

Spring 2023

County Focus

A PUBLICATION OF THE IDAHO ASSOCIATION OF COUNTIES

2023 Legislative Review

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The Long Game: Taking the Time to Get it Right

Seth Grigg
IAC EXECUTIVE DIRECTOR

In my fourteen years working with the Idaho Legislature, I've seen bills introduced, passed, and signed by the governor in a matter of days. I've also witnessed bills be introduced year after year without passage. Oftentimes, it's a matter of being in the right place, at the right time to advance legislation. This was certainly the case over the last few years as IAC has successfully lobbied the legislature to repeal the county medically indigent program and transition to a regional, state based public defense delivery model.

I was first hired at IAC back in 2009. Many of our current county elected officials came into office in the years since. In 2009, county and state indigent medical expenses were at record levels. Back then, IAC was able to shepherd a few fixes through the legislative process, but a full repeal of the program always seemed to be out of reach. The same was true of public defense. The legislature established the public defense commission around ten years ago. At the time, counties advocated for a state based public defense system. Instead, counties were directed to continue providing public defense, albeit with additional state scrutiny and regulation.

More than ten years later, a shift began to emerge at the legislature. The Legislative Office of Performance Evaluation (OPE) released a study highlighting the impact of state mandates like public defense and indigent medical care on county budgets. Legislators began taking a serious look at ways to relieve county budget pressures caused by underfunded state mandates. This presented IAC with an opportunity to begin advocating for a repeal of the county medically indigent program and a transition to a state based public defense model.

Since the release of the OPE's study on state mandates, IAC has been able to collaborate with legislators on law changes to accomplish IAC's long-held priorities of repealing the county medically indigent program and eliminating county responsibility for indigent public defense. In 2021, IAC succeeded in passage of House Bill 316 which limited for the first time eligibility for the county medically indigent program. IAC followed this up with passage of House Bill 735 in 2022 which fully repealed the county medically indigent program and established a dedicated funding source for public defense. This year, IAC worked with a collaborative group including legislators, staff from the Governor's Office, and public defenders to pass House Bill 236 which will transition to a state based public defense model in 2025. House Bill 236 provides for future public defense to be provided at the judicial district level with accommodations for contract public defenders. IAC was also able to secure an additional \$2 million in public defense funding for county fiscal year 2024. The transition to a new public defense model will continue in the interim and result in additional legislation next year. IAC will be a part of the transition team which will also include public defenders to ensure the state gets it right.

I'm pleased with the progress IAC has made in recent years in accomplishing key member priorities. It hasn't always been easy, and it certainly hasn't happened overnight. The strides we've made as an association reflect a stick-to-it-ness to continue working with legislators and the executive branch on solutions, even when it takes years to get it right. One of IAC's stated goals is to be the go-to source for county government information. We've truly seen this come to pass in recent years. With your help, I hope to continue that trend in coming years. 📌

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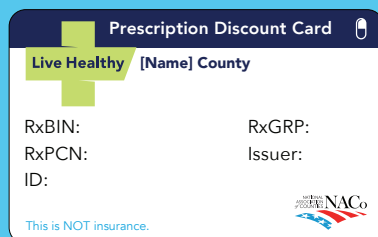
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Significant Transportation Funding Enhancements on the Way

Seth Grigg
IAC EXECUTIVE DIRECTOR

While the media focused its legislative coverage on education, social, and tax policies, infrastructure funding slid quietly under the radar. Both Governor Little and the Legislature continued prioritizing state dollars for local transportation needs. Transportation funding enhancements include an additional \$100 million for a new strategic initiatives local grant program administered by the Idaho Transportation Department (ITD), an additional \$200 million for local bridge replacement, and an additional \$41 million from state general funds for local highway maintenance. On top of these new funds, local highway jurisdictions will also receive a 22% increase in Transportation Expansion and Congestions Mitigation (TECM) funds. These important local transportation projects will help counties and other local highway jurisdictions keep up with a backlog of maintenance needs, bridge replacements, and needed expansion.

One Time Funding for Projects

Most of the new transportation funding enhancements are for one time grant funded projects. ITD will administer a new Strategic Initiatives Local (SIL) grant program with an initial infusion of \$100 million. In the first year, \$36 million will be earmarked for improvements within Ada County to complement state projects on Highway 16. Remaining funds will be split 50% for projects in rural areas of the state and 50% for projects in urban areas. In order to qualify for grant funding, a local highway jurisdiction must demonstrate a need for the project to either mitigate against the impacts of state highway projects on local roads or an economic need for the project.

The remaining \$200 million will be directed to the Leading Idaho Local Bridge Program (LILB) administered by LHTAC. The \$200 million is in addition to the \$200 million allocated last year to the program. The LILB program is designed to assist local highway jurisdictions like counties in repairing or replacing bridges over 20 feet in length that are either in poor condition or posted for load weight limits.

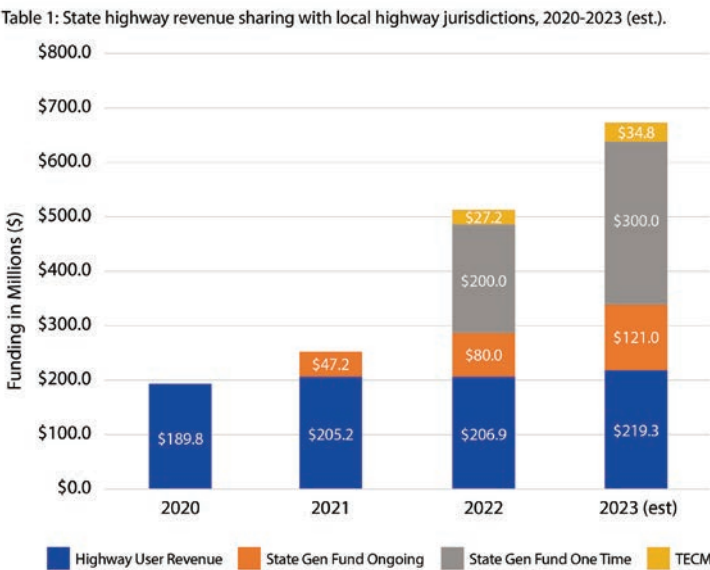
Ongoing Funding for Road & Bridge Maintenance

In addition to one time, project based grant funding, the Legislature also appropriated an additional \$41 million in general funds for local road and bridge maintenance, bringing the total amount of state general funds to local highway jurisdictions to \$121 million. This represents a 51.4% increase over 2022 general fund appropriations of \$80 million. The \$121 million in

funding is intended to be appropriated annually and distributed to local highway jurisdictions through the state Highway Distribution Account (HDA).

In addition to the increase in general fund appropriations to local governments, the sales tax distribution to local highway jurisdictions through TECM will also increase from \$27.2 million to \$34.8 million; an increase of 28%. Because TECM is distributed from annual sales tax distributions, it too can be treated as ongoing transportation revenues.

The table below shows distribution of state funds to local highway jurisdictions from 2020 to 2023 (est.). Over the last four years, ongoing state funding for local highway jurisdictions has nearly doubled while total transportation funding, including one time funding, has increased 255.7%.



