













INVENTORY OF THE COUNTY ARCHIVES  
OF IDAHO

Prepared by

The Idaho Historical Records Survey Project  
Division of Professional and Service Projects  
Work Projects Administration

No. 23. KOOTENAI COUNTY (COEUR D'ALENE)

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Boise, Idaho  
The Idaho Historical Records Survey Project  
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## FOREWORD

The Inventory of County Archives of Idaho is one of a number of bibliographies of historical materials prepared throughout the United States by workers on the Historical Records Survey Program of the Work Projects Administration. The publication herewith presented, an inventory of the archives of Kootenai County, is number 28 in order of alphabetical arrangement of the Idaho series.

The Historical Records Survey Program was undertaken in the winter of 1935-36 for the purpose of providing useful employment to needy unemployed historians, lawyers, teachers, and research and clerical workers. In carrying out this objective, the project was organized to compile inventories of historical materials, particularly the unpublished government documents and records which are basic in the administration of local government, and which provide invaluable data for students of political, economic, and social history. The archival guide herewith presented is intended to meet the requirements of day-to-day administration by the officials of the county, and also the needs of lawyers, business men and other citizens who require facts from the public records for the proper conduct of their affairs. The volume is so designed that it can be used by the historian in his research in unprinted sources in the same way he uses the library card catalog for printed sources.

The inventories produced by the Historical Records Survey Projects attempt to do more than give merely a list of records - they attempt further to sketch in the historical background of the county or other unit of government, and to describe precisely and in detail the organization and functions of the government agencies whose records they list. The county, town, and other local inventories for the entire county will, when completed, constitute an encyclopedia of local government as well as a bibliography of local archives.

The successful conclusion of the work of the Historical Records Survey, even in a single county, would not be possible without the support of public officials, historical and legal specialists, and many other groups in the community. Their cooperation is gratefully acknowledged.

The Survey Program was organized and has been directed by Luther H. Evans, and operates as a nation-wide series of projects in the Division of Professional and Service Projects, of which Mrs. Florence Kerr, Assistant Commissioner is in charge.

F. C. Harrington  
Commissioner



## PREFACE

Generally speaking there is little comprehension of the character or value of the records in the official county archives nor of the wealth of information for historical research students as well as for others who want to know what records have been kept, for what periods, what they contain and just where they may be found. Accordingly, the Historical Records Survey Program, a nation-wide undertaking financed by the Work Projects Administration, was organized early in 1936. Originally a part of the Writers' Project, the Historical Records Survey Program was later set up separately as an independent part of Federal Project No. 1. It operated as a nation-wide WPA Federally Sponsored Project until August 31, 1939. Since that date it has operated as a series of locally sponsored state-wide projects. The Historical Records Survey Program is preparing and publishing a separate volume on the official county records for each county in every state in the country besides pursuing work on such projects as city and state records, manuscripts and manuscript collections, and early imprints.

In line with this plan the Idaho Historical Records Survey Project will prepare mimeographed volumes on the official county records of each of the forty-four counties in the state. The units of the series are numbered in accordance with the position of the county in the alphabetical list. Presented herewith is number 28, the Kootenai County Inventory. The previously published volumes are number 34, Minidoka County; number 30, Lemhi County; number 11, Boundary County; and number 35, Nez Perce County.

Part A of the inventory is designed to give the reader the background of the county's history and economic characteristics, governmental organization and records system, through essays, outlines, maps, and a chart showing the county offices and the source of their authority. Part B consists of descriptive entries for the records of Kootenai County. Although all these entries are highly condensed, they are explicit with regard to inclusive dates, descriptions of contents, indexing, and locations of record repositories. The various entries with their descriptions and other data are arranged in the order of their importance or their natural sequence under each office and are preceded by an essay on their legal background and evolution of the records required and on the history and functions of that office. To facilitate its use, the inventory includes a table of contents and alphabetical and chronological indexes, also cross-references between all related records.

The field work in Kootenai County was done for the most part by Mrs. Margaret Hall. The editing of the forms from the field was done by Mrs. Mildred Brandt and the final editorial rechecking was done by Lois A. Englar. The research work for the governmental organization and office essays was done by John F. Ryan.

Grateful acknowledgment is herewith made to the sponsor of the project in this state, George H. Curtis, Secretary of State and to the state Work Projects Administration officials for their cooperation and assistance. Appreciation is also expressed to all those county officials who showed a spirit of cooperation and rendered assistance in connection with the field work of listing, classifying and describing the records.



## Preface

The various individual volumes of the Inventory of the County Archives of Idaho will be issued for free distribution to the county officials and the public libraries of each particular county, and all of the volumes to certain state departments and libraries designated as state-wide depositories in Idaho and to such government agencies and libraries outside of the state as have been designated as national depositories. Requests for information concerning any particular volume of the Inventory should be addressed to the State Supervisor, Historical Records Survey Project, Work Projects Administration, Boise, Idaho.

Allen B. Eaton  
State Supervisor  
Idaho Historical Records Survey Project

Boise, Idaho  
October 1939



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2. The second part of the document outlines the various methods and tools used to collect and analyze data. It highlights the need for consistent data collection procedures and the use of advanced analytical techniques to derive meaningful insights from the data.

3. The third part of the document focuses on the role of technology in data management and analysis. It discusses how modern software solutions can streamline data collection, storage, and analysis processes, thereby improving efficiency and accuracy.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides strategies to mitigate these risks and ensure that the data remains reliable and secure throughout its lifecycle.

5. The fifth part of the document discusses the importance of data governance and the role of a data governance committee. It outlines the key principles and practices that should guide the organization's data management activities to ensure compliance with relevant regulations and standards.

6. The sixth part of the document explores the benefits of data-driven decision-making and how it can lead to improved organizational performance. It provides examples of how data analysis has been used to identify trends, optimize processes, and make strategic decisions.

7. The seventh part of the document discusses the future of data management and the emerging trends in the field. It highlights the growing importance of artificial intelligence, machine learning, and big data in shaping the future of data management.

8. The eighth part of the document provides a summary of the key points discussed in the document and offers recommendations for the organization's data management strategy. It emphasizes the need for a proactive and data-driven approach to ensure long-term success.



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## 1. HISTORICAL SKETCH OF KOOTENAI COUNTY

This general region with which we are here concerned has known many changes in its boundaries and was claimed at various times by Russia, Spain and England and after 1792 by both England and United States until, in 1846 England waived all rights in this territory south of the 49th parallel in favor of the United States (H. H. Bancroft, Bancroft's Works, 40 vols., San Francisco 1884, vol. 28, ch. 15, pp. 331-338).

Kootenai County, located toward the top of the narrowing northern panhandle of the State of Idaho well on toward the Canadian border, is today bounded on the north by Bonner County, on the east by Shoshone County, on the south by Benewah County and on the west by the Washington-Idaho State Line. It came into existence by virtue of an act passed by the second session of the Territorial Legislature, 1864, which defined its boundaries so as to include all of Idaho north of the 48th degree of north latitude, which, strange to say, included none of what is now Kootenai County. The act located the county seat at Sencaquoteen, situated on Clark's Fork about where the village of Laclede, Bonner County now stands. It further provided that whenever fifty or more inhabitants applied to the Governor for a county organization he should appoint three commissioners who should, among other prescribed duties, appoint the rest of the county officers. (L.T.I. 1864, ch. 30, p. 432.)

Subsequent legislation changed the boundaries so as to include the present county of Kootenai and the Act of January 9, 1867 authorized the county commissioners when appointed to locate the county seat (L.T.I. 1867, ch. 48, p. 126).

Although Kootenai County was created by the second Territorial Legislature in 1864 it was to all intents and purposes a part of Nez Perce County, being governed from Lewiston, under authorization of the act of December 22, 1864, whereby the first Territorial Legislature attached all country north of the Clearwater River to Nez Perce County for judicial purposes.

The original inhabitants of the area within which this county is located were various tribes of Indians, prominent among which were the Kootenai, from whom Kootenai County took its name, Cocur d'Alenc and Pend d'Oreille, where they lived in more or less peaceful splendor among the beautiful wooded hills and deep crystal blue lakes. The first white man to enter this area was David Thompson, English trapper, surveyor and historian, employed by the Northwest Fur Company. He entered the region with a party of French-Canadian trappers in the fall of 1809 and on September of that year founded the "Kullyspell House", first trading post in Idaho, on the northwest shore of Lake Pend d'Oreille in what is now Bonner County. (Byron Deffenbach, Idaho, the Place and its People, 3 vols., New York 1933, vol. 1, p. 525; C. J. Brosnan, History of Idaho, New York 1926, p. 38; T. C. Elliott, The Quarterly of the Oregon Historical Society, Portland 1920, vol. 21, pp. 51-54, "David Thompson and Beginnings in Idaho".)

Actual records of the white man in what is now Kootenai County extend back only to 1843, although agents and trappers were then at various points. In 1821 the Northwest Fur Company, represented by Donald McKenzie, had been absorbed by the powerful Hudson's Bay Company, which used every means to discourage settlements and to retain hunting grounds in their wild state,



until the invasion of American homesteaders forced the boundary issue in 1846 and brought the fur regime to an end. (James H. Hawley, History of Idaho, 3 vols., Chicago 1920, vol. 1, p. 66.)

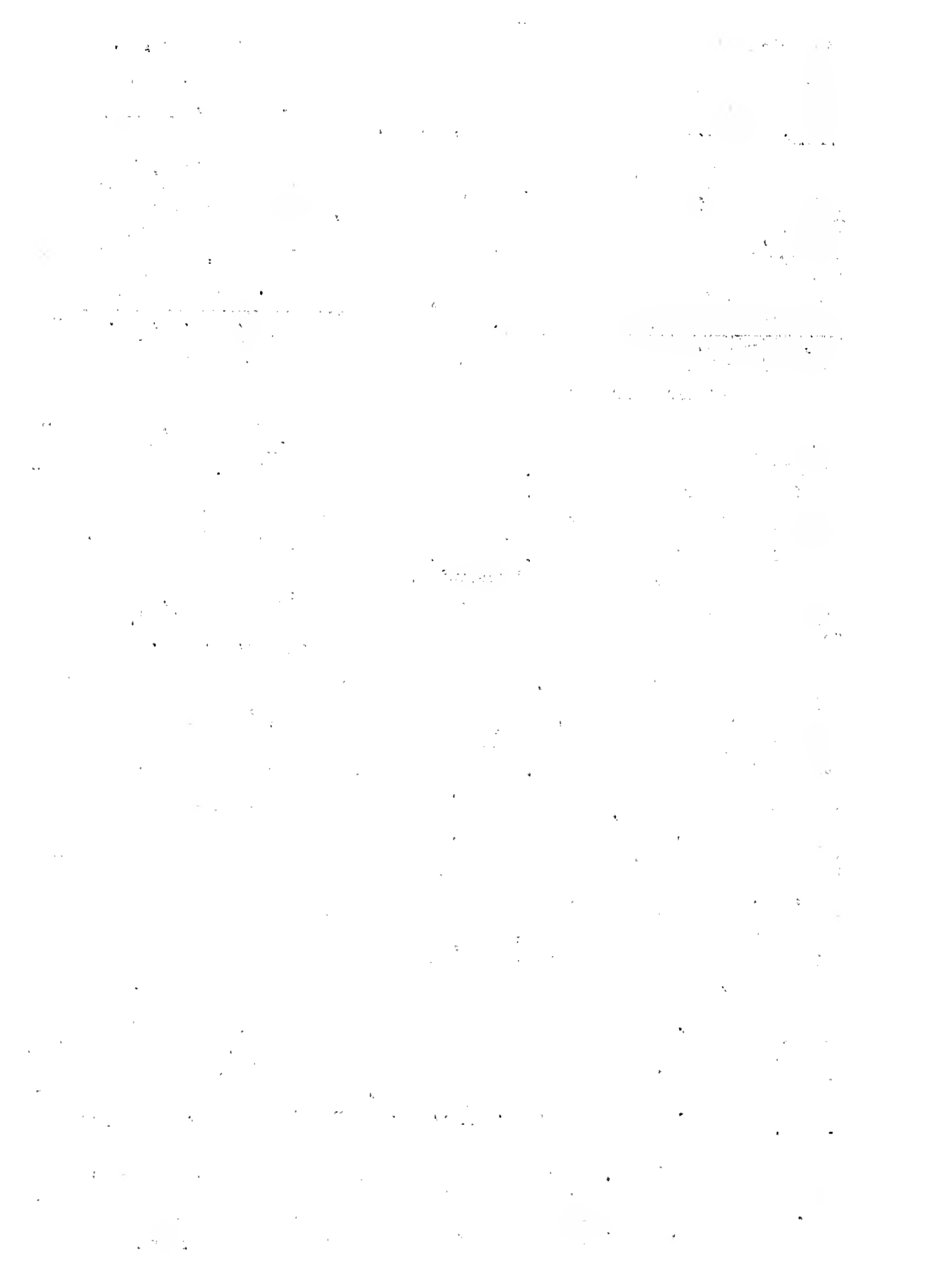
Father De Smot, a Jesuit priest published a volume entitled, "Letters and Sketches", having the sub-title, "With a Narrative of a Years Residence Among the Indian Tribes of the Rocky Mountains", published in Philadelphia in 1843, in which he gives an account of his visit to the Coeur d'Alene country in the fall of 1841 on his way to the Pacific Coast, and of his return the following spring when he stayed for three days as an honored guest and teacher (Chittenden and Richardson, Father De Smot's Life and Travels Among the North American Indians, 4 vols., New York 1905, vol. 1, pp. 346-355, 374-376). Two years later he converted and baptized a number of the Kootenai Tribe, but he made no effort to establish a permanent mission among them (Hawley, op. cit., p. 828).

In the fall of 1843 Father Nicholas Point and Charles Huot, a lay member of the Catholic Church, were sent to the Coeur d'Alene country and established the mission of St. Joseph on the St. Joe River, the river deriving its name from the mission. This was the first Catholic mission in what is now the state of Idaho, although to the south, about where Lapwai creek flows into the Clearwater River, a Protestant minister, Henry Spalding, had established a mission in 1836. The St. Joseph Mission was abandoned after about three years, because of inundation. The second mission was built in 1853 by Fathers Gazzoli and Ravalli, on the Coeur d'Alene River, sixteen miles above its mouth at a place afterwards known as "Old Mission", or "Cataldo" named after Father Cataldo. (Hawley, op. cit., p. 828.)

In 1853 General Isaac I. Stevens, Governor of Washington Territory in which the northern panhandle of Idaho was then included, spent several weeks in the vicinity of Coeur d'Alene. During the General's sojourn he made extensive explorations of the surrounding country and held frequent consultations with the Indian Chiefs. On February 5, 1855 President Pierce approved an act of congress appropriating \$50,000 for the construction of a wagon road from Fort Benton, near the falls of the Missouri River in what is now Western Montana, to Fort Walla Walla, Washington Territory where the town Wallulla now stands. This amount being wholly inadequate for the completion of the project, subsequent appropriations increased the amount to \$230,000. Captain Mullan, the well known military road builder, was given command of this gigantic task and laid out the historic Mullan Road along the south side of Lake Coeur d'Alene, but in 1861 a new route was selected which crossed the Spokane River by ferry and led around the northern part of the lake, passing through what is now the city of Coeur d'Alene.

Post Falls, at the upper falls in the Spokane River, was founded by Frederick Post in 1871 where a man by the name of Connors, ten years earlier, had built a cabin. Post built a saw mill and a flour mill. There was very little settlement around the spot until 1880, and the town was not incorporated until 1891. (Defenbach, op. cit., pp. 502-503; Bancroft, op. cit., p. 255.)

General William T. Sherman visited in 1877 the spot where Coeur d'Alene now stands while on a tour of inspection of the military forts of the northwest. He was so favorably impressed with the country that he recommended to congress the establishment of a military reservation and a Fort. The



following year the reservation was platted. It bordered on the lake and the Spokane River and included about one thousand acres. In the spring of 1879, the fort was regularly established and garrisoned. It was originally known as Fort Cocur d'Alene, but was later named in honor of General Sherman. (Hirman T. French, History of Idaho, 3 vols., Chicago and New York 1914, vol. 1, p. 183.)

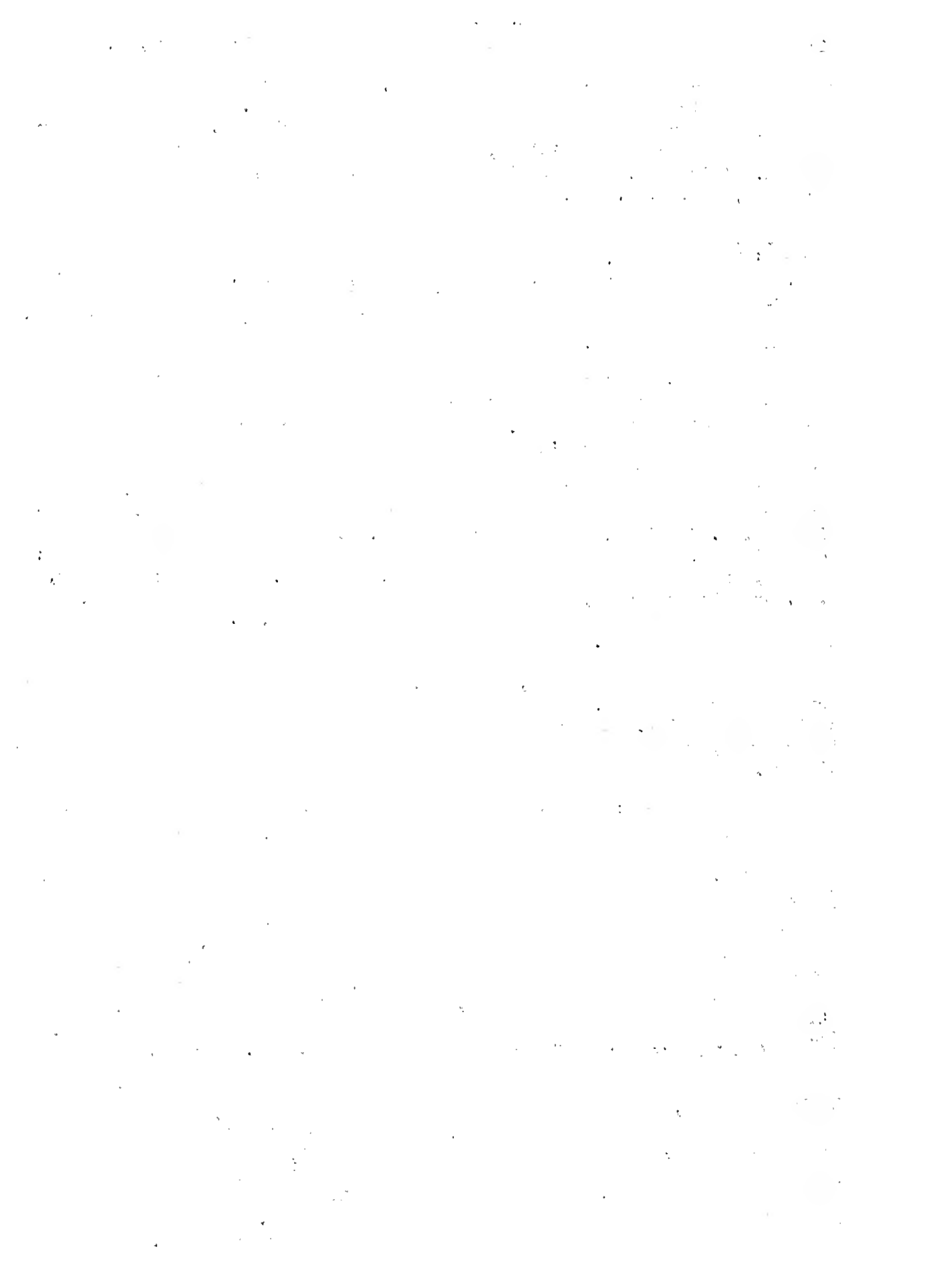
C. F. Yeaton and Tony Tubbs located on the site of the present city of Cocur d'Alene in 1880. In 1883 Tubbs platted a part of his claim in town lots. In 1884 a post-office, was established, with V. W. Sander as postmaster. The discovery of the Cocur d'Alene mines in the adjoining county of Shoshone caused the real birth of Cocur d'Alene City. It was incorporated as a village in 1887.

The Northern Pacific Railroad Company began building its line through the northwest portion of Kootenai County in 1880 and a few new settlements were formed along the railroad. The advent of the railroad together with the opening of the Cocur d'Alene mining district to the east in Shoshone County caused a large influx of population into this area and was largely responsible for the petitioning for a separate county organization. In October 1881 the necessary petition was presented to the governor, who appointed O. F. Canfield, William Martin and T. J. Rankin as a board of county commissioners, who in turn appointed the following officers for the county: sheriff, Fred Haines; auditor and recorder, George B. Wornacott; assessor, M. D. Wright; treasurer, Max Weil; and probate judge, Charles Chilburg. The last named failed to qualify for the office and A. L. Bradbury was appointed in his place.

The auditor and recorder, George B. Wornacott, moved his store to Rathdrum in August of 1881. This had the practical effect of moving the county seat to that point. Apparently there was no official action authorizing the removal, but it was said to be tacitly agreed to among the county commissioners.

In 1885 Cocur d'Alene realized the full import of her despoilation and endeavored, through the board of county commissioners, to force the return of the county seat, on the plea that it had never been legally established at Rathdrum. In the meantime, because it was on the Northern Pacific Railroad, Rathdrum had become the leading town in the county and had no intention of relinquishing its position as political center. The question of the location of the county seat became a bitterly fought issue. The towns in the northern part of the county favored Rathdrum in the controversy, and so determined were the citizens of Cocur d'Alene, that the Rathdrumites guarded the county records for three months, fearing their forcible removal. Cocur d'Alene was unsuccessful however until after the division of the county. (French, op. cit., pp. 183-185, Diefenbach, op. cit., pp. 502-504.)

The Legislature of 1905 divided Kootenai County into the counties of Lewis and Clark, but the act was declared unconstitutional. In February 1907 the county was actually divided. The northern division was to be known as Bonner County, with its county seat at Sandpoint, while the southern part of the county was to continue under the name of Kootenai, with Rathdrum as its seat of government. The people of Cocur d'Alene then set about to win for their city the county seat by means of an election. The election was held in the fall of 1908 and their many years of effort were rewarded.





On January 23, 1915, Benewah County was taken from the southern part of Kootenai County, reducing the original county to its present size (French, op. cit., pp. 183-185).

Kootenai County with 1,253 square miles, 19,469 people (1930 census), and 1938 assessed valuation of \$12,756, 478.65, ranks sixth in population, having a gain of 1,591 persons between 1920 and 1930, twenty-fifth in area and tenth in taxable wealth among the divisions of Idaho. Proceedings of State Board of Equalization of the State of Idaho, 1938.

Coeur d'Alene, the county seat, an unusually attractive little city of approximately ten thousand population, has an exceptionally beautiful setting, somewhat comparable to that of Geneva in Switzerland, with its vista of the blue lake and its mountainous shores. Heavy traffic from Spokane to the east, on a national highway passes through its main street, Sherman Avenue. In the earlier days steamboats and log rafts dotted the lake, now one sees only sail and speedboats. The county court house is an attractive building placed on an eminence above the lake and the business section. The City Park with its fine old conifers and other trees, facing the lake and its beautiful bathing beach of white sand, its community recreation hall constructed of great logs, offers unusual attractions to groups of all ages.

There are five railroads in this county. Two of them, the Northern Pacific and the Chicago, Milwaukee, St. Paul and Pacific are the main trans-continental lines of these railroads. On the other hand a branch line of the Union Pacific railroad merely crosses the southern part of the county and pushes up the Coeur d'Alene River in order to tap such important mining centers as Kellogg and Wallace in neighboring Shoshone County. The Spokane International connecting the transcontinental railroads in Spokane with the Canadian Pacific in Canada swings across the northwestern part of the county. The Spokane Coeur d'Alene and Palouse, an electric trolley line connecting Spokane with Coeur d'Alene, is controlled by the Great Northern thus giving it access to Coeur d'Alene. (Public Utilities Commission of Idaho, Official Files and Records, 1939.)

Notable industries are lumbering, mining, farming, fruit growing and dairying. Of these, lumbering was in former times predominant. The huge forests of white and yellow pine, fir, and tamarack, together with the many water-ways were responsible for the early development of this industry. During the boom years billions of feet of finished lumber was turned out by the saw and planing mills at Coeur d'Alene and Post Falls. Today these forests which were then thought to be inexhaustible, have been depleted to such an extent that many of the mills have been forced to cease operations and the lumbering industry in this county is definitely in decadence. However, nearly half of the total area of the county is in the Coeur d'Alene National Forest Reserve, and the timber therein is being preserved for the future.

Among the minerals found are zinc, lead, silver, copper, gold and arsenic, but the great mines of its neighbor, Shoshone County, so overshadow everything in this line that relatively little development has been attempted. (French, op. cit., p. 187.)

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The development of agriculture in Kootenai County began around Hayden Lake and Rathdrum Prairie in the early 1880's, but the presence of heavy forests and the absence of markets prevented the tillage of large areas (Federal Writers Project, Idaho Encyclopedia, Caldwell 1938, pp. 296-297). It was given impetus by the opening to settlement of the Coeur d'Alone Reservation in 1909-10. The reservation situated entirely in Kootenai County contained approximately 625 square miles of four hundred thousand acres. At least two fifths of the land embraced is cultivable and of good fertility. (French, op. cit., p. 187.) Agriculture, however, has been confined chiefly to the valleys and to the rolling uplands of Rathdrum Prairie. This county lies in the belt of adequate rainfall, the precipitation being about 25 inches a year, but very little of it occurs during the summer; accordingly the greatest per acre production is found on the limited areas of irrigated land in the Spokane River valley which total some 10,000 acres.

There is a diversity of crops, among which are, wheat, barley, corn, and various vegetable crops, together with the several varieties of fruit. In 1934 it ranked third in pears, sixth in cherries and eighth in apples. Livestock and dairying also occupy an important place in Kootenai's farm industry. In 1934 it ranked ninth, among Idaho's counties in the production of milk, producing 2, 876, 345 gallons. (Fifteenth Census of the United States, Agricultural Census, 2 vols., Washington, D. C. 1936, vol. 2, pp. 822-827; Federal Writers' Project, op. cit., pp. 296-297.

Topographically Kootenai County is made up of mountains and valleys. The mountains, the towering evergreens, the lakes and rivers combine to produce one of nature's glorious panoramas. For natural charm and attractiveness there is probably nothing in Idaho which excels it as a whole, and the beauty of its many lakes merits world-wide comparison. Coeur d'Alone Lake, the largest, is more than thirty miles in length and varies from one to seven miles in width. Hayden and Spirit Lakes, though smaller are equally picturesque. The irregular shore lines of these lakes form countless coves and bays, affording unexpected and alluring retreats. This region, long a sportsman's paradise, is rapidly becoming one of the great recreational centers of the west; here many summer homes and camps are being built, and its proximity to Spokane makes it an ideal spot for week-ends as well as for summer cottages. It is partly to this great resource, that the business of this county looks for compensation for the decline of the lumber industry.

The present county officers of Kootenai County are as follows: Board of county commissioners, A. E. Lunden, C. C. Robinson, Chester F. Hess; clerk of the district court, ex officio auditor and recorder, James A. Foster; probate judge, M. G. Whitney; sheriff, S. J. McMillan; coroner, H. H. Greenwood; prosecuting attorney, William S. Hawkins; assessor, Warren T. Sheppard; treasurer, E. G. Osterberg; superintendent of schools, Edith Brebner; surveyor, William Ashley.



