

Idaho

Idaho ranks 27th among the states in number of local governments, with 1,158 as of June 2002.

COUNTY GOVERNMENTS (44)

There are no areas in Idaho lacking county government. The county governing body is called the board of county commissioners.

SUBCOUNTY GENERAL PURPOSE GOVERNMENTS (200)

Municipal Governments (200)

The municipal governments in Idaho are all designated cities, although the terms “town” and “village” are used on occasion in the statutes. Any unincorporated, contiguous area containing at least 125 residents may file a request to the county board of commissioners to become a city.

Township Governments (0)

Idaho has no township governments.

PUBLIC SCHOOL SYSTEMS (116)

School District Governments (116)

The following types of school districts in Idaho are counted as separate governments for census purposes:

- Elementary school districts
- School districts
- Joint school districts
- Special charter school districts
- Junior college districts

Legislation provides for elementary school districts (Grades 1 through 8) and school districts (Grades 1 through 12). All school districts may give instruction in kindergarten. There are no separate secondary school districts under present law. Districts located in two or more counties are further designated as joint school districts. There also are a few school districts operating under special charters. State law also provides for junior college districts.

School districts are governed by elected boards of trustees. They may levy local school taxes and issue bonds.

Dependent Public School Systems (0)

Idaho has no dependent public school systems.

Other Educational Activities

Dormitory housing commissions may be established by the governing body of a junior college district to provide low cost housing and student union buildings. These commissions are not counted as separate governments.

The cooperative service agencies in Idaho are created by contract between two or more school districts to provide special educational services. The composition of the agency board is specified in the contract creating the agency. The member school districts, upon voter approval, may collect ad valorem taxes for support of the agency. Cooperative service agencies are classified for census purposes as joint educational service agencies of the participating school districts. They are not counted as separate governments.

SPECIAL DISTRICT GOVERNMENTS (798)

Idaho statutes authorize the creation of a variety of special districts or authorities that are counted as governments. These are discussed in detail below.

Auditorium Districts

These districts are established by the district court on petition of taxpayers and after public hearing and referendum. An elected board of directors governs each district. Auditorium districts may charge rates and tolls and levy a room sales tax. Districts created after January 1, 1987, or that have a population of 25,000 or fewer, may levy ad valorem taxes. Bond issues in excess of \$75,000 must be submitted to the voters.

Aquifer Recharge Districts

These districts are established by the State Department of Water Resources on petition of water users and after public hearing. An elected board of five directors governs each district. The districts may borrow money and secure loans with revenue from assessments on water users.

Cemetery Maintenance Districts

Districts of this type are established by petition of 15 or more landowners to the board of county commissioners and after voter approval. An elected board of commissioners governs each district. Cemetery maintenance districts may levy ad valorem taxes and issue bonds.

Drainage Districts

Drainage districts are established by the district court after petition of landowners and a public hearing. A board of drainage commissioners, appointed by the judge of the district court, governs each district. Drainage districts may levy benefit assessments and issue bonds.

Fire Protection Districts

These districts are established by the county commissioners on petition of landowners and after referendum. A board of commissioners, initially appointed by the governor but thereafter elected, governs each district. The district commissioners may levy ad valorem taxes.

Flood Control Districts

These districts are established by the director of the state department of water resources on petition of landowners and after a public hearing. A board of commissioners, appointed by the director of the state department of water resources, governs each district. Flood control districts may levy ad valorem taxes.

Ground Water Districts

These districts are established by the county commission upon petition by ground water users and after public hearing and voter approval. An elected board governs the district. The districts may levy special assessments and incur indebtedness.

Highway Districts

Highway districts may cover all or part of a county. These districts are established by the county commissioners on petition of voters to the county clerk and after local referendum. An elected board of commissioners governs each district. The districts may levy ad valorem taxes, receive a share of the county road and bridge funds, and issue bonds.

Any county may hold a special election, at the discretion of the board of county commissioners, to determine whether a county-wide highway district (to administer all city streets and county secondary roads) should be established. Local improvement districts may be created within a highway district as dependent activities of the parent highway district. They are not counted as separate governments.

Hospital Districts

Hospital districts are established upon petition of voters to the board of county commissioners and after local referendum. A board of trustees, initially appointed by the county commissioners but thereafter elected, governs each district. The districts may fix fees for services, levy ad valorem taxes, and issue bonds.

Hospital districts governed by the county board of supervisors, ex officio, are not counted as separate governments. See “Subordinate Agencies and Areas,” below.

Housing Authorities

A county or municipal government may establish a housing authority by resolution of its governing body. A board of commissioners, appointed by the county governing body (in the case of county housing authorities) or by the municipal governing body (in the case of municipal housing authorities) governs each authority. Housing authorities may impose charges for their facilities, accept grants, and issue revenue bonds.

Irrigation Districts

Irrigation districts are established by order of the county commissioners following petition of voters, review by the state department of water resources and referendum. An elected board of directors governs each district. Irrigation districts may levy assessments and issue bonds, if authorized by the voters. In addition, districts may levy an acreage tax for an emergency fund. Some districts organized under this law may be named “reservoir districts.”

Irrigation lateral districts, established within irrigation districts, have provisions similar to those for irrigation districts above.

Local improvement districts created by irrigation districts have no separate governmental structure and are not counted as separate governments.

Levee Districts

Districts to provide for the storage of irrigation water to prevent flood damage are created by petition to the district court and after public hearing and referendum. An elected board of commissioners governs each district. The districts may levy special assessments.

Library Districts

Library districts may be created by the county commissioners upon petition of voters and after hearing and referendum. An elected board of trustees governs each district. The district may levy ad valorem taxes, receive donations, and issue bonds.

