Countywide Public Safety and Municipal Taxpayers

A Response to the Public Safety Modernization White Paper

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Table of Contents

I. Executive Summary

The Public Safety Modernization White Paper[1] identifies a county planning issue. Law enforcement costs are rising, and growth can increase service demand. Cities should, and do, pay when they voluntarily request and enter into negotiated contractual agreements for dedicated deputies, guaranteed patrol hours, municipal ordinance enforcement, or other enhanced services. However, the White Paper's proposal turns the constitutional and statutory bases for enforcement of the state's general laws on its head. It would require a city without its own police department or a county contract to pay a county invoice whenever a county formula attributes more Sheriff's Office cost to the city than the county patrol taxes to its residents. After ninety days, the county could seek the city's state revenue sharing.

The structure of this proposal is unlawful. It converts a countywide public responsibility into a compulsory charge against selected municipalities without identifying a service purchased by the city, without measuring the actual additional cost of providing that service, and without applying uniform assessment of those costs to every part of the county. Calling the charge a fee or reimbursement does not change its substance or account for the fact that city residents already pay property tax to the county for the exact services being provided.

The proposal conflicts with existing law in three principal ways. First, Idaho law places primary responsibility for enforcing state penal laws with the county sheriff and does not require every city to appoint police officers. A statute authorizing unilateral invoices would create a new municipal obligation, not authorized or required in Idaho Code or in the Idaho Constitution. Second, the proposed charge operates as a tax. It is compulsory, finances a public service already available to the community generally, is not tied to a defined service consumed by the city, and is facially double taxation. Third, the tax is nonuniform. It finances a county purpose but applies only when selected cities' demand for law enforcement purportedly exceeds the property tax revenue from the taxpayers, while the same formula produces no charge against taxpayers in unincorporated territory regardless of residential density and no credit for cities where demand for service is below that property tax revenue.

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[1] Bruce E. Mattare, *Public Safety Modernization White Paper*.

The White Paper's figures also undercut its fairness premise. The model does not define its 28,823 incidents, did not track deputy time by jurisdiction, treats every incident as though it had the same cost, and does not separate fixed countywide expenses from costs caused by activity in a particular city. Even on those assumptions, the cities analyzed collectively show approximately $538,229 more in attributed patrol tax contributions than in modeled costs, while unincorporated territory shows a corresponding deficit.

Idaho should not enact the proposed mandatory billing and revenue interception system. A lawful approach would preserve countywide funding for baseline sheriff duties, use voluntary agreements for enhanced municipal services, and require reliable workload and cost data before allocating any additional expense. Any compulsory tax must be imposed by a properly authorized taxing authority, under clear standards, and uniformly within that authority's territory.

II. The Proposal and Its Factual Premise

A. What the proposal would do

The White Paper focuses on cities that do not operate police departments and have not contracted with the county. Its premise is that those cities control annexation, density, and growth while relying on the sheriff to respond within city limits. The proposed remedy would require every city either to operate a police department or to enter a county agreement. The sheriff would record activity by jurisdiction, the county auditor would establish or apply a billing rate, and the county would credit a city with a share of county patrol taxes before issuing monthly invoices. The proposal gives the city an audit right but identifies no neutral decision maker or appeal process.

The proposal thus changes the character of Sheriff's Office funding. County taxes would remain the initial source of support, but a selected city would owe an additional amount whenever the county's calculation showed a shortfall. No reciprocal rule would apply when attributed taxes exceeded modeled cost. The county would retain the full countywide levy and gain a second claim against city revenue.

B. The record does not establish a municipal subsidy

The model begins with 28,823 Sheriff's Office incidents but does not define the unit being counted. The total may combine reports, traffic stops, alarms, welfare checks, civil matters, agency assistance, cancelled calls, or complex criminal investigations. These events require very different amounts of time and personnel. A simple incident count cannot establish workload without a consistent definition and a record of the resources devoted to each event.

