale to the purchaser thereof.
	Upon issuing any certificate of sale it shall be the duty of the Sheriff to file for record a certified copy of such certificate of sale with the Recorder.
	If the land and water rights shall not be redeemed in the time and manner required, it shall be the duty of the Sheriff, upon presentation of the certificate of sale by the original purchaser, to issue a deed to such purchaser.
Title 42, Chapter 52 Title 43, Chapter 1	The Board must conduct a hearing on a petition to create a ground water district or irrigation district. If the Board determines that the requisite number of signatures were not gathered on the petition, the Board shall adjourn the hearings for 2 weeks for the purpose of enabling the petitioners to gather additional signatures.
	When the Board proceeds with the petition, it may not adjourn the hearing beyond the time prescribed.
	The Board shall thereafter make an order describing the area which it shall have determined to include in the district and stating that the land within such area will be organized into a district if the vote of the electors accepts organization of the district. The Board shall also make an order dividing the proposed district into not less than 3 nor more than 7 divisions.
	The Board shall notify the Idaho Department of Water Resources of the final action.
	The Board shall give notice of the election to be held in the proposed district in accordance with the requirements of Idaho Code §§ 42-5209 and 43-110. The notice shall be published for 4 weeks prior to such election in a newspaper or newspapers as required in Idaho Code §§ 42-5204 and 43-110.
	The Board shall meet within 10 days after the election returns are received and canvass the votes cast. If it appears that 2/3 of the votes cast are in favor of the organization, the Board shall enter an order on its minutes declaring such territory duly organized as a district, under the name designated, and shall declare the persons receiving respectively the highest number of votes for each office of the district and comply with all other related requirements set forth in Title 42, Chapter 52 and Title 43, Chapter 1.
Idaho Code § 44-2009	The Prosecutor shall investigate complaints of violations or threatened violations of Title 44, Chapter 20 regarding right to work and prosecute all persons violating any of its provisions.
Idaho Code § 44-1305	Probation Officers shall visit mines, factories, workshops, mercantile establishments, stores, telephone offices, laundromats, restaurants, hotels, apartment houses, saloons, gambling houses, breweries, and bottling houses to ascertain whether any minors are unlawfully employed there and shall bring a complaint for violations of Idaho's child labor laws to the attention of the Prosecutor for prosecution.
Idaho Code § 45-703	The Recorder shall provide a hospital lien book with proper indexing at the County's expense.

Idaho Code § 46-1009

The County shall maintain a disaster agency, participate in an intergovernmental disaster agency, or have a liaison officer appointed by the Board that is designated to facilitate the cooperation and protection of the County in the work of disaster prevention, preparedness, response, and recovery.

The Board Chair shall notify the Idaho Office of Emergency Management of the manner in which the County is providing or securing disaster planning and emergency services and provide information related thereto.

The County or the intergovernmental disaster agency in which it participates shall prepare and keep current a Disaster Emergency Plan.

The County or the intergovernmental disaster agency in which it participates shall prepare and distribute a clear and complete written statement to all appropriate officials that sets forth the emergency responsibilities of all local agencies and officials and the disaster chain-of-command.

Idaho Code § 49-205 Idaho Code § 49-401B Idaho Code § 49-429 Idaho Code § 49-443 Idaho Code § 49-446 Idaho Code § 49-523 The Assessor shall be an agent of the Idaho Transportation Department and shall perform duties as set forth in Title 49.

The Assessor shall receive and file all instruments required by Title 49, Chapter 5 concerning vehicle titles that are to be filed with the Assessor.

The Assessor shall issue a receipt for any fee paid to applicants for vehicle registration.

The Assessor shall require an applicant for vehicle registration to execute a certification of safety compliance with the application is made by a motor carrier.

The Assessor shall record the names of all vehicle owners residing in the County who apply for vehicle registration and the amounts of the fees paid by them on a form prescribed and furnished by the Idaho Transportation Department.

The Assessor shall issue a copy of an application for vehicle registration to the applicant upon payment of the required fees whenever an owner chooses to display special license plates.

The Assessor shall furnish to every owner whose vehicle is registered or licensed by the Assessor the license plates required by Idaho Code §§ 49-402, 49-402A, 49-406, 49-406A, 49-408, and 49-443.

The Assessor shall furnish a pressure-sensitive, uniquely numbered, color-coded red, white, or blue registration sticker for duplicate or substitute license plates that are lost, stolen, mutilated, or illegible, to validate the same.

The Assessor shall administer and collect the recreational vehicle annual license fee.

The Assessor shall determine the market value of recreational vehicles according to the rules and regulations of the Idaho State Tax Commission.

Upon application for title and registration of a vehicle for which temporary registration has been issues, the Assessor shall collect fees due from the date of issuance of the temporary registration permit.