Source: Idaho Association of Counties, ITD, House Bill 332, House Bill 354, and Idaho Fiscal Year 2024 Revenue Book

To see your county's share of ongoing general fund appropriations and TECM funds, visit <https://bit.ly/3nNQpRj> or scan the QR code below. Note that estimates for one time grant funding through the SIL and LILB program as well as traditional Highway User Revenue (HUR) distributions are not included in the QR code table because those estimates are unavailable at the time of publication. 📄





Remembering Dick Fosbury; Gov. Little Issues Proclamation

Credit: Office of the Governor of Idaho

In light of Blaine County Commissioner Dick Fosbury's recent passing, Governor Brad Little issued a proclamation making March 27, 2023 Richard (Dick) Fosbury Day. The Governor asks Idahoans to join him in remembering the life and legacy of Dick Fosbury, a man he refers to as a "brilliant athlete and Olympian" who "tirelessly served the people of the Wood River Valley for over two decades."

Full proclamation:

WHEREAS, Richard (Dick) Fosbury was born on March 6, 1947, and raised in Medford, Oregon. He attended Oregon State University, earning a civil engineering technology degree. Dick passed away on March 12, 2023; and WHEREAS, Dick was an American high jumper who is considered one of the most influential athletes in the history of track and field. Dick became an Olympic gold medal winner at the 1968 Olympics in Mexico City, breaking the former Olympic record; and WHEREAS, Dick revolutionized the high jump with a "back-first" technique now known as the Fosbury Flop. The method is used almost exclusively by high jump athletes today; and WHEREAS, Dick was a legendary athlete. The International Olympic Museum has a special section dedicated to Dick and the Fosbury Flop. He is in the United States Olympic, United States National Track and Field, and World Sports Humanitarian halls of fame; and WHEREAS, considered one of the most influential athletes in the history of track and field, Dick served as vice president of the Olympians Association for 12 years and as president of the World Olympians Association for four years; and WHEREAS, Dick moved to Ketchum, Idaho, in 1977, cofounding Galena Engineering. He served 25 years as engineer for the City of Ketchum and five years on Blaine County's Planning and Zoning Commission. Dick also coached track and field athletes at Wood River High School; and WHEREAS, Dick was a committed friend to Idaho State University and its

“

Please join me in remembering the life and legacy of Dick Fosbury; a brilliant athlete and Olympian who tirelessly served the people of the Wood River Valley for over two decades.

students and alumni. His contributions to the university are numerous, including the creation of a summer camp on the university's campus where he and other Olympians would work with Bengal staff to support young track athletes. Additionally, Dick has been instrumental in promoting the sport of track and field at Idaho State University. He has served as a mentor and friend to alumni and coaches at Idaho State University for decades, making him a true ambassador of the university; and

WHEREAS, Dick served for more than 20 years as chairman of Simplot Games and leader of the Simplot Games / Dick Fosbury Track Camp, bringing the spirit of Olympism to Pocatello, Idaho, and inviting many of his Olympian friends to join him in his beloved state. With his remarkable energy, enthusiasm, and commitment to high school athletes, he elevated the events and inspired participants from across the United States, Canada, Australia, and Mexico to improve their performance in athletics and in life; and

WHEREAS, Dick successfully ran for Blaine County Commission's District 1 seat in 2018 to tackle affordable housing and the restoration of the Big Wood River. He was reelected in 2020 and was in the middle of his second term, serving as chairman, at the time of his passing; and WHEREAS, Dick Fosbury is survived by his wife Robin Tomasi, son Erich Fosbury, and stepdaughters Stephanie Thomas-Phipps and Kristi Thompson; NOW, THEREFORE, I, BRAD LITTLE, Governor of

the State of Idaho, do hereby proclaim March 27, 2023 to be RICHARD (DICK) FOSBURY DAY

in Idaho, and I encourage Idaho citizens to recognize this special observance.

IN WITNESS WHEREOF, I have hereunto set my hand and caused to be affixed the Great Seal of the State of Idaho at the Capitol in Boise on this 27th day of March, in the year of our Lord two thousand and twenty-three, and of the Independence of the United States of America the two hundred forty-seventh, and of the Statehood of Idaho the one hundred thirty-third. 🇺🇸

A close-up, artistic photograph of a person's eyes, looking slightly down and to the side. The image is in warm, brownish tones, with the eyelashes and skin texture clearly visible. This image serves as the background for the top half of the page.

NACo Launches Commission on Mental Health and Wellbeing and Opioid Solutions Center

Mark Ritacco

CHIEF GOVERNMENT AFFAIRS OFFICER | NACo

America's 3,069 counties are integral to the nation's behavioral health system. Counties own or contribute to the operations and governance of more than 1,000 public hospitals and clinics, and 75 percent of the U.S. population relies on county-based behavioral health services through more than 750 county-supported or operated behavioral health authorities.

While counties are essential in delivering vital mental and behavioral health services, nearly 60 percent face a shortage of behavioral health experts. Furthermore, in far too many instances, county jails and other public safety services are the frontline treatment providers for our most vulnerable residents with mental illnesses and substance use disorders.

Launched in February 2023, the NACo Commission on Mental Health and Wellbeing brings together county leaders from across the nation to take action to address the ever-growing mental health crisis. Through this commission, NACo will elevate the critical role that counties play in providing high-quality, accessible mental health services, showcase county innovations and solutions, and outline the intergovernmental and public-private partnerships required to reimagine and strengthen our nation's mental health policies, programs, and practices.

Counties are also on the frontline of the opioid epidemic, providing public services that save lives and support recovery. Our 911 call centers and county-run crisis lines are the first to receive

calls for help when an overdose happens. Our responders are the first to arrive on the scene to stabilize crises, and our local crisis triage centers serve as safe places before, during, and after a behavioral health crisis for immediate treatment and ongoing care.

Last year, several key players in opioid manufacturing and distribution offered a \$26 billion settlement to resolve their liabilities in over 3,000 lawsuits. Under Idaho's Opioid Settlement Intrastate Allocation Agreement, all 44 counties of Idaho have been allocated funding to develop opioid abatement strategies from this settlement. To assist counties in maximizing the impact of this unique funding stream, NACo launched an Opioid Solutions Center that includes briefs on specific opioid abatement strategies, guidance on funding requirements, and best practices for implementation.

Counties are diverse in structure and how we deliver services to our communities, yet we all share the mission of achieving healthy, safe, and vibrant counties for our residents. NACo is constantly inspired by the strength and adaptability of our nation's counties, and we thank you for all the work that you do.

To learn more about the NACo Commission on Mental Health and Wellbeing and Opioid Solution Center, join us at our Annual Conference in Travis County, Texas, from July 21 - July 24, 2023. 📍



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IAC Sees Progress & Success with 2023 Legislative Priorities

Sara Westbrook
IAC DIRECTOR OF GOVERNMENT AFFAIRS

The 2023 IAC Legislative Priorities changed during the session as some doors closed and others opened.

