

TITLE 31  
COUNTIES AND COUNTY LAW

CHAPTER 15  
COUNTY FINANCES AND CLAIMS AGAINST COUNTY

31-1501. CLAIMS PRESENTED TO BE ACCOMPANIED BY RECEIPTS. The board of commissioners must not hear or consider any claim against the county unless accompanied by a receipt or documentation giving all items of the claim, duly certified by the authorized county official that the amount claimed is justly due or services were rendered. No claim shall be paid if not presented to the board within a year from the date the bill was generated.

[(31-1501) 1868, p. 100, sec. 12; R.S., sec. 1773; reen. R.C. & C.L., sec. 1947; C.S., sec. 3506; am. 1923, ch. 153, sec. 1, p. 223; I.C.A., sec. 30-1105; am. 1973, ch. 288, sec. 1, p. 612; am. and redesig. 1995, ch. 61, sec. 6, p. 136.]

31-1502. CHECK LIST OF BILLS ALLOWED. The board must require their clerk to furnish them with a list of all bills and accounts of every nature, giving the name of each person in whose favor an account or bill has been allowed, with the amount allowed him and out of what fund the same is to be paid. The board must review the list and certify to its correctness. The county treasurer must pay no warrant that does not correspond with said list.

[(31-1502) R.S., sec. 1766; reen. R.C. & C.L., sec. 1943; C.S., sec. 3502; I.C.A., sec. 30-1101; am. and redesig. 1995, ch. 61, sec. 7, p. 136.]

31-1503. PROHIBITIONS ON ALLOWANCE OF CLAIMS. The board must not for any purpose contract debts or liabilities, except in pursuance of law. They must not allow any account of any county officer while he neglects or refuses to perform any duty required of him by law or is liable upon any official or other bond.

[(31-1503) R.S., sec. 1771; modified by 1899, p. 405, sec. 4; compiled and reen. R.C. & C.L., sec. 1945; C.S., sec. 3504; I.C.A., sec. 30-1103; am. 1933, ch. 43, sec. 1, p. 57; am. 1995, ch. 61, sec. 8, p. 137.]

31-1504. BURIAL OF COUNTY POOR -- CORONERS RELEASED FROM LIABILITY. Claims of county coroners for the burial of the county poor heretofore paid by the counties are hereby declared to be legal claims and the county coroners are hereby released from any liability to reimburse the counties for the payment of the same.

[(31-1504) I.C.A., sec. 30-1104a, as added by 1937, ch. 115, sec. 1, p. 172; am. and redesig. 1995, ch. 61, sec. 9, p. 137.]

31-1505. PARTIAL ALLOWANCE AND RECONSIDERATION. When the board finds that any claim presented is not payable by the county, or is not a proper county charge, it must be rejected. If they find it to be a proper county charge, but greater in amount than is justly due, the board may allow the claim in part and draw a warrant for the portion allowed, on the claimant filing a receipt in full for his account. If the claimant is unwilling to

receive such amount in full payment, the claim may be again considered at the next regular succeeding session of the board, but not afterward.

[(31-1505) R.S., sec. 1775; reen. R.C. & C.L., sec. 1949; C.S., sec. 3508; I.C.A., sec. 30-1107; am. and redesisg. 1995, ch. 61, sec. 10, p. 137.]

31-1506. JUDICIAL REVIEW OF BOARD DECISIONS. (1) Unless otherwise provided by law, judicial review of any final act, order or proceeding of the board as provided in [chapter 52, title 67](#), Idaho Code, shall be initiated by any person aggrieved thereby within the same time and in the same manner as provided in [chapter 52, title 67](#), Idaho Code, for judicial review of actions.

(2) Venue for judicial review of final board actions shall be in the district court of the county governed by the board.

[[31-1506] 31-1509. added 1993, ch. 103, sec. 2, p. 262; am. 1994, ch. 241, sec. 1, p. 760; am. and redesisg. 1995, ch. 61, sec. 11, p. 138; am. 2013, ch. 282, sec. 1, p. 731.]

