

TITLE 31
COUNTIES AND COUNTY LAW

CHAPTER 46
COUNTY JUSTICE FUND

31-4601. PURPOSE. The legislature recognizes that the counties of the state perform vital functions in administering and delivering law enforcement services to all residents of the state. The legislature further finds it is necessary that the boards of county commissioners of the counties of the state be able to address the needs of county-provided components of the justice system by funding them at levels which do not compromise the performance of the justice system as a whole and which advance the interests of the public, while protecting the rights of individuals involved with the justice system.

[31-4601, added 1990, ch. 216, sec. 1, p. 579.]

31-4602. JUSTICE FUND ESTABLISHMENT. The board of county commissioners of any county may, in conjunction with development of their annual budget, by resolution adopted at a public meeting of the board, establish a county justice fund to provide funding for the operation of the county sheriff's office, construction, remodeling, operation and maintenance of county jails, juvenile detention facilities and/or county courthouses, operation of the prosecuting attorney's office, provision of public defender service and otherwise court-appointed counsel, and operation of the office of the clerk of the district court, to the extent that operation of that office provides support for the district court. The justice fund shall be separate and distinct from the county current expense fund and expenditures from the justice fund shall be solely dedicated to the purposes set forth in this section.

At the discretion of the board of county commissioners, funds deposited in the county justice fund may be allowed to accumulate over a period of years for designated capital improvements or be expended on a regular basis.

[31-4602, added 1990, ch. 216, sec. 1, p. 579; am. 2018, ch. 93, sec. 2, p. 200.]

31-4603. PROCEDURE FOR ESTABLISHMENT. (1) If a board of county commissioners desires to establish a county justice fund, it shall publish notice of intent to do so in conjunction with the proposed budget publication required in section [31-1604](#), Idaho Code, and shall depict such proposal in the proposed county budget in a manner consistent with the provisions of section [31-1603](#), Idaho Code.

(2) Establishment of a county justice fund shall proportionately reduce the allowable property tax charges for remaining expenses in the county current expense fund. For purposes of achieving a proportionate reduction, the following procedure shall be followed:

(a) Prior to the September budget hearing required by section [31-1604](#), Idaho Code, and upon the request of the board of county commissioners, the budget officer shall identify and separate the appropriations for the services and operations outlined in section [31-4602](#), Idaho Code, from the previous year's budget, including estimated portions of the general reserve appropriation and court-ordered expenditures for such

purposes. Such figure, and the percentage that such figure constitutes of the whole of the current expense fund expenditures, shall be certified by the clerk of the county and shall be transmitted to the board of county commissioners.

(b) The board of county commissioners shall review the submittal by the clerk and shall, upon completion of such review, adopt a resolution creating a county justice fund, which resolution shall certify, to the accuracy of two (2) decimal places, the percentage that authorized justice fund appropriations in the prior budget year are of total current expense fund appropriations for that year. If the board of county commissioners believes the previous year's budget is not typical, it may petition the state tax commission for an administrative ruling setting the percentage of justice fund expenditures based upon a more extended history of such budgeted expenditures.

(c) The percentage derived by completion of the steps called for in subsection (2) (b) of this section shall be multiplied by the total of property tax charges levied to support the current expense fund as a whole. The product of this multiplication shall be subtracted from the entire property tax charge for the current expense fund and shall constitute the justice fund allocation. The remainder, after the justice fund allocation has been subtracted, shall constitute a new property tax base for the current expense fund. Allowable property tax charges for the current expense fund in the year the justice fund is created shall be determined upon the base established in this section. In subsequent years, after a county has established a justice fund, the maximum levy authority for the current expense fund shall be twenty hundredths percent (.20%) of market value for assessment purposes as provided for in section [63-805](#), Idaho Code.

(3) Additional revenues, other than those derived from property taxation, shall be allocated to the current expense fund or the justice fund, respectively, in accordance with their association with the functions performed by offices supported by the respective funds. Where revenue sources are not clearly attributable to either justice or current expense fund activities, they shall be apportioned to the current expense fund or justice fund by the board of county commissioners to meet the greatest funding need in each local jurisdiction.

[31-4603, added 1990, ch. 216, sec. 1, p. 579; am. 1996, ch. 208, sec. 5, p. 662; am. 1996, ch. 322, sec. 17, p. 1043; am. 1997, ch. 117, sec. 3, p. 301.]