



Idaho Standards and Applications for 12th Grade Civics and Government

Teacher Instructions

Section 1: County Government

To begin this unit on county government, distribute the Map of Idaho Counties found in “[Specific Resources](#)”. Ask the students to locate their county on the map and highlight it. Have the students study the map and discuss the following questions.

- What do all Idaho counties have in common? (courthouse, sheriff, etc.)
- How are Idaho counties different from each other? (size, population, geography, resources)

After some discussion, give the students the following background: A county is an administrative arm, or extension, of the State government. As such, counties have only those powers given it by the State government. For example, the County Sheriff’s office issues driver’s licenses; the County prosecuting Attorney’s office prosecutes criminals for violating State laws; the County Clerk’s office issues State marriage licenses. Counties are regulated by [Idaho State Constitution](#) and by State laws.

Interesting facts about Idaho counties:

- 44 counties in Idaho
- smallest county – Payette county – 411 sq. miles
- largest county – Idaho county – 8,503 sq. miles
- most sparsely populated county – Camus county - 991
- most densely populated county – Ada county – 300,904

Have the students complete the Student Activities.

- The six county officers established by [Idaho Constitution, Article XVIII, Section 6](#) are county commissioners, county coroner, county sheriff, county assessor, county treasurer, and county clerk/auditor/recorder.
- [Idaho Constitution, Article V, Section 18](#) created the office of county prosecuting attorney.
- The significance of [Idaho Constitution, Article XVIII, and Section 12](#) (which was added in 1994) is that it allows electors of a county to choose an optional form of county government instead of the commission form originally required in all counties.
- Refer to the completed “[County Government Separation of Powers Chart](#).”
- Refer to “[Specific Resources](#)” for a list of the responsibilities of each county officer for the “Organizational Diagram.” Names of the elected officers in your county can be found in the [Idaho Blue Book](#).



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Optional Activities:

Divide the students into seven groups and have each group create a visual display (mobile, diorama, poster, collage, etc.) presenting the responsibilities of one county officer.

Have students use the Internet to link to your county's website. Students can read the minutes of county commissioners' meetings or read county ordinances. Examples of three from Canyon County can be found in "[Specific Resources](#)".

Refer to the [Assessment Portfolio](#). Students can complete

- [Project 12: Interview a Local Government Official](#)
- [Project 13: Observing Local Government](#)
- [Project 16: Register to vote](#)
- [Project 20: Writing to Your Elected Officials](#)

Go to www.state.id.us. Follow the links as described in "[Specific Resources](#)." Have students create a chart comparing their county with four other counties in the state using the information from at least 10 categories.



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Section 2: City Government

As an introductory activity for this section on city government, contact your city clerk or your local Chamber of Commerce and ask if they have any brochures or a brief history of your city. You may find this information on your city's website. Have the students read this material and discuss it.

Have the students complete the Student Activities.

Answers for questions over Article XII:

- The legislature authorizes cities and towns to organize and incorporate.
- An incorporated city or town can make and enforce regulations relating to “local police, sanitary and other regulations as are not in conflict with its charter or with the general laws.”
- The state can assume the debts of a city if the debts were “created to repel invasion, suppress insurrection or defend the state in war.”
- A town may go into debt for “school, water, sanitary and illuminating purposes.”

Answer for question over Article VIII, Section 3:

- A 2/3 vote of the electors is required for a city to borrow money or to go into debt in excess of the city's income and revenue.

Most cities in Idaho have a strong mayor-council form of city government so your City's diagram should look very similar to Caldwell's. If your city does not have a mayor-council form of government, refer to “[Specific Resources](#)” for diagrams of other forms of city government.

Refer to the completed “City Government Separation of Powers Chart.” in this document.