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Idaho Code § 50-2206 Idaho Code § 50-2208 Idaho Code § 50-2209 Idaho Code § 50-2210 Idaho Code § 50-2211 Idaho Code § 50-2212 Idaho Code § 50-2213	Upon a petition and subsequent election for the disincorporation of a city, the Clerk shall determine the city's indebtedness, the taxes payable, and the amount of money in the city's treasury and take possession of the same within 30 days. The Clerk shall then provide a certified statement of such amounts to the Board and turn over to the Treasurer all money of the city, which the Treasurer shall place in a special fund.
Idaho Code § 50-2214	The Board shall take control over all public property of every nature and description in every city official's possession.
	The County shall succeed to and possess all rights of the city in and to any indebtedness and shall have power to sue for or otherwise collect any such debts in the name of the County.
	All costs and expenses incurred by the Board in the execution of the powers and duties of said Board shall be paid out of the special fund in said County Treasury.
	All warrants for the indebtedness of a disincorporated city shall be drawn by the Board from the special fund. If the special fund is insufficient to pay any indebtedness, the Board shall levy and collect taxes sufficient to pay the indebtedness.
	The Board shall make provisions for the collection of money due to the disincorporated city and provide for the closing up of its affairs by order directing all acts necessary for closing such affairs to be performed by County officers performing similar duties as the proper city officers.
	If, at any time after the disincorporation of said city, it shall be found that there is not sufficient money to the credit of the special fund with which to pay any indebtedness of the city, the Board shall levy, and there shall be collected from the territory formerly included within said city, taxes sufficient in amount to pay the indebtedness of said city as the same shall become due. Such taxes, assessments and collections shall be made in the same manner and at the same time that other taxes of the County are levied and collected and shall be an additional tax upon the property included within the territory formerly included within the city for the payments of said debts.
	When all conditions and procedures for disincorporation and dissolution have been fully satisfied, and a declaration of disincorporation has been recorded in the proceedings of the Board, the Recorder shall, within 15 days, file with the Secretary of State, an affidavit of disincorporation stating the date on which the dissolution became effective.
Idaho Code § 50-2913	After March 1, and on or before December 1 of each year, the Clerk shall submit a list of all urban renewal agencies within the County to the State Tax Commission.
Idaho Code § 52-411	If a complaint to enjoin and abate a moral nuisance is filed by a private person and that person subsequently seeks to voluntarily dismiss the action, the court may direct the Prosecutor to prosecute the action to judgment at the County's cost.
Idaho Code § 54-1904A	Within 30 days after any public works contractor who is required to be licensed pursuant to Title 54, Chapter 19 has been awarded a contract for construction to be performed within the State of Idaho involving the expenditure of any public money, the contract awarding agency shall notify the State Tax Commission that the