The model also divides the patrol levy by the total incident count and assigns approximately the same average cost to every event. It does not track deputy time (though the proposal does) by jurisdiction or distinguish costs that remain constant regardless of call location. Elected officer compensation, training, dispatch systems, records, emergency readiness, supervision, equipment, and other shared expenses do not become additional municipal costs merely because an incident occurs inside a city.

Most importantly, the model is not reciprocal. It assigns unincorporated territory about $5.095 million in patrol contributions and $5.633 million in modeled costs, a deficit of about $538,229. Incorporated jurisdictions collectively show an equal surplus. The proposal would collect individual city deficits but would not recognize city surpluses or the unincorporated deficit. That is not a reconciliation of cost and contribution. It is a one-sided method for increasing county revenue.

Location also does not establish causation. A response may concern conduct that began elsewhere, a county warrant, a county jail matter, a joint investigation, assistance to another agency, a highway traffic stop, or a person who does not reside in the city. The sheriff has a duty to respond regardless of city boundaries. A formula based only on where an event is coded assumes that the city caused the expense and received the service. The White Paper does not test either assumption. Nor does it identify savings created by municipal police departments, even though those departments respond to state law offenses and reduce the workload otherwise reaching the sheriff.

The White Paper's reliance on national urban and rural crime data glaringly fails to reflect Idaho-specific data or trends. Idaho's geographic, demographic, political, and cultural conditions differ substantially from the large metropolitan areas that influence national averages, so future research should test this premise using Idaho-specific crime and law enforcement workload data. The paper fails to account for any crime statistics relating to the two major transportation corridors running through the County.

III. Idaho's Existing Legal Framework

A. The sheriff is an independent county officer

The Idaho Constitution establishes the sheriff as an elected county officer and directs county officers to perform duties prescribed by law.[2] The office is therefore not merely a county department whose legal responsibilities may be redefined by a board of county commissioners. *Allied Bail Bonds, Inc. v. County of Kootenai* confirms that the sheriff and county commissioners hold distinct constitutional offices and that commissioners may control the sheriff's official conduct only when a statute grants that authority.[3]

B. State law assigns baseline enforcement duties to the sheriff

Idaho Code § 31-2227, adopted by House Bill 278 in 1951, declares that, "[i]rrespective of police powers vested by statute in state, county and municipal officers, and except where otherwise provided in Idaho Code, it is hereby declared to be the policy of the state of Idaho that the primary duty of enforcing all the penal provisions of any and all statutes of this state, in any court, is vested in the sheriff and prosecuting attorney of each of the several counties." Idaho Code § 31-2202 requires the sheriff to preserve the peace, arrest public offenders, suppress breaches of the peace, operate the county jail, serve process, and perform other duties imposed by law.[4]

Neither statute limits those duties to unincorporated territory. The plain language reading of those statutes is that the sheriff has a baseline duty and responsibility to enforce state criminal law throughout the county. That conclusion does not promise identical patrol levels or response times in every neighborhood. Sheriffs retain operational discretion to deploy limited resources. It does not and cannot mean that a response inside a city is an extra service purchased by the city government. It is simply the sheriff performing his statutory duty. The County assesses and levies property taxes for this function, uniformly throughout the county.

C. Municipal policing is authorized, but not mandatory

Idaho Code § 50-209 states that city police officers, "should any be appointed," may arrest persons who violate state or city law. The conditional language recognizes municipal police authority without requiring every city to create a department. Municipal officers exercise

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[2] Idaho Const. art. XVIII, § 6; Idaho Const. art. XVIII, § 11.
[3] *Allied Bail Bonds, Inc. v. County of Kootenai*, 151 Idaho 405, 411, 258 P.3d 340, 346 (2011).
[4] Idaho Code § 31-2227; Idaho Code § 31-2202.

concurrent authority and can provide dedicated patrol, ordinance enforcement, and programs tailored to local priorities. Their presence does not and cannot erase the sheriff's statutory duties.[5]