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Optional Activities:

- Have students use the Internet to link to your city’s website. Students can read the minutes of the city council meetings or read some city ordinances. Examples of these from Caldwell can be found in [“Specific Resources.”](#)
- Refer to the [Assessment Portfolio](#). Students can complete:
 - [Project 12: Interview a Local Government Official](#)
 - [Project 13: Observing Local Government](#)
 - [Project 14: Interview a Local Community Leader](#)
 - [Project 16: Register to Vote](#)
 - [Project 20: Writing to Your Elected Officials](#)
- Students can participate in a simulation of a Planning and Zoning Meeting. Refer to [“Fairview U.S.A.”](#) in [“Specific Resources.”](#)



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Section 3: Special Districts

To begin this discussion of special districts, write the following definition of a special district on the board:

A special district is an independent unit of government created to deliver or provide a single service.

Give the students a little time to think about special districts and then ask them if they can give any examples within their county. Here are some interesting examples of special districts across the nation:

- irrigation districts (Idaho)
- mosquito abatement districts (Idaho)
- ambulance districts (Idaho)
- mine drainage districts (Colorado)
- beach-shore preservation districts (Florida)
- stadium districts (Georgia)
- fencing districts (Arkansas)
- television districts (Montana)
- convention districts (Boise keeps trying to set this up)
- geothermal heating districts (Oregon)
- predatory animal control districts (Wyoming)
- soil conservation districts (Kansas)
- library districts (Idaho)
- gopher districts (Idaho)
- flood control districts
- air pollution districts
- urban renewal districts
- solid waste disposal districts

Additional information regarding special districts:

Special districts are formed because the people see the need for a particular service that is not provided by local government or is of such a nature that the service involves more than one unit of local government. A good example would be a mosquito abatement district. In areas of particularly bad mosquito infestation, people have created a special district whose only purpose is to levy taxes in order to provide the necessary equipment, chemicals, and manpower necessary to spray for mosquitoes. Another good example is found in the article on the Boise County ambulance district. None of the small towns mentioned in the article could feasibly afford to provide ambulance service for its small population. So, the voters in several towns proposed to create a special



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district, with the authority to levy property taxes on the people within the district, in order to provide ambulance for the area. School districts are another good example of special districts to which students can relate. School districts are not under the regulation of either the county government or the city government. They are a separate government entity with their own governing board, the Board of Trustees, which has as its sole purpose to provide education within their district.

Have the students complete the Student Activities.

- In order to form a special district, voters must present a signed petition requesting the formation of a special district to the county commission or to the city council or to the state legislature or to a judge.
- The boundaries of the proposed special district must be outlined in the petition.
- A public hearing is conducted to gather public input on the proposal.
- The proposal is submitted to a vote of the people who would fall within the proposed boundaries. A simple majority vote is needed for approval.
- The people in the special district would then elect a governing board with the authority to levy property taxes or user fees in order to raise revenue for the service.
- The sources of revenue available for a special district are property taxes, user fees, or a combination of both.

In order to answer the last question listed in the Student Activities, you will need to do a little research. Contact the County Assessor's office and ask for the department in charge of maintaining the plats of the special districts. Ask for a map of all the special districts in your county. Large, poster-size maps may cost you from \$1-\$5 but they should be able to reduce the maps to 8 ½ x 11 for you to use in the classroom. Make overhead transparencies of these maps for use in class. There is also a Map of Idaho School Districts in "[Specific Resources](#)". These maps will also be used in Section 4: Property Taxes. Examples of special districts maps for Canyon County can be found in "[Specific Resources](#)."

Optional Activities:

- The financing of education is an interesting example of the concept of federalism. Obtain a copy of your local school district budget and show the students what percentage of the budget comes from the federal government, what percentage comes from state government, and what percentage comes from local property taxes.
- Refer to the [Assessment Portfolio](#). Students can complete
 - [Project 12: Interview a Local Government Official](#)
 - [Project 13: Observing Local Government](#)



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Section 4: Property Taxes

This section will require you to contact your County Assessor and obtain two documents: Your County's 2003 Tax Levy Rates by code area and Your County's 2003 Tax Levy rates by Taxing Unit. Examples of these two documents for Canyon County can be found in "Specific Resources". You will also need to obtain a property tax notice for your county. You can use your own and just eliminate your name from the document. Examples from Canyon County, Valley County and Ada County can be found in "[Specific Resources](#)".

Have the students complete the Student Activities.