School-community library districts operate under similar provisions but serve areas coterminous with school districts. These libraries can no longer be established after June 30, 1994.

Port Districts

Port districts may be established in any county adjoining a commercial waterway by petition to the county commissioners, after voter approval. An elected port commission governs each district. The district may levy ad valorem

taxes, impose charges, and issue both revenue and general obligation bonds. General obligation bonds, however, require voter approval. Industrial development districts created by port districts have no separate governmental structure and are not counted as separate governments.

Recreation Districts

These districts are established by the board of county commissioners on petition of voters and after local referendum. An elected board of directors governs each district. The districts may levy ad valorem taxes, impose rates and charges for facilities and services, and upon voter approval, issue bonds.

Recreation districts may also be established by planned unit developments. These districts are established by the board of county commissioners on petition of owners of real property in the development area, and have an elected board of directors with the same governing powers as recreation districts outside of the developments.

Regional Airport Authorities

Idaho law provides for the establishment of five regional airport authorities by the Idaho Transportation Board following petition of the voters and local referendum. An elected board of trustees governs each authority. The authorities may fix rates and charges, accept grants, levy ad valorem taxes, and issue revenue and general obligations bonds for airport purposes. General obligation bonds require voter approval. The amount of ad valorem taxes levied in each county is determined on the basis of benefits received by each county from the airport. No regional airport authorities were reported to be in existence as of June 2002.

Regional Library Systems

These systems are established by joint agreement between two or more library boards and approval by the state library. A board of directors appointed by member libraries governs each system. The systems may receive federal, state, or local funds and contributions. No regional library systems were reported in existence as of June 2002.

Regional Public Transportation Authorities

These authorities are established by the city, county or highway district upon voter approval. A board appointed by the city, county or highway district governs each authority. The authorities may issue revenue bonds, set fares and fees and accept contributions from counties, cities, or other governmental entities.

Regional Solid Waste Disposal Districts

These districts to provide for solid waste disposal are created by joint resolution of the commissioners of two or more counties. A board of directors, appointed by the

commissioners of the counties represented, governs each district. The districts may fix rates, fees, tolls and charges, and may issue revenue bonds. Domestic septage districts may also be created under this law.

Soil Conservation Districts

Upon petition of landowners, these districts are established by the state soil conservation commission. A board of supervisors consisting of two members appointed by the state soil conservation commission and three elected governs each district. The district board may receive gifts and grants and may require contributions for services.

Water and Sewer Districts

These districts are established by the district court following petition of taxpayers and local referendum. An elected board of directors governs each district. Water and sewer districts may levy ad valorem taxes, fix rates and charges, and issue bonds upon voter approval. Upon voter approval of participating districts, two or more water and/or sewer districts may merge together.

Water and sewer subdistricts, which are governed by the directors of the parent water and sewer district, are not counted as separate governments. Local improvement districts may be established within water and sewer districts but are not counted as separate governments.

Districts may also join together to form joint water and sewer districts.

Watershed Improvement Districts

Watershed improvement districts are created by the state soil conservation commission on petition of at least 15 landowners and after local referendum. A board of three directors, one appointed by the state soil conservation commission and two elected, governs each district. The districts may levy special assessments and upon voter approval, issue bonds.

SUBORDINATE AGENCIES AND AREAS

Shown below are various governmental designations in Idaho that have certain characteristics of governmental units but that are classified in census statistics as subordinate agencies of the state or local governments and are not counted as separate governments. Legal provisions for some of the larger of these are discussed below (see "Public School Systems," above, regarding educational agencies of this nature).

Some of the subordinate agencies and areas represent "special taxing areas" within the area of an established government. This method of financing additional services in limited areas by property taxation, while also used by some municipal and township governments in a few states, is more widely utilized by county governments. In

the listing below of authorized county-related agencies, a bullet (▪) appears for each entity of this kind, i.e., any that may individually serve a portion rather than all of a county and for which a tax may be levied against the assessed value of property in the area served.

Idaho Housing Agency and Finance Association (state). This agency was authorized by an act of the legislature. It was created to provide mortgage credit for low and moderate income housing. A board of seven commissioners appointed by the governor governs the agency. The agency may receive grants and gifts, fix charges in connection with its loans, and issue revenue bonds.

Idaho State Building Authority (state). This authority is authorized to construct and operate facilities to meet the needs of state government. A board of commissioners appointed by the governor governs the authority. The authority may collect rents and charges, accept gifts and grants, and issue bonds.

Idaho Turnpike Authority (state). Special law provides for a separate administrative board, appointed by the governor, for each separate turnpike project. This board may establish and collect tolls, receive grants from the federal and state governments, and issue revenue bonds.

Other examples include:

State

Forest protective districts
Idaho Bond Bank Authority
Idaho Food Quality Assurance Institute
Idaho Health Facilities Authority
Idaho Transportation Board
Idaho Water Resources Board
Lava Hot Springs Commission
Nuclear Energy Commission
Park and Recreation Board

County

- Ambulance service districts
 - Burn seeding areas
 - County hospital boards
 - County irrigation, drainage, and reclamation projects
 - County museum boards
- Extermination districts (agricultural pests)
- Fair districts
 - Herd districts
 - Joint powers boards for the operation of emergency communications services (county)
 - Local improvement districts
- Mosquito abatement districts
 - Noxious weed control districts
 - Public health districts
 - Stumpage districts
 - Television translator districts
- Weather modification districts

Municipal

Business improvement districts—1980 law
Business improvement districts—1987 law
Joint powers boards for the operation of emergency communications services (municipal)
Local improvement districts
Urban renewal agencies

Private associations

Water districts established by the state department of water resources are not counted as governments. Their operations resemble those of cooperative associations.

Idaho laws also provide for various types of local areas for election purposes and administration of justice.