D. Existing law supports voluntary agreements for enhanced services

The line is drawn between baseline county duties and enhanced municipal services. A city may contract for dedicated deputies, guaranteed hours, school resource officers, municipal ordinance enforcement, or other service beyond the sheriff's ordinary responsibilities. Idaho Code § 67-2332 provides the established framework. It requires approval by each agency's governing body and an agreement defining the parties' responsibilities.[6]

A statute that requires every city to operate a police department, enter into one of these otherwise voluntary contracts, or accept a county invoice would therefore create a new legal duty. Any new policy should not be premised on the assertion that existing law already assigns cities financial responsibility for the sheriff's baseline enforcement of state law.

IV. The Proposed Assessment Is a Tax, Not a Fee

A. Idaho law looks to substance

Idaho courts distinguish a fee from a tax by asking who receives the service and why the government collects the money. A fee compensates the government for a direct service rendered to a particular consumer. As held in *Brewster v. City of Pocatello,* a tax is a forced contribution imposed to meet public needs.[7] Under *Loomis v. City of Hailey*, a court first asks whether the charge is an impermissible tax and, if it appears to be a fee, whether it is appropriately and reasonably assessed. *Lewiston Independent School District No. 1 v. City of Lewiston* applied that rule to a stormwater charge that funded a public service formerly supported by general taxes. The court treated the charge as a tax because the payer did not consume a distinct service and the benefit resembled streets, police, and fire protection shared by the public.[8]

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[5] Idaho Code § 50-209.
[6] Idaho Code § 67-2332 (requiring authorization by each contracting agency's governing body and a statement of the parties' purposes, powers, rights, objectives, and responsibilities).
[7] *Brewster v. City of Pocatello*, 115 Idaho 502, 504–05 (1988).
[8] *Loomis v. City of Hailey*, 119 Idaho 434 (1991); *Lewiston Independent School District No. 1 v. City of Lewiston*, 151 Idaho 800, 805–08 (2011).

B. The city is not the consumer

The proposed payer is the city, but the city does not ordinarily request or consume the underlying activity. A victim reports a crime, a deputy observes an offense, a court issues a warrant, or another agency requests assistance. The sheriff responds under state law. The resulting protection benefits residents, visitors, businesses, and the county as a whole. The city government may have no role in the event. Furthermore, prosecution of a case is done in the name of the State of Idaho, plaintiff, vs. The Defendant. Enforcement of state laws is done on behalf of all the citizens of the state, not just the victim of the crime, or the political subdivision in which the crime occurred.

More importantly, city residents and businesses are already county taxpayers. They pay county property taxes on the same basis as property owners in unincorporated areas, and those revenues already support the sheriff's office and other countywide services. Requiring the city to make an additional payment for baseline law enforcement would therefore impose a second financial burden on the same municipal community for a service already supported through the countywide tax base.

An incident-based allocation also considers only one side of the fiscal relationship. Although greater population density may produce more reported incidents within city limits, that same density generally produces higher and more concentrated assessed property value, particularly through commercial, industrial, and residential development. Those properties generate substantial property tax revenue for the county. A methodology that assigns costs according to incident location while ignoring the county revenue generated within that same area treats municipal development only as a source of expense and disregards its contribution to funding county government.

That makes this proposal materially different from a utility charge, permit fee, or contract for dedicated personnel. It would finance the sheriff's general enforcement function by assigning events to geographic areas and compelling selected municipalities to pay. Geographic allocation does not transform a county responsibility into a service transaction.

The distinction is especially clear when the incident involves enforcement of an Idaho criminal statute. The city did not enact the offense, direct the sheriff to investigate it, or acquire a service for its institutional use. A municipality may benefit from public safety in the same broad sense that it benefits from courts, prosecution, elections, and emergency management. Under Idaho's fee cases, that diffuse governmental benefit is not enough to make the municipality a consumer, particularly when the people and property within the municipality already contribute to the county revenues used to provide those services.

