Local - The Most Important Level of Government
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Local government can be seen as the most important level of government in the United States. The public is more affected by local government and can more easily effect local government than any other level of government in the United States. Most homeowners pay more in taxes to local government than to either state or national governments. Most of the services provided by government that affects the everyday lives of Americans are provided through their counties, cities and special districts. Whether it is drinking water, sewer services, schools, irrigation water, roads, police, courts, jails or trash disposal, local government is responsible.

While the national and state governments get most of the attention of the media, local government interacts with the public daily. Local government is also the area where the public can have the most influence. With elections that include few voters and meetings open and accessible to everyone, citizens can change their city and county government much more readily than the state or national government. Even running for office on the local level is easier and much less expensive than even for the state legislature.
The structure of local government in Idaho is strongly influenced by the Progressive Movement. The Progressives wanted government to be freed of the corrupting influence of the political parties and desired more power to be in the hands of the people.

Local government can be seen as the most important level of government in regard to the people yet it has the least amount of autonomy. Local governments have no inherent power of their own. While the states and national government have certain powers directly derived from the U.S. Constitution, local government is merely a creature of the states and completely submissive. This dictum, known as Dillon’s rule, recognizes that the states created the local governments, be they cities, counties or special districts, and thus can change or even eliminate them. All powers of local governments must come from the states. Local governments perform duties for the states to improve efficiency and allow for diversity in services for the public throughout the state.

Local governments can be divided into two types: general purpose and single purpose. General-purpose governments in Idaho are counties and cities. There are forty-four counties in Idaho ranging from Ada County with over 300,000 people to Clark County with less than 1,000. Despite the disparity, every county in Idaho has the same structure of government.
With seven elected positions (Commissioner, Coroner, Sheriff, Assessor, Treasurer, Clerk of the District Court and Prosecutor), the state constitution has tried to give more power to the voters and less power to the politicians and political parties (Idaho Constitution, Article XVIII, Section 6). The large number of elected, instead of appointed, positions, is a legacy of the Progressive Movement of the early twentieth century. The commissioners serve as both legislators (writing laws) and executives (enforcing the laws).

The state does permit each county to change the structure of their government to better reflect the demographics of the particular county. Counties can change their form of government through the approval of a majority of voters in a general or special election (Idaho Constitution, Art. XVIII, Section 12). Options available to counties include having an elected commission to perform legislative functions and either an elected executive or appointed manager to execute and implement the laws passed by the commission.

Counties may also increase the number of commissioners to five or seven without adding a separate executive. Finally, Idaho statutes allow counties to change the make-up of the other elected county officers to be appointed by the commission (Idaho Statutes, Title 31, Chapter 50). None of these forms have yet to be adopted.
With such diversity among counties, should every county in Idaho retain the same form of government?

The whole county elects county commissioners though the county is divided into three districts. Each of the three commissioners must reside in a different district within the county (Idaho Statutes, Title 31, Chapter 7). Commissioners and other county officials are elected for four-year terms though they are staggered so there will never be a complete turnover in county personnel in any one election (Idaho Constitution Article XVIII, Section 6). County elections are held on even numbered years along with state and national elections (Idaho Statutes, Title 34, Chapter 6).

The second type of general-purpose local government in Idaho is the city. Technically, cities are incorporated by the state in the similar manner as corporations (Idaho Constitution, Article XII, Section 1). If at least 125 people wish to incorporate into a city, they must craft a petition signed by at least 60% of the people to be incorporated and present it to the county commission, who acts as an agent for the state. As long as there is no existing city in close proximity to the proposed city and the commissioners approve, the city is created and will be governed like any other city in the state (Idaho Statutes Title 50, Chapter 1).
Currently, there are over two hundred cities in Idaho ranging from Boise with almost 200,000 people to Warm River in Fremont County with only ten people. Though two forms of city government is possible (Idaho Statutes Title 50, Chapters 6-8), the vast majority of Idaho cities operate under the mayor/council form. Only Twin Falls, Lewiston and McCall use the city manager form of government.

Mayor/council form of government in Idaho has an elected executive (mayor) and an elected city council. The mayor is the chief executive of the city and presides over the city council meetings. The council is the law-making arm of the city government with the mayor only voting in order to break a tie. Councils may include four or six members. In the city manager form of government, there is a city council of five or seven members with one member being chosen as mayor by the council. The mayor presides over council meetings and may vote on all matters. The council appoints a city manager that is the administrative head of the city government.

City elections are also a legacy of the Progressive movement. All city elections are non-partisan and thus candidates for mayor or city council run without party labels. Elections are held in odd numbered years as opposed to the county, state and national elections that are held on even numbered years (Idaho Statutes Title 50, Chapter 4).
Most city councils in Idaho are elected at large. The whole city votes for each position in at large elections instead of candidates running for election from specific districts. All of these measures were designed to give more power to the people and provide less influence to the political parties and special interest groups.

The second type of local government is a single purpose district. The most numerous are school districts (Idaho Statutes Title 33, Chapter 3). Idaho has over a hundred school districts ranging from Meridian with over 25,000 students to Midvale with just over one hundred. Other special districts include cemetery, drainage, fire protection, highway, irrigation, mosquito abatement and soil conservation. Boards run most special districts with usually five members who are elected though some boards are appointed.

Special districts are created to lay the cost of services on only those who benefit from the services and to provide services to patrons across traditional local government boundaries. Special districts are also created to separate certain services, like public education, from the politicians in city government, another legacy of the Progressive Movement. Special districts often suffer from the problem of insufficient resources due to their limited size and a lack of accountability as a result of the ignorance of the public.
to their purpose. Single purpose districts, especially school districts, are important as they often account for the most taxes paid by any household.

Local governments of all types receive the lion share of their revenues from property taxes. Though the state and national governments are also a source of money, local governments must rely on taxes on real estate (buildings and land) to pay for most of the services they provide. Property taxes are determined by the value of the real estate (Idaho Constitution Article VII, Section 5).

Property taxes can be seen as detrimental since they are a regressive tax. Regressive taxes are those where as your income increases, the percentage of your income paid for that tax decreases. The wealthy tend to pay a lower percentage of their income in property taxes than the poor. Property taxes are also expensive for local governments to administer because of the need to periodically reassess the value of real estate (Idaho Statutes Title 63, Chapter 3). The advantage of property taxes is the revenue received remains relatively constant despite swings in the economy. Where sales and income tax receipts will drop during a recession, property taxes will not change significantly in the short run.
The study of local government may seem arcane to many though it is the most important level of government for most people. Local government provides the most services and often collects the most taxes of any government. Citizens in Idaho and the rest of the United States may also have the greatest impact on local government. An intimate understanding of local government may provide the greatest return of any study of government for the average citizen.