	contract has been awarded and shall provide to the State Tax Commission the name
	and address of the prime contractor.
Idaho Code § 54-2064	The Idaho Real Estate Commission may refer a complaint for violation of Title 54,
	Chapter 20 regarding real estate licensing and it shall be the duty of the Prosecutor
	to prosecute the same.
Idaho Code § 54-5317	It shall be the duty of the Prosecutor to prosecute those who practice or offer to
	practice as a liquified petroleum gas dealers and those who operate or attempt to
	operate liquified petroleum gas facilities without being properly licensed.
Idaho Code § 55-403	The Sheriff must comply with the requirements of Idaho Code § 55-403 when
Idaho Code § 55-404	handling and disposing of personal property that has come into his possession.
	Except as provided in Idaho Code § 55-405, the proceeds of the sale of any personal
	property that has come into the possession of the Sheriff by reason of the same
	being abandoned, impounded, unclaimed, unredeemed shall be applied first to all
	costs assessed or incurred against the personal property so sold including any
	storage charges and fees and expenses of sale and the balance of such proceeds, if
	any, shall be kept by the Sheriff in a separate fund for a period of 1 year from the
	date of sale. Any person claiming title to, or ownership of, such proceeds by reason
	of ownership of such personal property at the time of sale shall make written
	application therefor. If satisfactory proof of such title or ownership is furnished
	within 1 year of the receipt of such proceeds, the said proceeds shall be delivered to
	the claimant. If no claim and proof is made before the expiration of 1 year from the receipt of the proceeds, the same shall be paid by the Sheriff to the Treasurer who
	shall credit the same to the General Fund and no claim therefor shall be thereafter
	considered.
Idaho Code § 55-808	Instruments entitled to be recorded must be recorded by Recorder.
Idaho Code § 55-1607	The Recorder shall receive completed corner records and preserve the same in the
Tauno code y 23 1007	same manner as any other recorded instruments. Proper indexes shall be kept of
	such corner records by section, township, and range. The Recorder shall make these
	records available for public inspection during all usual office hours.
Idaho Code § 55-1910	The Recorder shall assign instrument numbers to records of surveys and shall bind
, v	or file the same with other plats of like character in a book or file or through an
	approved electronic storage system designated as "Records of Surveys." Proper
	indexes or electronic segregated searchable and retrieval files shall be kept of
	records of surveys by section, township, and range. The survey map transparency
	shall be stored for safekeeping in a reproducible condition. The transparencies shall
	be produced for comparison upon demand and full-scale copies shall be made
X11 C 1 0 77 0 10 1	available to the public by the Recorder.
Idaho Code § 55-2404	The Prosecutor is authorized to prosecute violations of the provisions of the safety
	restrictions regarding activities in proximity to high voltage overhead lines set forth
Idaha Cada 9 57 127	in Title 55, Chapter 24.
Idaho Code § 57-127	Except where the public money in the custody of the Treasurer at any one time is
	less than \$1,000, the Treasurer shall deposit, and at all times keep on deposit, in designated depositories, all public money coming into her hands, and it is the duty
	of the Board not less than once every 6 months to certify to the Treasurer the capital
	and surplus or reserves and unallocated or undivided earnings, as applicable, a copy
	of which certificate shall immediately be served on the Treasurer by the Board or
	the Clerk, provided, that with the approval of the Board, the Treasurer is authorized
	and empowered to invest surplus or idle funds in investments permitted by Idaho
	Code § 67-1210, and interest received on all such investments, unless otherwise
	required by law, shall be paid into the General Fund, and provided further, that as to
	all public money in the custody of the Treasurer for which there is no legal
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	depository available under the Public Depository Law, it shall be the duty of the Board to designate and place for the safekeeping of such public money, and until such designation it shall be the duty of the Treasurer to deposit such excess sums on special deposit in any public depository, and the expense of such service shall be borne by the County
Idaho Code § 57-134	The Treasurer shall require, and it is hereby made the duty of every depository to keep accurate accounts of all such money deposited with it, showing the amount deposited, and when deposited, and to render, at the beginning of each and every month, to the Treasurer and Auditor a statement, in duplicate, showing the daily balance of the public money of the County held by it during the month next preceding.
Idaho Code § 57-135	If not otherwise required by statute, it shall be the duty of the Treasurer to file a report in writing with the Board no later than the last business day of each month, showing exactly how much cash is in the County Treasury and in what financial institutions such funds may be deposited or invested as the last day of the preceding month. Such reports shall be included with materials related to the next meeting agenda for the Board at which it may be examined. If the Board shall find the Treasurer has willfully made any false statement therein, she may be suspended or removed.
Idaho Code § 57-301 Idaho Code § 57-302 Idaho Code § 57-303	The Treasurer shall file a list of all bonds of every kind which have heretofore been issued and are now outstanding as obligations of the County, and those which may hereafter be issued by the County, in the Recorder's Office with the required information within 30 days after the sale or delivery of any bonds issued by the County. It is the duty of the Recorder to include in the annual financial statement to the Board, provided for in Idaho Code § 31-2307, a classified summary of all outstanding bonds of the County and of each included bonded district and the total amount in the bond redemption funds of the County and of each included bonded district.
Idaho Code § 57-401 Idaho Code § 57-402 Idaho Code § 57-403 Idaho Code § 57-404	It shall be the duty of the Treasurer, not later than the second Monday in February of each year to certify to the Recorder the total amount in the County Bond Redemption Fund and the total amount of the included common school districts. Whenever the holder of any coupon bond, already issued or hereafter issued by the County shall present any such bond to the Treasurer with a request for the registration of such bond as to principal only, in the name of such holder, it shall be the duty of the Treasurer to register such bond in the name of such holder, as to principal only, on the Treasurer's books, which registration shall be similarly noted on the bond. After registration as to principal only, such bond may be discharged from registration by being transferred to bearer, after which it shall be transferable by delivery, but it may be again registered as before.
	The registration of such bond as to principal only shall not restrain the negotiability of the coupons by delivery merely, but upon presentation of any such bond to the Treasurer with a request for the conversion of such bond into a fully registered bond, the Treasurer shall cut off and cancel the coupons on any such coupon bonds so presented, and shall stamp, print, or write upon such coupon bond, so presented, a statement to the effect that the coupon sheets issued with the bond have been surrendered by the holder of the bond, that the coupons have been canceled by the