Overall, IAC saw success pushing for sound governance policies while promoting IAC's priorities.

The IAC package started with the following five priorities:

- Increase Election Recount Fees,
- Eliminate the Preliminary Levy Rate,
- Cleanup House Bill 735,
- Add a nicotine vapor products tax, and
- Clear up confusion around the homeowners exemption due to HB562.

During the second week of the session, the IAC Legislative Committee chose to make some changes to the IAC Priority list, lowering two priorities to policies and elevating the following to priorities:

- Increase DMV Title Fees
- 2 percent Lodging Tax for Tourism Impacts

As policy staff gathered more information from counties regarding past election recounts, data reflected that most recounts fall within the 0.01 percent free recount threshold. A closer reading of Idaho statute demonstrates that increasing recount fees does not benefit counties much since the law only allows county clerks to collect a recount fee if the election is for a special purpose race outside the 0.01 percent threshold. Only the attorney general's office can collect a recount fee for county,

city, or higher office elections. Due to these circumstances, IAC's Legislative Committee lowered this to a policy.

The homeowners exemption priority was also lowered during the session due to disagreements between legislators about how to address the issue. IAC staff worked closely with bill sponsors to try to resolve the matter. As a result, IAC was able to stop House Bill 100, which would have eliminated the ability for counties to prorate (resulting in the exemption being on the property for the entire year regardless of whether the home is owner-occupied). We worked toward a new solution with Rep. Brandon Mitchell, sponsor of House Bill 100, Rep. Lori McCann, Rep. Ned Burns, the Revenue and Taxation Chair Jason Monks, and Max Pond from the Idaho REALTORS on compromise language. While we came close to a solution, there won't be a path forward until the court case is fully resolved.

Significant progress was made on the vape tax issue this year. Working with hardworking, dedicated House members (particularly Representatives Jerald Raymond and Brooke Green), IAC not only got a vape tax bill introduced (H0199 & H0331), a first, but also a full hearing on the crucial topic. The bi-partisan bill had 26 sponsors in the House, but it was one vote short of making it out of committee. Major stakeholders (including some opposition) agreed to meet during the interim on a compromise solution. House Bill 70 (Clean Up H735/Jail Medical) and House Bill 85 (Vehicle Title Admin Fee set by BOCC) both passed and will become law on July 1st. 🇺🇸

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2023 Midwinter Legislative Conference Recap

Jessica Roth

IAC COMMUNICATIONS & MARKETING MANAGER

The Idaho Association of Counties (IAC) hosted its 2023 Midwinter Legislative Conference at the Riverside Hotel in Boise this January. The conference brought Idaho's county elected officials, county staff, affiliate agencies, and IAC Corporate Partners like Blue Cross of Idaho, Western States Cat, Enterprise Fleet Management, and more together for workshops, committee meetings, keynote speakers, panel discussions, and a guided tour of the Idaho State Capitol. The membership also met with Idaho's legislators during the Legislative Reception.

The conference kicked off on Monday with the Courts and Clerks Meeting, the Legislative Committee Meeting, and the first IAC Mentoring Program Lunch. Monday afternoon provided concurrent workshops focusing on personnel management, Idaho's negotiated rulemaking process, mental health, and more. The Transportation and Infrastructure Committee and the Public Lands Committee also held their meetings in the afternoon.

Tuesday morning's General Session featured welcome remarks from Governor Brad Little. He addressed attendees about his priorities to keep Idahoans in Idaho by investing in the workforce and incentivizing residents to get specialized skills that are needed in the state.

The installation ceremony for IAC's officers was also held. Chris Goetz, Clearwater County Sheriff, maintained his position as the Immediate Past President, while Vic Pearson, Franklin County Prosecuting Attorney, was sworn in as IAC President. Blaine County Treasurer John David Davidson was sworn in as the 1st Vice President, while Mark Bair, Bingham County Commissioner, was sworn in as 2nd Vice President.

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Tuesday's afternoon General Session featured a Legislative Panel Discussion moderated by Dr. Stephanie Witt of BSU's School of Public Service. Panelists included Rep. Vander Woude, Rep. Jason Monks, Rep. Joe Palmer, Sen. Scott Grow, Sen. Todd Lakey, and Sen. Jim Guthrie.

On Wednesday morning, attendees were invited to take a guided tour of the Capitol building. Concurrently, IAC Executive Director Seth Grigg was invited by Chairman Jason Monks to present to the House Revenue & Taxation Committee at the Capitol on the county budget process, county revenues and expenditures, and property tax administration that morning. The timing of the tours and of Grigg's presentation allowed county elected officials to experience the legislative committee process firsthand.

Later, GemPlan Lunch commenced, and Sara Westbrook, IAC director of government affairs, gave a presentation on "How a Bill Becomes a Law." The lunch was followed by Wednesday's General Session, which featured keynote speaker John Fudenberg, the executive director of the International Association of Coroners and Medical Examiners (IACME). Fudenberg gave a presentation on Mass Fatality Preparedness: Lessons Learned from the Mass Shooting in Vegas.

The remainder of the afternoon was filled with roundtable discussions on legislative advocacy, property taxes, county infrastructure, and use of federal funds. The evening ended with the highly anticipated legislative reception that attracted anticipated policymakers from around the state. "The Midwinter Legislative Conference provides our membership with a unique opportunity to meet our legislators, share our perspectives, and discuss timely issues relevant to counties," said Pearson. "Building relationships with our legislators is so important, as it allows us to position ourselves as a trusted resource for them on county issues." 📍





Property Tax Relief on the Horizon in 2023

Seth Grigg
IAC EXECUTIVE DIRECTOR

It wasn't without last-minute drama, but the Legislature passed House Bill 292, overriding Governor Little's veto in the process, and providing up to \$375 million in property tax relief for tax year 2023 (a statewide decrease of up to 17.2%). House Bill 292 provides property tax relief, both one time and ongoing, by leveraging state funds from a variety of sources, including general funds, potential annual state budget surplus, traditional sales tax, and sales tax from online marketplaces. In addition to providing property tax relief, House Bill 292 also expands eligibility for the circuit breaker program, eliminates the March election date for school bonds and levies, caps transportation expansion and congestion mitigation (TECM) funds, and through a trailer appropriation, provides an additional \$2 million in public defense funding assistance for counties in 2024.

Fixes to the Circuit Breaker Program

With enactment of House Bill 389 in 2020, the legislature limited eligibility for the property tax circuit breaker program based on an applicant's home value. This removed more applicants than intended from an essential program that provides property tax relief to low income seniors. House Bill 292 addresses issues created by House Bill 389 by increasing the cap on an applicant's home value from 150% of county median assessed value to 200% of county median assessed value. The estimated fiscal impact to the state from expanding eligibility is estimated to be a modest \$1.6 million in 2023, \$1.7 million in 2024, and \$1.8 million in 2025. The changes will likely bring an estimated 1,000 Idahoans back into the program.