49° CANADA

# STATE OF IDAHO

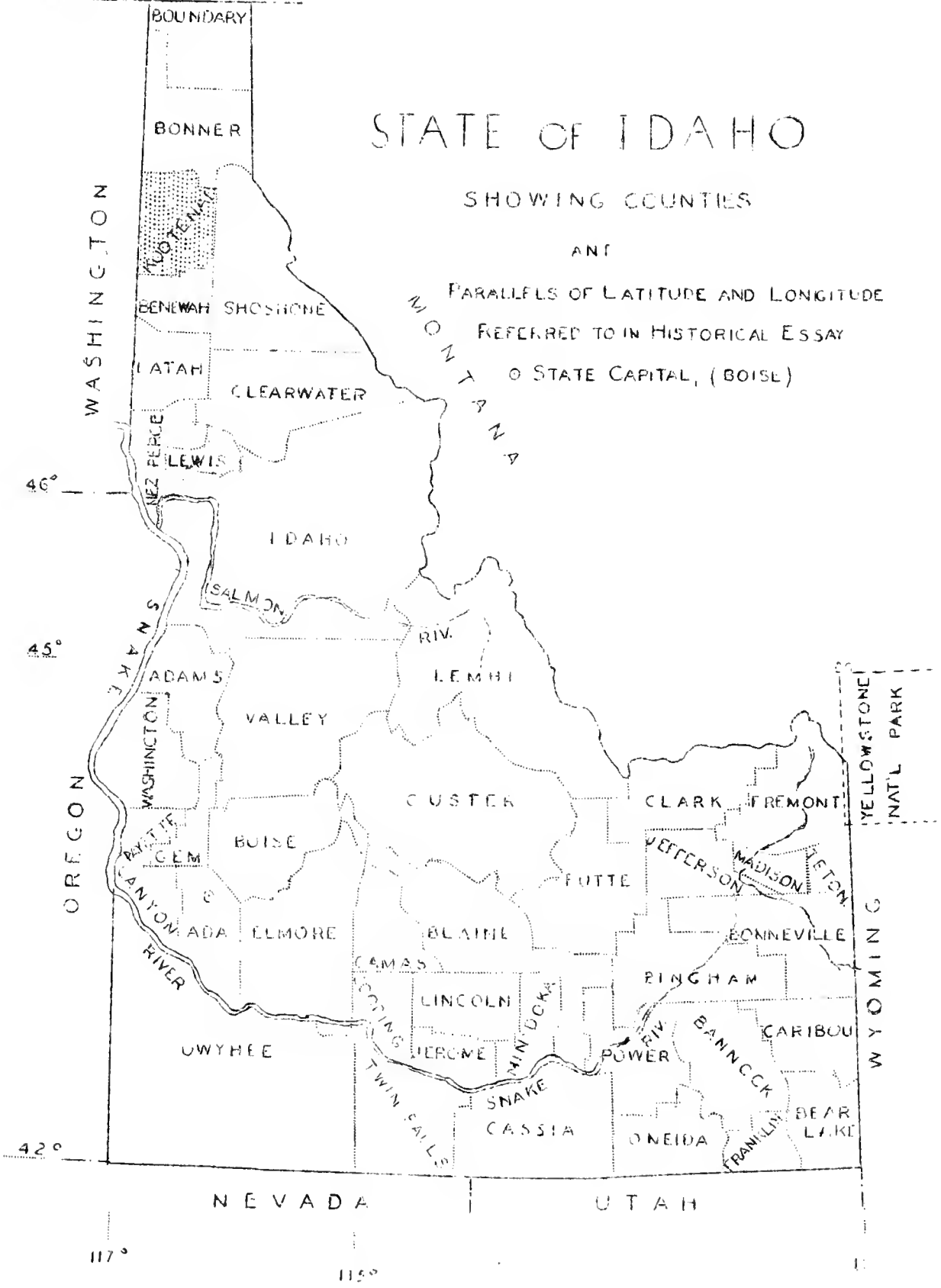
SHOWING COUNTIES

AND

PARALLELS OF LATITUDE AND LONGITUDE

REFERRED TO IN HISTORICAL ESSAY

○ STATE CAPITAL, (BOISE)





# COOTENAI

COUNTY  
1979

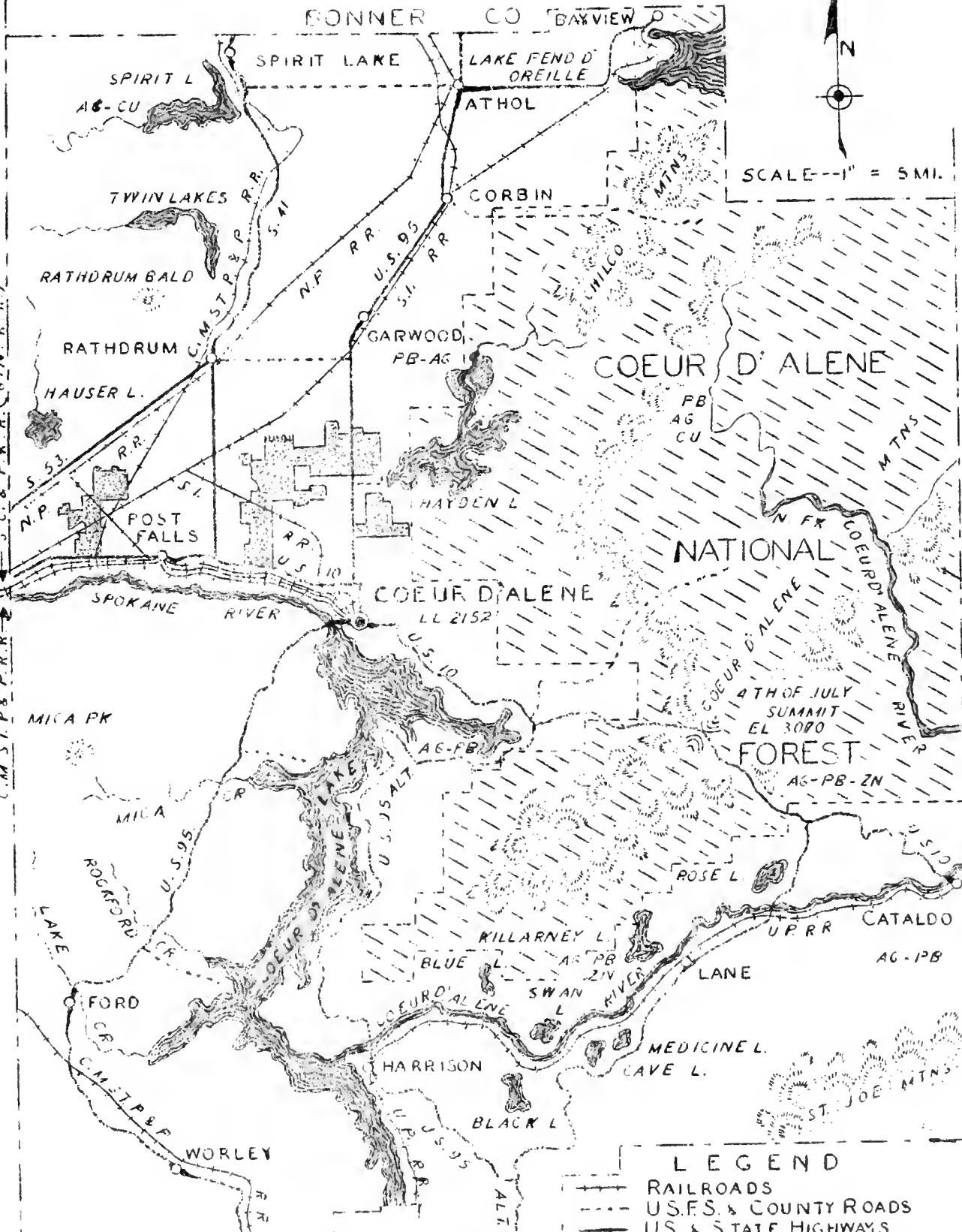
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W A S H I N G T O N

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## LEGEND

- RAILROADS
- U.S.S. & COUNTY ROADS
- U.S. & STATE HIGHWAYS
- NATIONAL FORESTS
- IRRIGATED LANDS
- AG-SILVER PB-LEAD ZN-ZINC  
CU-COPPER





## 2. GOVERNMENTAL ORGANIZATION AND RECORDS SYSTEM

### The Territorial Period

Some understanding of the theory and background of local governments generally is a necessary prerequisite to a proper understanding of county government in Idaho in general and, Kootenai County in particular.

There are three types of local government discernible in America. The first and oldest is the town or township type found in the New England States. The characteristics of the people and their mode of living made that type desirable. Many of the settlers were townsmen accustomed to town or city life. Danger from Indian attacks made the more compact unit necessary. It has been said of this type, that the larger unit, the township and the still larger unit, the state, had their beginnings in the local unit. The strictly county type embracing a large area and many small towns with little significance, as governmental units, developed in the South. Not only did southern settlers differ from the more hardy New Englanders in general characteristics, but they were in a territory where Indian tribes were comparatively peaceful. Economic pursuits, namely the cultivation of large tracts of land, and the consequent necessity of living apart, made the New England type of local government constitute the third or mixed type found in the Northwest. (James Bryce, American Commonwealth, abridged edition, London 1924, ch. 47, p. 410.) Here we have a county unit and a town unit within the county, each possessing authority and in many respects each overlapping the authority of the other and cooperating with it.

The territory which embraced the present states of Oregon, Washington, Idaho, Montana, and most of Wyoming is comparatively new from the viewpoint of organization and settlement. The type of local government set up here was not accidental but followed a more or less well-defined pattern already in use in other parts of the new continental United States. Variations crept in due to local conditions and developed to the extent that our local government is now considered as belonging to the mixed type.

In the beginning the county unit was the dominant authority on account of a wide expanse of territory and scattered villages of little governmental importance. The prominence of the municipal system grew with the influx of people and the growth of the medium and large towns.

Immediately prior to the organization of the territory of Idaho in 1863, the area was included in Washington Territory and accordingly gets its governmental organization directly therefrom (U.S. Statutes at Large, Boston 1863, vol. 12, ch. 117, p. 808). Washington Territory was created from part of the original Oregon Territory in 1853 (ibid., vol. 10, ch. 90, p. 172). The old Oregon Territory was created in 1848 (ibid., vol. 9, ch. 177, p. 323), from territory which had formerly been claimed by Great Britain but was ceded to the U. S. in 1846 (ibid., p. 869).

The area organized as a territory in 1848, and previously referred to as the Oregon Territory, had set up a provisional government as early as 1843 (Hubert H. Bancroft, History of the Pacific States, San Francisco 1886, vol. 24, ch. 12, p. 292). The body of law adopted in 1843 was changed in 1844 (ibid., ch. 16, p. 425) and changed again in 1845 (ibid., ch. 18, p. 470). In the latter year the final draft resembling a constitution was submitted to and accepted by the people.



The organization of this provisional government is significant because it marks the beginning of local government in the area, part of which later became Idaho Territory. It was stated in the preamble to the provisional constitution that one of the purposes of organization was to divide the territory into not less than two nor more than five districts for the purpose of temporary government. At that time the organization committee recommended dividing the territory into four districts and roughly defined their boundaries (ibid., ch. 12, p. 293). The constitution as submitted to the people in 1845, provided that the House of Representatives, which was made the legislative branch of government, should have power to lay out the territory into suitable districts and apportion the representation in that body (ibid., ch. 18, p. 474).

Nowhere in the Organic Acts creating the territories of Oregon or Washington or in their constitutions, are found any specific grants of authority to create subdivisions. It is only by implication and interpretation that the legislative assemblies have assumed this authority. The Organic Act, creating Oregon Territory in 1848, provided that the legislative power should extend to all rightful subjects of legislation consistent with the constitution of the United States (U.S. Statutes at Large, Boston 1855, vol. 9, ch. 177, sec. 6, p. 325). There is evidence that the Congress took into consideration the existence of subdivisions. It was provided that: "An apportionment (of representation) shall be made as nearly equal as practicable among the several counties or districts for the election of the council and house of representatives . . . and the members of the council and house of representatives shall reside in and be inhabitants of the district or county, or counties for which they may be elected respectively" (ibid., sec. 4, p. 324).

The Organic Act creating Washington Territory conferred the authority to create subdivisions only by implication as one of the powers included in the general scope of authority (ibid., vol. 10, ch. 90, sec. 6, p. 175). When the Congress created the territory of Idaho, the right to create districts or counties for the purpose of electing representatives to the territorial legislature and all other officers not provided for, was conferred on the governor (ibid., vol. 12, ch. 117, sec. 7, p. 811). This provision was interpreted to apply only to the period prior to the first meeting of the territorial legislature. The right to create new counties was conferred on the legislature by implication as was the case with Oregon and Washington Territories (ibid., sec. 6, p. 810). As a matter of general practice, the creation of new counties was effected by the territorial and state legislatures with the exception of one county (Latah) which was created by an act of the U.S. Congress (ibid., vol. 25, ch. 251, p. 147).

When the territory of Idaho was created in 1863 the counties of Nez Perce, Idaho, Boise, Shoshone, and Missoula, were the five subdivisions inherited from Washington Territory (Hiram T. French, History of Idaho, Chicago 1914, vol. 1, ch. 6, pp. 109-110). The first territorial legislature of Idaho redefined the boundaries of all these counties then existing west of the Rocky Mountains (L.T.I. 1863-64, sec. 1, p. 628). All of these, are older than the territory of Idaho; each having been created by the laws of the territory of Washington. There is evidence that the redefining of the boundaries mentioned above did not disturb the government of those counties, although the boundary lines were changed.



The first territorial legislature of Idaho made provision for a board of county commissioners for Idaho territorial counties but also provided that the boards of commissioners elected under Washington territorial law should hold office until the next general election (L.T.I. 1863-64, sec. 1, p. 523). Since the board of commissioners were given power to appoint other officers, the legislators did not provide for the continuance in office of other county officials. It is likely that the respective county boards did not disturb those who had been chosen under the Washington territorial law. If these conclusions are correct, the governmental organization of those counties antedates the organization of Idaho territory.

Kootenai County was created in 1864 by an act of the second territorial legislature. The act creating the county made provision for its organization when fifty of the residents petitioned the governor to appoint county commissioners and otherwise complete the organization. (L.T.I. 1864, ch. 30, p. 432.) The county was not organized until 1861. At that time a county government was set up as provided by the enactment (Byron Defenbach, Idaho, vol. 1, p. 502). In the meantime the included territory was attached to Nez Perce County for civil and judicial purposes (L.T.I. 1864, ch. 30, p. 432.)

The Organic Act creating the territory of Idaho did not make any specific provisions for the creation of a complete system of county government. Mention was made only of the appointment or election of township, district and county officers. It specifically stated that the method of choosing these should be left to the governor and the legislative assembly. In the first instance the governor alone was authorized to make these appointments to hold until the first session of the legislative assembly (U.S. Statutes at Large, Boston 1863, vol. 12, ch. 117, sec. 7, p. 811). The only definite power granted by the act for the exercise of authority in the counties was the power vested in the governor to define judicial districts, assign judges to them and also appoint the time and place for holding court in the several counties until otherwise provided for by law (ibid., sec. 15, p. 814).

The Organic Act made no specific provision for a government of the territory between March 3, 1863 and the following December when the first territorial legislature convened, passed laws and put them into effect. The Washington territorial legislature was not in session during this period and no questions of a legislative nature were involved. Although Washington territorial laws were not specifically adopted, local law enforcement under the Washington laws probably continued until after the new territorial laws were approved.

When the first territorial legislature convened in December 1863, laws were enacted to set up a county government, among which was a provision for a set of county offices, slightly different in some respects from the offices set up by the first territorial legislature of Washington in 1854, and pretty much the same as they were in 1863 when Idaho Territory was created. Provision was made for the following officers: One Probate judge; one county clerk who was to be clerk of the probate court; one sheriff who was also to be the tax collector; one assessor; one treasurer; one recorder who was to assume the ex officio duties of auditor and clerk of the board of commissioners; one surveyor; one school superintendent and three county commissioners. For each election precinct there were to be: Two justices of the peace who were to act as ex officio coroners in their

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry, no matter how small, should be recorded to ensure the integrity of the financial statements. This includes not only sales and purchases but also expenses and income. The document also highlights the need for regular reconciliation of accounts to identify any discrepancies early on.

In the second section, the author provides a detailed breakdown of the accounting cycle. It starts with identifying the accounting period and ends with the preparation of financial statements. Each step is explained in detail, including the necessary journal entries and ledger postings. The document stresses that following these steps meticulously is crucial for producing accurate financial reports.

The third part of the document focuses on the classification of assets and liabilities. It explains how to distinguish between current and long-term assets and liabilities, and how to properly value them. The author provides examples and formulas to help readers understand these concepts better. It also discusses the importance of disclosing these items in the financial statements.

The final section discusses the preparation of the income statement and the balance sheet. It shows how the data from the previous sections is used to calculate net income and total assets and liabilities. The document provides a step-by-step guide to preparing these statements, including the necessary calculations and the format for presenting the information.

respective precincts; two constables; one road supervisor to be elected in each of the road districts of the county. (L.T.I. 1863-64, sec. 1, p. 591.)

The following differences between the Washington and Idaho county office structures are noted: The Washington law made the auditor, instead of the recorder, an elective officer, whereas the Idaho law made the recorder the legal officer, serving ex officio as auditor (L.T.W. 1854, p. 424). The Organic Act creating the territory of Idaho provided for the appointment of a clerk of the district court (U.S. Statutes at Large, Boston 1863, vol. 12, ch. 117, sec. 9, p. 811). The Organic Act creating the Washington territorial government made a similar provision for a clerk of the district court (ibid., vol. 10, ch. 90, sec. 9, p. 176) and the first territorial legislature enacted a law giving this validity (L.T.W. 1854, p. 366). The office of county clerk provided for by Idaho law was not recognized by Washington statutes when Washington Territory was organized. The auditor was to act as clerk of the probate court (ibid., p. 309). The county commissioners of Washington counties were given the right to divide the territory into road districts and appoint road supervisors (ibid., p. 348). The laws of Idaho provided for the election of road supervisors (L.T.I. 1863-64, sec. 2, p. 579). Washington law made provision for a prosecuting attorney to be elected every two years in each judicial district and made the county a judicial district for the purpose of criminal trials (L.T.W. 1854, p. 416). The first territorial legislature of Idaho created the office of district attorney (L.T.I. 1863-64, sec. 1, p. 573) but the office did not permanently become a county office until made so by constitutional amendment in 1896 (Const. of Ida. 1890, art. 5, sec. 18). The first territorial legislature of Washington made provision for the election of a coroner every two years (L.T.W. 1854, p. 435). Justices of the peace were to be ex officio coroners in Idaho until 1866 when the office of coroner was established (L.T.I. 1866, ch. 27, sec. 1, p. 164). Other than the creation of the office of coroner, there were few significant changes made in Idaho county offices during the territorial period.

The unsettled nature of Idaho territorial government as it pertained to counties is so significant that a treatise on county government would be incomplete without a brief summary of governmental conditions as they were between 1863 and 1890, the period of Idaho's territorial existence. The significance of the transition from county territorial to county state government will be better understood and appreciated if preceded by a brief analysis of governmental history as revealed by the laws enacted during the territorial period. It is impossible here, and not necessary, to make a complete digest of all laws passed by territorial legislatures. A few typical laws will suffice for illustration.

The Organic Act creating the territorial government may be characterized as lacking provisions of a directory nature to guide the territorial legislatures in the formation of subdivisions and subdivision government. Pioneering in this matter was left almost exclusively to the discretion of inexperienced legislatures. Notwithstanding any precedent which may have been established by older states and territories, Idaho legislators experienced many difficulties. The impression that general laws could not be made applicable and the belief that county powers should be limited, were deep rooted. The entire period from 1863 to 1886 is characterized





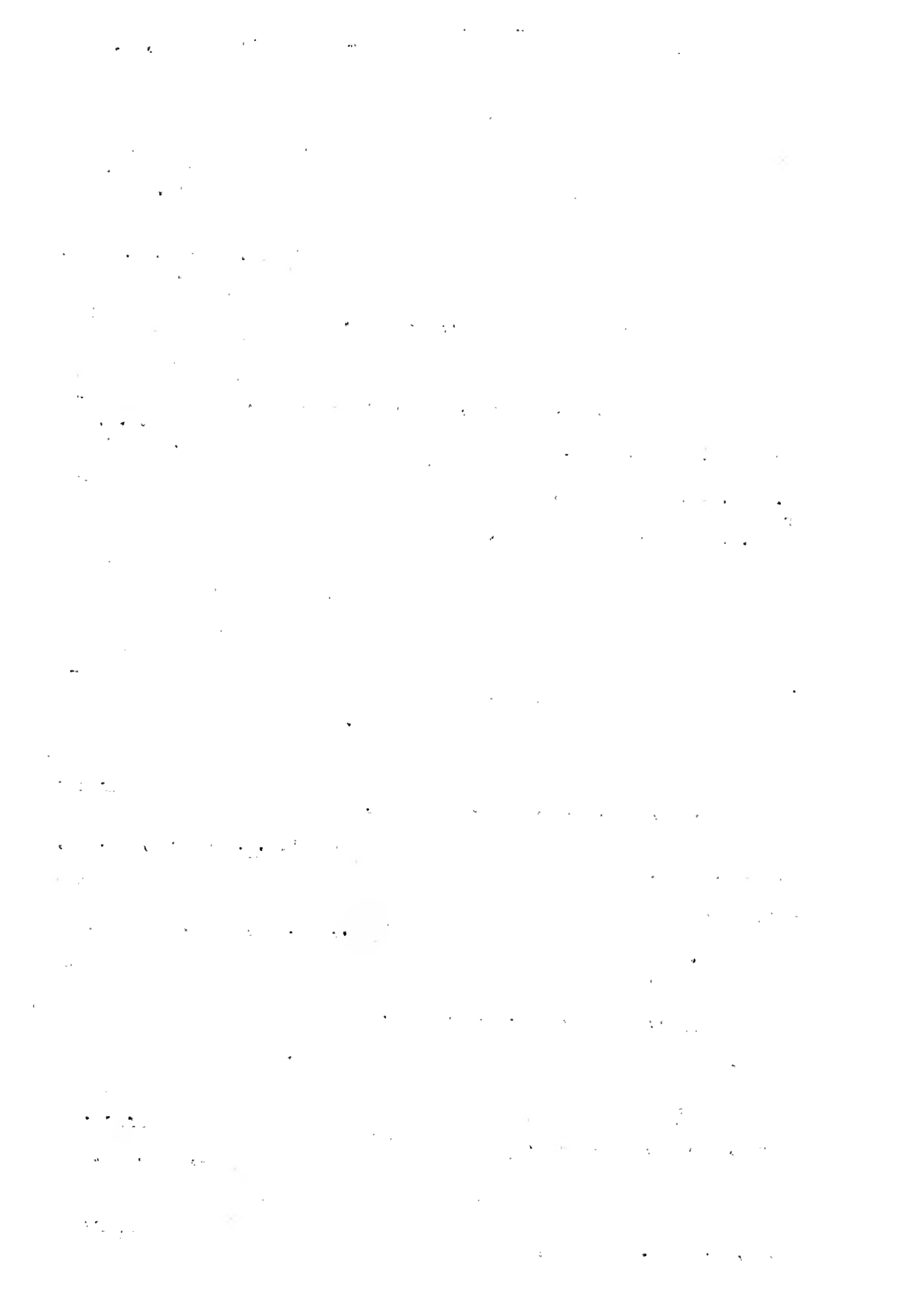
by the enactment of special laws, significant of various attempts to govern each county as a separate entity in the exercise of many of the important county functions. Also special laws were passed on other matters which could have been and later were covered by general laws. Following are a few examples intended to be representative only.

The first act creating a private corporation was passed by the legislature and approved by the governor in 1864 (L.T.I. 1863-64, p. 630). Many more special acts creating private corporations followed. In that same year we have the creation of the first village government commonly known as a public corporation (ibid., p. 637). The practice of enacting special laws for the creation of villages was general until 1884 when the board of county commissioners were empowered to organize villages on petition of the majority of taxable male inhabitants residing in the area to be incorporated (L.T.I. 1884-85, secs. 1-29, p. 87). The first legislative act to change the name of persons was passed in 1867 (L.T.I. 1866-67, ch. 65, p. 141). Other acts of this nature followed. There were several cases of the legislature's granting divorces as late as 1871. (L.T.I. 1870-71, p. 91) notwithstanding the fact that the district court was given exclusive jurisdiction in the matter of divorces in 1867 (L.T.I. 1866-67, ch. 11, p. 71).

The matter of county finances to be discussed under that function presented one of the most troublesome problems. The counties were limited in the amount of taxes which could be levied but no definite limit was put upon their expenditures and little consideration given to the extent of the functions with the performance of which they were charged. All this resulted in many special laws being passed which are mentioned here not with the purpose of treating the financial function of the counties but as examples of special acts.

As early as 1865 a special law was passed enabling one of the counties (Boise) to levy a special tax for the redemption of warrants (L.T.I. 1865-66, ch. 51, sec. 1, p. 203). In 1869, the county commissioners of another county (Ada) were authorized and commanded to make a special levy for the redemption of outstanding warrants (L.T.I. 1868-69, ch. 16, sec. 1, p. 110). In the same year the commissioners of still another county (Owyhee) were empowered to levy fifty cents on the hundred dollars valuation for the current expense fund and sixty cents on the same valuation for the redemption of outstanding warrants (ibid., ch. 25, secs. 2 and 4, pp. 133-34). There is evidence that these were not purely emergency acts but commonplace. Boise County for a second time was authorized by legislative enactment to make a special levy for the redemption of past due warrants (ibid., ch. 36, sec. 1, p. 137). This same procedure was followed for other counties during the entire earlier and middle territorial periods. Other types of special laws were passed.

In 1868, the commissioners of one of the counties (Oncida) were prohibited from granting franchises of any kind to any person (L.T.I. 1867-68, ch. 32, sec. 1, p. 108) and permitted to issue licenses to collect toll on roads and bridges for one year only (ibid., sec. 3). In this same year the commissioners of Boise County were authorized by legislative act to build a courthouse and issue warrants to the amount of one thousand dollars to cover the expense of the structure (ibid., sec. 3, p. 134). In 1871, the commissioners of Ada County were authorized



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to build a bridge across Dry Creek between Boise and Middleton (L.T.I. 1870-71, sec. 1, p. 42). In the same year, the legislature authorized a county (Shoshone) to hold a special election to fill a vacancy in the commissioners' office (ibid., sec. 11, p. 52). The same legislature granted a certain county officer a leave of absence from the territory (ibid., sec. 1, p. 84). A special act approved in 1881, authorized one of the counties (Ada) to build a courthouse and issue fifty thousand dollars in bonds to pay the cost. The type of building to be erected and the particular parcel of ground on which the building was to be erected were specified in detail. (L.T.I. 1880-81, p. 314.) The following year, the commissioners of the same county were authorized to purchase and equip a poor farm (L.T.I. 1882-83, p. 78). The same legislature authorized the building of a courthouse in another county (Alturas) specifying the type of building to be constructed (ibid., p. 119). Also authorization was given to two of the Idaho counties (Lomhi and Custer) to issue bonds to pay off warrant indebtedness (ibid., p. 135).

In 1886 the Congress of the United States enacted a law practically prohibiting territorial legislatures from enacting special laws (U.S. Statutes at Large, Washington, D.C. 1886, vol. 24, ch. 818, sec. 1, p. 170). Besides a list of specific subjects concerning which no special laws may be passed, provision was made that no special or local laws not included in this list should be enacted where general laws could be made to apply.

Kootenai County, in the brief period of its existence between 1861 and 1886, the latter date marking the end of county government by special laws, had three special laws enacted with reference to it. The first act pertained to the fixing of the auditor's bond and the probate judge's salary (L.T.I. 1862-83, p. 148). The second pertained to the redemption of outstanding warrants and the distribution of tax money for the payment of the current expenses of the county (L.T.I. 1884-85, p. 130), and the third authorized an appropriation to pay the assessor of Kootenai County for collecting territorial taxes (ibid., p. 131).

Transition from Territorial to State Government

Idaho Territory attained statehood without an enabling act. The Idaho Admission Bill approved July 3, 1890, gave the territory the full rights of statehood. The laws then in force in the territory were declared to be in force until the legal machinery of the state was in full operation. (Idaho Admission Bill, 1890, sec. 21).

There is little in the admission bill which directly affects the counties. Sections 4 to 14 deal exclusively with land grants to which all territories, being admitted to statehood, are entitled. Other parts of the enabling act deal with the matter of representation in the Congress and miscellaneous laws necessary to complete the transition.

The most fundamental changes were accomplished by the adoption of a state constitution. For the purposes of this essay, no attention is given to parts of the constitution which do not affect county government or affect it so indirectly as to make them unworthy of treatment.

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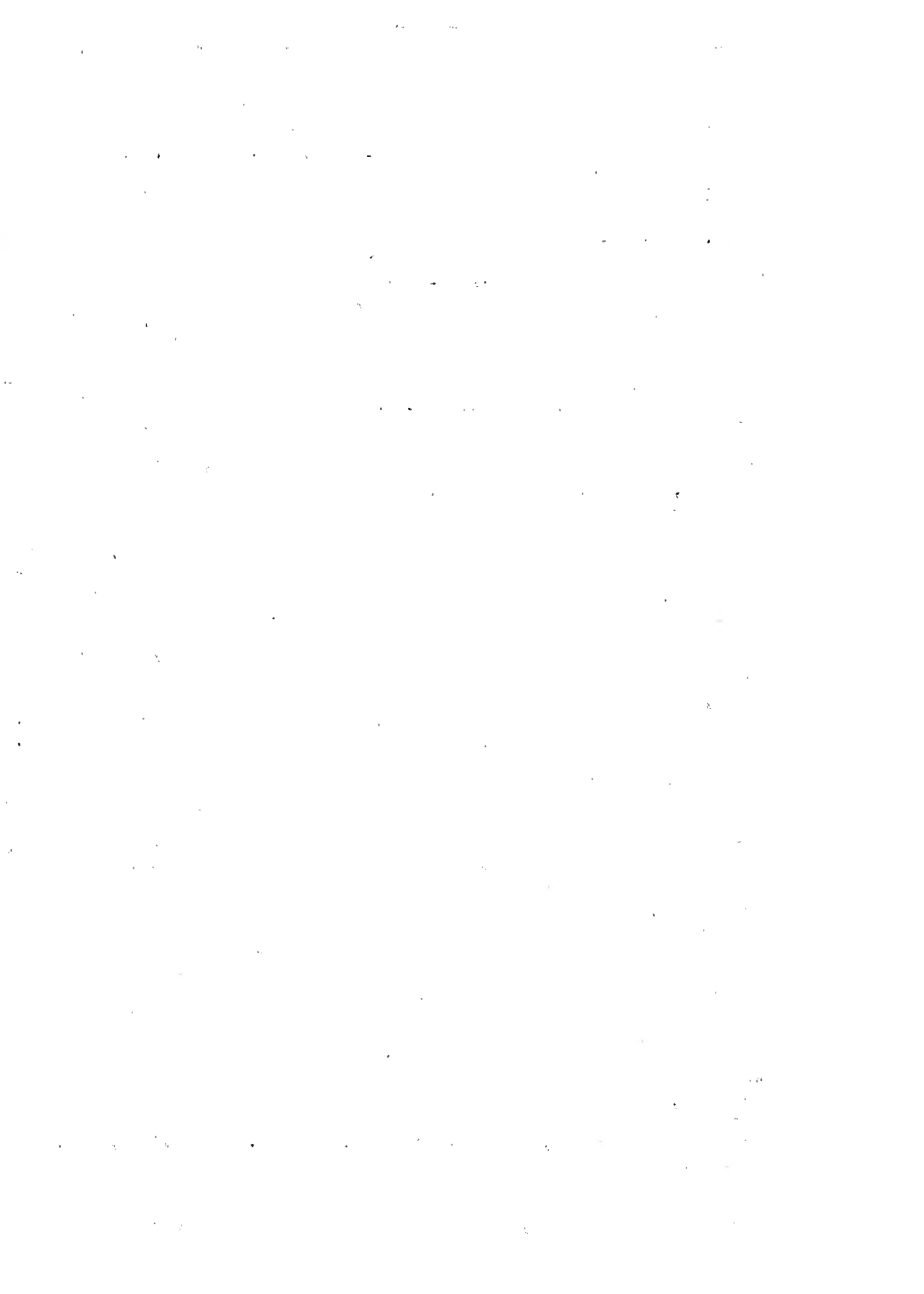
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In the first instance, the constitution provided that the several counties of the territory as they existed were recognized as legal subdivisions of the state (Const. of Ida. 1890, art. 18, sec. 1). Creation of new counties was not permitted if by the creation, the area of any existing county was reduced to less than four hundred square miles or the valuation of its taxable property reduced to less than one million dollars (ibid., sec. 4). This same article of the constitution made it mandatory upon the legislature to establish a system of county government uniform throughout the state (ibid., sec. 5). These specific provisions of the state constitution are clear. However, the constitution as a whole is not specific on the matter of the creation of new counties. Provision is made for the division of existing counties in cases where the division consists of the cutting away part of one county and adding it to another. The authority in these cases resides with the people of the portion proposed to be cut off. (Ibid., sec. 3.) It was specifically provided that this section did not apply to the creation of new counties. Court decisions have favored the theory that the above article and section of the constitution did specifically authorize the creation of new counties (Bannock County v. Bunting, 4 Idaho 156). It is more reasonable to contend that it authorized the creation of new counties by implication rather than specifically. In practice new counties have been created by the state legislatures as they had been by the territorial legislatures. Twenty-eight new counties have been created and organized under the state constitution. The matter of the abolition of counties will be discussed under the head of "Legal Status of the County".

Although no general provision was included prohibiting the legislature from passing local or special laws where general laws could be made applicable, a list of thirty-two types of special subjects regarding which no local or special laws were permitted, was included in the constitution. Eleven of these as follows, pertain directly or indirectly to counties.

It was provided that no local or special laws were permitted: Regulating the jurisdiction and duties of justices of the peace and constables; regulating county and township business or the election of county or township officers; for the assessment and collection of taxes; providing for and conducting elections or designating the place of voting; extending the time for the collection of taxes; releasing or extinguishing in whole or in part, the indebtedness, liability or obligation of any municipal corporation; exempting property from taxation; changing county seats unless the law authorizing the change require that two-thirds of the legal votes cast at a general or special election shall designate the place to which the county seat shall be changed, and that the power to pass a special law shall cease as long as the legislature shall provide for such change by general law, also that no special law shall be passed for any one county oftener than once in six years; creating offices or prescribing powers and duties of county officers except as provided by the constitution; creating, increasing or decreasing the compensation of public officers during the period for which officers are elected or appointed; chartering or licensing ferries, bridges, or roads. (Const. of Ida. 1890, art. 3, sec. 19.)