	Treasurer and that the interest on the bonds is to be paid to the registered holder or order upon the proper acknowledgment of the receipt thereof.
	The Treasurer shall keep such book or books as may be necessary, so as to show at all times what bonds are registered as to principal only, and what bonds are registered as to both principal and interest.
	The registration of any coupon bond as to principal only, or as to both principal and interest, shall be effected by the Treasurer without cost to the holder of any such coupon bond or bonds.
Idaho Code § 58-410	The Prosecutor is directed to prosecute in the name of the State all cases arising under Idaho Code §§ 58-401 to 58-410 related to the preservation, disposal, and sale of timber from State lands.
Idaho Code § 59-806	The Board shall review, examine, and inquire into the sufficiency of all official bonds given or to be given by any County officer required by law at least twice annually.
	If it shall appear that any one or more of the sureties has died, moved from the State, become insolvent, or from any other cause has become incompetent or insufficient surety on such bond, the Board shall summon the County officer to before it to show cause why he should not be required to give a new bond with sufficient security.
	If the Board is not satisfied, it shall order such County officer to file a new bond to be approved with the Clerk within 10 days, and in the event such bond is found not sufficient, and a new bond is not filed as ordered, the fact shall be certified by the Board to the District Court and the Prosecutor.
	The Prosecutor shall then adjudicate and declare a vacancy in such County office, in the event the District Court determines, after a hearing, that the bond is in fact insufficient, and such County officer fails to file a new bond with sufficient surety within 5 days.
Idaho Code § 59-1007	Every County officer must keep their office open for the transaction of business from 8:00 a.m. to 5:00 p.m., Mondays through Fridays, excluding holidays and excluding days upon which closure is due to mandatory leave without pay.
Idaho Code § 60-102 Idaho Code § 60-103 Idaho Code § 60-104	All printing, binding, and stationary work for which the County contracts or is in any way responsible shall be executed within the County whenever possible and, when proper facilities are not within the County, then such work shall be executed within the State with narrow exceptions, otherwise the responsible County official shall be guilty of a misdemeanor.
Idaho Code § 61-701	At the request of the Idaho Public Utilities Commission, it shall be the duty of the Prosecutor to aid in any investigation, hearing, or trial under the provisions of the Public Utilities Law and to institute and prosecute actions or proceedings for the enforcement of the Idaho Constitution and Idaho Code affecting public utilities and for the punishment of all violations thereof.
Idaho Code § 63-108	In case all the abstracts of assessments in the County have not been received by the State Tax Commission on or before the second Monday of August, then the Commission shall adjourn from day to day until all of the abstracts have been received. The State Tax Commission may issue subpoenas for the Auditor in the event he has failed to transmit his abstract of assessments, or his abstract of assessments has not been received, requiring him to forthwith appear before the Commission and produce said abstract. The Sheriff shall serve such subpoena and

	all actual and necessary expenses incurred by shall be a legal claim against the County, and the Auditor shall be liable on his official bond for said expenses in addition to any other liability imposed upon him for failure to transmit his abstract of assessments within the prescribed time.
Idaho Code § 63-205 Idaho Code § 63-207 Idaho Code § 63-208 Idaho Code § 63-209 Idaho Code § 63-301	The Assessor shall provide a form to all personal property owners requiring such owners to enter a statement identifying their personal property and the ownership thereof and return the same to the Assessor for use in carrying out their assessment duties.
Idaho Code § 63-302 Idaho Code § 63-307	The Assessor shall ascertain the current ownership of land within the County.
Idaho Code § 63-308 Idaho Code § 63-310 Idaho Code § 63-311 Idaho Code § 63-312 Idaho Code § 63-314	The Assessor must prepare a full, accurate, and complete plat record of all parcels of real property within the County in accordance with State Tax Commission rules and all necessary and reasonable expenses incurred by the Assessor in accomplishing the same shall be a legal claim against the County.
Idano Code § 63-314	The Assessor must carry out a continuing program of valuation of all taxable properties within the County, assess at market value for assessment purposes all real and personal property on an annual basis and enter the same on the appropriate property roll, and appraise all taxable property within the County at least once every 5 years in accordance with rules promulgated by the State Tax Commission.
	The Board shall provide the Assessor with additional funds and personnel necessary to carry out the required continuing program of valuation and may levy annually a property tax not to exceed 0.04% of the market value for assessment purposes on all taxable property in the County to be collected and appropriated to the Property Valuation Fund.
	The Assessor shall provide valuation assessment notices to taxpayers notifying them of the assessed market value of their property for assessment purposes and providing such other information as required by law.
	The Assessor must certify the completion of the property rolls and deliver the same, along with an affidavit that the property rolls are true and complete to the best of their knowledge, as well as all claims for exemptions from assessment or taxation to the Clerk and they must be available for public inspection in the Clerk's Office.
Idaho Code § 63-210	The Assessor shall give to each tract of land described by metes and bounds a tax number which shall be recorded with the Recorder without fee.
	This number shall be placed on the property roll to indicate the certain piece of land bearing such number, and entered on the plat record to indicate what tract is designated by such tax number, and no further description of such land shall be necessary upon the property roll.
	Whenever a tract of land which has been given a tax number is subdivided, the Assessor shall give each subdivision a new tax number, which number, with an accurate description of the tract of land designated by such new number, shall be included in their list of tax numbers.
Idaho Code § 63-215	The Assessor and Auditor shall retain on file in their respective offices all copies of legal descriptions of taxing district boundaries and maps filed by the various taxing jurisdictions authorized to impose a levy on property.