Additional Public Defense Financial Assistance to Counties

House Bill 292 restores the Tax Relief Fund set to sunset in 2025. In restoring the Tax Relief Fund, the legislature

earmarked \$36 million from the fund for public defense. For 2024, this means an additional \$2 million in state assistance for county based public defense.

The additional \$2 million will be allocated using the same formula for allocating the original \$34 million in public defense assistance to counties in House Bill 735. To see your county's estimated 2024 public defense sales tax distribution, visit <https://bit.ly/4ivT817> or scan the QR code.



TECM Ceiling

In order to limit the impact to the general fund of dedicating 4.5% of ongoing sales tax collections to property tax relief, the legislature has capped growth in TECM funds. Under the new cap, TECM will continue to grow until total fund distributions reach \$140 million dollars, at which point the state will retain the first \$80 million for state projects and distribute the next \$60 million to local highway jurisdictions, including counties, through the state highway distribution formula. The ceiling on TECM distributions will likely be triggered in 2025.

School District Facilities Fund

House Bill 292 establishes a new School District Facilities Fund (SDFF) which will direct state funds to local school districts for the purpose of reducing annual school bonds and levies. The fund itself is intended to grow such that at some future point school districts will be able to bond off of sales tax revenues instead of property tax levies. The SDFF will be funded in 2023 by state general funds; however, beginning in 2024, the fund will be supported by sales tax collections. For fiscal year 2024 and each year thereafter, 2.25% of annual sales tax collections will be distributed to the fund. Beginning in 2025, 20% of annual Tax Relief Fund collections will also be distributed to the SDFF.

Funds in the SDFF will be allocated annually by the Idaho Department of Education to individual school districts in proportion to each district's annual daily attendance. School districts must first apply SDFF funds to annual school bond levies, then supplemental levies, then any other school levies. If funds remain after making all annual bond and levy payments, a



school district must deposit remaining balances into a reserve account dedicated to future school facility construction or renovation needs, including future school bonds.

Because funds are distributed directly to school districts, each district will be required to certify the amount of SDFE funds received by the district as part of its annual property tax budget and levy certification process. Counties and the state tax commission will use the budget and levy certifications to determine the total amount of property taxes levied by the school district with the property tax relief amount reported on each property tax notice.

Homeowner Property Tax Relief

House Bill 292 provides for direct property tax relief for owner-occupied properties receiving the homestead exemption as of the second Monday in July. In order to determine eligibility for Homeowner Property Tax Relief (HPTR), the county assessor will be required to produce a new property roll called the “homeowner property tax relief roll.” The roll will include the name of the taxpayer, a description of the homestead, and the current market value of the property. The county assessor will have until the fourth Monday in August to complete and certify the roll with the county clerk.

Once the county clerk receives the HPTR roll, the clerk is required to complete the roll by adding in the current year’s tax levy for the tax code area of the property, the amount of eligible property taxes levied on each property, and the total amount of all eligible property taxes levied on all properties within the county. The county clerk has until the fourth Monday in October to complete and certify the roll to the Idaho State Tax Commission.

Once received by the tax commission, the state will have until the first Monday in November to determine the number of allowed property tax relief properties in each county, the

amount of property tax relief for each eligible property, and the total amount of property tax relief within each county. The tax commission will use this information to determine how much homeowner property tax relief will be given to each eligible homeowner. The amount of property tax relief replacement money will be paid to each county by December 20th and June 20th of the following year and will then be distributed by each county to each eligible non-school taxing district as if the replacement money was property taxes.

HOMEOWNER PROPERTY TAX RELIEF DATES TO REMEMBER

2nd Monday in July

Deadline for homeowners to qualify for Homeowner Property Tax Relief.

4th Monday in August

Deadline for the county assessor to produce Homeowner Property Tax Roll and certify the roll with the county clerk.

4th Monday in October

Deadline for county clerk to complete and certify the roll to the Idaho State Tax Commission.

1st Monday in November

Deadline for the Idaho State Tax Commission to determine the number of allowed property tax relief properties in each county, the amount of tax relief for each eligible property, and the total amount of property tax relief within each county and get the amount of property tax relief eligible to the county treasurer.

Prior to 4th Monday in November

Deadline for county treasurer to send the property tax notice.

The county treasurer will receive from the tax commission the amount of eligible property tax replacement for each homeowner no later than the first Monday in November of each year. The county treasurer will next apply eligible property tax relief to each eligible homeowner's property taxes due as a line item credit against the total property taxes due. The amount of homeowner property tax relief will be applied after the homestead exemption but before the circuit breaker, up to the amount of actual property taxes due on the homestead.

Changes to Revenue Sharing

Because House Bill 292 restores the Tax Relief Fund and earmarks \$36 million in Tax Relief Funds for public defense, there is no longer a need to allocate a portion of county and city revenue sharing to public defense. As a result, the \$20 million in annual revenue sharing to counties and \$16 million in annual revenue sharing to cities earmarked for public defense was eliminated in House Bill 292, restoring full revenue sharing to counties and cities. On the flip side, because the Tax Relief Fund is returning and is being leveraged to fund public defense, counties and cities will forgo future revenue sharing from online marketplace sales tax collections, also known as “Wayfair” funds.

As demonstrated in Chart 1 below, changes to revenue sharing distribution to counties will result in greater revenue sharing to counties over the next few years when compared to House Bill 735 (2022). House Bill 292 is estimated to provide more revenue sharing to counties through at least 2033. Unfortunately, as early as 2035, counties would have likely received greater revenue sharing distributions under House Bill 735.

Putting It All Together

There is no question that House Bill 292 will reduce the amount of property taxes collected on behalf of Idaho's taxing districts. How much the reductions actually translate to property tax relief will depend on other factors, including where someone lives, whether or not a homeowner's school district has annual bonds and levies, and other market factors like proportional changes in market value. It is difficult to predict what market values will do; however, IAC can estimate the overall effect of property House Bill 292 on property taxpayers.

There are three factors which will influence how much property tax relief is provided to those with the homeowners exemption versus all other property owners. The three factors are:

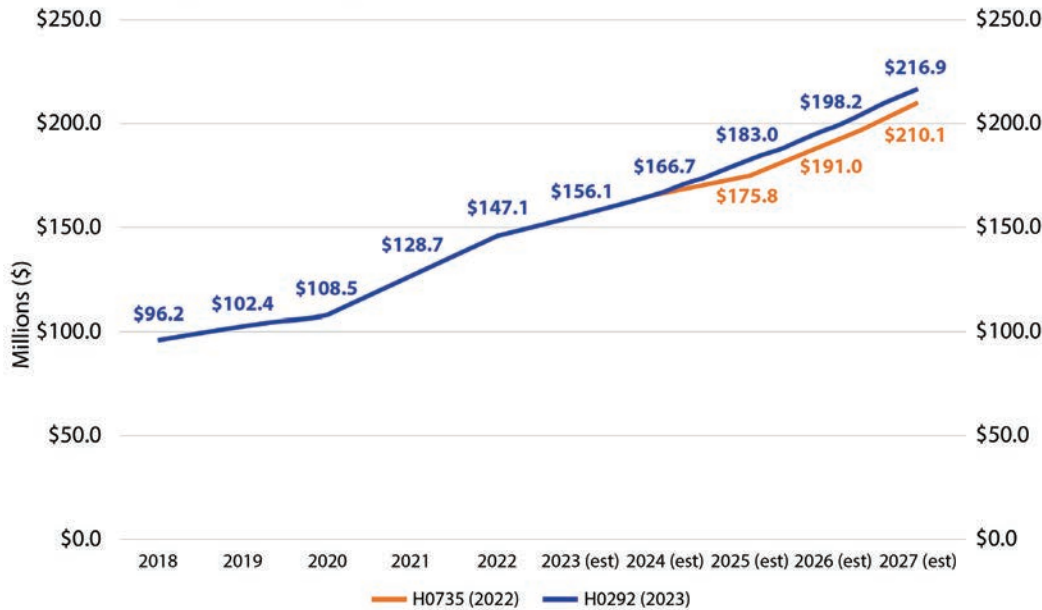
- 1. The amount of ongoing direct property tax relief to homeowners through the HPTR program,
- 2. The amount of ongoing property tax relief to homeowners through the SDFF, and
- 3. The amount of one time property tax relief to homeowners through a one time distribution of state general funds in 2023 and one time distributions of surplus state tax revenues for each of the next three years.

Ongoing property tax relief for homeowners will trigger in tax year 2024 when 2.25% of sales tax will be directed to the HPTR program. Homeowners, along with other property

owners, will also benefit from an additional 2.25% of sales tax directed to the SDFF to buy down annual school bonds and levies, as well as a 20% of Wayfair funds which are also allocated to property tax relief through the SDFF.

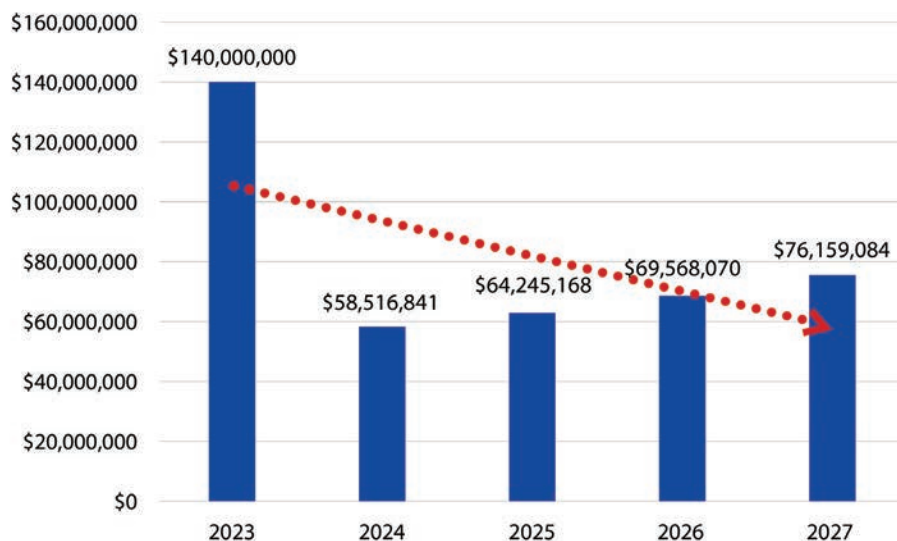
For tax year 2023, \$140 million in state reserves and general funds will be allocated to the HPTR program. Because the \$140 million is appropriated from one time funds, there will be a reduction in homeowner property tax relief beginning in tax year 2024 when the annual sales tax distribution kicks in. Chart 2 visualizes total estimated homeowner property tax relief from 2023 to 2027.

Chart 1: Comparing revenue sharing distributions to counties under H0735 (2022) and H0292 (2023)



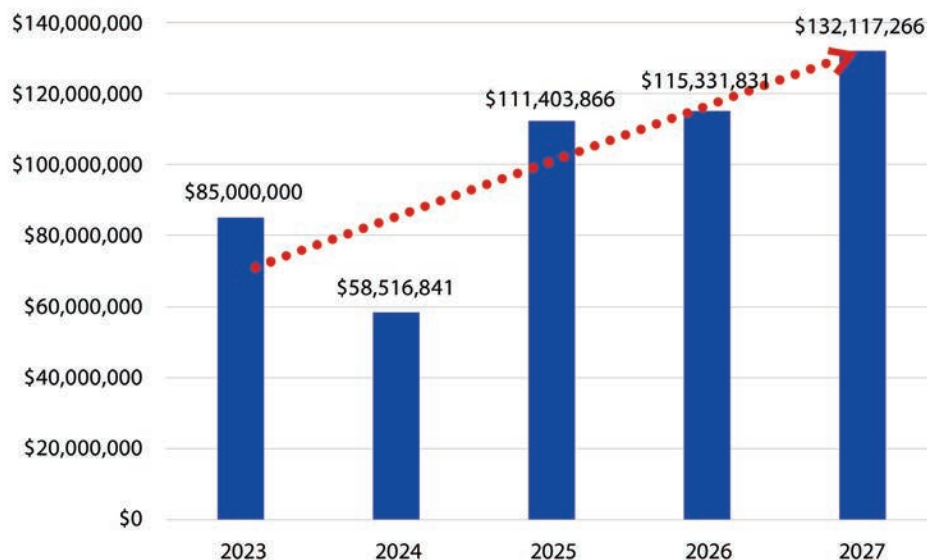
Source: Idaho Association of Counties, Idaho Fiscal Year 2024 General Fund Book, House Bill 735 (2022), House Bill 292 (2023)

Chart 2: Annual HPTR, 2023-2027 (est.)



Similarly, for tax year 2023, \$85 million in state reserves and general funds will be allocated to reducing school bonds and levies. Like with HPTR, these initial funds are one time, but because the total amount of one time funds allocated to reducing school bonds and levies is less than the amount dedicated to HPTR, the reduction in tax relief beginning in tax year 2024 is less. Also of note, beginning in tax year 2025, “Wayfair” funds will be used to bolster potential property tax relief through the reduction of school bonds and levies. Chart 3 below visualizes total estimated property tax relief from the School District Facilities Fund from 2023 to 2027.

Chart 3: Annual property tax relief to all taxpayers through the SDFF, 2023-2027 (est.)



Up to an additional \$150 million per year in tax years 2023-2025 is also available for property tax relief, these funds are made available if the state has available surplus revenues at the close of each state fiscal year.

2024 Legislative Session and Beyond

When the legislature reconvenes in 2024, there will likely be pressure to infuse additional state general funds to make up the difference between one time property tax relief in tax year 2023 and ongoing tax relief in future years. Failure to do so will result in a tax increase of approximately \$108 million in tax year 2024. The legislature must also decide whether to make tax relief through the \$150 million surplus eliminator program permanent, which, if allowed to sunset, could also result in annual property tax increases. Lastly, the legislature may need to adjust administrative dates associated with implementing annual tax relief to provide counties with enough lead time to mail tax notices to taxpayers within statutory deadlines. 📌

Transparent Idaho: A Closer Look at County Financial Data

Brandon D Woolf
IDAHO STATE CONTROLLER

A government exists to work for its people. However, in order to do that work, a responsible government must first have the trust of its people. Since I was elected as your State Controller, it has been my goal to improve government transparency and help educate Idahoans about how their tax dollars are working for them.