C. Idaho Code § 31-870 does not authorize generalized cost shifting

Idaho Code § 31-870 permits a county to collect fees for county services that otherwise would be funded by property tax revenue, but the fee must be reasonably related to and may not exceed "the actual cost of the service being rendered." The statute does not authorize a county to redistribute its general budget among municipalities. It requires an identifiable service, a recipient, and evidence of actual cost.[9]

The statute also does not authorize compulsory assessments against another political subdivision. Idaho statutes show that the Legislature knows how to address governmental payers when it intends to do so. For example, Idaho Code § 50-1030(f) expressly allows specified municipal utility charges against governmental units, departments, and agencies for services, facilities, and commodities furnished to them.[10] Idaho Code § 31-870 contains no language identifying other political subdivisions as payers for county services delivered to members of the public who happen to reside in that political subdivision. That omission is significant where the proposed charge would reach general city revenue and be enforced through state revenue interception.

Even if the Sheriffs were permitted by statute to make the proposed charges, the two *North Idaho Building Contractors Association v. City of Hayden* decisions illustrate the importance of relating those charges to the use or benefit being provided. The Idaho Supreme Court first vacated a judgment because the record did not show that a sewer capitalization charge reflected the capacity used by the payer. On a later appeal, it allowed the city to present evidence that could support the amount. The decisions do not establish that every imperfect formula is unlawful, but they do establish that a formula must be supported by evidence connecting the amount charged to actual use or benefit.[11]

The White Paper's current method does not make that connection. It averages the full patrol levy across undefined incidents, does not measure time (though the proposal does),

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[9] Idaho Code § 31-870(1).

[10] Idaho Code § 50-1030(f).

[11] *North Idaho Building Contractors Association v. City of Hayden*, 158 Idaho 79, 84 (2015) (vacating judgment where the record did not show that the sewer charge reflected the capacity used by the payer); *North Idaho Building Contractors Association v. City of Hayden*, 166 Idaho 47 (2018) (remanding so the city could present evidence supporting the charge).

does not isolate incremental cost, and does not separate baseline duties from enhanced services.

A countywide law enforcement budget also contains costs that cannot be assigned to a city merely by multiplying an hourly rate. The sheriff's elected office, command staff, training, insurance, information systems, vehicles, evidence storage, regional investigations, emergency readiness, jail coordination, and administrative support serve overlapping purposes. Some costs are fixed, some vary over long periods, and some support several agencies at once. Idaho Code § 31-870's actual cost limitation requires a principled treatment of those categories. It does not permit the county to select a desired share of its budget and describe the result as the cost of service rendered to a city.

D. The payer and benefit do not match

Kootenai County Property Association v. Kootenai County, decision upheld a mandatory charge because every payer had access to the defined disposal system and the charge was reasonably related to that benefit. By contrast, *V-1 Oil Co. v. Idaho Petroleum Clean Water Trust Fund* held that a purported fee was a tax where some payers could not participate in the funded program and some beneficiaries did not pay. The relevant question was the relationship between payment and the service or benefit.[12]

The proposal has the same mismatch. **The invoice goes to a city, while the underlying law enforcement activity is brought about by calls from individuals and the public.** The City, as a municipal corporation, is not triggering the call for service. The existence of a crime under state code is created by the state legislature, and the need to enforce that statute in a particular incident is brought about by a 911 caller. The formula also charges only selected city deficits, even though unincorporated residents receive the same baseline protection and the model attributes a deficit to unincorporated territory. The assessment is not a price paid by a consumer for a defined service.

E. Compulsion and the one-sided formula confirm the tax character

A city could not decline the service, negotiate the rate, or choose another provider. The county would classify activity, establish the rate, calculate the credit, issue the invoice, and

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[12] *Kootenai County Property Association v. Kootenai County*, 115 Idaho 676, 680 (1989); *V-1 Oil Co. v. Idaho Petroleum Clean Water Trust Fund*, 128 Idaho 890, 894 (1996).

receive the money. State revenue sharing could be intercepted after ninety days. These are attributes of a compulsory revenue measure, not a voluntary exchange.