Idaho Code § 63-301A	The Assessor shall prepare a new construction roll in addition to the property roll that shows the information required by statute and shall certify the same to the Auditor.
Idaho Code § 63-410	The Auditor, upon receipt of certified statements of the taxable value of operating property, shall compare the same with the previous year's taxable values, and if any errors are made by the State Tax Commission or, if in the opinion of the Auditor, any property subject to assessment by the State Tax Commission has not been assessed by the State Tax Commission or that any assessment as certified is erroneous, it shall be the duty of the Auditor, as soon as any error or omission in such statement is discovered, to forthwith notify the State Tax Commission Chair of such error or omission, with as full an explanation as can be made. The Auditor shall send a duplicate copy of any such notice and explanation to the office of the owner or nearest managing agent of any property which may be affected by any change in assessment.
Idaho Code § 63-501 Idaho Code § 63-503 Idaho Code § 63-504	The Board shall convene as the BOE and meet for the purposes of equalizing property assessments and hearing and determining appeals of assessments or exemptions of property and the Assessor shall attend and participate in such meetings.
	The BOE must direct and require the Assessor to assess and enter upon the property rolls any property known to have escaped assessment and shall cancel any defective assessment and require the Assessor to reassess property deemed by BOE to be so incomplete or inaccurate as to render doubt about the collection of taxes thereon.
	Taxes upon personal property, where the owners of such personal property are owners of real property in the County, which have not been paid on or before the second Monday of October, and which the Board finds to be a lien upon the real property, may be certified to the Auditor and the Treasurer. Such taxes, together with all costs, late charges and interest must be entered by the Treasurer upon the property roll against the real property subject to such lien. The Treasurer shall immediately notify the property owner of any such taxes which have been added. Such action shall result in cancellation of the taxes and late charges on the personal property roll for the personal property subject to the delinquency.
Idaho Code § 63-508	As soon as the Auditor receives the certified statements prescribed in Idaho Code § 63-111, he shall cause to be entered all changes and corrections made by the State Tax Commission in the assessments upon the property tax roll. The Auditor shall enter upon the operating property roll all assessments of operating property under the jurisdiction of the State Tax Commission in the County and made by the State Tax Commission in adjusting the valuations among the taxing districts in accordance with the certified statement of the State Tax Commission Chair. The Auditor shall enter the total equalized values and show the amount, and reasons for any exemptions which have been allowed and shall thereafter enter the total equalized values for taxation on the property rolls. The Auditor shall then add up the total equalized values, amounts of exemption, and total equalized values for taxation, and enter the total in the property rolls.
Idaho Code § 63-510	The subsequent property roll shall be delivered to the Auditor as soon as possible after the first Monday in December.
	The missed property roll shall be delivered to the Auditor as soon as possible, but no later than the first Monday in March of the succeeding year.

	The Auditor shall deliver the subsequent and missed property rolls to the Treasurer
	without delay.
Idaho Code § 63-511	The Auditor must cause to be prepared abstracts of the combined subsequent and missed property rolls and submit the abstracts to the State Tax Commission on or before the first Monday in March of the succeeding year. Notice of any appeal from a decision of the BOE stating the grounds therefor shall be filed with the Auditor, who shall forthwith transmit to the State Board of Tax
	Appeals a copy of said notice, together with a certified copy of the minutes of the proceedings of the BOE resulting in such act, order, or proceeding, or a certificate to be furnished by the Clerk that said the BOE has failed to act in the time required by law on any complaint, protest, objection, application, or petition in regard to assessment of the complainant's property, or a petition of the State Tax Commission. The Auditor shall also forthwith transmit all evidence taken in connection with the matter appealed. The Auditor shall submit all such appeals to the State Board of Tax Appeals within 30 days of being notified of the appeal. The State Board of Tax Appeals may receive further evidence and will hear the appeal as provided in Title 63, Chapter 38.
Idaho Code § 63-806	The Board shall levy a property tax for the redemption of outstanding warrants issued prior to the first day of October in said year, to be collected and paid into the County Treasury and apportioned to the Warrant Redemption Fund, which levy shall be sufficient for the redemption of all the outstanding warrants, unless the amount of outstanding warrants exceeds the amount that would be raised by a levy of 0.2% of the market value for assessment purposes on all taxable property, in which case the Board shall annually levy a property tax of 0.2% of the market value for assessment purposes on all taxable property for the redemption of such outstanding warrants.
	All property taxes levied in any year for the Current Expense Fund and collected on or after the first day of January in the succeeding year and any property tax levied for any purpose and which is no longer needed for such purpose when collected must be paid into the County Treasury and apportioned to the Warrant Redemption Fund, except as otherwise provided by law. All money in the County Treasury on the first day of October to the credit of the Current Expense Fund or any other fund which is no longer needed must be transferred to the Warrant Redemption Fund upon the books of the Auditor and Treasurer by resolution of the Board entered upon the records of the proceedings.
Idaho Code § 63-808	The Board must keep a record of all proceedings of the Board relating to the levy of property taxes in the minutes and all levies authorized and fixed by the Board must be recorded in said minutes. Except as otherwise provided, the Clerk must, on or before the third Monday of September in each year, prepare 4 certified copies of the record of all levies authorized and fixed by the Board, and deliver one of such copies to the Assessor, and one of such copies to the State Tax Commission, who must each file the same in his or their office, and the Clerk must file the other copy in the Clerk's Office as the Auditor.
Idaho Code § 63-811	The Auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the property and operating property rolls and must deliver the property and operating property rolls to the Treasurer on or before the first Monday of November.