Since limitations were placed upon the passage of special laws appertaining to counties, conditions requiring such laws were met by a



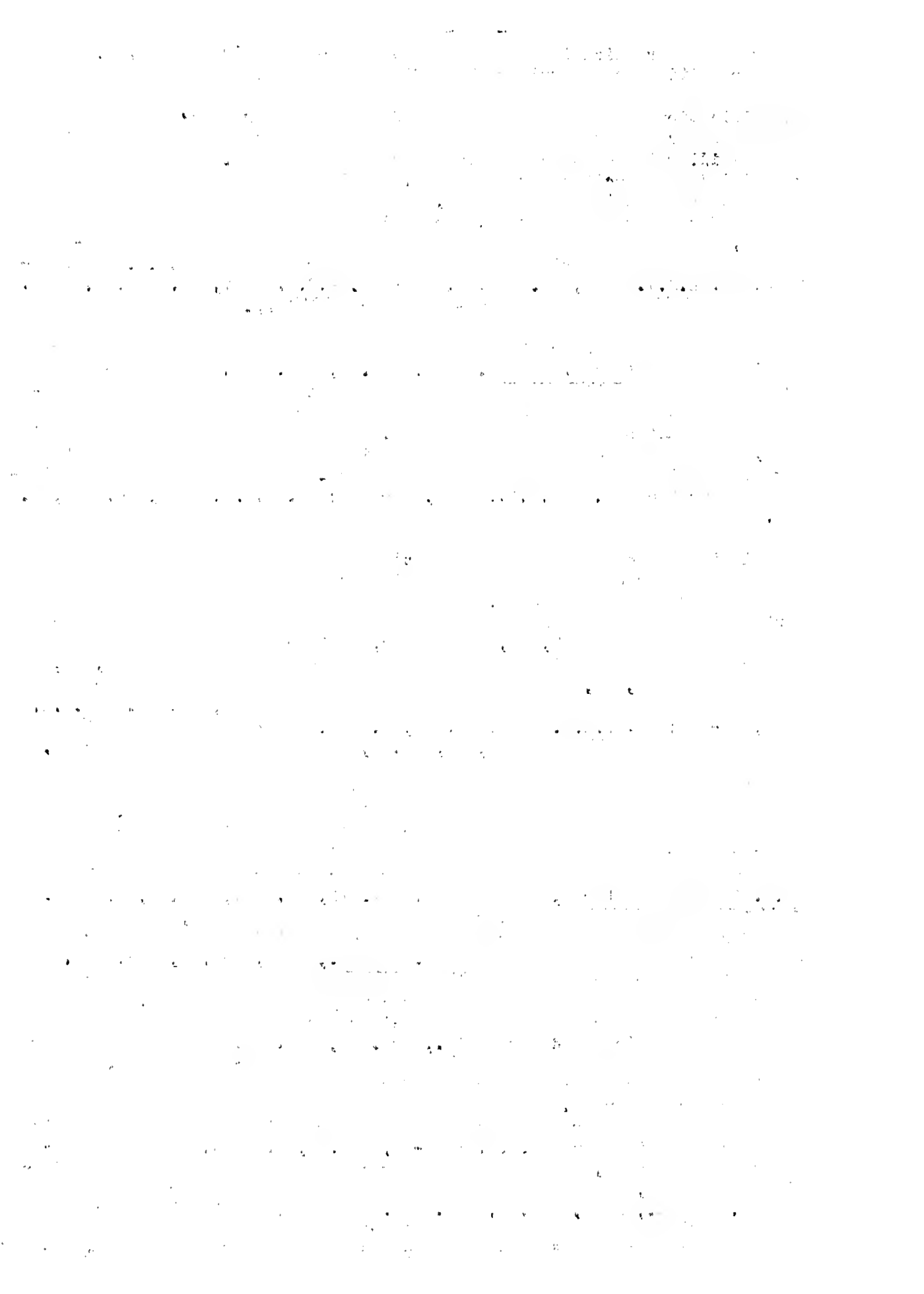
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classification of the counties into a definite number of classes and in such a manner that suitable laws could be passed for each classification thus avoiding the enactment of laws for any one county. Counties are classified for specific purposes only. It is necessary to fix the salaries of the county commissioners by law, because it would be unwise to allow them to fix their own salaries. To avoid passing special laws for each county, the counties have been divided into five major and three sub-classes and a schedule of salaries fixed for each separate class (I.C.A. 1932, 30-2603; am. L.S.I. 1933, ch. 139, p. 215; am. L.S.I. 1937, ch. 186, p. 310). Kootenai County comes within sub-class three (ibid.).

The constitution provides that the salary of the prosecuting attorney be fixed by law (Const. of Ida. 1890, art. 5, sec. 18). The salaries of prosecutors in counties with a high assessed valuation and densely populated obviously could not be fixed at the same rate as those with a low assessed valuation and thinly populated. To avoid the enactment of special laws, the counties of Idaho have been divided into seven classes for the purpose of fixing the salaries of prosecutors. Kootenai County comes within the fourth class. (I.C.A. 1932, 30-2609; am. L.S.I. 1933, ch. 125, p. 194.)

A division of counties on the basis of assessed valuation has been made for the purpose of fixing the maximum rate of tax which the counties may levy for general purposes. The schedule of valuation is as follows: Forty cents on each one hundred dollars of assessed valuation where such assessed valuation is \$7,500,000 or over, sixty cents on each one hundred dollars assessed valuation where the assessed valuation is over \$5,000,000 and less than \$7,500,000, and one dollar on each one hundred dollars of assessed valuation where such valuation is less than \$5,000,000. (I.C.A. 1932, 61-803; am. L.S.I. 1937, ch. 83, p. 112.) Kootenai County with a 1938 assessed valuation of \$12,756,478.65, comes within the first group.

Some changes of a fundamental nature appertaining to county officers were effected by the transition and adoption of the constitution. The territorial laws made no provision for an elective office of clerk of the district court because of having been prohibited by the organic act which made the clerk an appointee of the district court or of the judge thereof (U.S. Statutes at Large, Boston 1863, vol. 12, ch. 117, sec. 9, p. 811). When Idaho became a state governed by a state constitution, provision was made for a clerk of the district court to be elected every four years by the electorate of each county (Const. of Ida., 1890, art. 5, sec. 18). The offices of recorder and county clerk legalized under county territorial government were not carried over under county state government. The clerk of the district court was made ex officio recorder and also assumed the duties of ex officio auditor (ibid., art. 18, sec. 6), which the recorder had as an ex officio duty before the adoption of the constitution. The territorial statutes did not provide for a county attorney during all of the territorial period. The functions of this office were performed most of the time by a district attorney for whom provision was made by the first territorial legislature (L.T.I. 1863-64, sec. 1, p. 573). When the constitution was drawn, the office of district attorney was given a constitutional standing, not as a county office but rather as a district office (Const. of Ida., 1890, art. 5, sec. 18). In 1896, section 18 of article 5 was amended to make the office of district attorney a two year office and the designation of "district attorney" changed to "prosecuting attorney"





### Legal Status of the County

The first legislature of Washington Territory passed an act in March 1854 organizing the counties as bodies corporate, and gave them the power to act as such. No provision was made by the Idaho territorial legislature to give the counties of Idaho Territory a similar legal standing until 1871. (L.T.I. 1870-71, secs. 1, 2, and 6, pp. 76-77) seven years after the organization of the territory; nor were the Washington territorial laws covering this matter adopted by statute or resolution. The law approved in 1871 indicated that the counties had been considered as bodies politic and corporate. It provided that each county should "continue" to be a body politic and corporate for the purpose of suing and being sued, acquiring and disposing of property.

It was stated in substance in this essay that there was no specific statute, national, territorial, or state, or any constitutional provisions found which gave the territory or state the right to create counties. That such a right exists at least by implication, is a well settled principle. The purpose of the county is largely to administer state laws in local areas. In the absence of specific provisions to the contrary, the state is the logical body in which to vest the authority to create subdivisions within its own borders. Whether or not, once created, the county is wholly a creature of the state owing its existence to the will of that body, is not quite so well settled. In fact, the contrary is the prevailing opinion. Eminent legal decisions concerning the creation and abolition of counties have favored the theory that the state has no authority to abolish counties even though it seems that the authority to create implies the authority to dissolve or disorganize as is the case with private corporations.

Two notable attempts have been made by the Idaho state legislatures to abolish old counties and set up new ones in the same territory. In 1891 the legislature passed a law creating the counties of Lincoln and Alta out of territory included in the counties of Logan and Alturas (L.S.I. 1890-91, p. 120). In 1905 an attempt was made to abolish Kootenai County, the county being considered here, and set up in its stead the counties of Lewis and Clark (L.S.I. 1905, p. 76).

In both of the above cases, the supreme court of the state, in a two to one decision, declared the acts contrary to the spirit and wording of the state constitution. In the former (People ex rel v. George, 3 Idaho 72, 26 Pac. 983) the law was not so clearly an attempt at abolition, although it was so in effect, as it was an attempt to enrich one county by a strip of territory, at the expense of another. Alturas County was given a strip of Logan County and officially called Alta County. The balance of Logan County was designated as Lincoln County. This procedure is contrary to the wording of the constitution, which provides "That no county shall be divided unless a majority of the qualified electors of the territory proposed to be cut off, voting on the proposition at a general election shall vote in favor of the division" (Const. of Ida., 1890, art. 18, sec. 3). This article of the state constitution was freely quoted in the majority opinion of the supreme court. Article 18 section which provides for the recognition of all counties existing at the time the territory became a state was also quoted to prove that counties once accepted by the constitution could not be abolished without constitutional amendment.



The latter case is more clearly an attempt to abolish an old county and set up two new ones. Only one old county was involved instead of two as in the former case. Article 18 section 3 of the state constitution did not apply with the same potency. This is so recognized in the majority opinion of the supreme court (McDonald v. Doust, 11 Idaho 14, 81 Pac. 60). The court was compelled to decide on the wisdom of allowing the state legislature to abolish counties, particularly those organized under territorial law and recognized by article 18, section 1 of the state constitution.

The exact legal status of the county at this point is very much unsettled. If the legislature had no right to abolish a county, the question arose as to where this authority resided. All the terrain of the territory and state of Idaho has always been within the jurisdiction of some county. It is difficult to understand how the abolition of a county could or would accomplish that which was non-existent before, namely the isolation of a block of land without the confines and jurisdiction of all counties.

After twenty-seven years of uncertainty section 4A was added to article 18 of the constitution making it mandatory upon the legislature to enact a law permitting counties to consolidate by a vote of the people. The required legislation was enacted in 1933 (L.S.I. 1933, ch. 135, p. 206). Great care had to be exercised in outlining the procedure so that the consolidation would not be, in effect, the creation of a new county and an encroachment upon a right which belongs exclusively to the state. No counties have consolidated as yet and as a consequence, the validity of the law has not been tested in the courts.

In view of constitutional provisions, legislative acts, and court decisions, the only way a county can be abolished is by consolidation with another county. This right has been reserved to the people. This being the case, it cannot be said that the county is the creature of the state owing its existence to the state only.

There have been several instances in the past, where even the organization of counties, (besides Kootenai County mentioned above), became the concern of the people. The act creating Canyon County, approved in 1891, provided that the law should not become effective until submitted to and approved by the majority of the voters, voting at the general election in 1892 (L.S.I. 1890-91, p. 155). Gem County was created by an act of the 1915 legislature subject to the approval of sixty percent of the residents of the area to be included in the new county (L.S.I. 1915, ch. 165, p. 362). In 1917 Payette County was created by the legislature with the provision that the law be approved by a two-thirds majority of the voters included in the proposed new county (L.S.I. 1917, ch. 11, p. 13). In the same year, a county of Selway was created by legislative act subject to the approval of the majority of voters in the proposed new county (ibid., ch. 127, p. 418). The county was never organized.

#### Structure of the County

The state constitution and the legislature assisted by the courts, determine the structure of the county. In general, the constitution (Const. of Ida., 1890, art. 18, sec. 6) and the legislature provide for the county set-up offices, and the legislature within the limits of constitutional



power, designates the functions to be performed by the counties and the methods to be used in the performance of these functions. It is intended that the county organization as it is set up includes all the machinery necessary to execute the functions, the performance of which are delegated to it as an instrumentality of the state.

#### County Functions

It was observed by Lord Bryce and expressed in his writings on county government, that counties were little more than judicial and high-way districts (James Bryce, The American Commonwealth, third edition, London 1901, ch. 48, p. 597).

However true this may have been when Lord Bryce made his observations on the American County, matters have materially changed. The counties in Idaho have always had a number of functions, some of course, of little importance in the counties' early history. Besides being a subdivision of the state for the purpose of choosing territorial representation on a geographical basis for law-making purposes, the chief functions were law enforcement and administration. The building of roads as a means of travel and communication was also important. The law enforcement and administrative functions have not changed very much in the past half century. The increase in population and changes in economic and social conditions have increased the importance of the formerly semi-dormant functions and have added new ones to them. An enumeration and proper classification of these functions is a necessary prelude to an intelligent discussion and a thorough understanding of them.

It must be remembered that the county is a subdivision of the state, created for the purpose of executing the laws of the state in a more convenient and efficient manner than is possible from a central and more remote point. The creation of the county with the authority to act as a local governmental agency of the state, brings the government closer to the people. Our present day counties have some discretionary powers and to that extent, apparently have some of the powers of independent units. It will be observed in the discussion to follow that discretionary powers are mostly confined to the functions incident to the execution of the major function of acting as agent for the state.

In the capacity of agent of the state, the counties are charged with the performance of certain functions, classified as primary functions. For the proper execution of those functions, the performance of other functions is necessary. These are classified as secondary or incidental functions--not in the sense that they are unimportant but rather that they are in a distinct class not a part of the primary design but collaterally connected with it and a necessary part of the whole. The primary purpose of setting up county government organizations is to render certain services. The services to be rendered are designated as the primary functions of the county. The secondary or incidental functions constitute the machinery for putting the primary functions into operation.

The secondary or incidental functions are as follows: Administration of the business affairs of the county, supervision of county officers other than the board of county commissioners, and the execution of the



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fiscal processes. The primary functions are: Recording, administration of justice, enforcement of law and maintenance of peace, supervision and financial support of education, conducting of elections, health and sanitation, social welfare activities, building and maintenance of roads and bridges, agricultural activities, and acting as agent of the people and of county subdivisions.

From the viewpoint of legal history, as will be observed below, some of the incidental functions are very significant.

#### Administration of Affairs

Administration of the business affairs of the county together with supervision of county officers constitute the coordinating functions. The former is exclusively a function of the board of commissioners and the latter a joint duty of the county commissioners and the auditor.

County governments were provided with the administrative machinery simultaneously with their creation. The duties of the administrative officers have been so extensive that this secondary function seems at times to assume a position of greater importance than many of the functions for the performance of which the counties were organized. An enumeration of the principal duties of the county commissioners, the administrative body, with regard to general management of county business is made in the essay on that office (see essay on county commissioners, page 45).

#### Supervision

Supervision of county officers has some of the earmarks of administration of affairs. There are major points of difference. The auditor as a functionary joins with the county commissioners in supervising the work of other county officers. He takes no part, as auditor, in administrative work. He, in turn, is supervised by the commissioners. Supervision in general consists of overseeing the work performed by other officers. These duties are outlined in the separate essays on the county commissioners (page 45) and the auditor (page 150).

#### Execution of the Fiscal Processes

The administration of state laws by the county governmental units, necessitates assessment of property, equalization of values, making of levies, the collection and disbursement of funds which in turn is regulated by state law. This regulation caused much confusion extending over practically all the territorial period. An attempt was made on the part of the territory to retain the power to perform an important part of these financial details as a territorial function at the same time that the counties were charged with the details of administration of territorial law. The counties were closely supervised in the matter of tax levies with little regard for their assessed valuations and necessary expenditures, and with little or no experience in the matter of how much the counties could collect or how much they should spend.

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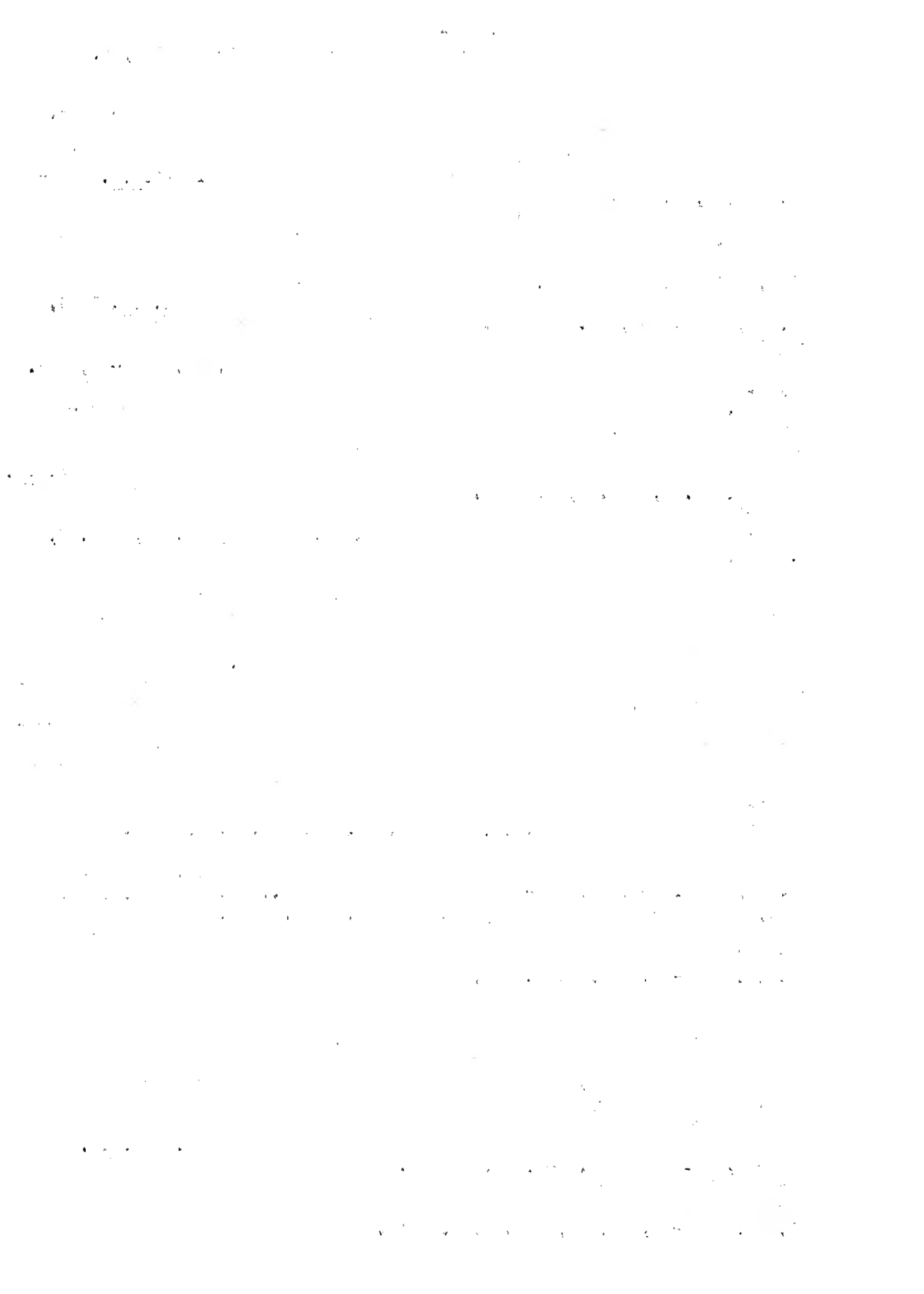
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cents on each one hundred dollars of valuation for territorial purposes. The counties were given authority to levy a tax for county purposes of not to exceed one hundred cents on each one hundred dollars of valuation and in addition such special taxes as were allowed by law. (L.T.I. 1863-64, sec. 6, p. 579.) The special taxes allowed by law consisted mostly of a road tax of three dollars levied on all able bodied males in the district. The second session empowered the commissioners to levy not to exceed two dollars on each taxable inhabitant for the care of the indigent sick, idiotic, and insane, and an additional one-fourth of one percentum on all taxable property of the county for the same purpose (L.T.I. 1864, ch. 24, secs. 2-3, pp. 424-25). The commissioners were authorized and required to provide for the erection of courthouses and jails with other necessary public buildings for the use of the county (L.T.I. 1863-64, sec. 11, p. 524) but no provision was made for paying for the buildings thus erected. By 1866 special laws on the building and financing of courthouses were passed. In that year one county (Alturas) was authorized to levy and collect a special tax on all property in the county and to place the proceeds in a fund to be known as a courthouse and building fund (L.T.I. 1865-66, ch. 4, sec. 1, p. 216). In 1868 another county (Boise) was authorized to build a courthouse and issue warrants not to exceed one thousand dollars in payment of the cost (L.T.I. 1867-68, ch. 55, sec. 3, p. 134).

Many changes were made in the revenue act which provided for tax levies but in most cases the maximum levy allowed failed to cover the expenses of the counties and resulted in large amounts of unpaid warrants and deterioration in the credit standing of the county. There was no general law authorizing the counties to make a special levy for the redemption of warrants. The legislatures reserved the right to authorize special levies for each of the counties. The first twenty-five years of the territorial period is replete with examples of special laws authorizing one county and another to make levies for the redemption of outstanding warrants. The first special act for this purpose was passed in 1866 authorizing and requiring one of the counties (Boise) to make a levy for the redemption of outstanding warrants (L.T.I. 1865-66, ch. 51, sec. 1, p. 203). The next session of the legislature passed a special act authorizing a tax levy for the redemption of warrants of Owyhee County (L.T.I. 1868-69, ch. 25, secs. 2-4, pp. 133-34), Boise County (*ibid.*, ch. 36, sec. 1, p. 137), and Alturas County (*ibid.*, ch. 37, sec. 1, p. 139). The sixth session of the territorial legislature passed an act authorizing Nez Perce County to make a special levy to redeem its outstanding warrants (L.T.I. 1870-71, sec. 1, p. 36).

The acts authorizing the special levies in each case provided the method of redemption of outstanding warrants. The first act passed in 1866 provided that the treasurer advertise for four weeks in a newspaper printed in the county, asking for sealed bids for the surrender of warrants. The treasurer, auditor and the commissioners at a regular meeting of the board opened the sealed bids and accepted those made by persons offering to take the least for the warrants which were held. (L.T.I. 1865-66, ch. 51, secs. 1-7, pp. 203-4). In 1869 the redemption was accomplished by a public auction of the money to be paid to the persons surrendering the highest warrant value for the amount of money offered (L.T.I. 1868-69, ch. 37, sec. 7, p. 141).



The eleventh session of the legislature passed a general law authorizing the building of courthouses the cost of which did not exceed one thousand dollars and the issuance of warrants in payment of the same (L.T.I. 1880-81, p. 248). This together with general authorization of a higher tax levy for county purposes reduced the necessity of special laws to build courthouses and redeem outstanding warrants. However most permanent courthouses of any size could not be built for one thousand dollars, or any other sum that could be collected within a year or two. This necessitated the issuance of some kind of bond or long time obligation. The legislature had not given this power to the counties as yet. Thus more special laws appertaining to county finances, were enacted. The first, enacted by the same session of the legislature which enacted the general law mentioned above, authorized a county (Ada) to build a courthouse and issue fifty thousand dollars in negotiable bonds to meet the cost of construction (ibid., p. 314). Other cases of special acts authorizing the issuance of bonds followed. No general law authorizing bonds was passed until 1886, when it became necessary in order to comply with an act of the Congress forbidding the passage of special laws when general laws could be made to apply. In that year a general law was enacted permitting the counties to issue negotiable bonds to pay the outstanding indebtedness of the county (R.S. 1887, sec. 3602). When the constitution was framed in 1890 the counties were denied the authority to contract indebtedness in any one year which exceeded the revenue of that year without the consent of two-thirds of the qualified electors voting at an election held for that purpose (Const. of Ida., 1890, art. 8, sec. 3). This is negative in character and does not permit the counties to bond for any particular purpose, but implies that that which is not forbidden is granted. The statutes were amended in 1899 permitting bond issues for building and other purposes. (L.S.I. 1899, p. 337.) No limit was fixed by statute or the constitution on the amount of bonds which could be issued if authorized by vote of the necessary two thirds.

Before 1890, no general law was enacted authorizing the counties to make special levies for the redemption of warrants. The situation was so unsettled that the matter of providing for a better system of county finance was written into the constitution. It was made mandatory upon the state legislature to enact laws providing for such a system of finance as to cause the business of the counties to be conducted on a cash basis. If any warrants remained unpaid from lack of funds the legislature must allow and compel the county commissioners to make a special levy for the redemption of warrants. (Const. of Ida., 1890, art. 7, sec. 14.) Supporting legislation was enacted in 1913 providing that a levy as high as one dollar on the hundred dollars of valuation may be levied for warrant redemption purposes (L.S.I. 1913, ch. 58, sec. 99, p. 204; I.C.A. 1932, 61-807).

The state law continues to fix an upper limit of tax levies for general county purposes. To facilitate the matter a classification of counties on the basis of assessed valuation was made in 1913. The rate was fixed for the counties in each classification and is subject to change from time to time. (L.S.I. 1913, ch. 58, sec. 99, p. 204; I.C.A. 1932, 61-803), the last change being made in 1937 (L.S.I. 1937, ch. 83, p. 112). As the law now stands, counties having an assessed valuation of \$7,500,000 or over are allowed to levy forty cents on each one hundred dollars of assessed valuation; those with an assessed valuation of between

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\$5,000,000 and \$7,500,000 are allowed to levy seventy-five cents on each one hundred dollars of assessed valuation; those with an assessed valuation of less than \$5,000,000 are allowed a levy of one dollar on one hundred dollars of assessed valuation.

Kootenai County with an assessed valuation in 1938 of \$12,756,478.65 comes within the highest classification with respect to assessed valuation and is accordingly permitted to make a levy of only forty cents on each one hundred dollars of assessed valuation.

The most recent control of county finances was started in 1912. In that year the extraordinary session enacted a law requiring the counties to budget their expenses for the following fiscal year (L.S.I. extra session 1912, ch. 8, sec. 4). This law did not prove very effective. The statute requiring such estimates was strengthened in 1927 and penalties provided for non-compliance. (L.S.I. 1927, ch. 232, p. 337.) Since that time the counties have been operating under a well organized budget system.

Through a process of trial and error, sufficient flexibility has been attained so that the counties are able to perform this necessary incidental function with reasonable smoothness.

#### Recording

The function of recording is one of the oldest county functions. It is a necessary service directly affecting the people in their legal relationships with one another brought about by the necessity of business intercourse. This function is of most service when it is brought close to the people. Assigning it to a county recorder brought the performance of the function within reach of those for whom the service is intended.

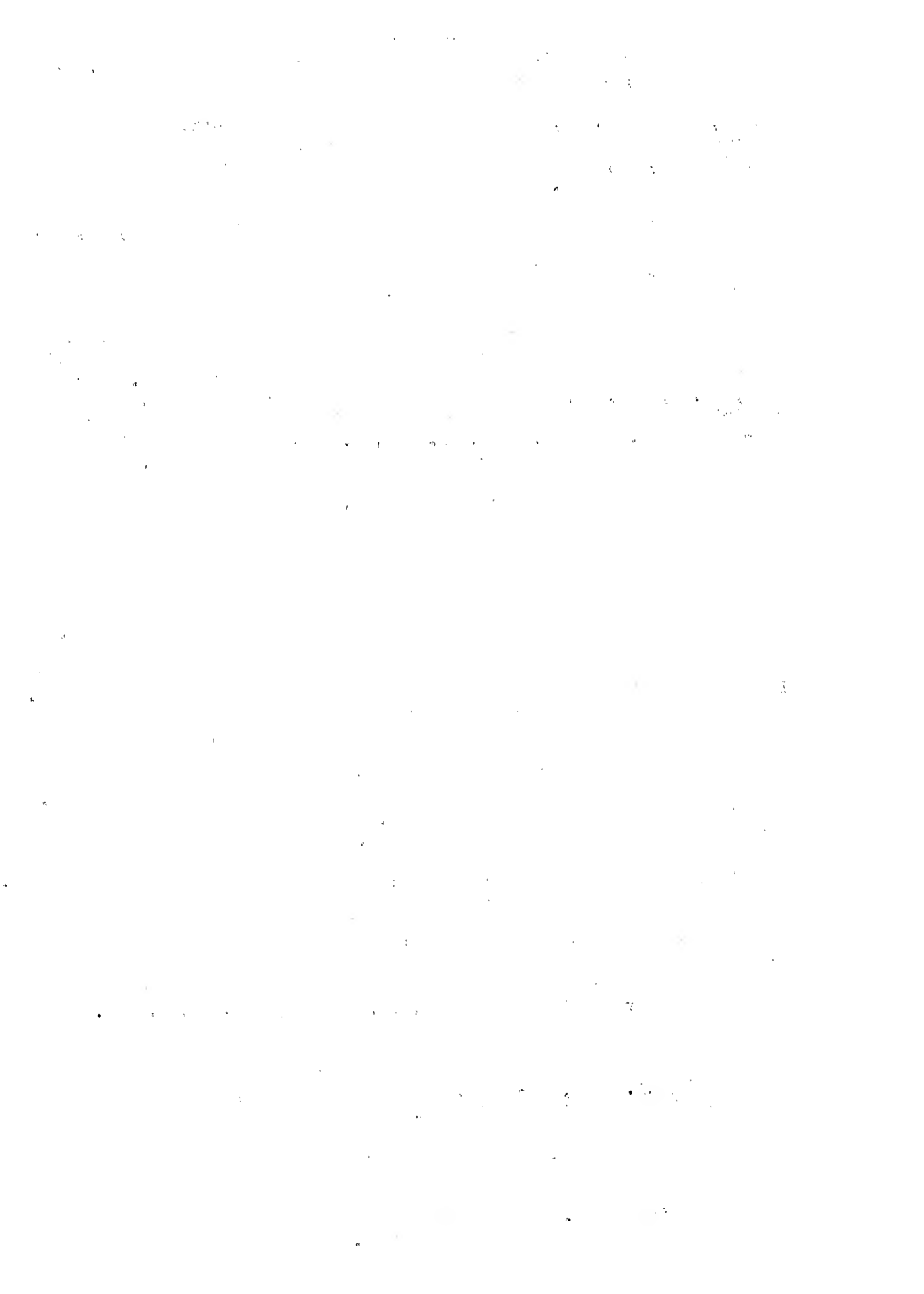
The first territorial legislature prescribed the types of instruments which the recorder of the county was authorized and required to record. The list has not changed fundamentally. New ones have been added and are being added with the passage of new laws.

Provision was made for recording: All deeds; mortgages; powers of attorney to convey real estate; leases for longer than a year; all certificates of marriage and marriage contracts; all wills admitted to probate; all official bonds; all notices of mechanics' liens; transcripts of judgments which are a lien on real estate; notices of attachment on real estate; notices of pendency of action; instruments relating to the property of married women and notices of preemption claims (L.T.I. 1863-64, sec. 70, p. 488.)

The recording law was amended to include a general provision for the recording of all instruments which are required or permitted by law to be recorded (I.C.A. 1932, 30-1902). As the laws change, the function expands or contracts but remains continuous.