The formula's one-sided operation is equally revealing. If attributed taxes are less than modeled cost, the difference becomes a debt. If attributed taxes are greater than modeled cost, the city receives no refund, credit, or carryforward. A true reconciliation would apply in both directions. The proposal instead creates a minimum contribution with no corresponding limit on the county's recovery.

V. The Tax Is Nonuniform and Constitutionally Defective

A. Article VII requires uniformity within the taxing authority's territory

Article VII, section 5 of the Idaho Constitution requires taxes to be uniform upon the same class of subjects within the territorial limits of the authority levying the tax. It also requires general laws and prohibits duplicate taxation of property for the same purpose during the same year. The rule does not require identical dollar payments, but it requires the taxing authority to apply a coherent rule throughout its territory.[13]

Here, the county would be the practical taxing authority. County officials would classify activity, determine the rate and allowable costs, calculate each credit, issue the invoice, and receive the proceeds. The relevant territory is the county, and the funded purpose is operation of the county sheriff. Yet the tax would apply only to select incorporated cities. Unincorporated territory would not face the same reconciliation, and city surpluses would have no legal effect.

The affected class is not defined by a different service. The sheriff enforces the same state law under the same statutory authority throughout the county. The distinction instead turns on municipal boundaries and whether a city has chosen to establish a department or sign a county agreement. Those choices may affect workload, but the proposal does not measure that effect consistently. It treats the existence of a contract as sufficient even if contract terms do not equal modeled cost, and it excludes unincorporated territory even when the same model shows a deficit there.

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[13] Idaho Const. art. VII, § 5.

B. Sheriff operations are a county purpose to enforce State Statutes

A deputy's enforcement of state law does not become a municipal purpose when it occurs inside city limits. The sheriff is a county officer, the governing statutes impose county duties, and county taxes support the office throughout the county. Residents use county roads, courts, jails, elections, prosecution, emergency management, and law enforcement in different amounts. Those variations do not turn county services into individualized purchases.

A city contract for dedicated personnel or municipal priorities can serve a distinct city purpose. The proposed assessment is not limited to that category. It assesses and charges costs of baseline, duty-bound enforcement of state law and reclassifies that county function according to geography.

The city's own police spending does not change the county character of the sheriff's office. Residents of a city with police officers pay municipal taxes for local patrol and continue to pay county taxes supporting the sheriff, jail, prosecution, courts, and related functions. That overlapping support is a lawful consequence of separate governments performing concurrent duties. It does not justify imposing a second county-controlled assessment on a different group of cities.

C. Fenn and Shoshone County prohibit a county tax confined to selected territory

In *Idaho County v. Fenn Highway District*, a statute allowed a county to perform highway work in a highway district and recover the cost through a tax confined to property in that district. The Idaho Supreme Court invalidated the arrangement under article VII, sections 5 and 6. The Court noted: "While the legislature may authorize a county to levy, as a county tax, that which when expended may benefit an included district, it cannot give the county power to levy a tax solely within the district, not uniform throughout the county, in the guise of a district tax, in which the district has no voice. "If a county has sufficient interest to levy for a purpose, the purpose is countywide and the levy must be uniform throughout the county.[14]

C.M. St. P.R.R. v. Shoshone County applied the same principle to a special levy on property in unorganized school districts where excess revenue flowed to a county school fund. The levy

[14] *Idaho County v. Fenn Highway District*, 43 Idaho 233 (1926).

was nonuniform because only part of the county paid a tax that supported a county purpose, even though the measure was defended as a fairer allocation of school costs.[15]

The proposed assessment follows the same structure. The county would perform a county function, attribute expense to a smaller political subdivision, and compel that subdivision to pay. The use of invoices and revenue interception rather than a direct property tax lien changes the collection method, not the underlying allocation. City residents would continue to pay the countywide tax supporting the sheriff while municipal resources bear an additional county-imposed obligation.