	The Auditor must cause to be computed the amount of the local property taxes levied on the total of the taxable value as entered on the subsequent property roll and must deliver the subsequent property roll to the Treasurer as soon as possible, without delay, after the first Monday of December.
	The Auditor must cause to be computed the amount of the state property tax and the amount of the local property taxes levied on the total taxable value as entered on the missed property roll and must deliver the missed property roll to the Treasurer as soon as possible, without delay, in the year following the year in which the assessment was entered on the missed property roll.
	The Auditor, at the time of delivery to the Treasurer of the property roll, subsequent property roll, missed property roll, or operating property roll with all property taxes computed, must subscribe an affidavit to such roll that he has to the best of his knowledge and ability computed the proper amount of property taxes due, and recorded such orders of the BOE as have been made and has made no other changes.
	Failure of the Auditor to make the affidavit shall not affect the validity of any entry on the roll. The making of such affidavit, however, is declared to be a duty pertaining to the Auditor's Office. In every case where the said affidavit is omitted from the real property assessment roll, completed and delivered as aforesaid, the Board must require the Auditor to make the same, and upon refusal or neglect of such Auditor to make and subscribe to such affidavit forthwith, the Chair of the Board must immediately file in the District Court an information in writing, verified by his oath, charging such Auditor with refusal or neglect to perform the official duties, and thereupon he must be proceeded against as in such cases provided by law.
Idaho Code § 63-902	For property on the property roll or operating property roll, the Treasurer must, prior to the fourth Monday of November in each year, mail or transmit electronically, if electronic transmission is requested by the taxpayer, a notice to every taxpayer listed on the subsequent or missed property roll, or to his agent or representative. The notice shall conform as nearly as possible to the notice required for property listed on the property roll.
	The Treasurer must, as soon as possible after the subsequent or missed property roll is delivered to him from the Auditor, mail or transmit electronically, if electronic transmission is requested by the taxpayer, a notice to every taxpayer listed on the subsequent or missed property roll, or to his agent or representative. The notice shall conform as nearly as possible to the notice required for property listed on the property roll.
Idaho Code § 63-905	Upon payment of property taxes, the Treasurer shall issue a receipt if requested by the taxpayer.
Idaho Code § 63-907	The Treasurer shall, on or before the first day of January in the succeeding year, enter all delinquent taxes on the property rolls.
	The Treasurer shall, on or before the first day of July in the succeeding year, make delinquency entries to be dated as of the first day of January in the year the taxes fall delinquent for all property entered upon the property roll on which the second installment of the taxes have not been paid.
Idaho Code § 63-1005	The Treasurer shall serve or cause to be served written notice of pending issue of tax deed upon the record owner or owners and parties in interest of record.

Idaho Code § 63-1201 Idaho Code § 63-1202	On the first Monday of each month, except the second Monday of January and July, the Treasurer shall settle with the Auditor for all money collected, including property taxes levied on property, and make a detailed statement under oath, showing the amount of money collected since their last settlement, and shall pay all the money into the County Treasury upon the certificate of the Auditor, to be apportioned as provided by law. The Auditor must, on the second Monday of each month, transmit to the clerk of every taxing district having a treasurer whose duty it is to receive, keep, and disburse all money belonging to it, a settlement of all money belonging to each district, paid into the County Treasury since the last transmittal; provided however, that in the months of July and January the money may be transmitted no later than the twenty-fifth day of the month.
	On the second Monday of each month the Auditor shall transmit to the appropriate agency all money belonging to the State paid into the County Treasury on and after the second Monday of the preceding month, showing from what sources the money was received and the amount received from each source, with a statement duly sworn to before an officer authorized to administer oaths.
Idaho Code § 63-1305	When any court or the State Board of Tax Appeals orders a refund of any property taxes imposed under Title 63, Chapters 1 through 17, the Board may either refund taxes or apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year. The Board may use a combination of both a payment and a credit to affect the refund. In the event a refund is paid, payments must be made by warrants drawn on the Current Expense Fund by the Auditor. The Auditor shall apportion the amount of property taxes cancelled as credit to the Treasurer. The Auditor shall charge the various funds and taxing districts with their proportionate share of the refund and credit the current expense account.
Idaho Code § 63-1305C	Once construction or renovation of a property with a provisional property tax exemption has been completed, the Board shall review the tax-exempt status of the completed property. In the event that the property does not qualify for a tax exemption, the Board shall revoke the provisional property tax exemption and the property owner shall be liable for back taxes that would have been due on the property during construction, if not for the granting of the provisional property tax exemption. Property that is actually used for its intended tax-exempt purpose shall be granted a property tax exemption by the Board, if such approval is required under Idaho Code § 63-602.
	In the event that property taxes have been assessed and collected on a property during the time that it qualified for a provisional property tax exemption and whose owner applied for a provisional property tax exemption during construction or renovation, the property owner may apply to the Board for a refund of the property taxes within 5 years of the payment of such taxes. The Board shall order a refund of any property taxes imposed on a tax-exempt property. The Board shall refund the collected taxes to the owner within 45 days of a finding by the Board or of an order by the State Board of Tax Appeals or a court that the taxes should not have been collected on the property. If the property is only partially exempt, the Board may apply the amount to be refunded as a credit against taxes due from the taxpayer in the following year or may use a combination of both a payment and a credit to affect
Idaho Code § 63-1312	the refund. The Auditor shall furnish the valuation from the current operating property roll upon receipt from the State Tax Commission.