#### Administration of Justice

Closely connected with the function of law enforcement is the function of law administration. The performance of this function is vested in our system of courts and prosecuting attorney. These courts consist at present



of the district courts of the eleven judicial districts in the state holding sessions in each county, the probate court, strictly a county court, and the justice courts in each justice precinct in the county. This system of courts was provided for in the Idaho Organic Act (U.S. Statutes at Large, Boston 1863, vol. 12, ch. 117, sec. 9, p. 811). The matter of determining the jurisdiction of each of them was left to the discretion of the territorial legislature with few exceptions. The Organic Act denied the justice courts jurisdiction in cases where the title to, or boundaries of land were in dispute and in cases where the amount of money in dispute exceeded one hundred dollars. It was also provided in section 9 of the act that the territory be divided into three judicial districts and the three supreme judges of the territory assigned one to each district to preside over the courts in the district to which assigned.

The territorial laws gave the district courts original jurisdiction in all civil cases where the amount involved exceeded one hundred dollars and in all criminal cases not otherwise provided for (L.T.I. 1863-64, title 18, sec. 613, p. 210). Appellate jurisdiction extended to hearing an appeal from the judgment of the justice and probate courts as provided by law (ibid., sec. 614, p. 211).

Provision was made for one probate court in each county (ibid., sec. 614, p. 211). The principal duty was the settlement of estates but in addition its jurisdiction extended to civil actions wherein the amount in controversy did not exceed five hundred dollars (ibid., secs. 620-31, pp. 211-13). At this time the probate court had no criminal jurisdiction. The civil jurisdiction of the justice courts was confined to all cases wherein the amount involved did not exceed one hundred dollars and the title or boundaries of real property were not involved. Criminal jurisdiction extended to all petit larceny cases, certain cases of assault and battery, breaches of the peace and all other misdemeanors punishable by fine not to exceed five hundred dollars or six months imprisonment or both. (Ibid., secs. 632-35, pp. 213-15.)

Some few changes were made by later legislatures, the state constitution and state laws, but the original plan of the judicial system has been handed down to the present in pretty much the same form as it was set up in 1863.

At present the district court has original jurisdiction in all cases both at law and in equity, in all special proceedings, in the issuance of writs of mandamus, certiorari, prohibition, habeas corpus, in the trial of all indictments and informations. The appellate jurisdiction extends to all cases arising in probate or justice courts and in all other matters wherein an appeal is allowed by law. (I.C.A. 1932, 1-705.) The probate court has exclusive jurisdiction in the settlement of estates. In addition it has jurisdiction over all civil cases wherein the damages or debt claimed does not exceed five hundred dollars exclusive of interest, and concurrent jurisdiction with the justices of the peace in all criminal actions. (Ibid., 1-1202.)

The justice courts now have civil jurisdiction in almost all types of cases wherein the amount in controversy does not exceed three hundred dollars unless such jurisdiction is denied them by law (ibid., 1-1403). Criminal jurisdiction extends to: Cases of petit larceny; assault and battery





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Supervision and Financial Support of Education

not committed upon a public officer; breaches of the peace, riots, affrays, willful injury to property and all misdemeanors punishable by fine not to exceed three hundred dollars and a jail sentence not to exceed six months or both. (Ibid., 1-1406.) In addition to the regular work of the justice court, there is a small claims department wherein claims not to exceed fifty dollars are adjudicated; provided that the defendant resides within the justice precinct (ibid., 1-1501).

The exact status of the prosecuting attorney in the matter of law administration is hard to define. He is not a judicial officer in the strict sense of the word; he is at least an officer of the judicial department charged with the exercise of powers properly belonging to the judicial function (State v. Wharfield, 41 Idaho 14, 236 Pac. 862). He is charged with representing the state in criminal actions where state law is alleged to have been violated. Duties are treated more specifically in the office essay.

#### Enforcement of Law and Maintenance of Peace

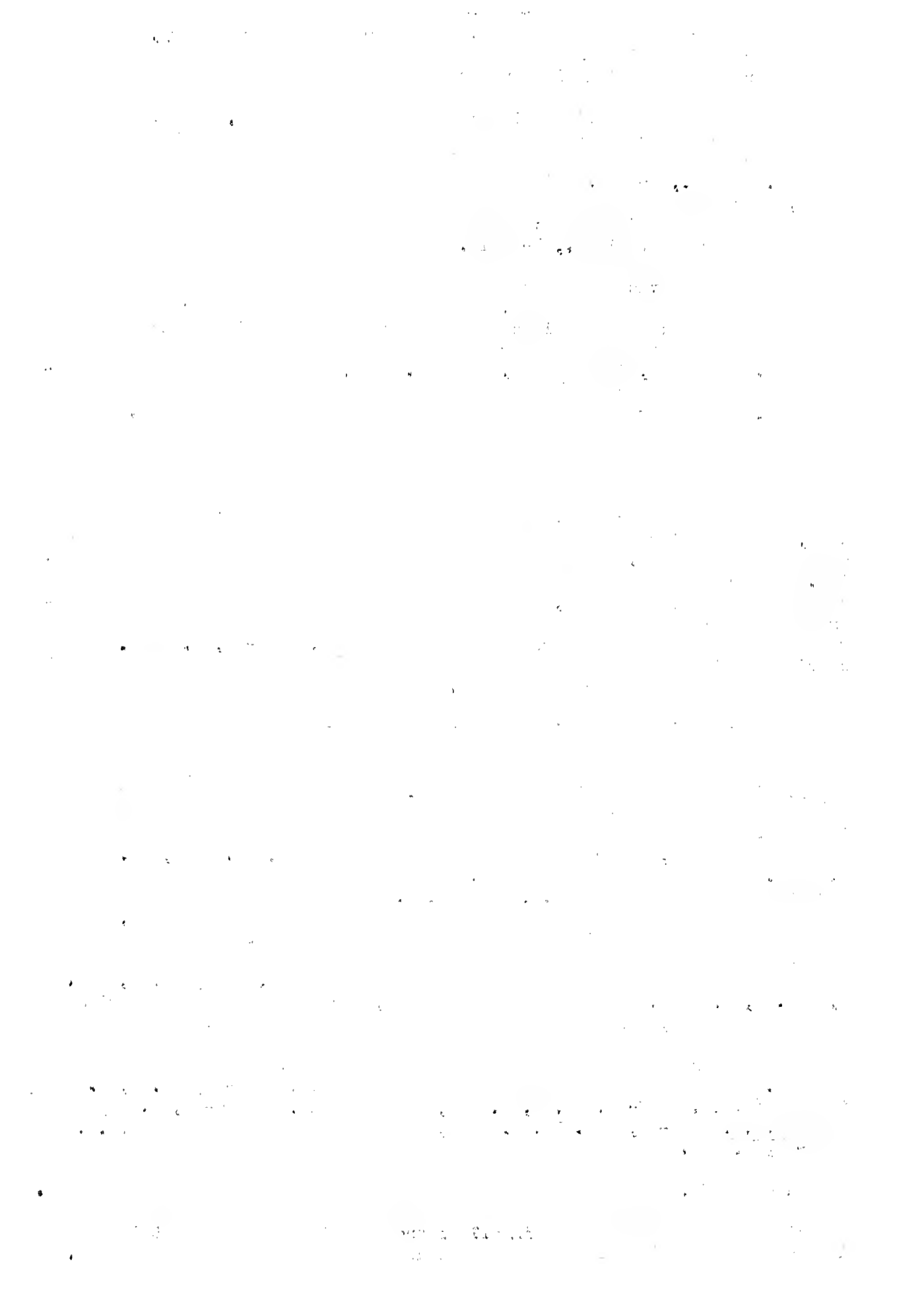
The protection of the public from lawlessness has long been recognized as a function of government. At the beginning of the colonization of the West, this function was made more difficult to perform because of the wide expanse of territory. Localization made the enforcement of law more effective. The law enforcement agents immediately became an important part of the county machinery. Sheriffs, coroners and constables are the chief functionaries identified with this function in the county. Upon them was fixed the responsibility of conservators of the peace (L.T.I. 1863-64, p. 476). The sheriff particularly had a wide variety of duties to perform; the major part of which are listed under that office.

#### Supervision and Financial Support of Education

The role played by the county with regard to education has been one of supervision and partial financial support. The school district under the immediate management of a school board is an institution of long standing in Idaho. The second territorial legislature made provision for a system of common schools, their management and supervision (L.T.I. 1864, ch. 6, p. 377). The county superintendent, whose office was created by the first territorial legislature (L.T.I. 1863-64, p. 591) without provision being made for the election of an officer until the second session of 1864, was to act as general supervisor of the county school system. One of the specific duties of the superintendent was to divide the county into districts for school purposes when the public good required it (L.T.I. 1864, ch. 6, art. 4, sec. 3, p. 380). The districts as set up, through their functionaries the school boards, were the real administrators of education.

The law providing for a system of common schools, experienced many changes. The whole law was reenacted in 1866 (L.T.I. 1865-66, ch. 6, p. 122), in 1868 (L.T.I. 1867-68, ch. 1, p. 17), in 1871 (L.T.I. 1870-71, p. 5), in 1875 (L.T.I. 1874-75, sec. 16, p. 531), and finally again in 1879 (L.T.I. 1878-79, p. 12).

About 1875, the importance of the county as a supervising unit declined. The office of county superintendent was abolished and the auditor made ex officio county superintendent in all of the counties except two (Boise and Alturas) in which the probate judge was assigned the duties of the office.

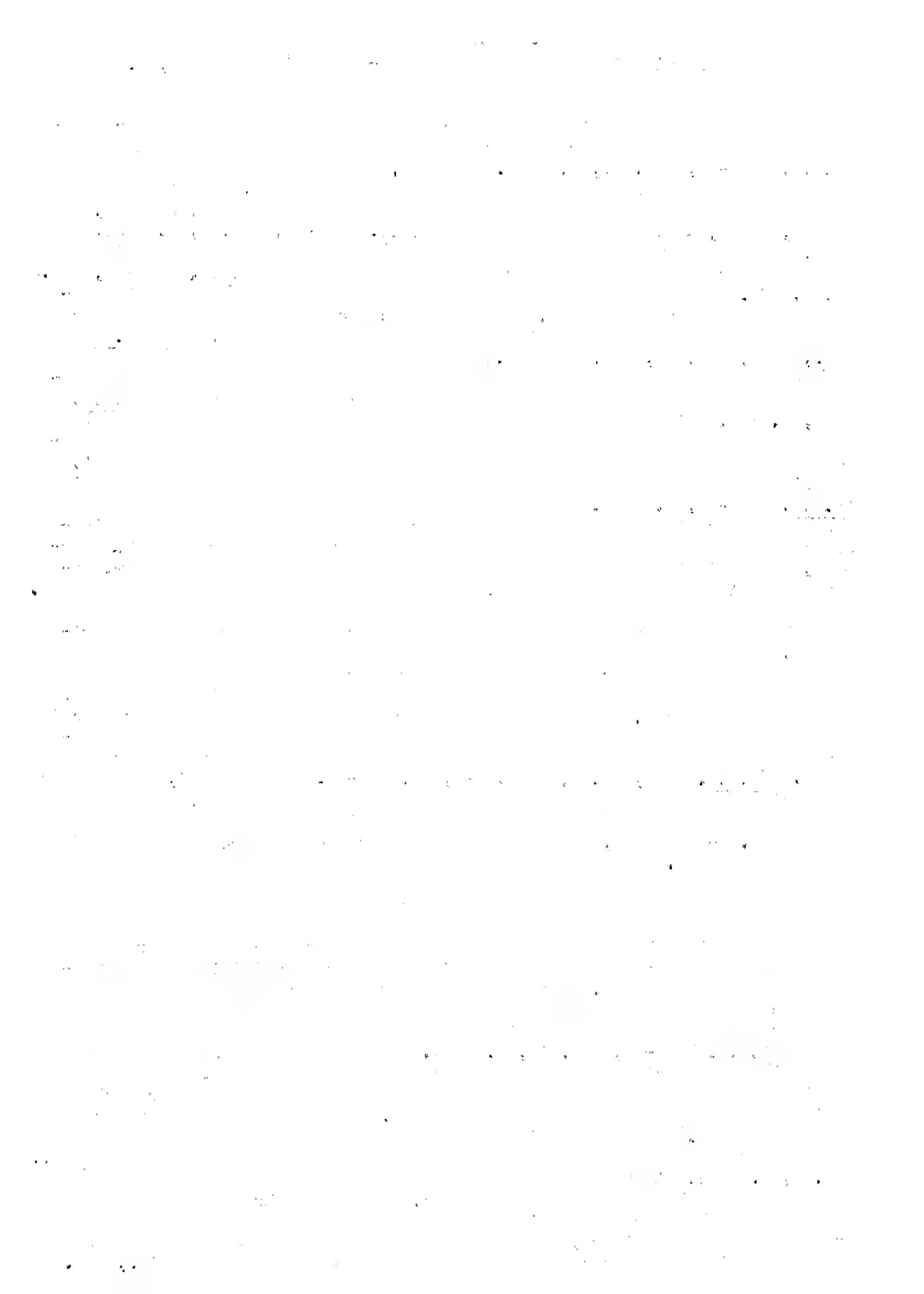


In the same year the territorial comptroller was made ex officio superintendent and was assigned general supervision of the schools in the counties (L.T.I. 1874-75, sec. 37, p. 532). By 1880, the importance of the county in the affairs of education was again coming to the front. Special laws were enacted providing for county superintendents in Bear Lake, Alturas, Custer, Lemhi, Ada, and Boise Counties (L.T.I. 1880-81, sec. 1, p. 433). In 1883, a general law was enacted providing for county superintendents in all counties where there were five or more school districts (L.T.I. 1882-83, sec. 12, p. 17). The function of supervision remained thus until the state constitution was adopted in 1890. Provision was made in the constitution for the probate judge to be ex officio superintendent of schools. (Const. of Ida., 1890, art. 18, sec. 6, Hist.) An amendment to the same article and section of the constitution making the county superintendent a special officer was adopted in 1894 and supporting legislation enacted in 1897 (L.S.I. 1897, p. 79). Since that time the supervising function has been constant but declining somewhat in importance with the growth of the city school system and the increase in importance of the function of city superintendent. The first law to create an independent school district was enacted in 1881 (L.T.I. 1880-81, p. 300). From that time to the present there has been a perceptible growth in the number and importance of independent school districts under the immediate supervision of a superintendent hired for that purpose, and while theoretically subject to the supervision of the county, except class A independent districts, actually they are quite independent of it.

The financial support of education comes from many sources and contributors. The first act establishing a system of common schools provided that the interest accruing from any money acquired from the sale of public lands should be distributed among the school districts in the territory on the basis of the school census. The county commissioners of each county were required to set aside five percent of all money paid into the county treasury on account of property taxes collected and in addition all money arising from fines. (L.T.I. 1864, ch. 6, secs. 1-3, pp. 377-78.) Since 1864, the sources from which school revenue has been derived have varied greatly. The county has always been a contributor though not primarily responsible for the support of schools. At present, part of the income for school purposes is derived from a county tax.

#### Conduct of Elections

The counties through the medium of their boards of commissioners or other county officers have been charged with the responsibility of conducting elections since 1864. The first territorial legislature empowered the county commissioners to divide the county into election precincts in such a manner as would be most convenient for the people and to designate polling places (L.T.I. 1863-64, sec. 13, p. 526). The power refers particularly to conducting territorial (and later state) and county elections. (The county commissioners are instrumental in conducting other elections not properly coming within this category of this function. These are developed under another heading.) The commissioners were charged with the appointment of capable persons in each election precinct to act as judges of election (ibid., sec. 5, p. 560). At the conclusion of the election and the delivery to the county seat of the poll books and ballots, the county through the medium of the clerk of the board of commissioners acting with two justices of the peace or any two county officers, was made responsible for canvassing the votes and with making an abstract of them as shown by the poll books (ibid., sec.



28, p. 566). In 1869 the commissioners were made a board of canvassers to canvass and record the results of elections (L.T.I. 1868-69, sec. 9, pp. 104-105). The function of conducting elections has not changed materially since 1864.

#### Health and Sanitation

The function of health and sanitation is one of the older but less extensive functions. It has not been extensive due to the fact that the cities of any size where problems of sanitation are usually more pressing, have their own health officers. The need for a county physician for duties outside of the larger centers has been limited to the care of the indigent sick, which has been treated as a social welfare function, to the prevention of the spread of contagious diseases, sanitation problems in the villages without a physician and in the county at large.

The county commissioners were empowered to appoint a jail physician, to give medical attention to county prisoners and make rules for the sanitation of jails as early as 1863 (L.T.I. 1863-64, p. 48). In 1885 a county board of health to consist of the county commissioners and an experienced and skillful physician was given power to make and enforce rules of sanitation (L.T.I. 1884-85, p. 52). A similar law is now on the statute books (I.C.A. 1932, 38-301) but is wider in scope of authority. Provision is made for the appointment of, and cooperation with city and village boards of health.

#### Social Welfare Activities

When Idaho Territory was created in 1863, the first territorial legislature vested the entire superintendence of the poor in the county commissioners (L.T.I. 1863-64, sec. 19, p. 526) but made no provision for the levy and collection of taxes to defray the expenses of the function. The second session of the legislature charged the commissioners with the care of the indigent sick, idiotic, and insane. Provision was made for the levying of a tax for the purpose and the right given to them to contract with other persons for the care of these dependents. (L.T.I. 1864, ch. 24, secs. 1-5, p. 424.) By 1887 the board of commissioners had the right to make contracts for the care of the dependent poor as well as the indigent sick, idiotic, and insane (R.S. 1887, sec. 2170). The duty of caring for the violently insane became a problem for the counties on account of the lack of quarters for them, other than the jails. A law was enacted in 1881 allowing the state to contract with other states for the care of those violently insane (L.T.I. 1880-81, p. 300). In 1885 a law was approved authorizing the building of the insane asylum at Blackfoot in the territory of Idaho and the return of all insane persons whose care had been contracted to other states (L.T.I. 1884-85, secs. 9-35, pp. 65-71). The counties were relieved from the care of the idiotic or feeble minded in 1911, the year in which the state built a sanatorium for their care (L.S.I. 1911, pp. 86-97). The care of the indigent sick and the dependent poor remained the sole responsibility of the counties until recently.

The first legislation looking to the care of the indigent sick and dependent poor in a special institution was enacted in 1883. In that year a special law was passed allowing a county (Ada) to purchase and



equip a poor farm and hire a director for the management of the farm (L.T.I. 1882-83, secs. 1-13, pp. 78-82). By 1887 the county commissioners were given the blanket right to erect hospitals for the care of the indigent sick and otherwise dependent poor and to provide a county farm in connection therewith (R.S. 1887, secs. 5-6).

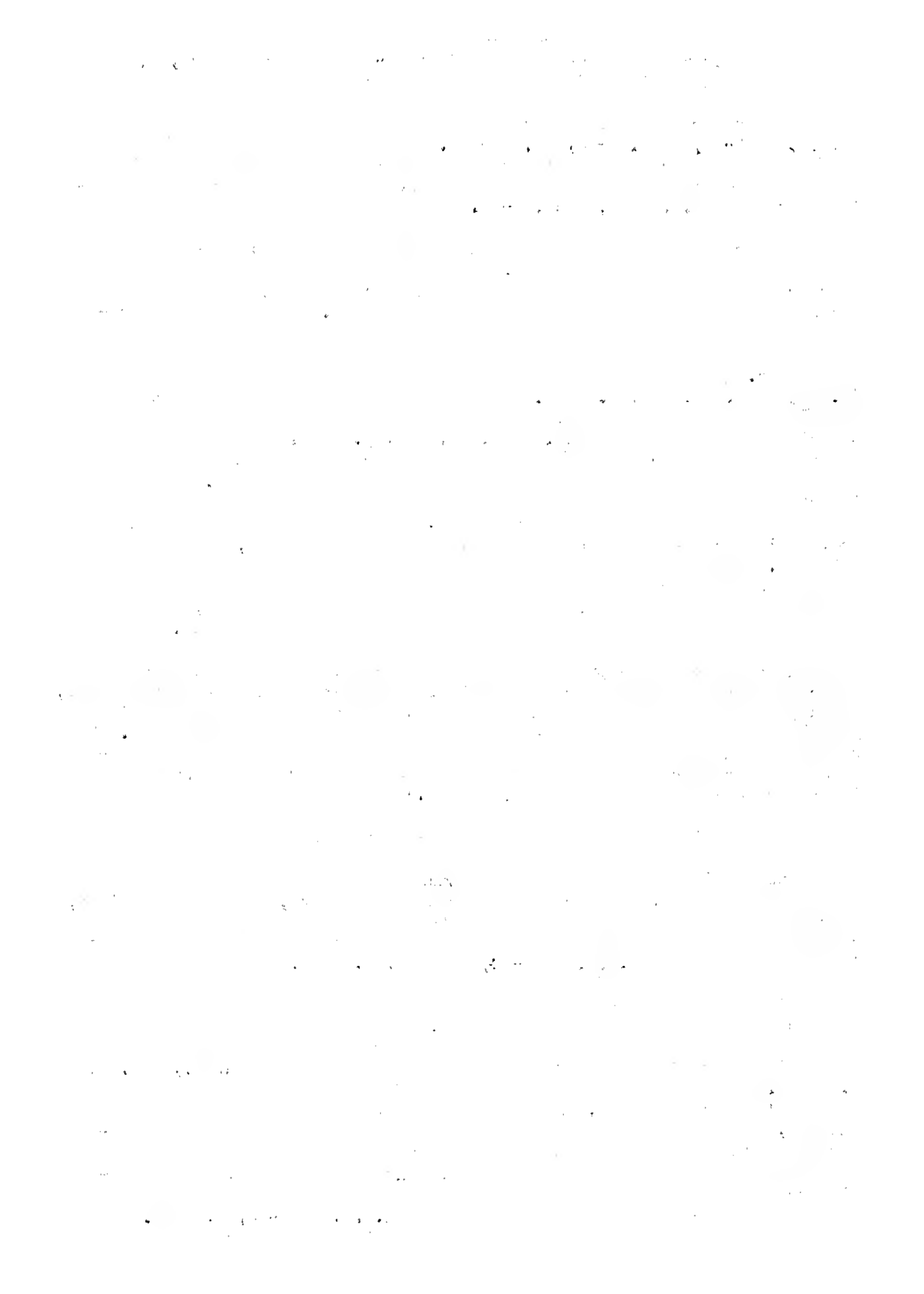
The care of the dependent poor has become a matter of far-reaching importance within the past decade. The increase in unemployment has overburdened counties to such a degree that part of the responsibility has had to be assumed by other units of government. The federal government has assumed the obligation of employing those who are employable and cooperating with the state and county in the case of the other classes of dependents. Laws effecting this cooperation were passed as early as 1935 (L.S.I. 1935, ch. 104, p. 252). More comprehensive legislation was enacted in the extra session in 1936, and in 1937 the Idaho Department of Public Assistance was created (L.S.I. 1937, ch. 216, p. 372). This law completes the cooperative set-up with the state and federal governments and fixes the extent to which the functions are to be performed by each. The state department is the supervising agent of all assistance activities in which it cooperates by financial contributions. Those specifically enumerated are, assistance to needy aged persons, needy blind persons, and dependent children. The counties are still charged with the care of other classes of needy persons but may enter into cooperative agreements with the state for the administration of relief to any class of needy persons, for the relief of whom no contribution is made by the federal government.

The state - county public assistance set-up in each county is administered by the County Welfare Commission, consisting of a county supervisor, one appointee of the county commissioners and three other members designated jointly by the state department and the board of county commissioners. The routine administration is left to the County Welfare Commission with extensive supervisory powers residing in the State Department of Public Assistance headed by the governor. (Ibid.)

#### Building and Maintaining Roads and Bridges

Construction and maintenance of roads and bridges has been a county function since 1863. The first territorial legislature, among other things, charged the county commissioners with the determining and laying out of roads and highways within the county and to do all other necessary things in relation thereto (L.T.I. 1863-64, sec. 11, p. 524).

This function has varied considerably in the degree and the extent to which the county has assumed the duty. It was considered so extensive a county function in the beginning of our territorial organization that the office of road supervisor was made an elective office (ibid., sec. 1, p. 591). The duty of building and caring for the roads was one of the counties' major functions. As population increased and methods of travel changed, the need for more and better roads became apparent. It is discernible from a perusal of the statutes that the county was not to assume the details of an expanded road program. As early as 1885, the commissioners were empowered to let contracts for the improvement of highways and the construction and repair of bridges (L.T.I. 1884-85, p. 166). In 1905 a law was enacted permitting the organization of good roads districts





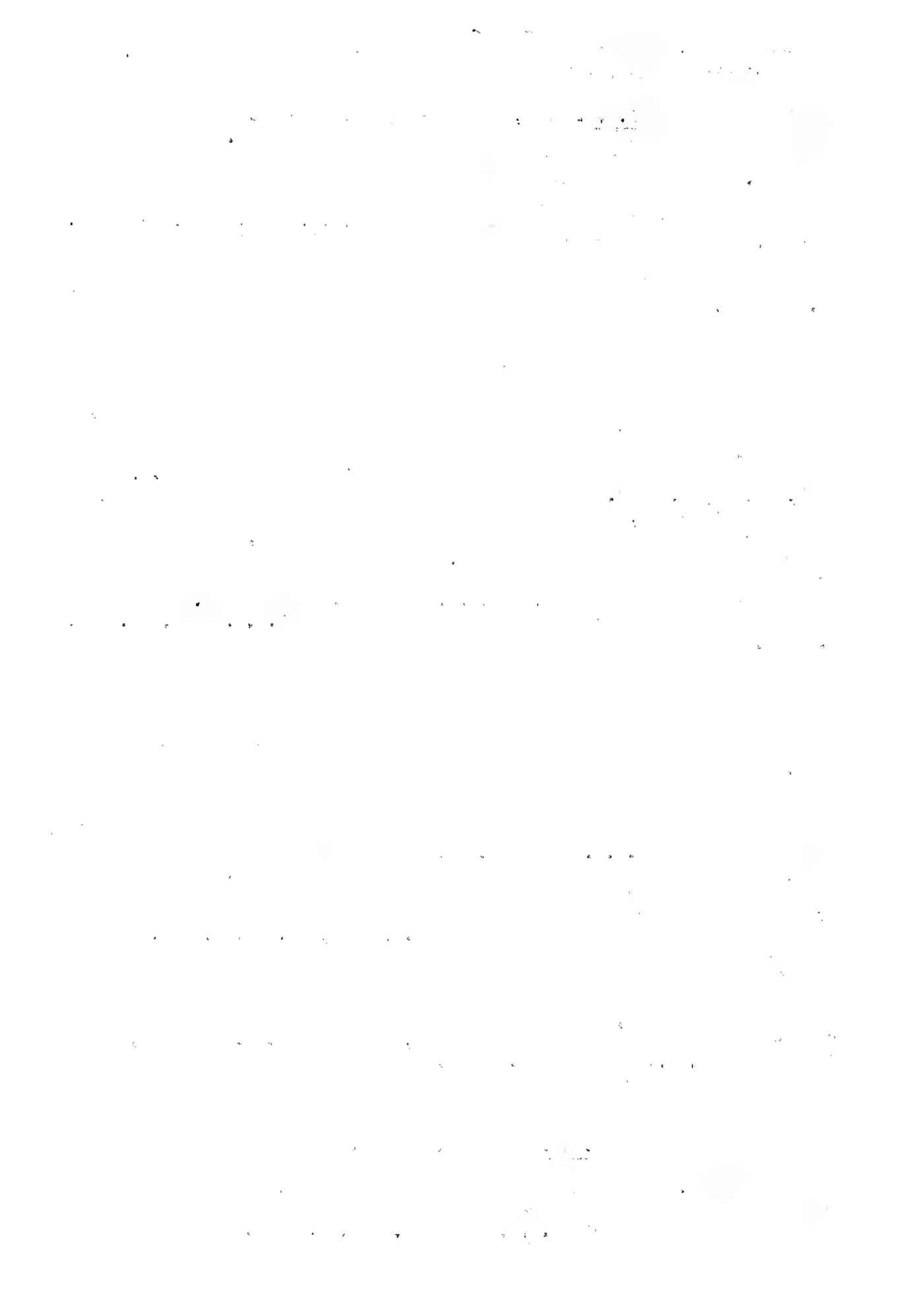
within the county (L.T.I. 1905, secs. 1-14, pp. 237-44). These districts were to be organized by the people within a certain area. The right was given to them to elect their own road commissioners and bond the road district. In 1909 the county commissioners were authorized on petition of residents of certain districts to arrange for an election to determine the matter of organizing a highway district (L.T.I. 1909, secs. 1-58, pp. 238-66). In the same year the people were given the choice of organizing into a county-wide road district under the control of the county commissioners who were given authority to appoint a district supervisor (*ibid.*, pp. 274-94). The highway or subdivision district method of building and maintaining roads has been most widely used. In some counties (Twin Falls and Latah as examples) the highway district has absorbed all the functions of building and maintenance of roads.

Since the expansion of road building and maintenance by the state, there has been a degree of cooperation between the local road units and the state. A law was enacted in 1921 allowing the counties to bid on state proposals for the building of roads within the counties (L.S.I. 1921, ch. 99, p. 224). Later a law was enacted allowing the counties, good road districts, and highway districts to make agreements with the state for the building of certain roads in the counties, for which the federal government made an allotment. Deposits were made with the state treasurer for the amounts of the respective contributions which the counties made toward the road program. (L.S.I. 1923, ch. 181, p. 181.) A special county tax for this purpose was authorized in 1925 (L.S.I. 1925, ch. 156, p. 292).

#### Agricultural Activities

The county function pertaining to the promotion of various phases of agriculture has become important only as of a comparatively recent date.

It was legal for the county authorities to make appropriations and collect taxes for the showing of agricultural products at world expositions as early as 1911 (L.S.I. 1911, ch. 95, sec. 1, p. 340) but further than this, the part played by the county was limited until 1917. In 1915 the county commissioners had been authorized to purchase a site for a fair grounds for the purpose of holding agricultural fairs for the exhibit of livestock and agricultural products (L.S.I. 1915, ch. 22, p. 74). In 1917 the county became active on account of stimulation by the Extension Department of the State University; due to the fact that money grants to agricultural colleges for extension work in agriculture and home economics among other purposes, was authorized by a national law known as the Smith-Lever Act which was approved May 8, 1914, (38 U. S. Statutes, Washington, D. C., no date, ch. 79, p. 372). The fourteenth session of the state legislature enacted a law allowing the county commissioners to appropriate funds for demonstration work in agriculture and home economics and to employ a county agricultural agent in cooperation with the state university (L.S.I. 1917, ch. 157, p. 465). The eighteenth session of the legislature enacted a law permitting the organization of fair districts, to consist of three or more counties, on petition to the county commissioners of fifty-one percent of the voters of each county in the proposed district (L.S.I. 1925, ch. 131, p. 185). The twentieth



Session of the legislature empowered the county commissioners to create a fair board on petition of fifty-one percent of the voters of the county. If agricultural fairs had been held in the county for two years, the commissioners had authority to create a fair board without a petition. (L.S.I. 1929, ch. 208, p. 411.) At present the commissioners are allowed to levy a tax for weed eradication and to cooperate with property owners and the federal government in the eradication of noxious weeds (I.C.A. 1932, 22-1705 to 22-1712).