I wanted to bring clarity to the complex – and that is how Transparent Idaho was born.

Transparent Idaho (transparent.idaho.gov) is a first-of-its-kind, online portal that is making local government financial data visible and accessible to all Idahoans. This free website is a powerful, evolving tool that is educating taxpayers about how state agencies and local political subdivisions spend their tax dollars.

After successfully launching the Transparent Idaho portal with a focus on the state as a whole, the Local Transparency Project Team and I wanted to uphold our commitment to local government accountability. This was realized during the 2021 legislative session when House Bill 73 was signed into law. To complete this objective, my team put collaborating with county leadership and the Idaho Association of Counties at the forefront of our effort. This partnership allowed us to break down each unique budget from Idaho's 44 counties and find consistencies. Starting with the data from 2022, we were able to establish a uniform approach to reporting a county's budgeted revenue and expenditures and are now able to showcase that information in an easy-to-understand way on Transparent Idaho.

Transparent Idaho is now helping Idaho's counties educate their residents about their fund balances and allocations, as well as provide details about the future plans for the funds. Likewise, county residents now have a one-

stop-shop to research the facts and find the answers to their financial questions, all at the click of a button.

The revolutionary beauty of Transparent Idaho is it brings clear visibility to the inner workings of state and local government entities, in a consistent and easily understood way. Are you interested in how your property taxes compare to other counties? Transparent Idaho has interactive charts that will let you compare the numbers. Do you want to know how your county is spending your tax dollars? Transparent Idaho has comprehensive reports with details about what is being accomplished with that spending. Or are you curious why your county is holding on to money? The research capabilities on Transparent Idaho can show you exactly where your county's funds are, down to the category, from public safety and sanitation to education and economic development.

Good business is done in an open manner, and I believe transparency in local government only makes Idaho better. Through an amazing statewide effort, Transparent Idaho is the trusted source for the state's financial data, and I hope the detailed information can open the door to further meaningful collaboration between our elected leaders and our citizens. 📌



MAY 2023						
S	M	T	W	Th	F	S
30	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31	1	2	3

JUNE 2023						
S	M	T	W	Th	F	S
28	29	30	31	1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	1

JULY 2023						
S	M	T	W	Th	F	S
25	26	27	28	29	30	1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31	1	2	3	4	5

AUGUST 2023						
S	M	T	W	Th	F	S
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2

See all upcoming events at
idcounties.org/events-training/calendar/

2023 Upcoming Events

May 2

Spring County Officials Institute (COI)
 Bonneville CO. Election Facility // Idaho Falls, ID

May 3

Spring County Officials Institute (COI)
 Twin Falls County West // Twin Falls, ID

May 9-11

ISA & IJAA Spring Conference
 Sun Valley Resort // Sun Valley, ID

May 23

Spring County Officials Institute (COI)
 Best Western Plus // Coeur d'Alene, ID

May 25

Spring County Officials Institute (COI)
 Riverside Hotel // Boise, ID

June 6-8

IACC Annual Conference
 Best Western University Inn // Moscow, ID

July 21-24

NACo Annual Conference
 Austin Convention Center // Austin, TX

Aug 7-10

IACCT Annual Conference
 Holiday Inn Express // McCall, ID

Aug 15-17

IACRC Annual Conference
 Lynch Center // Salmon, ID

Aug 22-24

IACA Annual Conference
 Silver Mountain Resort // Kellogg, ID

Idaho Legislature Enacts Major Public Defense Reforms

Seth Grigg

IAC EXECUTIVE DIRECTOR

Beginning October 1, 2025, counties will no longer be responsible for indigent public defense in Idaho. The changes are a result of passage of House Bill 735 (2022) and House Bill 236 (2023). House Bill 735 established a dedicated funding mechanism for public defense while House Bill 236 established a state based, regional public defense model.

Funding Framework

For fiscal year 2024, the Idaho State Tax Commission (ISTC) will distribute \$36 million to counties for indigent public defense services. The Public Defense Commission (PDC) will distribute an additional \$12 million to counties in state assistance and workload compliance grants. On top of these county based funding sources, the Legislature also appropriated an additional \$4.5 million to cover the transition costs associated with setting up the new state based, regional public defense system (\$1.37 million of which to hire 11 full-time employees and \$3.1 million for one-time operating and capital expenses). In total, the state will distribute over \$52 million for indigent public defense related expenses in state fiscal year 2024. For the final three quarters of state fiscal year 2025, a total of \$48 million is dedicated to the new state based indigent public defense system. Any expenses in excess of \$48 million will require legislative appropriation.

Creation of State Office of Public Defense

House Bill 236 establishes a new State Office of Public Defense (SOPD). The SOPD will be directed by a state public defender appointed by the governor. The governor will select the state public defender from a list of three to five defense attorneys recommended by a special committee appointed by the governor. Members of the special committee will be selected from each of the state's seven magistrate commissions to ensure local oversight of the selection process. Once selected, the state public defender must be confirmed by the state senate, will serve a term of four years, and can only be removed for cause in order to have appropriate sideboards to allow for political independence.

The state public defender will be responsible for hiring and overseeing a central administrative office of human resource professionals, IT professionals, administrative support professionals, and attorneys. The state public defender will be responsible for setting policies and budgets in collaboration with the seven judicial district public defenders (more on this below). The state public defender will reimburse counties with institutional offices for office furnishings, equipment, software, and office supplies. Additionally, the state public defender will provide general oversight of public defense, including implementing American Bar Association (ABA) standards for defending attorneys, providing training and continuing legal education for indigent defense attorneys, collecting reports on indigent public defense from indigent defense attorneys, and establishing uniform contracts and contracting standards for indigent defense attorneys.

The real work of indigent public defense will be done at the local level within each judicial district. Public defense at the judicial level will be overseen by a chief judicial district public defender. The chief judicial district public defender will be selected by the magistrate commission within each judicial district, provided that no judges or prosecuting attorneys may serve on the selection committee. The judicial district public defender selection committee will be chaired by the senior county commissioner on the magistrate commission from a county with an institutional public defender office. Having the magistrate commission select the judicial district public defender provides local control of local indigent public defense services and provides a level of separation from the state which will ensure political independence at the local level. The judicial district public defender will oversee public defense within the judicial district and act as a liaison between the state public defender, county commissioners, county clerks, prosecuting attorneys, and the judiciary. The seven judicial district public defenders will also coordinate with the state public defender in setting statewide indigent public defense policies and annual budget recommendations to the governor and legislature.