D. Doyle does not validate the proposal

In *Doyle v. Harris Ranch Community Infrastructure District No. 1*, the court rejected an unequal taxation challenge because a community infrastructure district was a legally separate taxing authority and the tax was uniform throughout that district. The district was not the City of Boise's alter ego.[16]

No comparable sheriff service district exists here. An affected city would not control the definition of service, the rate, the accounting, or the use of the proceeds. The county would remain the taxing authority and beneficiary. Nor would the proposal apply uniformly within the county. Some city deficits would be collected, city surpluses would be ignored, and the unincorporated deficit would remain within the general county tax system. *Doyle* reinforces the need to identify the real taxing authority and test uniformity within its territory.

E. Article VII, section 6 and delegation create an additional defect

Article VII, section 6 provides that the Legislature shall not impose taxes for a county or city purpose but may invest the corporate authorities of a local government with power to assess and collect taxes for that government's purposes. The proposal creates a constitutional dilemma. If the Legislature itself fixes the payment obligation, it imposes a tax for a county purpose. If it delegates the amount to county officials, the delegation must contain meaningful limits and must operate consistently with article VII, section 5.[17]

Greater Boise Auditorium District v. Royal Inn of Boise upheld a local tax delegation while emphasizing that the Legislature may not grant unrestricted and unguided taxing power.

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[15] *C.M. St. P.R.R. v. Shoshone County*, 63 Idaho 46, 59–61 (1941).
[16] *Doyle v. Harris Ranch Community Infrastructure District No. 1*, Docket No. 51175, slip op. at 28–29 (Idaho Feb. 12, 2026).
[17] Idaho Const. art. VII, § 6.

The governing law must include standards, guidelines, restrictions, or qualifications.[18] The White Paper's proposal does not adequately define billable activity, distinguish baseline from enhanced service, specify allowable overhead, prescribe a uniform accounting method, cap rates, require reciprocal credits, or provide neutral review. An audit right does not cure an open-ended delegation and accordingly, does not meet the requirements identified in this case.

F. Discriminatory classifications reinforce the uniformity problem

Article VII, section 5 and equal protection both prohibit unlawful discrimination by taxing authorities. Tax classifications receive substantial deference, and a challenger must show more than unequal financial effects.[19] Fiscal accountability is a legitimate objective. The proposal's classifications nevertheless fail to pursue that objective consistently.

The assessment distinguishes cities with police departments, cities with county contracts, cities without either, and unincorporated territory. All are within the sheriff's statutory duty and jurisdiction. A city "deficit" under the proposed scheme creates liability, but a city surplus creates no credit. An unincorporated deficit produces no comparable invoice regardless of the density of the service area. A city with its own department still pays county taxes while financing municipal officers who reduce the county's statutory duty workload. These choices make the proposal look less like neutral cost allocation and more like a penalty imposed on cities that lawfully chose not to establish a police department or contract with the county.

G. Duplicate taxation is a supporting concern

Article VII, section 5, prohibits taxing the same property twice in the same year for the same purpose while comparable property is taxed only once.[20] The proposal creates that risk if a city uses property taxes to pay an invoice for the same baseline sheriff functions already supported by the county levy. The argument is less direct if payment comes entirely from revenue sharing, reserves, or another source however, many smaller cities may not collect enough in revenue sharing to meet the proposed charge put forward by a county. Duplicate taxation should therefore support, rather than replace, the stronger uniformity claim.

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[18] *Greater Boise Auditorium District v. Royal Inn of Boise*, 106 Idaho 884, 886–88 (1984).
[19] *Justus v. Board of Equalization of Kootenai County*, 101 Idaho 743, 746 (1980); *Doyle*, slip op. at 28–29.
[20] *Humbird Lumber Co. v. Kootenai County*, 10 Idaho 490, 498, 79 P. 396 (1904).