Answers for questions concerning the property tax notice:

- Real property is defined as land and the buildings that are attached to it.
- The term "land" refers to the earth and the term "improvements" refers to any building that is built on the land.
- The assessed value (total value) is the market value of the real property as determined by the County Assessor.
- The homeowner's exemption is computed as 50% of the assessed value of the house. Thus, only 50% of the assessed value of the house is taxable. All of the assessed value of the land is taxable.
- The adjusted value is the value of the real property, minus the homeowner's exemption. In other words, it is the assessed value of the land plus $\frac{1}{2}$ the assessed value of the house.

When comparing the property tax bill for Ada County and the property tax bill for Valley County (of which both properties are owned by the same person), the property owner is only entitled to the homeowner's exemption for his primary residence. Evidently the property in Valley County is a secondary residence.

Even though renters do not receive a property tax notice since they do not own the property, they do pay property tax. The monthly rent charged by the owner is determined by the expenses incurred by the owner for owning the property, one of which is property tax.

Refer to [Property Tax Notice #1 Answers](#).

Refer to [Property Notice #2 Answers](#).

For property Tax Notice #3 you will need to create your own answer sheet based on the documents you obtain from your County Assessor.



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After the Students have completed the three property tax notices, they should determine that the following three variables affect the amount of property tax a homeowner will pay: the assessed value of their real property; the location (code area) in which the property lies; and the tax rate that is set by each of the taxing units in the code area.

Notice that the property owner #2 has a higher adjusted value than does the property owner #1, but property owner #2 pays less in property taxes.

If you obtained the plats for the various special districts in your county, make overhead transparencies of them. Choose one area of the county and color it in. Then overlay each of the special district maps to illustrate the many different taxing units in which a person lives.

Optional Activities:

Take your students to the County Courthouse and arrange for the County Assessor to talk to your students about the assessment process and property taxes.

County Government

SEPARATION OF POWERS

Directions: Name the three branches of government and then complete the chart.

Branch	Function	Who comprises this Branch	Method of Selection	Constituency	Term of Office	Number of Members	Names	
Legislative	Makes laws	County Commission	Elected by the people	county	2years / 4 years	3	Your elected officials' names	
Executive	Enforces laws	County Commission & 6 elected officers	Elected by the people	county	4 years	9	Your elected officials' names	
Judicial	Interprets laws	***** State Courts *****						*****

City Government

SEPARATION OF POWERS

Directions: Name the three branches of government and then complete the chart.

Branch	Function	Who comprises this branch	Method of Selection	Constituency	Term of Office	Number of Members	Names
Legislative	Makes laws	City Council	Elected by the people	city	4 years	6	Your elected officials' names
Executive	Enforces laws	Mayor	Elected by the people	city	4 years	1	Your elected officials' names
Judicial	Interprets laws	*****	Same as for County Government	County Government	- State Courts	*****	*****

Property Tax Notice #1

Answers

Homeowner's Exemption = \$23, 630

House = \$47, 260

Lot = \$18, 150

Assessed Value = \$65, 410

Adjusted Value = \$41, 780

Code Area 007-00

	Tax Rate	Tax Amount
Ambulance District =	.000204822	\$8.56
City of Wilder =	.008039932	\$335.91
Golden Gate Hwy #3 =	.001698153	\$70.95
Wilder Rural Fire =	.001236455	\$51.66
Wilder Cemetery =	.000192308	\$8.03
Wilder Library =	.000611231	\$25.54
Wilder School #133 =	.007115699	\$297.29
Canyon County =	.004598848	\$192.14

Total Tax Rate = .023697448

Total Tax Amount = \$990.08

Property Tax Notice #2

Answers

Homeowner's Exemption = \$43,210

House = \$86,420

Lot = \$25,500

Assessed Value = \$111,920

Adjusted Value = \$68,710

Code Area 008-00

	Tax Rate	Tax Amount
Pest Control District =	.000044280	\$3.04
Ambulance District =	.000204822	\$14.07
Nampa Hwy #1 =	.001140736	\$78.38
Meridian School #2 =	.006309126	\$433.50
Canyon County =	.004598848	\$315.98

Total Tax Rate = .012297812

Total Tax Amount = \$844.98