Agent of the People and of County Subdivisions

The county through its board of commissioners has long been the prime mover in the formation of county subdivision units and other related and unrelated acts of agency. A superficial examination of these may indicate that this function rightfully belongs under the head of "Conduct of Elections" in-as-much as the holding of an election is usually though not always involved. This can be made clearer by an examination and analysis of some of the more important acts of agency.

Prior to 1884 the only method of incorporating villages was by special act of the legislature. In that year a law was enacted authorizing the incorporation of villages by the county commissioners upon petition signed by a majority of the taxable male inhabitants of the area proposed to be incorporated (L.T.I. 1884-85, secs. 1-29, pp. 87-95). The law now in operation is substantially the same form (I.C.A. 1932, 49-701). In 1891 the county commissioners were authorized to receive petitions for changing the names of towns and upon the presentation of such petitions legally filed, to hold an election for that purpose (L.S.I. 1891, sec. 1, p. 127). In 1893 the commissioners, on petition of the people in an organized school district to become an independent district, were authorized to hold an election for the purpose (L.T.I. 1893, ch. 11, p. 294; I.C.A. 1932, 32-307). The fifth session of the state legislature authorized the county commissioners to hold elections for the organization of irrigation districts on being petitioned by the citizens included in the proposed district (L.S.I. 1899, secs. 1-2, p. 108). The eighth session of the state legislature designated the county as a tax collecting agent for the cities, villages, and other independent taxing districts (L.S.I. 1905, sec. 1, p. 4). The same legislature authorized the formation of good road districts within the county and empowered the county commissioners upon being petitioned by the residents of the proposed districts, to hold an election to determine the desire for organization of such districts (ibid., p. 237). In 1907, the county commissioners were authorized, on petition of a majority of the voters, to call an election to determine whether or not a herd district should be formed (L.S.I. 1907, p. 126). Two years later the commissioners were authorized, on petition of a certain percent of the residents of the county, to hold an election to determine whether or not intoxicating liquors should be sold in the county (L.S.I. 1909, p. 110). In 1921 the county commissioners, on petition of the majority of the residents of a good road district, were authorized to disorganize such good road district, make levies for the expenses of disorganization and levy taxes for the payment of any outstanding indebtedness of the district (L.S.I. 1921, ch. 148, p. 338). In 1929 the county commissioners on being petitioned by fifty-one percent of the voters of a county, were empowered to establish a Fair Board



Governmental Organization and Records System -  
Overlapping of Local Authorities with Each  
Other and with State Authority;  
General Records System

(First entry, p. 50)

(L.S.I. 1929, ch. 208, p. 411).

Overlapping of Local Authorities with Each Other  
and with State Authority

The system of local government in the Northwest has been characterized as a mixed system due to the overlapping of city or village functions and county functions as well as to the performance of independent functions by the cities and villages within county limits. When cities and villages were created and given a charter of authority, certain duplications of the county government are noteworthy.

The city police department and the town marshals have authority in the matter of law enforcement, within city or village limits, co-extensive with the constables in the precincts and the sheriffs of the counties. A general law was enacted in 1893 giving policemen the power to make arrests of all offenders against the law of the state in the same manner as the sheriff or constable (L.S.I. 1893, sec. 19, p. 100; I.C.A. 1932, 49-708). The same enactment gave the police judges jurisdiction with the justices of the peace in the matter of trying misdemeanor cases arising within the city limits (L.S.I. 1893, sec. 22, p. 101). The law has been modified since that time, granting this jurisdiction only in cases where no justice of the peace resides within the city or village limits (I.C.A. 1932, 49-711).

The same statute that gave the counties the right to organize the boards of health and appoint a county physician, gave the cities and villages the right to organize local boards of health to include as a member of the board at least one physician (ibid., 38-301). Municipal corporations also have the power to acquire hospital grounds, buildings and equipment, and operate hospitals (ibid., 49-1138).

The overlapping of functions is not confined to local governmental units. State authority also overlaps authority delegated to counties. In 1919 an attempt was made by the state to take the load in the matter of law enforcement. The fifteenth session of the state legislature created a State Constabulary with broad law enforcement powers and with jurisdiction co-extensive with the boundaries of the state (L.S.I. 1919, ch. 103, p. 368). The law was reenacted and put on a firmer basis in 1921 (L.S.I. 1921, ch. 67, p. 126), but was repealed in 1923 (L.S.I. 1923, ch. 12, p. 14). The fifteenth session of the legislature created, among other departments, a State Department of Law Enforcement with a commissioner and persons deputized by him as state policemen. The state policemen are designated as peace officers and have the same authority within any county as the sheriff (L.S.I. 1919, ch. 8, art. 3, sec. 33, p. 62; I.C.A. 1932, 65-2824). In practice, the activities of these State officers are confined largely to enforcement of the state traffic laws and Department of Law Enforcement regulations.

General Records System

The county records of Idaho counties are a mixture of those definitely required by law and the form prescribed, those adopted because of duties

The first part of the document discusses the importance of maintaining accurate records of all transactions. This includes not only sales and purchases but also any other financial activities that may occur over the course of the business.

It is essential to ensure that all records are kept in a secure and organized manner. This can be achieved by using a reliable accounting system and regularly backing up data to prevent loss or corruption.

Additionally, it is important to review these records regularly to identify any discrepancies or errors. This allows for prompt correction and ensures the accuracy of the financial statements.

The second part of the document focuses on the importance of staying up-to-date with industry trends and regulations. This involves conducting regular market research and staying informed about any changes in laws or regulations that may affect the business.

By staying current, businesses can anticipate potential challenges and opportunities, allowing them to adapt their strategies accordingly. This proactive approach is crucial for long-term success in a competitive market.

Finally, the document emphasizes the importance of maintaining strong relationships with customers and suppliers. This involves providing excellent customer service, addressing concerns promptly, and building trust through transparency and reliability.

Strong relationships are the foundation of a successful business, as they lead to repeat business and referrals. By prioritizing these relationships, businesses can ensure a steady flow of income and a positive reputation in the market.

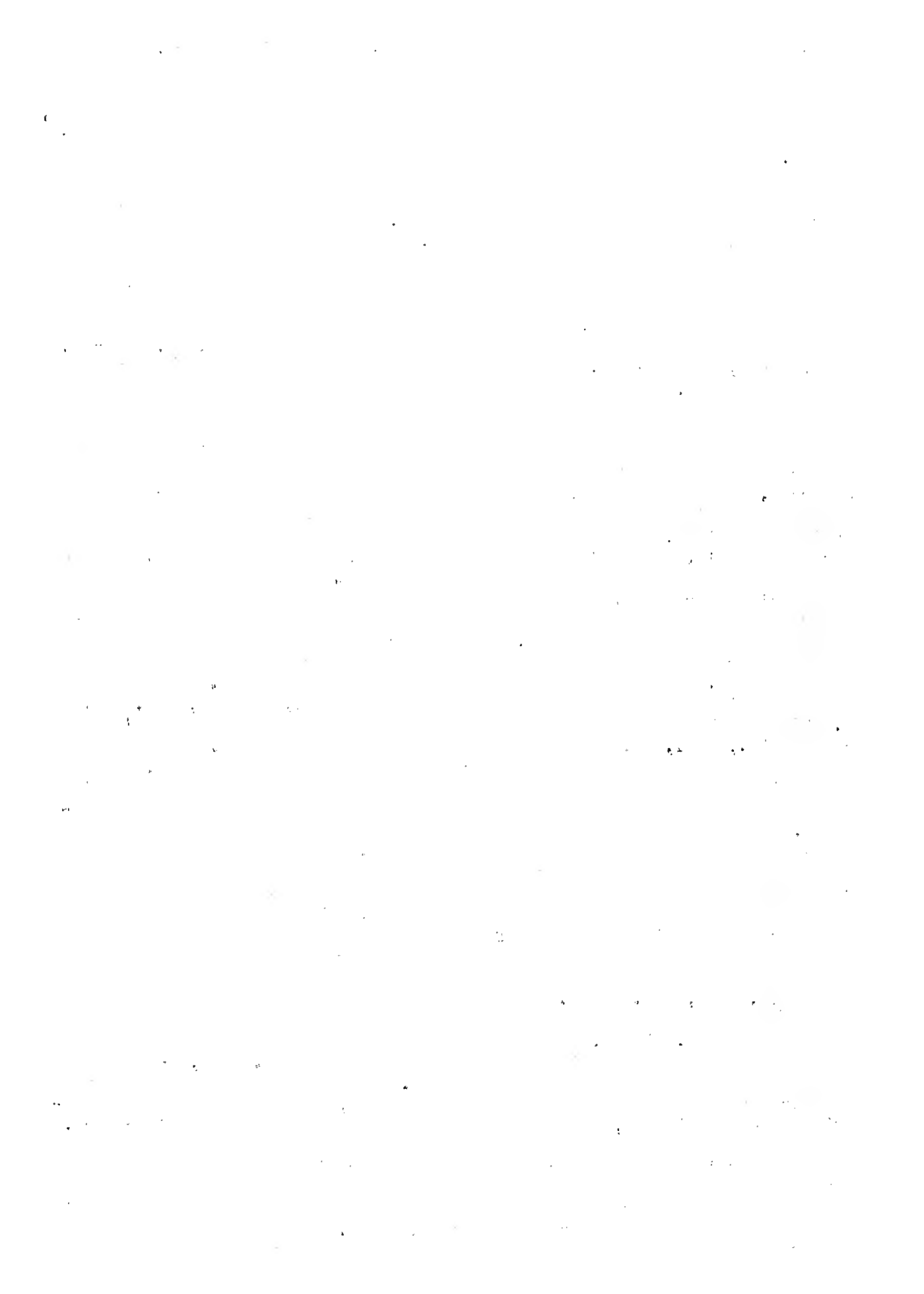
prescribed by law which required the keeping of records not legally required, and combinations of these adopted as a matter of convenience in office procedure.

The records in Idaho counties seldom date farther back than 1863, the year in which Idaho territory was organized. The few records antedating this period, do so only by a year or two.

In general, where the functions of the county were well defined, the first territorial legislature designated the records to be kept and in many cases proscribed the form. The first session of the legislature proscribed thirteen types of major records for the recorder's office (L.T.I. 1863-64, secs. 70-72, pp. 488-90). Many of the court records also were proscribed in kind and form.

When the appointive office of clerk of the district court was made an elective constitutional office in 1890, and the duties of auditor and recorder were made ex officio duties of the clerk, some fusion of records occurred. The fee records, separate when the clerk of the district court was an appointive officer and the recorder elective, with the ex officio duties of auditor, are now usually kept as one series with separate columns for the clerk's, auditor's, and recorder's fees. In many counties, the fee book has been combined with the Reception Record, originally intended as a recorder's record only. A general index which is proscribed and was kept before the adoption of the Reception Record, has been displaced by the Reception Record in many counties. The former record usually contained much of the information required to be kept in the latter and to that extent was a duplication. In some counties both records are being kept. The Judgment Docket originally proscribed as a court record (ibid., title 6, sec. 208, p. 121) and the Transcript of Judgment Book proscribed as a recorder's record (ibid., sec. 70, p. 488) have become somewhat confused. The latter has been discontinued as a separate record in most of the counties, although it is still listed as a record required to be kept by the recorder in which to record transcripts of judgment which by law are made a lien on real property. This confusion was brought about by changes in the law as well as realignment in officers under the constitution. Transcripts of judgment are those transcribed in brief form by one county and sent to another county for record there and to create a lien on any property of the judgment debtor in the county to which the transcription was sent. The law originally allowed the clerk of the district court of one county to send a transcript of any judgment on his docket to the recorder of another county to be filed and made a lien on all property of the judgment debtor in the county to which sent (R.S. 1887, sec. 4460). When the offices of clerk and recorder were separate the only record which the recorder had for those was the Transcript of Judgment Book. Later, the law was changed and the transcript sent to the clerk of the other county instead of the recorder (I.C.A. 1932, 7-1110) and must be docketed in order to become a lien. This made it necessary to put transcripts on the docket which in most counties, in the absence of a Transcript of Judgment Book, is serving as both a court and a recorder's record.

The earlier probate court records in the original Idaho counties are very much confused due to the fact that most of the duties in connection with estate matters were proscribed in the first enactment of the Probate Practice Act but not all of the records were provided for. This caused much miscellaneous recording which continued for some time even after separate records were





prescribed. The separate duties of this one court, namely as a court for the settlement of estates and a court of civil and criminal jurisdiction had a tendency to confuse the records. This is especially true of the minute books. Usually two minute books were kept, one called "Probate Minutes", for the recording of miscellaneous matters in connection with estates and another designated as "Probate Court Minutes" for the recording of memoranda connected with civil and criminal cases. These two were used interchangeably by newly elected and inexperienced probate judges.

A considerable number of changes have been made in the financial records of the counties due partly to the exercise of supervisory authority by the state; the extent of this is not entirely clear.

As early as 1905 the state began to exercise some control over the accounting systems of the county. This control has been shifted from one authority to another since that time. The eighth session of the state legislature made the state insurance commissioner ex officio state examiner and vested him with the authority to enforce uniform systems of accounting in the counties (L.S.I. 1905, sec. 3, p. 386). The law was amended in 1913 making the state auditor ex officio state examiner with the same powers as were vested in the State Insurance Commissioners (L.S.I. 1913, ch. 111, p. 431). The law was changed again in 1919 by the creation of a Department of Finance which was given among other duties, supervision over accounting systems of the counties (L.S.I. 1919, ch. 8, art. 3, sec. 29, p. 57). In 1923, a Bureau of Public Accounts was created in the office of state auditor and the governor made the chief officer (L.S.I. 1923, ch. 164, p. 243). The auditor was now held responsible among other duties for enforcing a uniform system of accounts in the various counties (L.S.I. 1923, sec. 287, p. 245; I.C.A. 1932, 65-2604). In 1933, the Bureau of Accounts was transferred to the office of the governor (L.S.I. 1933, ch. 103, p. 163). Under the present set-up the governor and the state auditor cooperate in enforcing the provisions of the law in the counties in so far as the law is enforced. The only control exercised is in respect to the financial records of the county.

Some changes in the keeping of financial records have occurred in the counties. The changes have not always been uniform throughout the state, a circumstance which suggests that many of the changes were not inspired by the state supervisor.

The commissioners are required to keep a record of the claim allowances and the auditor a warrant register (I.C.A. 1932, 30-609). When these records are kept as provided by law, the auditors in most of the counties, for their own convenience, are keeping an Abstract of Expenditures record which is similar to the warrant register but contains more information. In many counties the allowance book as a separate record is no longer kept. It being so nearly like a warrant register, the necessity of keeping both is not pressing. In many cases, these have been combined under a title such as "Allowance Book and Warrant Register" or some variation of this title. In some counties where the allowance record is kept the warrant register is combined with the abstract of expenditures record under some such title as "Warrant Register and Abstract of Expenditures". In other counties all three records are being kept. Some counties have abandoned the register type of warrant record and are



keeping duplicates of warrants issued, as the only warrant record. Legal provision is made for recording all wills admitted to probate, in the recorder's office (L.T.I. 1863-64, sec. 70, p. 488). This has not been done as a matter of general practice. The record is always kept in the probate court. Certified copies of wills from other counties and states in cases where the testator has property in the home county, are recorded in the recorder's miscellaneous record.

Since the advent of the typewriter and the bookkeeping machines, there has been a tendency to use loose leaf binders and in case of financial records and others considered of little importance, to transfer the contents of the binder to a bundle, roll, or package container and use the same binder indefinitely. Sometimes a transfer binder is used but more often the loose sheets are rolled up or put in a package or thrown in some old store room without regard to future preservation or use. The loose leaf record is much more convenient; the bound record is likely to be more permanent.

Few counties have any desire to preserve their old financial records and reports and see little good to be gained from the preservation of old taxpayers statements and duplicate receipts as well as many others. There is no provision of law allowing the destruction of these. Thus most of the counties are in position of being compelled by law to preserve all of their old records and compelled by necessity to destroy some of these on account of the lack of storage space. Many of the old records and file box contents are missing and presumably have been destroyed. There is no central depository in the state for these old records and no uniform policy for their care or disposal.

A peculiar circumstance exists in many counties in regard to the justice of the peace dockets and other records. Justice quarters are usually in the homes or business offices of the justices and have no particular place for an accumulation of records. The law requires that each justice deliver all the old records to his successor (I.C.A. 1932, 10-1304) and a penalty is imposed for refusal or neglect to do this (ibid., 10-1309). Yet few justices have a complete set even of their principal record, the dockets.

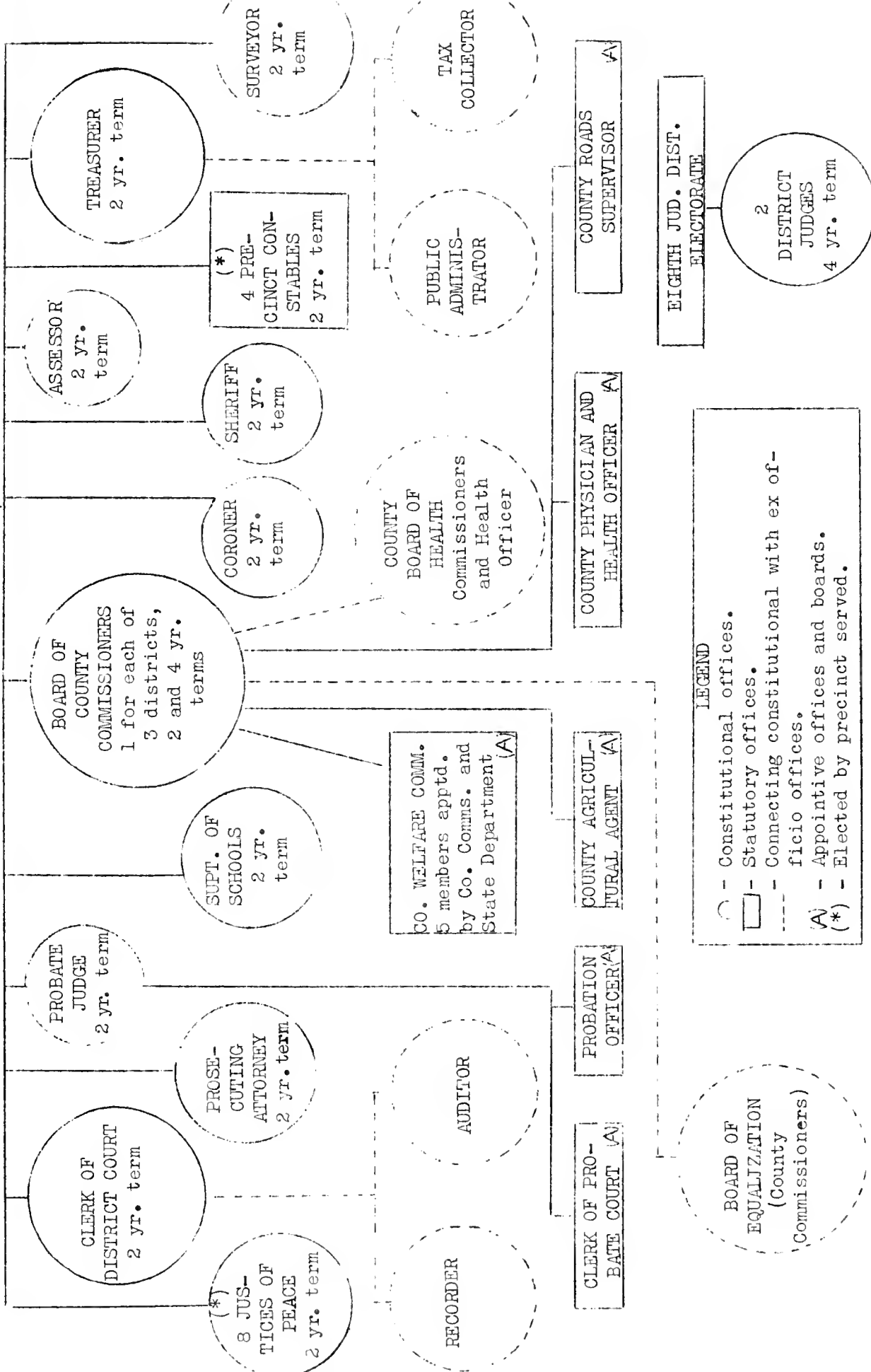
The records of each office are discussed in the essay on the particular office.



1939 CHART OF GOVERNMENT  
KOOTENAI COUNTY, IDAHO

(Divided into thirty-three election precincts)

COUNTY ELECTORATE



LEGEND

- - Constitutional offices.
- - Statutory offices.
- - - Connecting constitutional with ex-officio offices.
- (A) - Appointive offices and boards.
- (\*) - Elected by precinct served.



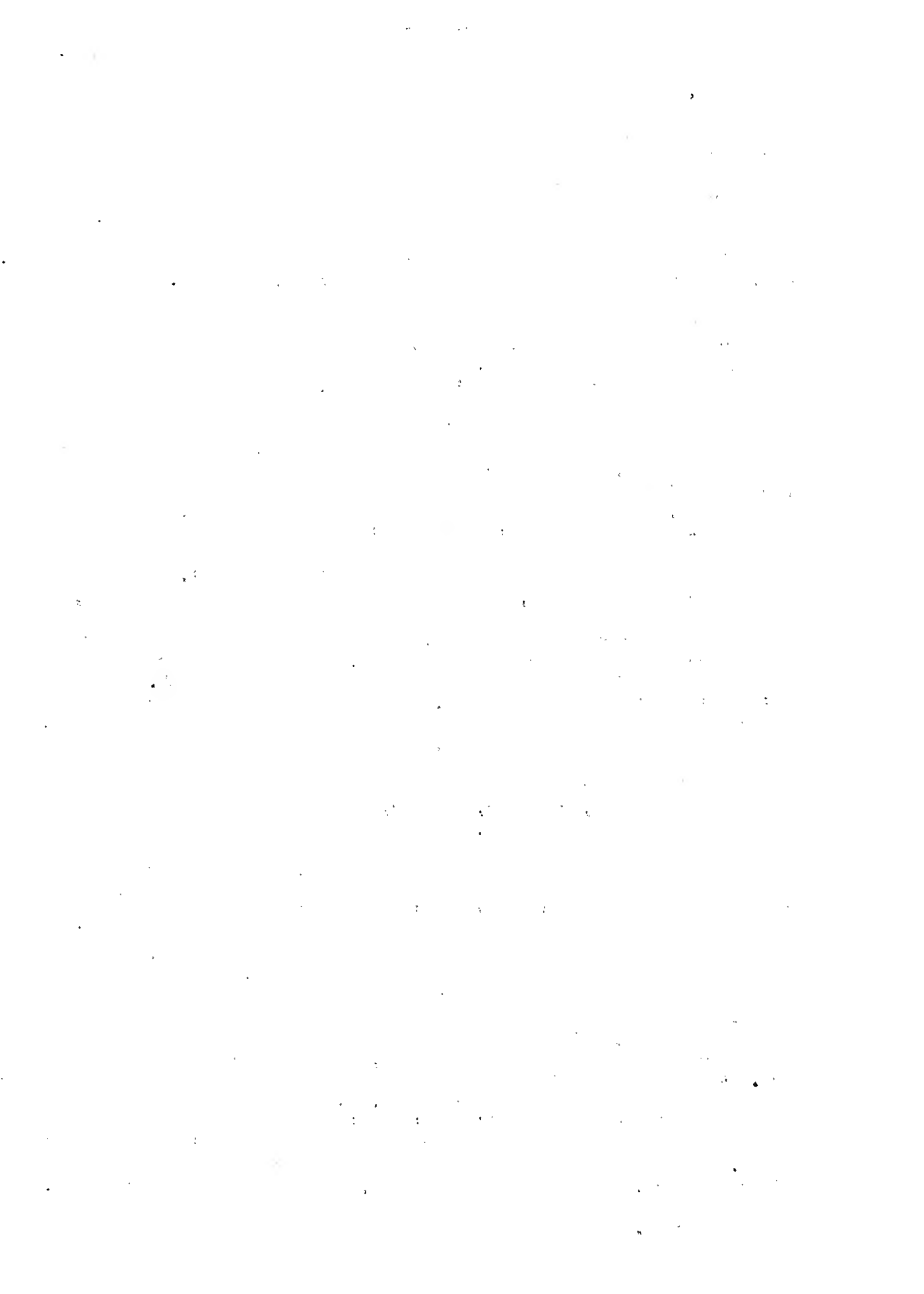
### 3. HOUSING, CARE AND ACCESSIBILITY OF THE RECORDS

The Kootenai County courthouse is a three story white brick L shaped structure 114 feet long by 82 feet wide at one end and 50 feet at the other. It has a full basement, with three floors above, and could be considered seventy-five per cent fireproof. It is located on Wallace street and Government Way in the city of Coeur d'Alene which is the county seat. The main entrance is toward the east and there is a second entrance on the north. The building was constructed in 1925-26 (Commissioners' Journal, vol. 2, p. 466, see entry 1) at a cost of \$130,840.00 (ibid., p. 315).

The basement is largely devoted to vault and other storage space. About twenty-five feet of the entire south end is used as a community room, a meeting room for civic groups. Adjoining the community room on the east and north is a storage vault 26' x 21' x 10'. This vault is referred to below as the basement storage vault as distinguished from another vault in the basement designated as the clerk's storage vault. On the west side of the building adjoining the community room on the north, there is a storeroom not used for records. The center portion of the basement on the west is utilized for lavatories, and on the east there is storage space mainly for the use of the janitor. The northeast portion of the basement floor, consisting of a large two-chambered room 36' x 21' x 10', is occupied by the county engineer. On the west side of the north entrance to the building there is a series of three rooms with a combined area of about 48' x 22' x 10'. These are used by the agricultural agent, the middle room being used for an office, a small room on the east for miscellaneous storage purposes, and the large room on the west for agricultural exhibits. These rooms are accessible through a small corridor leading from the main hall. The clerk's storage vault referred to above is directly across the corridor to the south. This vault 22' x 14' x 10' is semi-fireproof. It is accessible only through an elevator shaft which in case of fire would expose the inside of the vault. There is little or no ventilation.

The first floor area is utilized as office and vault space by the treasurer, assessor, recorder, auditor, board of county commissioners, and the superintendent of schools.

To the left or south of the main entrance, the treasurer occupies a suite of two rooms, extending to the south wall of the building. There is a fireproof vault 21' x 10' x 10' located midway between the treasurer's inner room in the southeast corner of the building and the assessor's suite of two rooms located in the southwest corner of the building. It is accessible from both offices and is used by both officers. To the right or north of the main entrance the county superintendent occupies a suite of three rooms. One of these is used as a storeroom in which office supplies and old records are kept. Directly north of this suite and in the northeast corner of the building there is a meeting room, suitable for the county commissioners. Across the hall in the northwest corner a suite of two rooms is occupied by the clerk of the district court. Adjoining the outer office on the south is a fireproof vault 21' x 12' x 10'; this is known as the clerk's active vault but is sometimes referred to as the auditor's or recorder's vault. It contains about sixty per cent of the records belonging to the district court, the county commissioners, the auditor and the recorder. The west central part of the building on this floor is used for stairway space and lavatories.





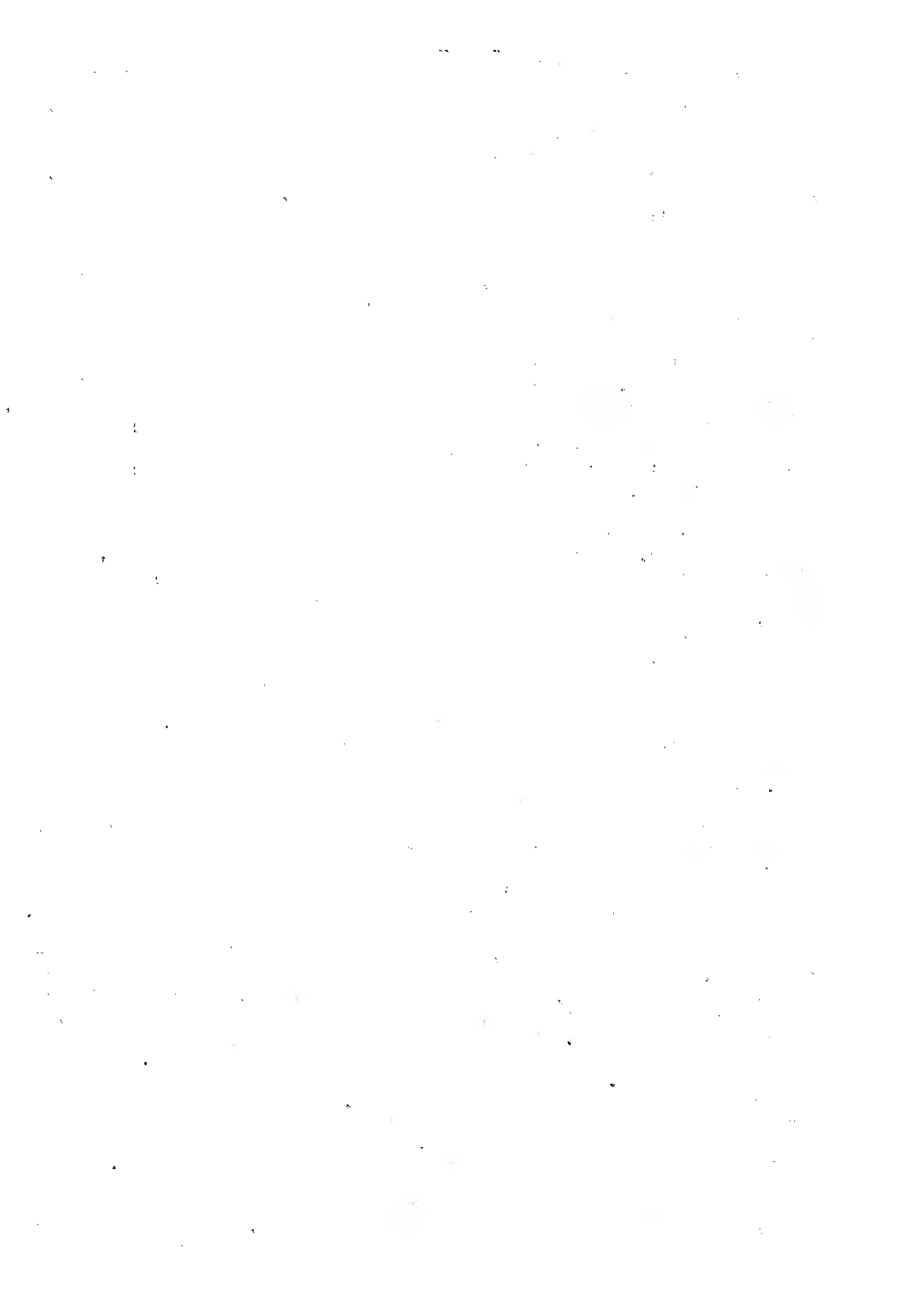
The stairway leads to the second floor which is occupied by the district and probate courts. The entire central portion of the east side is used for a district court room. Extending across the entire south end is a group of six rooms utilized in connection with district court business. Extending down the west wall to the north of these rooms is a room about 14' x 14' x 10'; its use was not reported from the field. Adjoining this on the north and between it and the stairway is another room of about the same dimensions. This seems not to be used by any county officer. The northwest portion of this floor, consisting of a court room and judge's chambers, is occupied by the probate judge. There is a comparatively large room 22' x 21' x 10' in the northeast corner which is utilized in the activities of the probate court and probation officer. The probate court room and the judge's chambers are accessible through a small hallway opening in from the main hall. The probate judge has a fireproof vault 13' x 12' x 10' adjoining the courtroom on the south and adjoining the main hall on the west. The vault is accessible from the courtroom but not from the hall; this is known as the probate judge's vault. Adjacent to the vault on the south is a room about 13' x 12' x 10' with an entrance from the main hall; whose use was not indicated.