The principal constitutional defect remains straightforward: a county purpose would be financed through an additional compulsory tax imposed only on selected municipal territory. *Fenn* and *Shoshone County* do not permit the county to accomplish that result through a different label or collection mechanism.

VI. The Method Does Not Establish Actual Service Cost

The legal defects are compounded by the record. A cost allocation system cannot be evaluated until the unit of service is defined. The White Paper does not state whether an incident is a dispatched call, an officer-initiated event, a report, a case, or a computer aided dispatch entry. It does not explain how duplicate records, cancelled calls, assistance to another agency, routine traffic stops, or events involving several deputies are counted.

Time and resource data are also essential. One report taken by telephone is not equivalent to a prolonged response involving several deputies, investigation, evidence processing, and follow up. A uniform cost per incident obscures those differences. Tracking hours as proposed would improve the model, but hours alone would not answer which activities are baseline county duties, or which costs were actually added because the event occurred in a particular city.

Any defensible analysis must separate fixed, shared, and incremental expenses. Costs that would exist regardless of a city's call volume should remain in the countywide base. Costs caused by dedicated staffing, city ordinance enforcement, or a city requested service can be identified separately. Joint responses, countywide investigations, jail operations, court security, dispatch, records, and emergency readiness require consistent allocation rules rather than a location-based assumption.

The analysis must also account for contributions and offsets under the same rule. It should credit all county revenues supporting the relevant function, recognize municipal personnel or expenditures that reduce county workload, and treat surpluses and deficits reciprocally. A model that collects only city deficits cannot demonstrate a fair allocation.

Multiagency events require additional care. A city officer may initiate a case that later requires county detention, prosecution, or specialized investigation. A deputy may respond inside a city while assisting state police, executing a countywide warrant, or addressing conduct that spans several jurisdictions. Assigning the entire event to a single city can overstate municipal demand and understate the countywide nature of the work. A reliable system would record the task performed, the legal authority invoked, the personnel involved, and the incremental resources consumed.

Any study should also use more than one year of data. Staffing levels, major investigations, wildfire or disaster response, seasonal tourism, highway activity, and unusual crime patterns can distort a single period. Historical testing would show whether apparent deficits persist, whether they simply reflect annual variation, and whether a proposed formula produces stable results across counties with different geography and service models.

At minimum, statewide legislation would require common definitions, audited time records, a cost manual, treatment of fixed and shared costs, rules for multiagency events, reciprocal credits, historical testing, and independent review. The current record does not provide that foundation and cannot establish the actual cost required for a valid fee under Idaho Code § 31-870.[21]

VII. The Collection Process Is Structurally Unfair

The county controls every material input. The sheriff determines which activity is attributed to the city. The county auditor calculates the rate and tax credit. The county issues the invoice and receives the money. The proposal provides an audit right, but an audit only allows the city to inspect the county's work. It does not identify who decides whether activity was billable, whether a cost was allowable, or whether the county applied the formula correctly.

Revenue interception magnifies the problem. A disputed assessment could be collected after ninety days without a neutral hearing, a stated burden of proof, an administrative appeal, judicial review, or a stay during the dispute. Even apart from any constitutional due process claim, sound legislation should not permit the claimant, rate setter, recordkeeper, decision maker, and beneficiary to be the same entity.

Any compulsory system would need detailed notice, disclosure of records and calculations, a meaningful opportunity to object, review by a neutral decision maker, written findings, judicial review, and a stay of collection until review is complete. The absence of those safeguards is an independent reason to reject the proposal.

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[21] Idaho Code § 31-870(1).