Current Public Defenders

House Bill 236 requires, to the greatest extent possible, for current indigent public defenders, whether contract attorneys or institutional public defenders, to continue providing indigent public defense, either as employees of the judicial district public defender office or through a contract. For counties which currently contract with private defense attorneys for indigent public defense services, the state is required to maintain a contract public defender in the county through at least 2029. A county may choose to have public defense provided by institutional public defenders in lieu of contract public defenders upon request to the state public defender.

In order to manage the transition from the current county based indigent public defense system to a state based public defense system, House Bill 236 calls for the establishment of a transition team. The transition team will be composed of seven defense attorneys (one from each judicial district) and two county commissioners. The transition team will be appointed by the state public defender sometime after July 1, 2023.

Public Defender Facilities

For up to five years, counties that have established institutional offices of public defense will continue to provide office space for judicial district public defenders. The state public defender must present a facilities transition plan to counties housing public defenders no later than January 1, 2027. No later than June 30, 2029, the state public defender must find other office space for judicial district public defenders or enter into a lease with the county to use a county facility. Beginning October 1, 2024, the state public defender is responsible for facilities, furnishings, equipment, technology, supplies, and other expenses necessary for the operation of judicial district public defender offices. The state will reimburse counties with institutional offices for facility, equipment, technology, software, and other operating expenses.

Next Steps

Over the interim, the governor will establish a committee to nominate individuals to serve as the state public defender. Once appointed by the governor, the state public defender will begin hiring operational staff and appoint a transition team to assist with the orderly transition to a new state based public defense system. As part of the transition, the team must tackle outstanding issues such as appointment and funding of attorneys in child protective cases, transitioning public defenders from counties to the state (including questions regarding benefits like paid time off), as well as other items that arise as part of the transition. 📌

House Bill 236 Ceremonial Signing in the Governor's Office | April 20, 2023



From left to right: Eric Fredericksen, State Appellate Public Defender; Don Hall, Twin Falls County Commissioner; Seth Grigg, Executive Director, IAC; Kelli Brassfield, Policy Advisor, IAC; Kathleen Elliott, Executive Director, Idaho Public Defense Commission; Dan Dinning, former Boundary County Commissioner; Governor Brad Little; Anthony Geddes, Ada County Chief Public Defender; Rod Beck, Ada County Commissioner; Scott James, Canyon County Public Defender; Monica Gray, Ada County Public Defender; Jared Larsen, Policy Advisor, Governor's Office; Scott Rowley, Ada County Public Defender; Jeremy Chou, Contract Lobbyist, IAC



From left to right: Dan Dinning, former Boundary County Commissioner; Governor Brad Little



From left to right: Kelli Brassfield, Policy Advisor, IAC; Don Hall, Twin Falls County Commissioner; Seth Grigg, Executive Director, IAC; Dan Dinning, former Boundary County Commissioner; Rod Beck, Ada County Commissioner; Jeremy Chou, Contract Lobbyist, IAC

Jerome County

Snake River Canyon | Photo Courtesy of Commissioner Ben Crouch



What is your county especially known for?

Jerome County is a vibrant community located in the Magic Valley in South Central Idaho and is one of Idaho's leading agricultural production counties. The major crops grown in the county are alfalfa hay and silage corn, which make up about 45 percent of the cultivated acres. Other crops include barley, winter wheat, sugar beets, potatoes, beans, and spring wheat.

Jerome County is also known for its milk and cheese processing, dairy producers, manufacturing and food processing, logistics, and cattle ranching. Jerome County will soon make a name for itself in beef processing, with the opening of True West Beef which will employ over 350 employees and process upwards of 400 head per day.

What are some hidden gems that people might not know about in your county?

The Snake River Canyon—home to one of the grandest rivers in the West—and a playground for outdoor activities such as rafting and kayaking, boating and fishing, hunting, camping, base jumping, rock climbing, hiking, and golf is a notable hidden gem.

Others include Wilson Lake where you can enjoy camping on its serene shores or picnicking and water skiing with friends and family; the Jerome Historical Museum, which is housed in a restored railroad building, and offers a glimpse of Jerome's history and heritage; The

Minidoka National Historic Site, one of ten relocation camps authorized by President Franklin D. Roosevelt shortly after the attack on Pearl Harbor, that relocated and incarcerated Japanese and Japanese Americans for several years. Small remnants of the camp can still be seen today; and the Jerome County Fair and Rodeo which recently celebrated its hundredth year and won 13 awards in 2022.

When was your county founded and how did it get its name?

The county seat is Jerome, believed to be named after Jerome Kuhn, son of W. S. Kuhn, who had purchased North Side property



Joe Mama's Car Show | Photo Courtesy of Commissioner Ben Crouch

Jerome County Fair & Rodeo | Photo Courtesy of Commissioner Ben Crouch



Dairy Plant | Photo Courtesy of Commissioner Ben Crouch

from Frank Buhl and planned on building a town site on the North Side. Others believe Jerome County was named after Jerome Hill who was commissioned by Kuhn to find a suitable area for a town site. Traveling all day, Jerome Hill and his group found themselves lost in the lava and sagebrush, so they made camp for the night. Morning brought a view of The Sawtooths to the north and Twin Falls to the south. All agreed they had searched far enough, so markers were placed at the location and the Jerome town site began its legacy.

What is it about your county that draws people to the area (either to live or recreate or both)?

What draws people to Jerome County

are jobs, ample room for growth, new schools, unbeatable freeway access, numerous recreational activities, a vibrant community with a can-do spirit, a low crime rate, and a way of life that reminds newcomers of how American life used to be – friendlier, quiet, and more freedom to get out and do the things they love.

What are three interesting historical facts about your county?

1. Jerome County has the distinction of being the 43rd county in the 43rd state of the United States of America.
2. USS *Jerome County* (LST-848) was an LST-542-class tank landing ship built for the United States Navy during World War II. Named after Jerome County, Idaho, it was

the only U.S. Naval vessel to bear the name.

3. Nikki Sixx, the famous musician and bassist for the rock band Mötley Crüe, once lived in Jerome.

What unique programs does your county have?

One unique program is the Jerome Recreation Center; a community fitness center formed that includes a walking track, swimming pool, gym equipment, basketball courts, parks, and more. Additionally, Jerome is the home of Joe Mama's Car Show; one of the biggest car shows in Idaho which will celebrate its 25th anniversary this year. 🇺🇸

JEROME COUNTY ELECTED OFFICIALS

Mark Swenson
Assessor

Michelle Emerson
Clerk

Ben Crouch
Commissioner

Charles Howell
Commissioner

John Crozier
Commissioner

Dan Chatterton
Coroner

Brad Calbo
Prosecuting Attorney

George Oppedyk
Sheriff

Tevian Kober
Treasurer

IAC 2023 Corporate Partners

IAC's Corporate Partner Program is growing! Learn more about the benefits of joining the program, and find contact information for all of our Corporate Partners and Supporters on our website: idcounties.org/corporate-partners/partner-program-info/.

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Point & Pay

Idaho Office of Emergency Management

Clearwater Financial

Idaho Cable Broadband Association

Quest CPAs

AARP

Direct Communications

Idaho Housing & Finance Associations

Rocky Mountain Power

University of Idaho Extension

Ednetics



IAC Member Spotlight

Vic Pearson Franklin County Prosecutor

Why did you decide to run for county office?