The third floor is accessible by the stairway from the west side of the second floor. There is very little space which can be utilized. The district court room on the second floor, having a high ceiling, replaces what otherwise would be part of the third floor. There are two storage rooms, one on each side of the stairway and approximately 22 feet long and 21 feet wide; both of these also have additional small closets 15 feet long and 5 feet wide. This space is used for miscellaneous storage purposes although no records have been reported as stored there.

The current and active county records in Kootenai County, as in many other counties, are usually kept in a vault convenient to the office; they are stored in a general storage vault if they are never or infrequently used. When the records are transferred to storage vaults they are seldom kept separate by offices. There are two storage vaults in the Kootenai County courthouse in which the overflow records from the offices are kept. The best procedure seems to be to describe the care and accessibility of the records in these vaults without reference to offices and to indicate the percentage of each office's records which are kept there when the care and accessibility of the active records of each office are being discussed.

The vault in the basement, designated as the clerk's storage or basement vault, contains for the most part the records belonging to the district court, the commissioners, the auditor and the recorder. There is neither door nor a window in this vault, access being through an elevator shaft. The ventilation is poor. Leaks in the water-pressure system which operates the elevator have caused the atmosphere to become damp and foul. Some of the books are musty. The bound volumes are in fair condition but this is not true of the file box or unbound material. This confusion and lack of care is due mainly to the carelessness of persons who moved the records from the old courthouse to the new in 1926. The custodian is advocating that a new vault be constructed and better care be given to these records.

The other vault in the basement, referred to as the basement storage vault, has no ventilation other than through the door. The vault is fireproof unless a fire should break out in some of the broken furniture and



miscellaneous junk on the floor. There is plenty of shelving in this vault but it is not being used. The bulk of the records stored here belong to the assessor, the treasurer, and the tax collector. They are stacked on the floor.

Commissioners office The commissioners' records are housed either in the clerk's active vault or the clerk's storage vault in the basement. All of the commissioners' important records are kept in the active vault and have the best of care. They are readily accessible. The overflow and relatively useless unbound material, such as found in entry 3, is transferred to the storage vault.

Recorder's office Approximately eighty per cent of the recorder's records are kept in the clerk's active vault. They are in very fine condition and readily accessible. The balance of the records, with a few possible exceptions, have been transferred to the clerk's basement storage vault.

District court The active records of the clerk of the district court are well cared for in the court's active vault. It appears from the entries that about fifty per cent of the court records are in this active vault. The balance of the records, consisting of the older volumes and file box material, have been transferred to the storage vault in the basement.

Probate court Ninety-nine per cent of the probate court records are kept in the probate judge's vault. All records are well preserved but there is some confusion in the arrangement of volumes and file cases. The records are reasonably accessible. The small per cent of the probate court records which are not in the active vault are in the basement storage vault.

Public Administrator The only record kept by the public administrator is a file record; part of this record is now in the basement storage vault and part in the treasurer's vault. (see general comment on this vault below)

Justice of the Peace The justice of the peace records, as usually found in the counties, are incomplete and scattered. The principal records reported at the time when the county records were described from Kootenai County are in the office of Justice Eugene Best, 900 Montana Avenue. Some few earlier records are found in the basement storage vault.

Sheriff's office The sheriff has an office in the jail building and a vault in connection with it; complete information as to this small separate building was not furnished. All of the sheriff's records are kept either in the vault or in the sheriff's office. The small vault 4' x 3' x 10' is little more than a closet. There is no ventilation other than the door, and dust abounds.

Coroner The coroner does not have an office in the courthouse. One record was found in the basement storage vault.

Prosecuting attorney The prosecuting attorney also has his place of business outside of the courthouse.

Assessor Approximately sixty per cent of the assessor's records are in the assessor's and treasurer's combination vault. A few of the current records which are used daily are in his office. About forty per cent are in the



basement storage vault. The records in the assessor's and treasurer's combination vault receive the best of care and are easily accessible.

Board of Equalization The care and accessibility of board of equalization data kept in the county commissioners' records are included in the discussion of the commissioners' office.

Treasurer About seventy-five per cent of the treasurer's records are kept in the assessor's and treasurer's combination vault and, as explained in connection with the assessor's current records, these are all in good order and readily accessible. Approximately twenty-five per cent are in the basement storage vault.

Tax Collector Many of the tax collector's records have served their usefulness after the taxes for each period have been collected. These old records are usually transferred to a storeroom or storage vault. About fifty per cent of the tax collector's records are in the basement storage vault. The balance are in the assessor's and treasurer's vault.

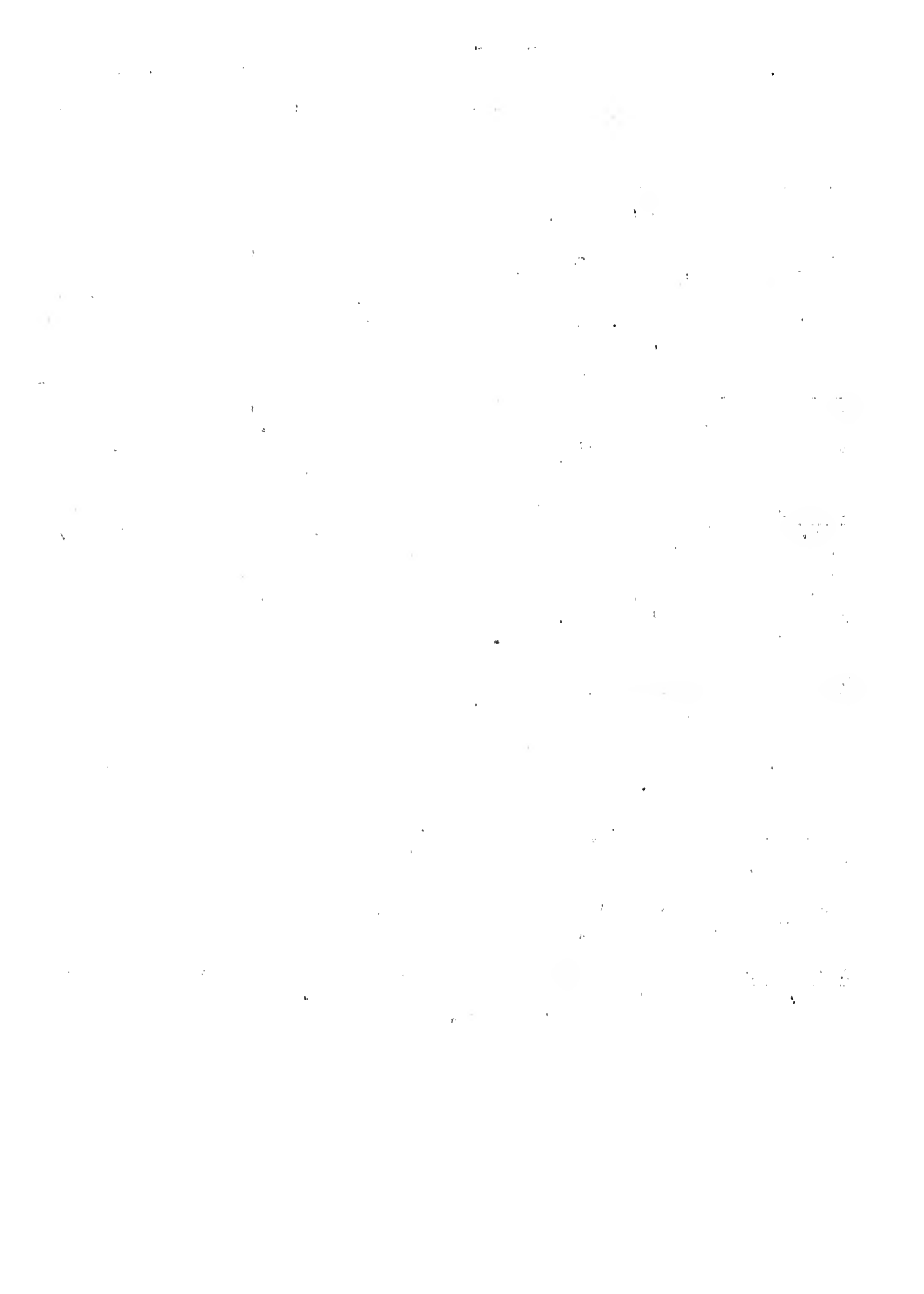
Auditor Many of the auditor's records also are of only temporary usefulness. Approximately fifty per cent of his records, chiefly the older ones, are in the clerk's basement storage vault. A few of the auditor's records are in the vault designated as the basement storage vault. The current and near current records, constituting about fifty per cent, are in the active vault of the clerk's office. These have received the same good care as the other records of the county clerk.

Superintendent of Schools The school superintendent has no fire protection for her records except a steel safe. Ninety per cent of them are in the office safe in the storeroom adjoining it. The more valuable records are kept in the safe in the office. The other records have a reasonable amount of care. The storeroom contains supplies of different kinds as well as some of the records.

County Board of Health, County Physician, County Welfare Commission These do not maintain offices in the courthouse. No records are included in the inventory.

Surveyor The surveyor's records are meager. Such as there are are kept in his own private office.

Agricultural Agent The agricultural agent whose office is in the courthouse, has no fireproof vault in connection with it. Whatever records he has are exposed to the danger of fire.



4. ABBREVIATIONS, SYMBOLS, AND EXPLANATORY NOTES

Abbreviations

a.a.	agricultural agent
act.	active
alph.	alphabetical(ly)
am.	amended
approx.	approximate(ly)
arr.	arranged, arrangement
art.	article
assr.	assessor
aud.	auditor
avor.	average
bsmt.	basement
cab.	cabinet
C.C.	County Courthouse
<u>C.C.P.</u> 1881	Code of Civil Procedure 1881
cf.	refer to, comparo with
ch.	chapter
C.H.	City Hall
chron.	chronological(ly)
C.L. 1918	Compiled laws of Idaho 1918
co.	county
co. comm.	county commissioners
<u>Comp. Laws</u> 1874-75	Compiled Laws 1874-75
<u>Const. Con. Pro.</u> 1889	Constitutional Convention Proceedings 1889
<u>Const. of Ida.</u> 1890	Constitution of Idaho 1890
cor.	coroner
<u>Cr. Prac.</u>	Criminal Practices
<u>C.S.</u> 1919	Idaho Compiled Statutes 1919
dist. ct.	district court
H.B.	House Bill
hdw.	handwritten
Hist.	History
H.J.R.	House Joint Resolution
ibid.	(ibidem) in the same place
<u>I.C.A.</u> 1932	Idaho Code Annotated 1932
instr.	instrument
J.P.	justice of the peace
<u>L.S.I</u> and <u>S.L.</u> (sessions by dates)	General Laws of the State of Idaho 1890--
<u>L.T.I.</u> (sessions by dates)	Laws of the Territory of Idaho 1863-89
<u>L.T.W.</u> 1854	Laws of the Territory of Washington 1854
no., nos.	number (s)
num.	numerical(ly)
<u>O.A.</u> 1863	Organic Act of the Territory of Idaho 1863
off.	office
op. cit.	(opore citata) in the work cited
Pac.	Pacific Reports
p., pp.	page(s)
P.j.	probate judge
<u>R.C.</u> 1908	Idaho Revised Code 1908
rec.	recorder
reen.	reenacted
rm.	room

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List of Abbreviations, Symbols, and Explanatory Notes - Symbols; Explanatory Notes (First entry, p. 50)

<u>R.S.</u> 1887	• • • • •	Revised Statutes of Idaho 1887
sec.	• • • • •	section
sh.	• • • • •	sheriff
st.	• • • • •	storage
strm.	• • • • •	storeroom
subdiv.	• • • • •	subdivision
supra.	• • • • •	above
supt. sch.	• • • • •	superintendent of schools
sur.	• • • • •	surveyor
tax col.	• • • • •	tax collector
treas.	• • • • •	treasurer
twp.	• • • • •	township
U.S.	• • • • •	United States
v., or vs.	• • • • •	versus, against
U.S. Code Ann.	• • • • •	United States Code Annotated
va.	• • • • •	vault
vol., vols.	• • • • •	volume(s)
<u>Wash. Codes</u> 1881	• • • • •	Washington Codes 1881

Symbols

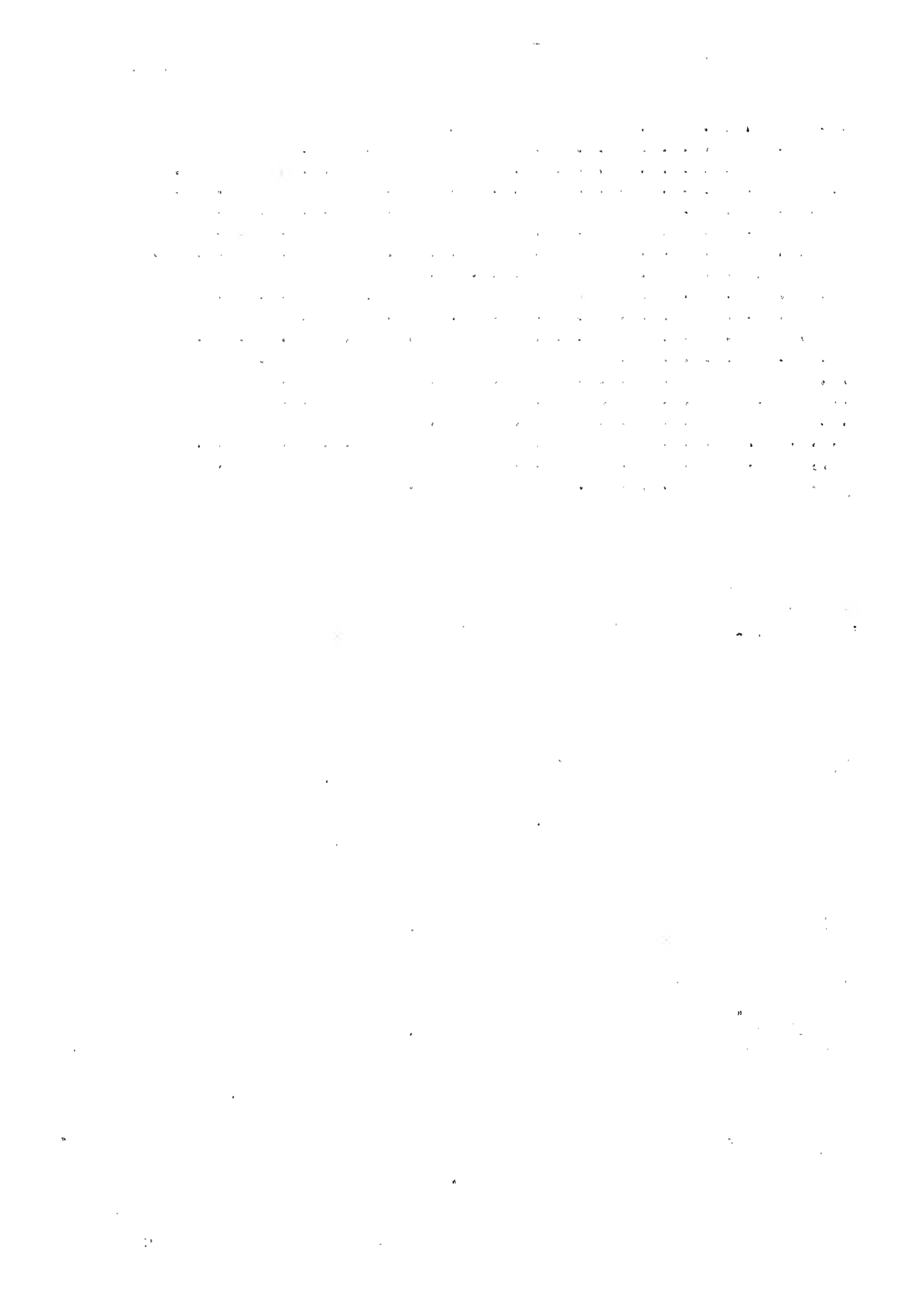
- x by (dimensions)
- placed after a year date means from that year to the present time.
- ' feet e.g. as in vault dimensions 9' x 12' x 8'.

Explanatory Notes

As nearly as possible the list of abbreviations conforms to the ones used throughout other states. For the sake of ease in reading, no abbreviations are used in the descriptions of the entries.

In the individual entries, the titles not in parentheses are shown exactly as they appear on the volumes or file boxes. The current or most recent title is used as the title of the entry and significant variations are shown in the title line; in a few instances there may be shown a title variant without the number of file boxes or volumes for that particular variant because the information is lacking. The titles in parentheses in upper case are assigned titles indicating that the records are in a container of some sort and the container has no title or label on the outside. Titles of artificial entries are also in solid capitals and enclosed in parentheses. The titles in parentheses in lower case are those added by the editor to make the exact title clearer. In the title line of the individual entries an attempt has been made to account for any missing records; the reason they are missing, if it could be determined, is given, otherwise a statement to the effect that they could not be found. Where no statement is made that the record was discontinued at the last date shown in the entry, it could not be definitely established that such was the case. Where no comment is made on the absence of prior or subsequent records, no definite information could be obtained.

If the records in volume form are numbered or lettered, it is indicated on the title line of the entry in parentheses, immediately following the



quantity of the records. In some cases labeling is not given due to lack of information.

If there are entries related in subject matter to other subjects headings, they are cross-referenced under these subject headings by the words "see also entries (number of the entries)". Where one entry is closely related to another entry the cross-referencing is from entry to entry by means of a third paragraph. Title line cross-references are used to complete records which for part of the time appear as separate individual records and for a period are found in other more inclusive volumes or files, as in entry 49, "1881-96, 1906-- in Deed Record, entry 41". They are also used in artificial entries for those records that must be shown separately under their own proper office or section heading, even though they are kept in other files or volumes which appear elsewhere in the inventory, as in entry 99, "1885-- in Miscellaneous Records, entry 133". In both instances the description of the master entry shows the title and the entry number of the record from which the cross-reference is made as in entry 105, "Includes (Agreements), 1885--, entry 99". The dates shown in the enumeration of the contents of the master entry, i. e. the listing of the title of each artificial entry, represent only the time that those specific items appear in this record, and are shown only when they vary from the date item given in the title line of the master entry.

The indexing of some records is self-contained; however, if a record has an index which is not self-contained, cross-reference within the entry is made to the entry serving that record as an index.

The physical condition of records is assumed to be good unless otherwise indicated in the individual entries.

When records are transcribed from other counties, the entries make mention of that fact.

Since measurements of volumes and other containers within entries are always given in inches, the symbol for inches ("") has been omitted after the numbers. The dimension for volumes and bundles are always given in the sequence of height, width, thickness; for file cases, boxes, and other containers, height, width, depth.

The locations given for the records were the locations at the time the survey was made. These are, of course, subject to change. It has been found that the records in the courthouses may be moved occasionally from place to place. Unless otherwise indicated, all records are located in the county courthouse.

In some few cases, where parts of series of volumes or file boxes are in two or more different locations, the exact number and dates of the respective parts do not appear; when this is the case, it is believed the field work in this county has been completed without these items of information being furnished.

In the essay on governmental organization and records system and in the legal background essays for the various offices the statements as to the law in the specific instances are carefully documented by reference to



or citation of specific statutes or constitutional provisions. It will be noted that there is not entire consistency as to sequence in volume, chapter, section, and page for the reason that all session laws are not uniform as to chapters and titles of laws. Some books have chapter designations and within the chapters are title designations and section numbers. Others have no chapter or title designations at all. Some of the volumes contain chapter and title designations in part of the volume and not in other parts. Full citations are given in all cases where they appear in the volume, with one exception; if an entire enactment is referred to, only the title of the volume, the date, the chapter designation, if there be one, and the page on which the law begins, are included in the citation. When reference is made to a code, the title and date of the volume are given together with the title of the enactment and the section numbers; sometimes there is no title of enactment.

In cases where a legislative session covers parts of two years, the fact is indicated thus 1865-64. A session designated by a single year, for example "1895", indicates that the session began and ended in the same year.



## I. BOARD OF COUNTY COMMISSIONERS

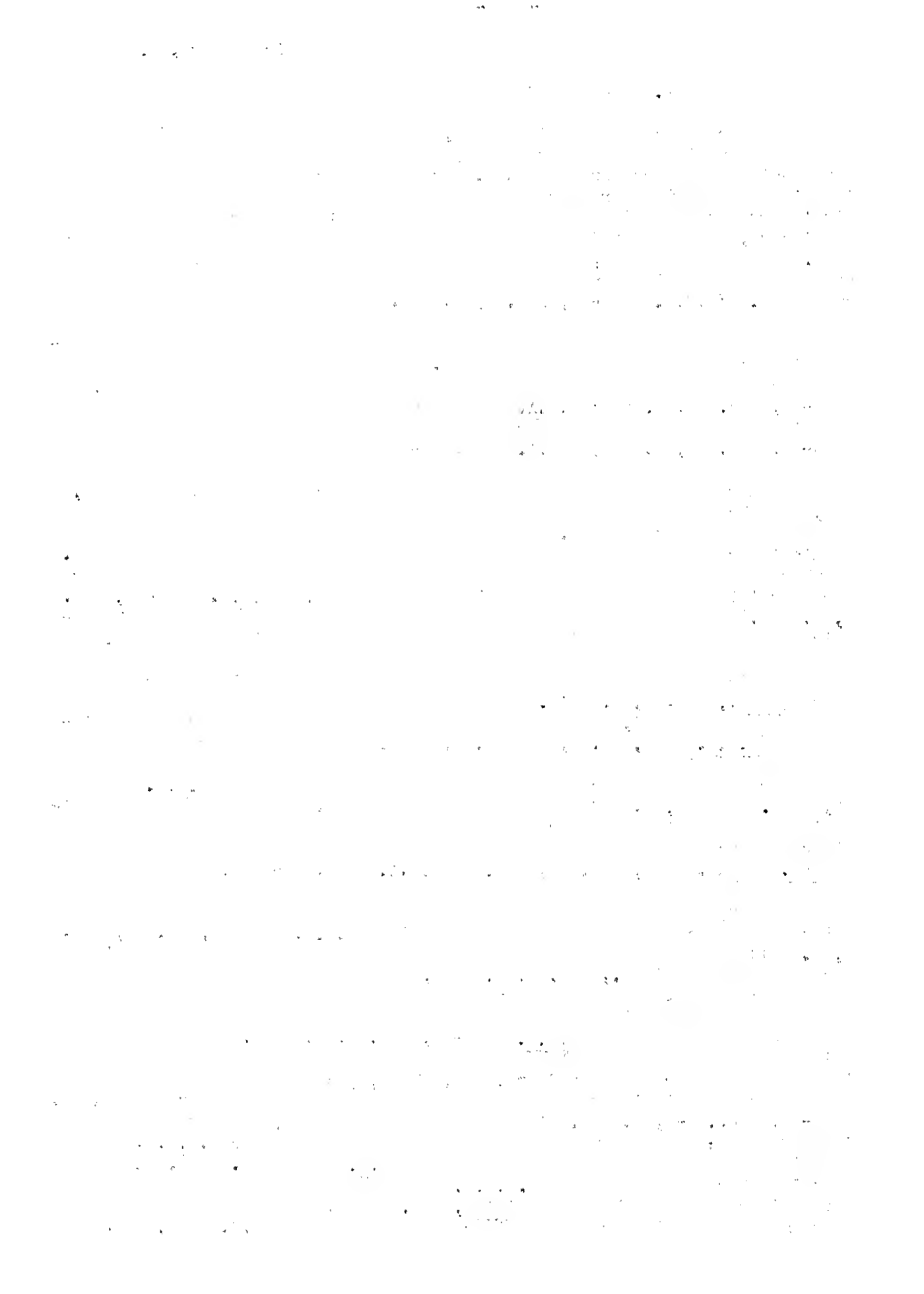
The board of county commissioners, primarily the administrative and supervisory unit of county government, was not provided for in the Organic Act creating the territory of Idaho. Precedent for this body is derived immediately from the territory of Washington. Provision was made by the first territorial legislature of Idaho Territory for a board of three commissioners, to be elected by the several counties at the next general election. The commissioners, elected under the Washington territorial law, were authorized to continue in office until their successors were elected and qualified. (L.T.I. 1863-64, sec. 1, p. 523.)

The county board guided by state law is the governing body of the county although its decisions are not final. Provision has been made whereby any person not satisfied with a decision of the board may appeal (L.T.I. 1863-64, sec. 24, p. 526; I.C.A. 1932, 30-1108) to the district court and have the matter adjudicated there in the same manner as other cases (L.T.I. 1863-64, sec. 24, p. 526; I.C.A. 1932, 30-1109).

The members of the first board of commissioners were elected for one, two, and three years respectively; the term of office of each was determined by lot at the first session. Provision was made for the election of one commissioner at each ensuing election to serve for a period of three years. If there were three or more election districts in the county no two members were permitted to be elected from the same district. (L.T.I. 1863-64, sec. 2, p. 523.) Thus the membership of the board was made continuous with two-thirds of the members remaining in office from one election to another.

The first territorial legislature made the county auditor clerk of the board (ibid., sec. 6, p. 524). The second territorial legislature meeting in the autumn of 1864, made the county clerk, clerk of the board of commissioners (L.T.I. 1864, ch. 9, sec. 6, p. 393). The county clerk continued to be clerk until 1873 when the recorder as ex officio auditor was again made clerk by an act approved in 1872 and effective in 1873 (L.T.I. 1871-72, secs. 8 and 9, p. 20) and was clerk until 1890. Under the state constitution the ex officio auditor continues to be clerk but the clerk of the district court was now made ex officio auditor instead of the recorder (Const. of Ida. 1890, art. 18, sec. 6; I.C.A. 1932, 30-607).

In 1869, the term of office was changed from three to two years and the entire body elected at each biennial election (L.T.I. 1868-69, ch. 15, sec. 2, p. 101) by the qualified electors of each of three districts established for that purpose (ibid., sec. 3, p. 102), instead of by the electors of the county as a whole. The eighth territorial legislature changed the laws of 1869 by making provision for the election of a county board by the electors of the county as a whole (L.T.I. 1874-75, sec. 2, p. 521). The law on this point was changed again in 1885 providing for the division of the county into three districts numbered one, two, three, and the election of the three commissioners by the electors of the separate districts (L.T.I. 1884-85, secs. 1-3, p. 85). A law was enacted in 1887, the wording of which is as follows: "There must be held throughout the territory . . . an election to be known as a general election (R.S. 1887, sec. 465). At such election there must be elected . . . one county commissioner for each of three districts of each county (ibid., sec. 466)", and each member of the board must be an elector of the district he represents (R.S. 1887, sec.





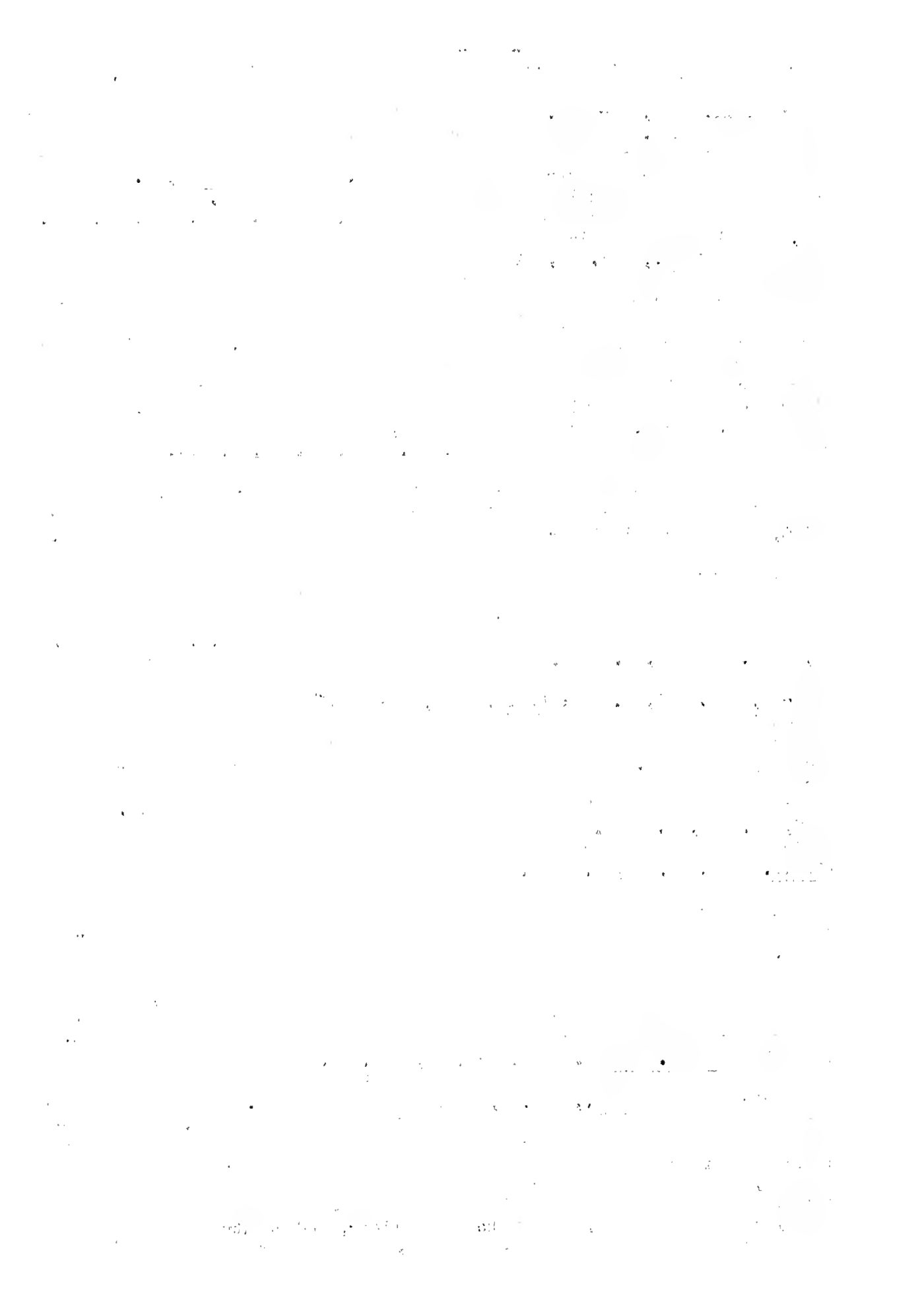
1746; I.C.A. 1932, 30-602). There was some confusion as to the interpretation of these laws. The supreme court of the territory ruled that provision was made for the election of three commissioners at large who must be residents of the separate districts (Cunningham v. George, 3 Idaho, p. 450). When the state constitution was framed and adopted in 1890, provision was made for a board of three commissioners (Const. of Ida. 1890, art. 18, sec. 10), and all county officers including the commissioners were to be elected biennially (ibid., sec. 6). An amendment to article 18 section 10 of the constitution was adopted in 1934 providing for the election in 1936 of two members for a period of two years and one for a term of four years. Provision was made for the election every two years thereafter, of one member for a term of two years and one for a term of four years. Supporting legislation was enacted in 1935 which provided for the election of commissioners as required by the constitution amendment and in addition provided that district number one should elect the long term commissioner first, district number two, second, district number three, third and repeat in the same rotation each election thereafter (L.S.I. 1935, ch. 18, p. 37).