Idaho Code § 63-1504	Before the State Board of Examiners, the Board shall approve any claim on account
	of the construction of public works in the State, it shall require that the claimant
	furnish evidence that he has paid all taxes, excises, and license fees due to the State
	and its taxing units, due and payable during the term of the contract for such
	construction, and that he has secured all such taxes, excises, and license fees
	liability for the payment of which has accrued during the term of such contract,
	notwithstanding they may not yet be due or payable.
Idaho Code § 63-1703	Deferred tax amounts related to forest lands shall be calculated by the Assessor on
	forms prescribed by the State Tax Commission. Deferred tax amounts shall be
	supplied by the Assessor to the Treasurer by May 15 of the year following
	conveyance or within 30 days of the lapsing or conclusion of the appeals procedure
	provided for in Title 63, Chapter 17 with regard to the removal of the forest-land
	designation, or of learning of a change in use.
	The Treasurer shall cause the deferred taxes and any penalty and interest paid to be
	apportioned to the various taxing authorities within which the property subject to the
	tax is located in the same manner as property taxes.
Idaho Code § 65-503A	The County is required to strictly observe the preference for veterans and disabled
Idaho Code § 65-505	veterans when implementing a reduction in force, filling vacancies, or selecting new
Idaho Code § 65-506	
Idaho Code § 67-1605	employees except as they relate to key employee positions. In coordination with the Director of the Idaho State Police, the County is granted
Idano Code § 67-1003	jurisdiction, along with the City of Boise, to enforce the laws of the State of Idaho
Idaha Cada S 67 2246	and the ordinances of Ada County and the City of Boise for the Capitol Building.
Idaho Code § 67-2346	The County may not enter into a contract with a company to acquire or dispose of
Idaho Code § 67-2347	services, supplies, information technology, or construction unless the contract
Idaho Code § 67-2348	includes a written certification that the company is not currently engaged in and will
Idaho Code § 67-2359	not for the duration of the contract engage in, a boycott of goods or services from Israel or territories under its control.
	israel of territories under its control.
	The County may not accept or deny a contract based on environmental, social, and
	governance standards.
	governance standards.
	To the extent permitted by federal laws and regulations, whenever the County shall
	let for bid any contract to a contractor for any public works, the contractor
	domiciled outside the boundaries of Idaho shall be required, in order to be
	successful, to submit a bid the same percent less than the lowest bid submitted by a
	responsible contractor domiciled in Idaho as would be required for such an Idaho-
	domiciled contractor to succeed over the bidding contractor domiciled outside Idaho
	on a like contract being let in his domiciliary state.
	The County may not enter into a contract with a company to acquire or dispose of
	services, supplies, information technology, or construction unless the contract
	includes a written certification that the company is not currently owned or operated
	by the government of China and will not for the duration of the contract be owned
	or operated by the government of China.
Idaho Code § 67-2801	The County shall endeavor to purchase goods and services from vendors with a
Idaho Code § 67-2802A	significant Idaho economic presence.
Idaho Code § 67-2802A	significant idano comonne presence.
Idaho Code § 67-2806	Unless specifically required pursuant to applicable federal law or regulation, the
Idaho Code § 67-2806A	County shall not require a contractor engaged in public works construction to
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	provide a multiple-occupancy restroom, shower facility, or changing room that is