I have loved being a prosecutor since my first day as a deputy and have enjoyed making a difference in the lives of the people that need help. As a parent, I have wanted to help keep my community a great place to raise a family, and becoming an elected official afforded me the opportunity to work with those who share similar values and goals for our community.

What are three items on your bucket list?

1. Play golf at Augusta National and Pebble Beach.
2. Have front row seats for a Cowboys Super Bowl win (let the jokes start now from all you haters).
3. Cage dive with Great White sharks.

Who would play you in the movie of your life?

I would like to see Matthew McConaughey play that role.

What is the best gift you've ever received?

My wife is by far the best gift I have ever received, and she then gave me four amazing children. She has been by my side through thick and thin, and I would not be the person I am today without her. I love you Jessica!

If you could share a meal with any four individuals (excluding family), living or dead, who would they be?

Tiger Woods, Michael Jordan, Jack Nicklaus, and Ronald Reagan. Each individual is an outlier and I would attempt to learn what they believe are the keys to success. We'd follow the meal with a round of golf at Augusta National, of course.

What is the best restaurant that you've eaten at and what did you order?

I've had some great meals at different restaurants, but at the end of the day I will take either my mother's fried chicken followed by her fluffy tapioca, or my father's breakfast (pancakes, eggs, and bacon).

What's one thing you'll never do again?

I don't know if I would say there is something I wouldn't do again. I have made plenty of mistakes and bad decisions, but each of them have helped me become a better and (hopefully) wiser person. Picking yourself up off the dirt helps define who you are.

What's one of your favorite family traditions?

Taking my entire family to Hawaii for each of their senior trips, or golfing with my boys.

How would your 10-year-old self react to what you do for a living?

I would hope that my 10-year-old self would be proud that I am doing a job that I love, but pretty sure he would be disappointed that I wasn't some type of professional athlete.

What is your favorite "hidden gem" in your county?

The first is the Oneida Narrows, famous for its fishing and tube floating. The second would be "That Famous Preston Night Rodeo" which brings some of the best talent in the world and transforms rural Preston into a very popular destination for a few days each year. 🌲

Kootenai County



Post Falls Dam | Photo Courtesy of Benjamin Stundze

Recreational Trails
Photo Courtesy of Kootenai County



What is your county especially known for?

Kootenai County is home to Coeur d'Alene Resort, which is considered one of the best couples vacationing spots overlooking the beautiful Coeur d'Alene Lake. It is also home to the world's largest man-made floating golf green.

What are some hidden gems in your county?

- Farragut State Park
- Centennial Trail
- Higgins Point
- Mineral Ridge

When was your county founded and how did it get its name?

Kootenai County is named after the Kootenai tribe whose name means "water people."

Kootenai County was established on December 22, 1864 by the Second Territorial Legislature of the Idaho Territory at the designated county seat at the time, Senequotteen, a trading

post below Lake Pend Oreille. The county seat was relocated to Rathdrum in 1881 and finally settled in its current location in Coeur d'Alene in 1908. At the time of establishment, there were only 81 residents, and it wasn't until 17 years later that Kootenai County was organized on July 9, 1881.

The county grew in importance upon the completion of the Northern Pacific Railway to Rathdrum in 1882 and with the discovery of gold on the Coeur d'Alene River in 1883.

What is it about your county that draws people to the area (either to live or to recreate or both)?

Kootenai County is surrounded by scenic mountains and pristine lakes - an outdoor enthusiast's paradise. Diverse outdoor activities can be found all season long.

Activities include water sports, hiking, cycling, camping, horseback riding, biking, fishing, hunting, golfing, skiing, and snowmobiling. Several world class golf courses are located in Kootenai County. Unique destinations include the Cataldo Mission, Idaho's oldest building, and Farragut State Park, once the largest World War II Naval Base.

What are three interesting historical facts about your county?

1. The original inhabitants of the Kootenai County area were the Schitsu'umsh people ("the ones who were discovered here").
2. French traders in the area referred to the Schitsu'umsh people as "Coeur d'Alene", a French term meaning "heart of the awl"; a sharp pointed tool used to pierce leather.

3. Trade and industry brought development to the region. Mining and logging would quickly become the bedrock of the county's economy.

Do you have any specific programs or services that may be unique to your county?

The Kootenai County Veteran's Service Office is unique in that it serves one of the largest veteran population per capita in the nation. Our Parks & Waterways and Sheriff's Office has a diverse service including 70.6 square miles of public lakes that must be maintained and patrolled. Other recreation includes 327 miles of snowmobile trails maintained by our Snowgroomer Department. 🏔️



Boating on Lake Coeur d'Alene
Photo Courtesy of Kootenai County



Stateline Centennial Trail Bridge | Photo Courtesy of the Kootenai County

KOOTENAI COUNTY ELECTED OFFICIALS

Bela Kovacs
Assessor

Jennifer Locke
Clerk

Bill Brooks
Commissioner

Bruce Mattare
Commissioner

Leslie Duncan
Commissioner

Duke Johnson
Coroner

Stanley Mortensen
Prosecuting Attorney

Robert "Bob" Norris
Sheriff

Steven Matheson
Treasurer



What is the County Officials Institute?

The County Officials Institute (COI) is a training program designed to provide the skills and knowledge to be an effective leader in county government. County elected officials and county staff are encouraged to participate in the program.

Why do I want to sign up for the County Officials Institute?

In addition to receiving valuable education and tools for you to be a better public servant, you will also receive a certificate upon graduation at the IAC Annual Conference. All graduates will receive a digital logo to include in your email signature, a lapel pin, and recognition with a name badge ribbon at all IAC conferences. Oh, and did we mention bragging rights?

How do I earn a County Officials Institute Certificate?

All participants must complete 14 core courses (18 total credit hours) and 12 credit hours of electives. Commissioners must complete an additional 8 credit hours of commissioner core courses. Commissioner core courses may count for electives for all other elected officials. Credits must be completed within 4 years. To view the course catalog, visit idcounties.org/events-training/.

How much does it cost to participate in the County Officials Institute?

COI courses are offered throughout the year at the Fall and Spring COIs, IAC Midwinter Legislative Conference, IACC Annual Conference, IAC Annual Conference, and as webinars. The in-person events have a registration cost but there is no additional cost to enroll in the COI.

I'm in! How do I enroll in the County Officials Institute?

All participants that register for the Fall or Spring COIs are automatically enrolled in the program. Participants are responsible for signing the attendance sheet at in-person courses. IAC will track progress of all participants.

Questions?

If you have any questions about COI, please contact any of the IAC office at 208.345.9126. We can assist with registration, upcoming course opportunities, or invoices. You may also register and find more details about upcoming COI trainings and other events on our website: idcounties.org/events-training/calendar/.



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GemPlan is governed by a board of trustees comprised of elected officials voted in by member counties.

Let's start a conversation

BJ Helterbrand
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Tim Marks
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