31-1507. PROCEDURES FOR REDEEMING REGISTERED WARRANTS. If the board of county commissioners declares an emergency pursuant to section [31-1608](#), Idaho Code, the process of funding registered warrants shall conform with current banking and accounting requirements.

When necessary, the county treasurer shall identify ways of redeeming warrants, including short term borrowing from other county funds at market interest rates, until a warrant redemption levy is established as provided in section [63-806](#)(1), Idaho Code. To this end, the county treasurer may contact local financial institutions about currently available interim financing options. After reviewing the alternatives provided by the county treasurer, the board of county commissioners shall, by resolution, select the method of financing and the interest rate to be paid and direct the county auditor to establish the warrant redemption fund. The county treasurer shall complete necessary arrangements to secure sufficient funds to redeem registered warrants.

[(31-1507) I.C., sec. 31-1512, as added by 1994, ch. 35, sec. 2, p. 54; am. and redesisg. 1995, ch. 61, sec. 12, p. 138; am. 1996, ch. 322, sec. 11, p. 1040.]

31-1508. TRANSFER OF MONEYS -- ORDER OF PAYMENT. The board must not transfer any money from one fund to another nor in any manner divert the money in any fund to other uses, except in cases expressly provided and permitted by law: provided, that when any money shall have been assessed and collected in any of the counties of this state, and the same set apart as a separate fund, for special purpose, and from any cause the money in said fund shall have become inoperative for the purpose for which said fund was created, it shall be lawful for the board of county commissioners in such cases to transfer the money in said fund to such fund as the board of county commissioners may deem best. No transfer of money from one (1) county fund to another county fund shall be made upon the books of the county auditor and county treasurer unless the same is so authorized and so ordered by resolution of the board entered upon the records of its proceedings and certified copies of such resolution filed in the office of the county auditor and county treasurer.

The board shall not make any preferred creditor, nor cause any warrant to be drawn payable out of its order except on the order of the district court in cases provided by law, and the county treasurer shall in all things observe these instructions.

[(31-1508) 1868, p. 100, sec. 10; R.S., sec. 1767; reen. R.C. & C.L., sec. 1944; C.S., sec. 3503; I.C.A., sec. 30-1102; am. 1989, ch. 10, sec. 1, p. 12; am. and redesisg. 1995, ch. 61, sec. 13, p. 138; am. 1996, ch. 322, sec. 12, p. 1040.]

31-1509. ACCOUNTING SYSTEM. The system for accounting of receipts, expenditures, and reporting in each county shall meet the criteria of generally accepted accounting principles or the governmental accounting standards board and as the same may be hereafter amended and revised and, upon notification by the state controller, shall conform to the provisions of the uniform accounting manual for local governmental entities as authorized by section [67-1075](#), Idaho Code.

[31-1509, added 1995, ch. 61, sec. 14, p. 139; am. 2021, ch. 89, sec. 7, p. 304.]

31-1510. DEFINITIONS. (1) A "warrant" is an order drawn by the board of county commissioners directing the county treasurer to pay a specified amount to a person named or to the bearer. It may be payable on demand or it may be issued as a short-term obligation payable. Determination of warrant type in each county shall be set by the board of county commissioners after consultation with the county treasurer and county auditor.

(2) A "registered warrant" is a warrant drawn on a fund which has insufficient funds to pay it and has been identified and logged by the county treasurer and county auditor and thereafter paid in the order of its presentation.

[31-1510, added 1994, ch. 35, sec. 2, p. 54.]

31-1511. SIGNATURES REQUIRED ON WARRANTS AND METHOD OF PAYMENT. Warrants payable on demand and drawn by order of the board of county commissioners on the county treasury shall be jointly issued and signed by the county auditor and the county treasurer. If the board of commissioners chooses to issue warrants not payable upon demand, they shall be issued by the county auditor and redeemed by the county treasurer. Warrants must specify the liability for which they are drawn, when accrued, and must be paid in the order of presentation to the county treasurer. If the fund is insufficient to pay any warrant, it must be registered and thereafter paid in the order of its registration.

[31-1511, added 1994, ch. 35, sec. 2, p. 54.]