	The County is prohibited from making any inquiries to the requestor except to verify the requestor's identity, to ensure the records will not be used for a mailing or phone list prohibited by Idaho Code § 74-120, or to ensure personal information is properly protected.
	The County shall note the name and contact information of the custodian on its website and shall promptly update such information when it changes.
Idaho Code § 74-103	
Idaho Code § 74-102 Idaho Code § 74-103	The County shall designate at least 1 person as custodian to receive public records requests and shall also provide an alternate custodian for contingencies.
Idaho Code § 67-8805	The cost of the Idaho Medal of Honor awarded to any Sheriff's Office law enforcement officer or County EMS provider shall be paid by the County.
	and off-highway vehicles and the rules promulgated thereunder shall be enforced by the Sheriff.
Idaho Code § 67-7133	All other fees collected by the Assessor shall be forwarded to the State Treasurer by the fifteenth of the month following the month in which the fees were collected. The provisions of Title 67, Chapter 71 concerning recreational use of snowmobiles
	The Assessor may collect an administrative fee not to exceed \$1.50 in addition to the fees prescribed under the Act, which shall be paid to the Treasurer and placed in the Current Expense Fund. The Board shall set the administrative fee amount conditioned on the annual budget request of the Assessor.
	The Assessor shall record the names of all vessel owners who apply for certificates of number and the amount of fees paid on the form prescribed by the Department.
	Upon receipt of an application for a certificate of number and the appropriate fee, the Assessor shall enter the same on the records of the Assessor's Office and issue to the applicant 2 validation stickers and a certificate of number, the receipt of any fee paid, and a vessel number that shall be permanently assigned to the boat.
Idaho Code § 67-7028 Idaho Code § 67-7029	The Assessor shall be an agent of the Idaho Department of Parks and Recreation and shall perform the duties set forth in the Act.
Idaho Code § 67-7008 Idaho Code § 67-7013 Idaho Code § 67-7014	The Sheriff shall be primarily responsible for enforcing the provisions of Title 67, Chapter 70, the Idaho Safe Boating Act.
	the Local Land Use Planning Act, within the limits set forth therein as it relates to the planning, zoning, and community development within the County.
Title 67, Chapter 65	When the County contemplates expenditures to procure non-exempt personal property or services valued at or above \$75,000, it must generally comply with the solicitation and bidding requirements set forth in Idaho Code § 67-2806 or, alternatively, the solicitation and evaluation requirements set forth in Idaho Code § 67-2806A. The County is obligated to exercise the powers conferred by Title 67, Chapter 65,
	When the County contemplates expenditures to procure public works construction valued at or above \$50,000, it must generally comply with the solicitation and bidding requirements set forth in Idaho Code § 67-2805.
	owned by or under the control of the contractor on any basis other than sex, as defined in Idaho Code § 39-245A(3).

	The County is prohibited from charging fees for the first 2 hours of labor in responding to a request or for making copies of the first 100 pages of requested paper records and any such fees allowed beyond that are subject to strict limitations.
	The County shall grant or deny a public records request or notify the requestor in writing of the need for additional time within 3 working days. A final response must be provided within 10 working days. ³
	If the County denies the request in whole or in part, the County must notify the requestor in writing of such denial and such notice must state either that an attorney for the County reviewed the request or that the County had an opportunity to consult with an attorney regarding the request and has chosen not to do so. The notice shall also state the statutory authority for the denial and must clearly state the requestor's right to appeal and the time period to do so.
Idaho Code § 74-116 Idaho Code § 74-117	If a court finds that the County, any County official, whether elected or appointed, or any County employee's decision to refuse disclosure in response to a public records request is not justified, the court must order the County party to make the requested disclosure and, if the refusal was frivolous, costs and attorney fees will be awarded.
	If a court finds that a County party has deliberately and in bad faith improperly refused a legitimate public records request, the court must also assess a civil penalty up to \$1,000.
Idaho Code § 74-203	Except as provided below, all meetings of the Board shall be open to the public and all persons shall be permitted to attend any meeting except as otherwise provided. No decision at a meeting of the Board shall be made by secret ballot.
Idaho Code § 74-208	Upon notice of an alleged open meeting violation, the Board shall have 14 days to respond publicly and either acknowledge the open meeting violation and state an intent to cure the violation or state that no violation has occurred and that no cure is necessary.
Idaho Code § 74-506	Every County officer whose duty it is to audit and allow the accounts of other County officers, must, before allowing such accounts, require each such officer to make and file with him an affidavit affirming that he has not violated any of the provisions of Title 74, Chapter 5, which prohibits officers from having an interest in any contract entered into by them in their official capacities.
Idaho Code § 74-606	The Prosecutor shall have the duty to enforce the Public Integrity in Elections Act in relation to local public agencies within the County.
	In the event that there is reason to believe that a violation of the provisions of the Act has been committed by members of the Board or, for any other reason the Prosecutor is deemed disqualified from proceeding to enforce the Act, the Prosecutor or the Board shall seek to have a special prosecutor appointed as provided in Idaho Code § 31-2603.

³ While a final response must be provided within 21 working days when the requestor is not an Idaho resident, a failure to respond within 10 working days will cause the request to be deemed denied, regardless of the requestor's residency, which appears to be an oversight by the Legislature.