The board of county commissioners is now a continuous body, composed of qualified electors; each commissioner a resident of his respective district, and all commissioners elected by the voters of the county at large.

The fourth session of the territorial legislature provided that one vacancy in the membership of the board should be filled by an appointee of the other two members but if more than one vacancy occurred at any one time a special election must be held to fill the vacancies (L.T.I. 1886-87, ch. 53, secs. 3 and 4, p. 131). This law was repealed in 1890 and provision made for the filling of vacancies by the governor of the state (L.S.I. 1890-91, sec. 171, p. 106; I.C.A. 1932, 57-905). The organization of Kootenai County was completed in 1881 by the appointment by the governor of three county commissioners (cf essay on governmental organization and records, page 10). Kootenai County is the only county given a sub-class three rating by the statute prescribing a classification of counties for the purpose of fixing the salaries of the county commissioners (L.S.I. 1937, ch. 186, p. 309). The salary of the board members is fixed at twelve hundred dollars per year and in addition all actual and necessary expenses (L.S.I. 1937, ch. 91, p. 123).

A rather peculiar circumstance has developed with respect to the relationship of the county board to many of the county functions as outlined.

When the state constitution was framed and adopted in 1890, certain county officers were enumerated as constitutional and future state legislators were prohibited from increasing the list as set forth in the constitution (Const. of Ida. 1890, art. 18, sec. 6). The constitution was amended in 1896 making the district attorney's office a county instead of a district office (ibid., art. 5, sec. 18; amendment 3). No further amendments increasing the number of county officers have been made. The pressure of additional functions to be performed by the counties and the apparent desire to perform them together with unwillingness to have the constitution amended, has resulted in circumventing that document by the appointment of various county boards and individual appointees. The county agricultural agent, county physician, county health officer, and county welfare commission are examples. Legally, these are treated as quasi



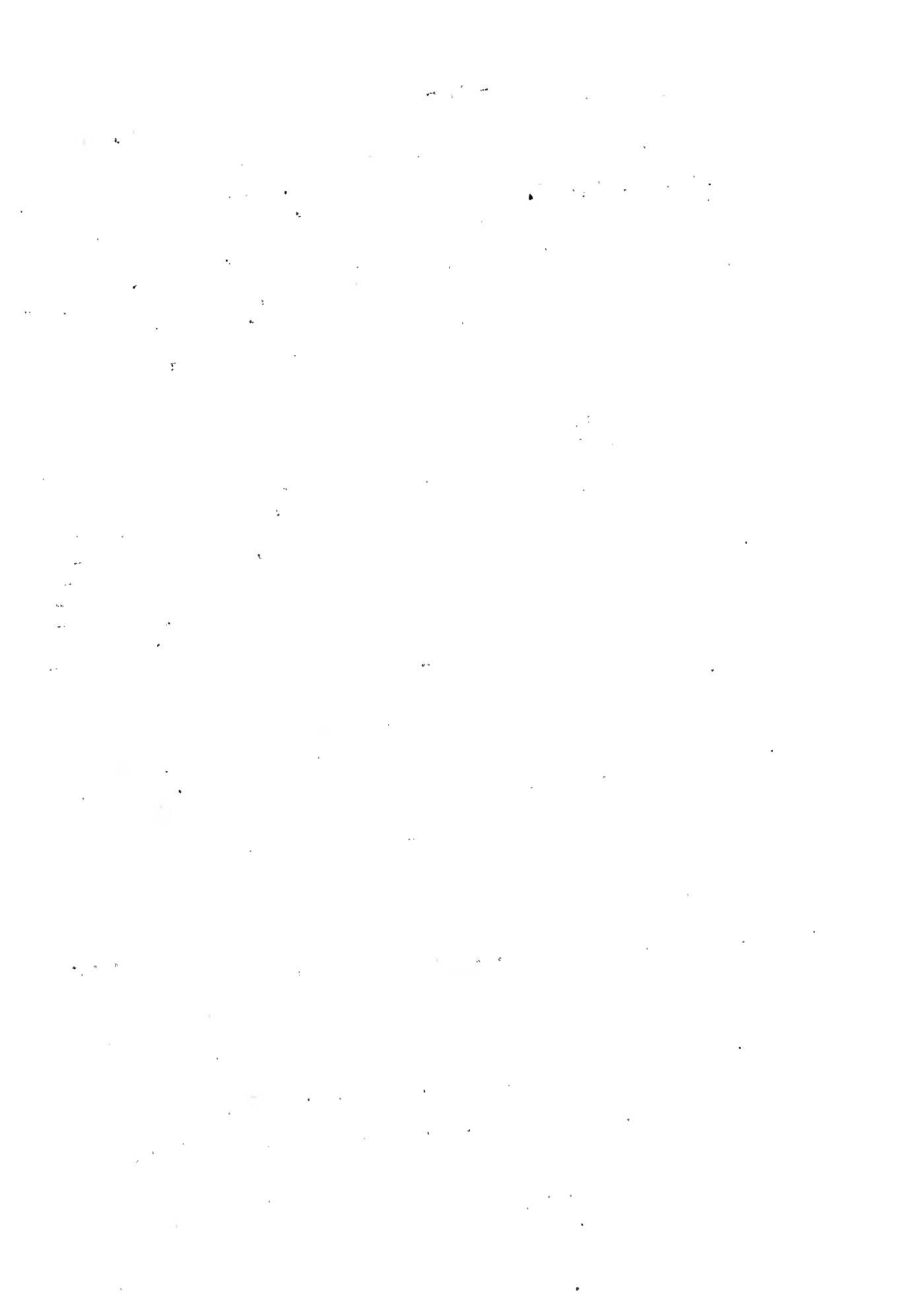
county officers. Their duties are proscribed by law in most instances without reference to the county commissioners (cf. essays on these offices, pages 175, 169, 169, 170-173). As a matter of fact, with the exception of the agricultural agent who is appointed jointly by the board of commissioners and the extension department of the University of Idaho, they are appointed agents of the county commissioners, and sub-agents of the county. If these can be considered agents of the county commissioners, the county board acting through them perform many of the county functions. If not, the county commissioners are gradually acquiring by law the right to shift an increasing number of powers and duties to appointive boards and agents as quasi county officers and have done this by the appointment of the above named commission and individual appointees.

The board of commissioners has been referred to as an administrative and supervisory body. Administration of the business affairs of the county and supervision of officers are its major functions. The commissioners also perform themselves, or through their appointees, (if the appointees can be considered agents of the county board) many of the primary functions of county government such as social welfare activities, agricultural activities, health and sanitation, conducting elections, building and maintaining county roads and bridges, and also have a large measure of responsibility in the execution of the fiscal processes of the county. The fixing of tax levies and passing upon claims are the most important. The performance of some of these are made mandatory by state law while the performance of others are discretionary in-as-much as they are only permitted by state law.

The first territorial legislature required the board of county commissioners to hold four regular sessions annually in January, April, July and October. This requirement is substantially the same at present. (L.T.I. 1865-64, sec. 5, p. 523; I.C.A. 1932, 30-610.) The board is now required to hold four regular sessions and must continue in session from time to time until all the business before it is disposed of; to hold sessions as a board of canvassers; a board of equalization; or for other purposes as proscribed by law or provided for by the board. It may hold adjourned meetings for the transaction of business when an order is duly entered on the record specifying the character of the business to be transacted at each meeting, and none other than that specified may be transacted (L.T.I. 1868-69, ch. 15, sec. 4, p. 102; I.C.A. 1932, 30-611). In practice the county boards usually meet monthly in accordance with the law permitting adjourned meetings. Special meetings may be held at any time after the adjournment of a regular meeting by an order of the majority of the board entered on the record and five days notice given to the member not joining in the order. The order for the special meeting must specify the business to be transacted. (L.T.I. 1868-69, ch. 15, sec. 5, p. 102; I.C.A. 1932, 30-612.) All the meetings of the board must be public and the records open to inspection (L.T.I. 1868-69, ch. 15, secs. 6 and 8, p. 103; I.C.A. 1932, 30-613).

The county commissioners have a wide variety of powers and duties; some are general and some specific. A detailed listing of all powers and duties is not attempted here.

The county board was vested with some general powers and duties by the first territorial legislature. Most of these remain substantially the

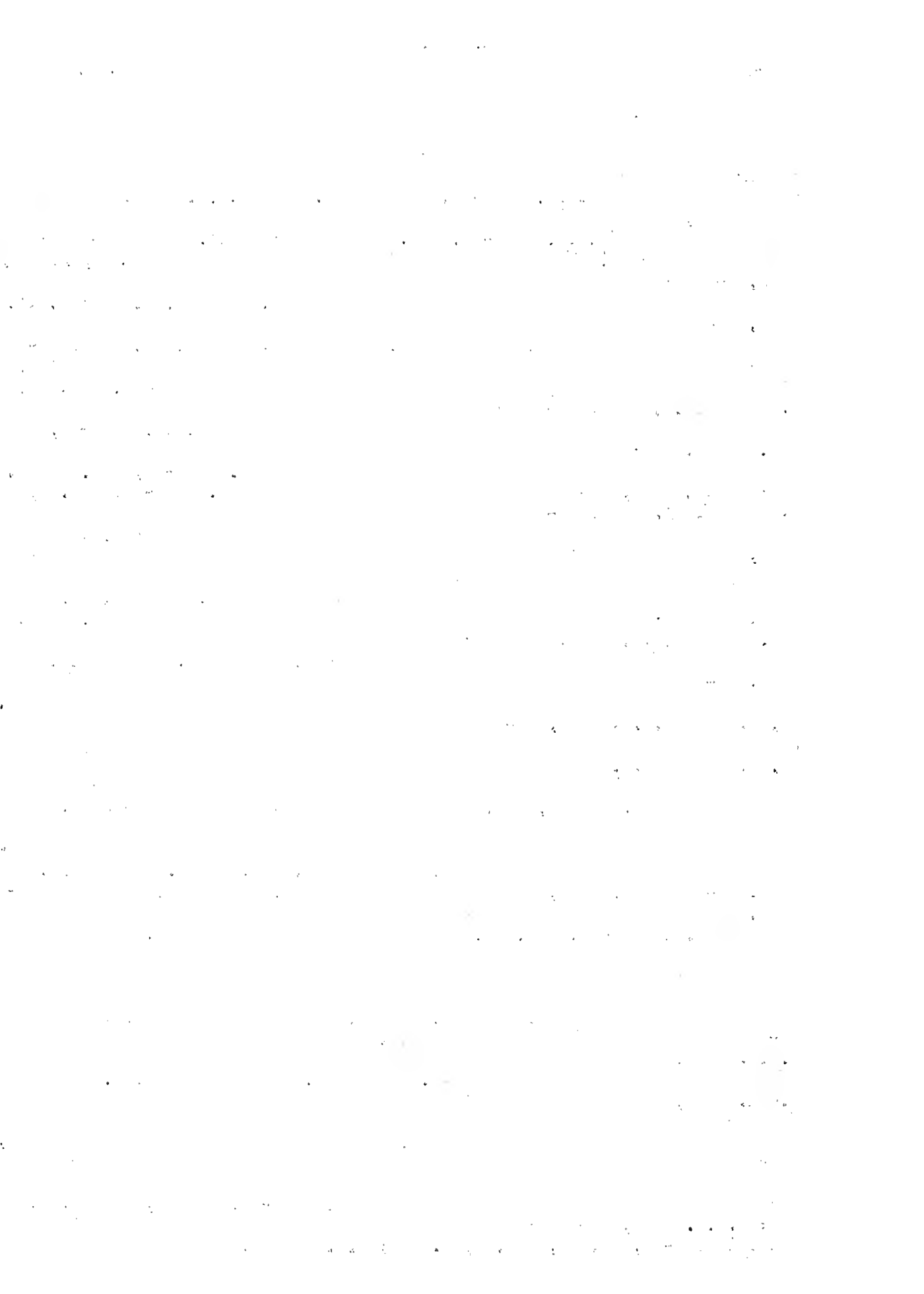


same at present.

The county board is authorized: To provide for the erection and repairing of court houses, jails, and other necessary buildings for the use of the county (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-801); to lay out, discontinue and alter roads and do all other necessary acts relating thereto (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-705); to license ferries, toll roads and toll bridges (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-721); to fix the amount of taxes to be assessed according to law and cause the same to be collected (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-717); to allow all accounts chargeable against the county not otherwise provided for (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-716); to audit the accounts of all officers having the duty of collection, disbursement management, or care of county money (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-715); to have the care of the county property and management of county funds and general county business (L.T.I. 1863-64, sec. 11, p. 524; I.C.A. 1932, 30-707); to sign all official county documents through the medium of their chairman and clerk (L.T.I. 1863-64, sec. 14, p. 525; I.C.A. 1932, 30-007); to hold extra session (L.T.I. 1863-64, sec. 7, p. 524; I.C.A. 1932, 30-612); to administer all oaths and affirmations in the discharge of their duties (L.T.I. 1863-64, sec. 22, p. 526; I.C.A. 1932, 30-606); to divide the county into justice precincts, election precincts, road and other districts, change the same, create others if they are required for the sake of convenience (R.S. 1867, sec. 1759; I.C.A. 1932, 30-703); to appoint judges of election and canvass votes (R.S. 1887, sec. 1759; I.C.A. 1932, 30-704); to receive and pass upon the resignations of county and precinct officers (L.T.I. 1863-64, sec. 9, p. 593; I.C.A. 1932, 57-902); to fill all vacancies in county and precinct offices (except vacancies in their own body) when such vacancies occur (L.T.I. 1863-64, sec. 13, p. 524; I.C.A. 1932, 30-723); to make contracts for county printing and provide books and stationery for the county offices (L.T.I. 1863-64, sec. 15, p. 525; I.C.A. 1932, 30-724); to levy taxes for the care of the indigent sick and otherwise dependent poor and to erect and provide personnel for hospitals (R.S. 1887, sec. 1759, subdiv. 5; I.C.A. 1932, 30-3301).

It is the general duty of the county board: To assume entire responsibility for the care of the poor (L.T.I. 1863-64, sec. 19, p. 526; I.C.A. 1932, 30-3301; am. 1935, ch. 62, p. 114; am. 1937, ch. 81, p. 108); to prepare, spread upon their minutes, and publish statements of financial operations (L.T.I. 1863-64, sec. 16, p. 525; I.C.A. 1932, 30-1117).

Some principal powers and duties have been acquired by the county board since 1864. The county commissioners as a board have power to hold adjourned meetings (L.T.I. 1868-69, ch. 15, sec. 4, p. 102; I.C.A. 1932, 30-611); to sell county property (L.T.I. 1868-69, ch. 15, sec. 9, p. 104; I.C.A. 1932, 30-708); to control the prosecution and defense of all cases to which the county is a party (L.T.I. 1868-69, ch. 15, sec. 9, p. 104; I.C.A. 1932, 30-719); to supervise the official conduct of all county officers and all officers of districts or other subdivisions of the county having charge of the collection, care, management and disbursement of money, approve the official bonds of county and precinct officers, require renewals of bonds and compel county and precinct officers to make reports and submit their books for inspection (L.T.I. 1868-69, ch. 15, sec. 9, p. 104; I.C.A. 1932, 30-702); to divide the county into commissioners districts (L.T.I. 1868-69, ch. 15, sec. 3, p. 102; I.C.A. 1932, 30-604); to act as a



board of canvassers (L.T.I. 1868-69, ch. 15, sec. 9, p. 104; I.C.A. 1932, 33-1110); to grant leaves of absence to county officers except the probate judge (L.T.I. 1872-73, p. 27; I.C.A. 1932, 30-745); to supervise the annual settlement of the county treasurer and the county auditor (R.S. 1887, sec. 1850; I.C.A. 1932, 30-1612); to incorporate villages (L.T.I. 1884-85, p. 87; I.C.A. 1932, 49-701); to insure the county buildings for the benefit of the county (R.S. 1887, sec. 1759; I.C.A. 1932, 30-720); to fix the salaries of county officers not provided for by general or special laws and to provide for the payment of the same (R.S. 1887, sec. 1759; I.C.A. 1932, 30-725); to make and enforce such rules and regulations for the government of their body, preservation of order and the transaction of business as may be necessary (R.S. 1887, sec. 1759; I.C.A. 1932, 30-726); to adopt a seal for their office (R.S. 1887, sec. 1759; I.C.A. 1932, 30-727).

The board has more specific powers and duties as follows: It has power to act as an ex officio county board of health, appoint a health officer and also a county physician (L.T.I. 1884-85, p. 52; I.C.A. 1932, 38-301); to authorize the issuance of county bonds (R.S. 1887, sec. 3602; am. L.S.I. 1899, p. 137; I.C.A. 1932, 55-203); to act as ex officio trustees of unorganized school districts (L.S.I. 1929, ch. 101, sec. 2, p. 165; I.C.A. 1932, 32-402); to maintain exhibits in aid of agricultural fairs (L.S.I. 1911, ch. 95, sec. 1, p. 340; I.C.A. 1932, 30-729); to maintain fair grounds (L.S.I. 1915, ch. 22, p. 74; I.C.A. 1932, 30-728); to provide money for demonstration work in agriculture and home economics and to hire an agricultural agent (L.S.I. 1917, ch. 157, p. 483; I.C.A. 1932, 30-732); to employ a graduate trained nurse (L.S.I. 1919, ch. 142, sec. 1, p. 437; I.C.A. 1932, 30-739); to appoint one member of the county welfare commission and to act jointly with the State Department of Public Assistance in appointing three other members of the same body (L.S.I. 1937, ch. 216, sec. 11, p. 379); to appoint county road supervisors (L.S.I. 1915, ch. 60, sec. 3, p. 168; I.C.A. 1932, 39-408); to do all other things required by law or which may be necessary to the proper discharge of their duties (R.S. 1887, sec. 1759, subdiv. 22; I.C.A. 1932, 30-734).

It has been made a specific duty of the county board: To compile jury lists for service (C.C.P. 1881, sec. 84; I.C.A. 1932, 2-301; to cause to be published monthly a brief statement of their proceedings and a statement of the financial condition of the county semi-annually (R.S. 1887, sec. 1759; I.C.A. 1932, 30-725); to provide all election supplies for the use of the precincts (L.T.I. 1885, sec. 12, p. 109; I.C.A. 1932, 30-741).

The county commissioners are required to keep the following records: A minute book in which must be recorded all orders and decrees made by the board (L.T.I. 1863-64, sec. 13, p. 524; I.C.A. 1932, 30-609); an allowance book in which must be recorded all orders for the allowance of money from the county treasury showing to whom made and on what account; a road book containing all proceedings and adjudications relating to the establishment, maintenance, change and discontinuance of roads, road districts, overseers, their reports and accounts; a franchise book containing a record of all franchises granted by the board; a warrant book to be kept by the auditor as clerk of the board in which must be entered in the order of drawing, all warrants drawn on the treasury (R.S. 1887, sec. 1754; I.C.A. 1932, 30-609).

In addition to the above records there are usually found originals of

The following information is provided for your reference. It is intended to be a summary of the key points discussed during the meeting.

The meeting was held on [Date] at [Time] in the [Location]. The attendees included [List of Attendees].

The main agenda items were:

- Review of the project status and progress.
- Discussion of the challenges faced by the team.
- Presentation of the proposed solutions and action items.

Key findings and conclusions from the meeting are as follows:

The project is currently on track, with some minor delays in the [Area]. The team has identified several key areas for improvement, including [List of Areas].

The following action items were assigned:

- [Action Item 1] - Assigned to [Name], due by [Date].
- [Action Item 2] - Assigned to [Name], due by [Date].
- [Action Item 3] - Assigned to [Name], due by [Date].

The meeting concluded with a discussion on the next steps and a commitment to regular communication and updates.



quarterly reports made by other officers, and numerous petitions filed with the county board.

The kinds of records in the commissioners office in Kootenai County conform to the legal requirements with exception of the keeping of a Franchise Book as a separate record. Few counties follow the law in this matter. More often some kind of record is made in the commissioners proceedings and original papers kept in file boxes.

The principal records date back to 1881, the organization date of the county. The beginning dates of other records vary, which indicates that some of the older records, particularly the file box material, have not been preserved.

### Proceedings

1. COMMISSIONERS' JOURNAL, 1881-- 10 vols. (A-J). Minutes of the regular and special meetings of the board of county commissioners in the transaction of county business. Gives date of meeting, names of members present, subjects discussed and each commissioner's vote on the question. Includes such matters as (Salary and Claim Data), entry 7; Road Record, entry 9; (Bids), entry 16; (Licenses), entry 19; (School Districts), entry 21; (County Aid), entry 23; (Election Data), entry 28; (Appointments), 1917--, entry 29; Jury Book, 1889-1920, entry 181; (Equalization Data), entry 320. Arr. chron. No index 1881-98, 1935--; for index 1899-1934, see entry 2. Hdw. and typed. 650-750 pp. 16 x 13 x 3 - 18 x 13 x 3. Vols. A-C, aud. bsmt. va.; vols., D-J, co. comm. va.

2. INDEX TO COMMISSIONERS' JOURNAL, 1899-1934. 2 vols. Alphabetical index to Commissioners' Journal, entry 1; arranged by subject. Gives date, nature of subject matter, names of person or department concerned, date acted upon, book and page record. Hdw. 630 pp. 18 x 13 x 3. Co. comm. va.

3. COMMISSIONERS' PROCEEDINGS, 1892--. 58 bundles, 3 file drawers. Miscellaneous instruments having to do with commissioners' business such as (Tax Levies), 1902--, entry 4; (Orders for Cancellation), 1922--, entry 5; (Claims), entry 8; (Road Potitions), entry 13; (Bids for County Construction Work), entry 18; (Applications for Licenses), entry 20; School District Matters, 1892-1917, 1928--, entry 22; (Applications for Relief), entry 24; Appointments, 1892-1906, 1916--, entry 30; (Potitions for Appointment), entry 31; Reports of County Officers, entry 32; (Jury Lists), entry 35; (Tax Protests), 1931--, entry 321. Arr. chron. No index. Hdw. and typed. Bundles, 10 x 4 x 2; file drawers, 15 x 18 x 24. Bundles, 1892-1931, bsmt. st. va.; file drawers, 1932--, co. comm. va.

### Taxes

4. (TAX LEVIES), 1902--. In Commissioners' Proceedings, entry 3. Record of levies made by county commissioners, based on the various budgets and on assessed property valuation. Gives millage for county current expense, for special funds such as roads and bridges, hospital, relief, and such separate units as school, cities and villages, and highway districts; also gives total levies.

For assessor's tax levies, see entry 284.



5. ORDERS FOR CANCELLATION, 1919-21. 1 file box. 1922-- in Commissioners' Proceedings, entry 3.

Orders issued by the county commissioners to the assessor instructing him to strike from the assessment roll certain listed property which either is non-taxable or which appeared through mistake on the roll as assessed to the wrong party.. Gives location and description of property, amount of assessment cancelled, date, name and address of party assessed. Arr. chron. No index. Hdw. on printed form.  $4\frac{1}{2}$  x  $4\frac{1}{2}$  x 10. Assr. va.

Claims and Allowances

(See also entries 377, 378, 380, 382)

6. ALLOWANCE BOOK, 1908-16, 1921--, 3 vols., 1 stack.

Record substantiating claims allowed by county commissioners. Gives number of claim, name of claimant, purpose, date, fund charged, and rejection, if any; after 1921 gives also list of expense, and amounts charged to the various funds. Also contains Road District Ledger, 1905-13, 1934--, entry 10. Arr. num. by claim nos. No index. Hdw. Vols., 640 pp. 18 x 13 x 3; stack, 18 x 11 x 2. 2 vols., 1908-16, and stack, 1921-35, aud. bsmt. va.; 1 vol., 1936--, aud. off.

7. (SALARY AND CLAIM DATA), 1881--. In Commissioners' Journal, entry 1. Record of actions taken in regard to claims presented to the county for payment. Gives date, name of claimant, nature of service or materials furnished, rate of pay and total amount of claim; whether allowed or rejected, and reason, if rejected.

8. (CLAIMS), 1892--. In Commissioners' Proceedings, entry 3.

Original statements with affidavits presented to the county commissioners for payment. Includes claims for salaries, fuel, rentals, office supplies, food for prisoners, pay of jurors and witnesses, and other work performed for the county. Gives name of claimant, amount of claim, purpose of payment, affidavit certifying claim is true, date allowed, and date paid, date of rejection, if rejected.

Roads and Bridges

(See also entries 346, 361, 432)

9. ROAD RECORD, 1881-1910. 1 vol. Discontinued. 1881-- also in Commissioners' Journal, entry 1.

Record of all matters pertaining to roads and bridges coming before the county commissioners for settlement, such as claim or petitions for the construction, maintenance, relocation, establishing or changing road districts; appointment of road overseers and supervisors; authorizing bond issues. Gives date, nature of subject, persons or district concerned, description of work entailed, amount involved and disposition of matters. Arr. chron. No index. Typed. 640 pp. 18 x 13 x 3. Co. comm. va.

10. ROAD DISTRICT LEDGER, 1896-1904, 1914-33. 2 vols. Title varies slightly. 1905-13, 1934-- in Allowance Book, entry 6.

Record of operations in road district funds and supplies purchased. Gives date of all receipts and expenditures, amounts credited or debited, itemized



Board of County Commissioners - Bids and  
Contracts

(11-18)

list of building materials, tools and machinery purchased, and price of each. Arr. chron. No index. Hdw. on printed form. 294-372 pp. 15 $\frac{1}{2}$  x 8 $\frac{1}{2}$  x 2 - 17 $\frac{1}{2}$  x 12 x 2 $\frac{1}{2}$ . 1 vol., 1896-1904, aud. bsmt. va.; 1 vol., 1914-33, Co. Comm. va.

11. ROAD DISTRICT ESTABLISHED IN KOOTENAI COUNTY, not dated. 1 vol. Copies of resolutions and adoptions of commissioners' action in describing and establishing boundaries of road districts. Gives nature of subject, district concerned, and action taken. No orderly arr. No index. Hdw. 200 pp. 12 x 8 x  $\frac{1}{2}$ . Aud. bsmt. va.

12. ROAD OVERSEER'S JOURNAL, 1899-1915. 2 vols. Discontinued. Record of the road overseers' accounts with various road districts. Gives receipt number, and cash balances. No orderly arr. No index. Hdw. 200 pp. 18 x 13 x 1 $\frac{1}{2}$ . Aud. bsmt. va.

13. (ROAD PETITIONS), 1892--. In Commissioners' Proceedings, entry 3. Original petitions drawn up in legal form and signed by residents concerned with changing or establishing of certain road districts, new roads, or repairs to roads already established. Gives detailed plan of work desired, estimated costs, and enumeration of benefits to accrue.

14. HIGHWAY DISTRICT MATTERS, 1927-31. 1 file box. Discontinued. Reports, orders and memoranda of all types of business transacted by the Powerline, Lakeside, Panhandle, and Heyburn Park Highway districts. Arr. alph. by name of district. No index. Hdw. and typed. 11 x 5 x 14. Co. comm. va.

15. ELECTION REGISTER (Highway Matters), 1917. 1 vol. Record of votes cast at meetings for formation of Coeur d'Alene Highway district. Gives majority of votes cast, memoranda of action taken, and results. Arr. chron. No index. Hdw. 75 pp. 12 x 7 x  $\frac{1}{2}$ . Bsmt. st. va.

Bids and Contracts

16. (BIDS), 1881--. In Commissioners' Journal, entry 1. Record of bids submitted to county commissioners by individuals and firms for construction work and also supplies such as fuel and printing. Gives date, terms of contract, or specifications upon which bid is made, consideration named, and name of the individual or firm bidding.

17. CONTRACTS, LEASES AND AGREEMENTS, 1921-33. 2 file boxes. Contracts, leases and agreements with machinery supply companies and contracts with various construction companies which apply to the building and repair of the county court house as authorized by the county commissioners that have been returned from the post office. Gives date of instrument, terms and purpose of contract, consideration, if any; names of parties concerned, and date recorded. Arr. chron. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Co. comm. va.

18. (BIDS FOR COUNTY CONSTRUCTION WORK), 1892--. In Commissioners' Proceedings, entry 3. Original offers to take a certain price for work to be done under stated

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that this is crucial for ensuring transparency and accountability in the organization's operations.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It highlights the need for a systematic approach to data collection and the importance of using reliable sources of information.

3. The third part of the document focuses on the analysis and interpretation of the collected data. It discusses the various statistical and analytical tools that can be used to identify trends and patterns in the data.

4. The fourth part of the document discusses the importance of communicating the results of the analysis to the relevant stakeholders. It emphasizes that clear and concise communication is essential for ensuring that the findings are understood and acted upon.

5. The fifth part of the document discusses the importance of monitoring and evaluating the performance of the organization over time. It highlights that this is a continuous process that requires regular review and adjustment.

6. The sixth part of the document discusses the importance of maintaining a high level of ethical standards in all activities. It emphasizes that this is essential for ensuring the trust and confidence of the organization's stakeholders.

7. The seventh part of the document discusses the importance of maintaining a high level of security in all data and information. It highlights that this is essential for protecting the organization's assets and preventing data breaches.

8. The eighth part of the document discusses the importance of maintaining a high level of compliance with all applicable laws and regulations. It emphasizes that this is essential for ensuring the organization's long-term success and sustainability.

9. The ninth part of the document discusses the importance of maintaining a high level of customer satisfaction. It highlights that this is essential for ensuring the organization's reputation and competitive advantage.

10. The tenth part of the document discusses the importance of maintaining a high level of employee satisfaction. It emphasizes that this is essential for ensuring the organization's productivity and performance.

contract, service to be rendered according to a definite outline and of materials specified. Gives date, outline of terms on which bid is made, amount of consideration, and signature of bidder.

Licenses

(See also entries 269, 362)

19. (LICENSES), 1861--. In Commissioners' Journal, entry 1. Record of privileges granted to carry on a business in the county within regulated fields. Gives date license was granted, purpose, name of business, names of persons concerned, amount of bond, if any; length of time for which bond was furnished, and license fee.

20. (APPLICATIONS FOR LICENSES), 1892--. In Commissioners' Proceedings, entry 3. Original applications presented to the board of county commissioners by persons wishing to establish and conduct certain types of business and amusements requiring a license, such as saloons, dance halls, carnivals, circuses, auctioneers and beer parlors. Gives name, character and place of business, name and address of applicant, fee paid, date and period of license, and signature of applicant.

School Districts

(See also entries 427, 428)

21. (SCHOOL DISTRICTS), 1861--. In Commissioners' Journal, entry 1. Record of commissioners' action in connection with various public school matters such as petitions for and creation of common school districts, changing of district boundaries, providing for plebiscite on the matter of consolidation of districts, for issuing district bonds for the purpose of constructing school houses and other needed improvements. Gives date of meeting, nature of business handled, district number of school concerned, nature of action taken by board.