VIII. Address the Fiscal Pressure at Its Source: Fix House Bill 389

Rejecting the proposed assessment does not require Idaho to ignore growth or the rising cost of public safety. The proposal is better understood as a symptom of a broader statewide problem. Counties and cities face greater service demands as Idaho grows, while state law restricts their ability to add the revenue produced by that growth to their ongoing budgets. When the ordinary revenue system does not recognize actual growth, local officials are pushed toward service reductions, additional fees, special assessments, or attempts to shift costs to another local government.

For years, Idaho's cities and counties have been restricted to a limit of 3% increases in property tax budgets, not counting new construction or development. This arbitrary 3% cap bears no relationship to actual cost increases to certain property tax funded services that are heavily dependent on inflation sensitive prices, like fuel, labor, and motorized vehicle equipment. When fuel prices increase more than 3% in a year, and when that service depends on fuel consumption, a shift in budgeting must occur to keep the same level of service.

Additionally, House Bill 389 intensified that pressure. It reduced the value of new construction and annexation recognized for budget purposes to ninety percent, requires use of a preliminary levy rate, and generally limits the combined annual property tax budget increase from the ordinary three percent allowance, new construction, and annexation to eight percent. A fast-growing local government can therefore add homes, businesses, roads, and residents while being unable to add the corresponding revenue needed for police, fire protection, streets, courts, and other services. The restriction does not eliminate the cost of growth. It delays service expansion, shifts costs to existing residents, and causes local revenue capacity to fall behind actual demand.

The proposed sheriff assessment would not solve that problem. It would merely transfer fiscal pressure from a county to cities that are constrained by the same state law. A city required to pay a new county invoice would have to reduce another municipal service, increase a fee, or draw from another limited revenue source, the same way that a budget-limited county commission does when facing cost increases that surpass its levy capacity. The city's lawful decision not to establish a police department does not cause the county's inability to finance a countywide responsibility. The more plausible source is a state-created revenue structure that would allow local tax bases to keep pace with the growth they must serve.

The Legislature could address that problem directly. It should restore recognition of one hundred percent of new construction and annexation value, replace the preliminary levy calculation with the previous year's levy rate, and remove or substantially revise the eight percent limit for cities and counties that are small or are experiencing rapid growth. Any remaining cap should account for the size of the taxing district and the amount of actual new development. A rigid percentage can be exceeded by only a small number of homes in a small community, even though each new property creates permanent service obligations.

Baseline enforcement of state criminal law should remain a countywide responsibility. Voluntary agreements under Idaho Code § 67-2332 should remain available when a city requests dedicated deputies, guaranteed patrol hours, municipal ordinance enforcement, school resource officers, or other enhanced services.[22] The lawful solution is not to create a new, unlawful compulsory tax assessment against selected cities. It is to repair the property tax framework so that growth can contribute transparently and uniformly to the public services it requires.

IX. Conclusion

The White Paper reveals a real need for cooperation and reliable planning in one unique county among Idaho's 44 counties and 197 cities. It does not establish that cities collectively impose an unfunded burden on counties statewide, let alone in Kootenai County, and it does not justify converting the sheriff's constitutional and statutory duties into city specific invoices.

The proposed assessment is a tax, not a fee. It compels selected municipalities to support a general public service, does not identify the city as the consumer, and does not measure actual additional cost. Once treated as a tax, the structure fails Idaho's uniformity principles because it finances a county purpose through an additional burden confined to selected cities. Its one-sided formula, inadequate delegation standards, risk of duplicate taxation, and lack of neutral review reinforce that conclusion.

[22] Idaho Code § 67-2332.

Idaho should preserve countywide funding for baseline sheriff responsibilities and use voluntary agreements for dedicated or enhanced municipal services. If the Legislature considers a different compulsory structure, it must create a properly defined taxing authority, impose the tax uniformly within that authority's service territory, provide clear standards and reciprocal accounting, and protect meaningful review. The proposal described in the White Paper does none of those things. It is unlawful, unfair to affected municipal taxpayers, and should it be enacted, will instantly lead to unnecessary, costly litigation, likely being struck down by in court.