22. SCHOOL DISTRICT MATTERS, 1918-27. 1 file box. 1892-1917, 1928-- in Commissioners' Proceedings, entry 3. Original petitions for transfer of territory affecting school districts, and for formation of consolidated school districts, presented by residents of school districts in question to the county commissioners. Gives date, number of school district, and signature of petitioner. Arr. chron. No index. Hdw. on printed form. 10 x 4 x 14. Co. comm. va.

Welfare

(See also entry 379, 382)

23. (COUNTY AID), 1861--. In Commissioners' Journal, entry 1. Record of commissioners' action in matters pertaining to the welfare of needy citizens in Kootenai County. Gives in each case date of action, names of those in need of work, fuel, food, clothing, housing, or hospitalization; report of investigator, decision of board; amount spent for rent,





necessities, medical care, and hospitalization for the indigent sick.

24. (APPLICATIONS FOR RELIEF), 1892--. In Commissioners' Proceedings, entry 3.

Original applications for forms of relief handled by the county such as general and emergency relief, rent, hospitalization and burial of indigent persons. Gives date, kind of relief needed, signature of applicant and witness, and certification of investigating officer.

25. RELIEF FOR NEEDY BLIND, 1934-36. 1 file box. Discontinued as a county record 1936; subsequent records kept by State Department of Public Assistance.

Original applications of needy blind persons recommended by the probate judge and presented to county commissioners for approval. Gives name of applicant, physical and financial status, date filed, date approved, and signature of commissioners. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 14. Co. comm. va.

#### Pensions

(See also entries 243-246)

26. MOTHERS' PENSIONS, 1913-35. 1 file box. Discontinued as a county record 1935; subsequent record kept by State Department of Public Assistance.

Original applications with affidavits recommended by the probate judge and presented to the county commissioners by mothers of minor children. Applications give name, age, and address of mother; name, sex and age of each dependent child; husband's name and address; financial statement, signature of applicant, instrument number and date filed. Affidavit gives name of applicant, age, address, occupation, term of residence in county, marital status, reputation of applicant, cause of need, date of application, and signature of probate judge. Arr. chron. No index. Hdw. 11 x 5 x 14. Co. comm. va.

27. OLD AGE PENSION MATTERS, 1932-33. 2 file boxes. Discontinued as a county record 1933; subsequent records kept by State Department of Public Assistance.

Certificates issued by the old age pension commission of Kootenai County, approving applications of named persons for old age pensions, to be filed with the county commissioners. Gives name and address of mother, name and age of each dependent child, cause of need, date of application, and signature of probate judge. No orderly arr. No index. Hdw. and typed on printed form. 4½ x 4½ x 10. Co. comm. va.

#### Elections

(see also entries 392-401, 426)

28. (ELECTION DATA), 1892--. In Commissioners' Journal, entry 1. Record of commissioners' action in all matters necessary to the conduct of regular and special elections such as dividing county into election precincts, arranging for polling places and appointing registrars, advertising or posting notices, and canvassing votes recorded. Gives date of

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

In the second section, the author details the various methods used to collect and analyze the data. This includes both manual and automated processes. The goal is to ensure that the data is as accurate and reliable as possible.

The third section provides a detailed breakdown of the results. It shows that there is a significant correlation between the variables studied. This finding is supported by statistical analysis and is consistent with previous research in the field.

Finally, the document concludes with a series of recommendations for future research. It suggests that further studies should be conducted to explore the underlying mechanisms of the observed correlations. This will help to build a more comprehensive understanding of the subject matter.

meeting and day of election, location of polls and hours open, number of votes recorded in each precinct, record of auditor's certificate of election to each successful candidate.

Appointments  
(See also entries 136, 252)

29. (APPOINTMENTS), 1886--. 1886-1917 in Miscellaneous Records, entry 153. 1917-- in Commissioners' Journal, entry 1. Record of commissioners' action in filling offices designated by law, or vacancies occurring by death, resignation or dismissal, such as deputies in county offices, supervisor and manager of poor farm, hospital or fair grounds; registrars and other precinct officers, and appointment of persons for special duties arising in the course of county management.

30. APPOINTMENTS, 1907-15. 1 file box. 1892-1906, 1913-- in Commissioners' Proceedings, entry 3. Notices of appointments made by electors to the county commissioners requesting the appointment of a certain individual to a county office which has become vacant because of resignation, dismissal or death of former incumbent or designating deputies. Gives date appointed, name of desired appointee, unexpired term to be served, office to which appointed, and expiration of term. No orderly arr. No index. Hdw. and typed. 4 x 4 $\frac{1}{2}$  x 10. Co. corr. va.

31. (PETITIONS FOR APPOINTMENT), 1892--. In Commissioners' Proceedings, entry 3. Petitions by electors to the county commissioners requesting the appointment of a certain individual to a county office which has become vacant because of resignation, dismissal or death of former incumbent. Gives date, name of desired appointee, unexpired term to be served, names of petitioners.

Reports  
(See also entries 264, 265, 330, 352-356, 410-416)

32. REPORTS OF COUNTY OFFICERS, 1921-31. 1 file box. 1892-- also in Commissioners' Proceedings, entry 3. Financial statements made quarterly by each county official to county commissioners reporting fees, fines, license sales or tax collections, received by them and deposited in the county treasury. Gives an itemized account of all amounts received and disbursed during the preceding quarter, with balance at beginning and end of the period. Arr. chron. No index. Hdw. on printed form. 10x 5 x 14. Co. corr. va.

33. AUDITOR'S AND TREASURER'S REPORTS, 1921--. 3 folders. 1919-- also in entry 353. Folders containing combined original quarterly reports of auditor and treasurer to the county commissioners. Gives date, sources of all moneys received from various funds, all money transferred between funds, or disbursed by warrants showing amount in each instance, fund debited, total



Board of County Commissioners - Juries;  
Miscellaneous; Recorder

(34-38)

expenditures, and balance on hand. Arr. chron. No index. Typed. 9 x 15 x 3. Co. comm. va.

34. REPORTS OF AUDIT OF POWERLINE HIGHWAY DISTRICT, 1930-35. 1 folder.

Reports made by the accountant of the Powerline Highway District to the board of county commissioners concerning financial activities for the district. Gives date, balance on hand at beginning, amounts debited, amounts credited, and balance on hand. Arr. chron. No index. Hdw. and typed. 12 x 9. Co. comm. va.

Juries

(See also entries 181-183)

35. (JURY LISTS), 1892--. In Commissioners' Proceedings, entry 3. Lists of names chosen by county commissioners from which are drawn as needed, the names of persons to do jury service during court sessions. Gives date list was made by commissioners, name and address of each person chosen, and name or number of precinct in which he lives.

Miscellaneous

36. (COUNTY PROPERTY VALUATIONS), 1892-99. 1 vol. Discontinued. Itemized list of all county property. Gives valuation of each item, and cost of bridges, culverts, and ferries built by the county. Arr. chron. No index. Hdw. 145 pp. 16 x 10 x 1. Aud. bsmt va.

37. ORDINANCES, 1909-12. 1 file box.

Copies of resolutions of county commissioners to extend the limits of the city of Coeur d'Alene, Idaho, to include certain described and designated property. Gives date, statement of resolution, legal description of the property, purpose of annexation, and signatures of commissioners. Arr. chron. No index. Hdw. on printed form. 10 x 4 $\frac{1}{2}$  x 3. Co. comm. va.

38. EXPIRED INSURANCE POLICIES, 1923--. 2 file boxes.

Insurance policies issued by authority of the county commissioners insuring county buildings and road working equipment against loss by fire, some of which have expired. Gives date, name of item insured, amount of policy, duration of policy, and date expired. Arr. chron. No index. Hdw. on printed form. 4 x 5 x 10. Co. comm. va.

II. RECORDER

The first territorial legislature of Idaho Territory created the office of recorder (L.T.I. 1863-64, sec. 1, p. 591) and made him ex officio auditor of the county (ibid., sec. 85, p. 493). The recorder as an ex officio auditor was made clerk of the board of commissioners (ibid., sec. 6, p. 523) and served in that capacity until the following year when the county clerk was made clerk of the county board (L.T.I. 1864, ch. 9, sec. 6, p. 393). The county clerk served as clerk of the commissioners from 1864 until 1873 when the office of county clerk was abolished (L.T.I.



1870-71, sec. 8, p. 20). The recorder as ex officio auditor was again made clerk of the board of commissioners in 1873 and has served in that capacity since that time (L.T.I. 1874-75, sec. 9, p. 522; I.C.A. 1932, 30-607). However the clerk of the district court is now ex officio auditor instead of the recorder (Const. of Ida. 1890, art. 18, sec. 6).

When the office of recorder was created in 1864, the recorder, among other officers, might be either elected or appointed (supra) but the practice followed by the various counties is not discernible from available sources of information. The office was made elective in 1875 (L.T.I. 1874-75, sec. 1, p. 557). At that time no particular qualifications were required. The term of office was fixed at two years. When the state constitution was framed in 1890, the office of recorder was eliminated and the clerk of the district court made ex officio recorder and auditor (Const. of Ida. 1890, art. 18, sec. 6). Kootenai County, being one of the eighteen counties organized under the territorial law and subsequent to 1875, is one of the few counties in which the recorder as such was an elected official; after the adoption, as stated above, of the state constitution in 1890, the clerk of the district court became the elected official and the office of the recorder became an ex officio one. This change made the duties of the recorder ex officio duties and term of office of the person performing them a four year term instead of a two year term because the tenure of an office of the clerk was fixed at four years. To overcome objections raised by the members of the constitutional convention to assigning so much responsibility to one person, a provision was included in article 18 section 6 of the constitution allowing the clerk among other officers to appoint deputies and clerical assistants (Ida. Const. Con. Pro. 1889, vol. 2, pp. 1602-1836).

At present, the sole qualification of the clerk of the district court as ex officio recorder is the same as that of county officers. He must be a qualified elector in the state and county in which he seeks to be elected (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101).

The recorder is required to take the oath of office (L.T.I. 1863-64, sec. 65, p. 487; I.C.A. 1932, 57-401), and file a bond (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515), with the probate judge (L.T.I. 1874, sec. 5, p. 557; R.S. 1887, sec. 2013; I.C.A. 1932, 30-1809) to procure, on order of the board of commissioners, such books as the business of his office requires (L.T.I. 1863-64, sec. 64, p. 487; I.C.A. 1932, 30-1901) and to keep all records open to inspection (L.T.I. 1863-64, sec. 80, p. 492; I.C.A. 1932, 30-1919). Upon payment of fees for the same, he is required to record: All deeds, grants, transfers and mortgages of real estate, releases of mortgages; powers of attorney to convey real estate; leases which have been acknowledged or proved; certificates of marriage and marriage contracts; wills admitted to probate; official bonds; notices of mechanics' liens; transcripts of judgment which by law are made a lien on real estate (repealed L.S.I. 1929, ch. 51, sec. 5, p. 71); notices of attachment on real estate; notices of pendency of action affecting real estate; instruments describing or relating to the separate property of married women; notices of preemption claims and all other writings as are required or permitted by law to be recorded (L.T.I. 1863-64, sec. 70, p. 488; I.C.A. 1932, 30-1902); to make searches for any instrument recorded and furnish a certified copy to persons applying for the same

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be clearly documented and supported by appropriate evidence. This ensures transparency and accountability in the financial process.

In the second section, the author outlines the various methods used for data collection and analysis. It details how primary and secondary sources are utilized to gather comprehensive information. The analysis involves identifying trends, patterns, and correlations within the data set.

The third part of the document focuses on the application of these findings. It explains how the insights gained from the analysis can be used to inform decision-making and strategic planning. The author provides examples of how these insights have been successfully implemented in practice.

Finally, the document concludes with a summary of the key points discussed. It reiterates the importance of thorough documentation and analysis in achieving the organization's goals. The author expresses confidence in the effectiveness of the methods described and encourages continued research and innovation in the field.



Recorder

(Next entry 39, p. 61)

(L.T.I. 1863-64, sec. 76, p. 491; I.C.A. 1932, 30-1916); to keep his office open from 9:00 a.m. to 5:00 p.m. except holidays (L.T.I. 1863-64, sec. 63, p. 487; I.C.A. 1932, 30-1509); to record grants from the United States to the states without fee (L.S.I. 1911, ch. 63, sec. 1, p. 184; I.C.A. 1932, 30-2706); to make budget estimates for his office each year (L.S.I. 1912, extra session, ch. 8, sec. 4, p. 25; I.C.A. 1932, 30-1202); to stamp upon each instrument at the time of filing, the month, day, hour, and minute filed (L.T.I. 1863-64, sec. 74, p. 491; I.C.A. 1932, 30-1910); to assign consecutive numbers to all instruments filed for record (L.S.I. 1903, sec. 1, p. 428; I.C.A. 1932, 30-1912); to indorse on each instrument the book and page in which recorded and deliver the instrument to the person filing it for record (L.T.I. 1863-64, sec. 75, p. 491; I.C.A. 1932, 30-1911); to submit lists of bonds of all county bonding units to the state auditor with the county auditor's financial report (L.S.I. 1921, ch. 171, sec. 2, p. 367; I.C.A. 1932, 55-302); to report all marriages to the Department of Public Welfare (successor to the State Board of Health) each quarter (L.S.I. 1907, sec. 14, p. 186; I.C.A. 1932, 38-230); deliver to his successor in office, all books, papers, records and furniture (L.T.I. 1863-64, sec. 82, p. 493; I.C.A. 1932, 57-1001).

The clerk of the district court as ex officio recorder has authority to appoint deputies when the business of the office requires it (L.T.I. 1863-64, sec. 67, p. 487; I.C.A. 1932, 30-1503; L.T.I. 1874-75, sec. 6, p. 557; I.C.A. 1932, 30-2607); to appoint special deputies for mining districts (L.T.I. 1876-77, sec. 1, p. 20; I.C.A. 1932, 46-610); to issue marriage licenses (L.S.I. 1895, sec. 1, p. 166; I.C.A. 1932, 31-401).

The recorder is authorized and required to keep the following records: Records for deeds, grants, transfers, and mortgages of real property; releases of mortgages; powers of attorney; leases; certificates of marriage and marriage contracts; wills admitted to probate; official bonds; notices of mechanics' liens, transcripts of judgment which by law are made a lien on real estate; notices of attachment on real estate; notices of pendency of action affecting real estate; instruments describing or relating to the separate property of married women; and notices of preemption claims (L.T.I. 1863-64, sec. 70, p. 488; I.C.A. 1932, 30-1902); separate registers of marriage (L.S.I. 1907, sec. 13, p. 186; I.C.A. 1932, 38-229); register of births (L.S.I. 1907, sec. 13, p. 186; repealed 1911, ch. 191, sec. 27, p. 646); reception record (L.S.I. 1903, sec. 2, p. 428; I.C.A. 1932, 30-1913); register of deaths (L.S.I. 1907, sec. 13, p. 186; repealed 1911, ch. 191, sec. 27, p. 646); notices of intention to marry (L.S.I. 1931, ch. 149, sec. 1, p. 251; repealed L.S.I. 1933, ch. 8, sec. 1, p. 8); record of chattel mortgages (L.T.I. 1863-64, sec. 2, p. 520; repeal effected in 1891); minutes of chattel mortgages (L.S.I. 1890-91, sec. 2, p. 181; I.C.A. 1932, 44-1006); file of chattel mortgages (L.S.I. 1890-91, sec. 2, p. 181; I.C.A. 1932, 44-1006); file of articles of incorporation (L.S.I. 1929, ch. 262, sec. 5, p. 550; I.C.A. 1932, 29-108); record of declaration of homestead (L.T.I. 1863-64, sec. 1, p. 575; I.C.A. 1932, 54-1205); record of quartz claims (L.T.I. 1863-64, sec. 4, p. 577; separate record required since 1866; L.T.I. 1865-66, ch. 30, sec. 5, p. 171; I.C.A. 1932, 43-604); index to quartz claims (L.T.I. 1865-66, ch. 30, sec. 5, p. 171; I.C.A. 1932, 30-1904); proof of labor record (L.T.I. 1865-66, ch. 30, sec. 10, p. 172; I.C.A. 1932, 46-606);

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the various methods used to collect and analyze data. These include surveys, interviews, and focus groups. Each method has its own strengths and weaknesses, and the choice depends on the specific research objectives.

The third section delves into the statistical analysis of the collected data. It covers topics such as descriptive statistics, inferential statistics, and regression analysis. The goal is to identify patterns and trends in the data that can inform decision-making.

Finally, the document concludes with a summary of the findings and recommendations. It highlights the key insights gained from the research and provides practical advice for implementing these findings in a business context.

certificates of partnership (L.T.I. 1863-64, secs. 3 and 4, p. 586; I.C.A. 1932, 52-104); notices of dissolution of partnership (L.T.I. 1863-64, sec 12, p. 588; repealed L.S.I. 1919, ch. 151, p. 474); right-of-way easements (L.T.I. 1866-67, ch. 15, sec. 5, p. 79; I.C.A. 1932, 13-1716); record of brands (L.T.I. 1866-67, ch. 15, sec. 1, p. 111; discontinued, L.S.I. 1905, sec. 8, p. 352); state brand record (L.S.I. 1905, sec. 8, p. 352; I.C.A. 1932, 24-1010); record of certified copies of brands recorded with the Department of Agriculture (successor to State Recorder of Brands) and certified to the recorder for county records (L.S.I. 1905, secs. 9, 10, p. 352; I.C.A. 1932, 24-1006; am. 1937, ch. 135, sec. 3, p. 217); district mining records and transcripts (L.T.I. 1876-77, sec. 1, p. 20; I.C.A. 1932, 46-612 and 613); file of designation of agent (L.S.I. 1929, ch. 282, sec. 1, p. 678; I.C.A. 1932, 29-502); annual statements of corporations (L.S.I. 1907, sec. 1, p. 235; I.C.A. 1932, 29-601); record of water locations (L.T.I. 1880-81, sec. 4, p. 267; repealed L.S.I. 1903, sec. 1, p. 223); auctioneer's register (L.T.I. 1884-85, sec. 5, p. 32; I.C.A. 1932, 24-1464); affidavit of partners (L.T.I. 1884-85, sec. 5, p. 146; I.C.A. 1932, 52-105); transcripts of federal judgments (L.S.I. 1890-91, secs. 1 and 2, page 119; repealed L.S.I. 1929, ch. 51, sec. 5, p. 71); transcripts of original district court dockets from other counties (L.T.I. 1863-64 title 6, ch. 8, sec. 210, p. 121; repealed L.S.I. 1929, ch. 51, sec. 5, p. 71; although record still listed among recorder's records, I.C.A. 1932, 30-1902); record of medical licenses (L.S.I. 1899, sec. 11, p. 533; I.C.A. 1932, 53-2105); recorder's fee book (L.S.I. 1901, sec. 1, p. 208; I.C.A. 1932, 57-1010); sheriff's certificates of sale of real estate (L.T.I. 1863-64, title 7, ch. 1, sec. 235, p. 126; R.S. 1887, sec. 2026; I.C.A. 1932, 30-1906); files of water company reports (L.S.I. 1899, sec. 35, p. 380; I.C.A. 1932, 29-906); register of qualified dentists (L.S.I. 1899, sec. 4, p. 388; I.C.A. 1932, 53-1309; repealed L.S.I. 1935, ch. 81, secs. 10, 11, p. 144); register of certified osteopaths (L.S.I. 1907, sec. 5, p. 128; I.C.A. 1932, 53-1602); leases of livestock (L.S.I. 1907, sec. 1, p. 482; I.C.A. 1932, 24-1701); optometry certificates (L.S.I. 1907, sec. 2, p. 574; I.C.A. 1932, 53-1709); record of stallion licenses (L.S.I. 1909, sec. 4, p. 211; I.C.A. 1932, 24-712); register of graduate nurses (L.S.I. 1911, ch. 186, secs. 3, 8, p. 618; I.C.A. 1932, 53-1604); register of licensed veterinarians (L.S.I. 1921, ch. 82, sec. 8, p. 117; I.C.A. 1932, 53-2408); file and record of conditional sales contracts (L.S.I. 1921, ch. 153, sec. 3, p. 346; I.C.A. 1932, 62-303); lists of bonds (L.S.I. 1921, ch. 171, sec. 1, p. 366; I.C.A. 1932, 55-301); certificates of fictitious names (L.S.I. 1921, ch. 212, sec. 5, p. 425; I.C.A. 1932, 55-501); index to business names (L.S.I. 1921, ch. 212, sec. 5, p. 425; I.C.A. 1932, 52-505); record of army discharges (L.S.I. 1923, ch. 59, sec. 1, p. 67; I.C.A. 1932, 63-301); federal tax lien notices and index (L.S.I. 1929, ch. 39, sec. 2, p. 49; I.C.A. 1932, 44-202, 44-307); releases of chattel mortgages (L.S.I. 1927, ch. 128, sec. 1, p. 171; I.C.A. 1932, 44-814, 44-1006); certificates of approved surety companies (L.S.I. 1927, ch. 146, sec. 1, p. 191; I.C.A. 1932, 40-2105); bills of sale (L.S.I. 1905, sec. 16, p. 356; I.C.A. 1932, 24-1013); probate orders and decrees affecting real estate (L.T.I. 1863-64, ch. 3, sec. 299, p. 385; I.C.A. 1932, 15-1515); appointments of deputies (L.T.I. 1863-64, sec. 37, p. 267; L.T.I. 1864, sec. 1, p. 418; L.T.I. 1874-75, sec. 14, p. 546; I.C.A. 1932, 30-1507, 1-1205); judgments directly affecting real estate (R.S. 1887, sec. 2027; I.C.A. 1932, 30-1907; kept in deed record); register for farm names (L.S.I. 1911, ch. 172, p. 567; I.C.A. 1932, 30-1903); notices of intention to deal in meat products (L.S.I. 1933, ch. 39, sec. 2, p. 109).



Recorder

(Next entry.33, p. 61)

Recorders are required to keep the following indexes: A grantor's and a grantee's index to deeds, grants, and transfers of real property; a mortgagor's and a mortgagee's index to mortgages on real property; a mortgagor's and a mortgagee's index to personal property; mortgagor's and mortgagee's index to releases to real property mortgages; a mortgagor's and mortgagee's index to releases of mortgages on personal property; an index to powers of attorney; a lessor's and lessee's index to leases; direct and reverse indexes to marriage certificates by name of male and female; an assignor's and an assignee's index to assignments of mortgages and leases; and index to wills; an index to official bonds; an index to notices of mechanic's liens; an index to transcript of judgment; an index to attachments; an index to notices of pendency of action; an index to record of separate property of married women; an index to possessory claims; an index to the records of declaration of homestead; an index to agreements and bonds affecting real property; an index to mining claims; an index to water rights; and a general index to all papers to be entered as they are filed (L.T.I. 1863-64, sec. 72, p. 490; R.S. 1887, sec. 2025; I.C.A. 1932, 30-1904).

The recorder's records are pretty generally prescribed by law and consequently are uniform to a large extent in all counties.

A peculiar circumstance appears with regard to some of the recorder's records which should antedate the organization of Kootenai County, but do not. The area now covered by Kootenai County was a strip of orphan territory which had been cut from a county, most of which remained in Washington territory when Idaho territory was organized in 1863. Two counties, Kootenai and Latah, were created from this territory by an act of the second territorial legislature (L.T.I. 1864, p. 432), with the provision that they be organized when fifty residents of the territory petitioned the governor to appoint a board of commissioners. This condition was met in 1881 and Kootenai County was officially organized. In the meantime the territory had been attached to Nez Perce County for civil and judicial purposes. Barring the possibility that transcribed records were overlooked when the inventory was made, there are no records which have been transcribed from Nez Perce County covering the period from 1864 to 1881. The law creating Kootenai County did not provide for transcribing records because the records for this strip of orphan territory, if there were any, were at the county seat of a Washington territorial county (probably Spokane County). No additional laws were passed to effect the organization in 1881 and thus no law compelling Nez Perce County to transcribe records for Kootenai County or make provision for the cost of transcribing, was enacted. If this conclusion is correct, any records which might have pertained to this territory for the period 1864-1881, are not a part of the Kootenai County records. The records usually transcribed are: Deeds, real estate mortgages, patents, mining records and the miscellaneous series.

Records found in the recorder's office since 1881 are reasonably regular. Some discrepancies in dates occur. No reception record was required before 1903 but the inventory shows that some kind of a record has been kept since 1885 (entry 39). The patent record (entry 52) should date at least as far back as the patent files (entry 53). This record is sometimes kept in the deed series.



Under the law providing for the appointment of a deputy recorder in mining districts to make separate records for each district, many short dated records for mining districts were found in the county. When the mining districts are disorganized or no deputy recorder appointed the records are sent to the recorder's office. Entries 57 and 58 are cases of discontinued mining districts. The short date coverage on the record of the Wolfe Lodge Mining District (entry 59) is probably due to the fact that no deputy recorder has been appointed. The district has not been disorganized.

No marriage register or Federal Tax Lien Record have been reported as among the records in the recorder's office.

#### Reception Book

39. RECEPTION BOOK, 1885--. 28 vols. 1861-64 cannot be found. Record of all instruments brought in for filing and recording. Gives instrument number, date of filing, names of persons concerned, character of instrument, where recorded, description of property, date delivered, to whom delivered, recorder's fee, clerk's fee, state fee, and total fees. arr. num. by instr. no. No index. Hdw. 450-650 pp. 16 x 11 x 2 - 16 x 15 x 3. Vols., 1-20, bsmt. st. va.; vols., 21-28, rec. va.

#### Deeds and Patents

40. DEED INDEX, 1881--. 13 vols. (A, B-G, E-G). Alphabetical index to Deed Record, entry 41; Tax Deeds, 1894--, entry 47; and Patent Record, entry 52; one volume direct by name of grantor and indirect by name of grantee; six volumes direct by name of grantor and six volumes indirect by name of grantee. Gives date of deed, kind of deed, date of filing, book and page of record. Hdw. 400-600 pp. 18 x 13 x 2 - 18 x 12 x 3. Rec. va.

41 DEED RECORD, 1881--. 127 vols. (A-U, 1-106). Record of instruments by which title to real property holdings are conveyed from one person to another. Gives name of grantor and grantee, location and description of property, date of instrument, date recorded, and fee paid. Contains (Warranty Deeds), entry 42; (Quitclaim Deeds), entry 43; Road Record (Right-of-Way Deeds), 1933--, entry 44; (Corporation Deeds), entry 46; Treasurer's Tax Deeds (Redemption Deeds), 1881-96, 1906--, entry 49; (Gift Deeds), entry 50; and Patent Record, 1881-96, entry 52. Arr. chron. For index, see entry 40. Hdw. and typed. 590-650 pp. 16 x 11 x 2 - 18 x 14 x 3. Rec. va.

For contracts for deeds, see entry 101.

42. (WARRANT DEEDS), 1881--. In Deed Record, entry 41. Record of the transfers of title to real property in which the grantor guarantees the title which he is transferring to be good and sufficient. Gives names of grantor or grantors and grantee, location and description of property, consideration, date filed, date recorded, and recording fee.

43. (QUITCLAIM DEEDS), 1881--. In Deed Record, entry 41. Record of instruments granting to a person a transfer of title which





conveys only the rights of the grantor at the time of transfer. Gives names of grantor and grantee, location and description of property, consideration, date filed, date recorded, and recording fee.

44. ROAD RECORD (Right-of-Way Deeds), 1895-1932. 3 vols. 1933-- in Deed Record, entry 41.

Record of instruments conveying title to certain designated pieces of real estate to be used for roads, lanes, highways, laterals, railroads, et cetera. Gives names of grantor and grantee, location and description of property, consideration, if any; date recorded, date filed, and recording fee. Arr. chron. No index. Hdw. on printed form. 640 pp. 18 x 13 x 3. Rec. va.

45. RIGHT-OF-WAY Deeds, 1912--. 4 file boxes.

Original instruments conveying title to real estate to be used for roads, lanes, highways, laterals, railroads, etc. Gives description and name of road, date surveyed, names of petitioners or owners of land, statement of release from damage, consideration for which conveyed, date signed, signatures of owners and witnessing official. Arr. num. by instr. no. No index. Hdw.  $3\frac{1}{2}$  x 5 x 10. Rec. va.

46. (CORPORATION DEEDS), 1831--. In Deed Record, entry 41.

Record of deeds in which the grantor is a group of persons formed and authorized by law to act as one person in the transaction of business. Gives names of grantor and grantee, nature and kind of business, consideration, if any; date recorded, date filed, and recording fee.

47. TAX DEEDS, 1894--. 10 vols.

Record of conveyances by treasurer to the county of title to real estate which has been forfeit because of default in payment of delinquent taxes, after due notice has been given and redemption period has elapsed; also conveyances by proper agent of county of such seized delinquent property to second party who has purchased it. Gives instrument number, date of instrument, date of filing, names of grantor and grantee, description of property, and statement of legal procedure by which county acquired title. Arr. chron. For index, see entry 40. Hdw. and typed. 640 pp. 18 x 13 x 3. Rec. va.

For original tax deeds see entry 49; for duplicate tax deeds, see entry 337.

48. TAX DEEDS, 1921-32. 9 file boxes. 1919-31 also in entry 337.

Original tax deeds, conveying ownership from the assessed owner to Kootenai County by reason of delinquent taxes. Gives name of record owner, description of property, amount of delinquent tax, total amount of tax and penalties, dates and sworn statements regarding each step in the legal process of giving such deeds. Arr. chron. No index. Hdw. and typed.  $4\frac{1}{2}$  x  $4\frac{1}{2}$  x 10. Rec. va.

For record of tax deeds, see entry 47.

49. TREASURER'S TAX DEEDS (Redemption Deeds), 1897-1905. 1 vol. 1861-96, 1906-- in Deed Record, entry 41.

Record of instruments issued by county auditor or by county treasurer conveying title to those persons on record as owner of property deeded to the county for non-payment of delinquent taxes, but who have, before the property was sold at auction by the county commissioners, paid in full



all taxes on that property, together with penalties, interests and costs, as prescribed by law. Gives name of property owner, description of property, amount of delinquent taxes, name of person paying taxes, and name of auditor or treasurer. Arr. chron. No index. Hdw. on printed form. 640 pp. 18 x 13 x 3 $\frac{1}{2}$ . Rec. va.

50. (GIFT DEEDS), 1881--. In Deed Record, entry 41. Record of voluntary transfers of title to property by donors who take only a nominal consideration, usually \$1.00. Gives names of grantor and grantee, location and description of property, consideration, date filed, date recorded, and recording fee.

51. DEEDS, ORIGINAL INSTRUMENTS, 1916-35. 2 file boxes. Various types of deeds held on request or undelivered for some reason. No orderly arr. No index. Hdw. on printed form. 10 x 4 x 14. Rec. va.

52. PATENT RECORD, 1897--. 9 vols. (1-9). 1881-96 in Deed Record, entry 41. Record of official documents certifying the title of lands conveyed from the United States as grantor, to persons who have proved their right to ownership by fulfilling all obligations required of them as grantees or entrymen. Gives instrument number, name of patentee, date filed and recorded, descriptions of property, patent number, fees, signature of President of the United States and recorder of the general land office. Arr. chron. For index, see entry 40. Hdw. on printed form. 640 pp. 18 x 13 x 3. Rec. Va.

53. PATENTS, 1889-91, 1898-1911. 2 bundles, 1 file box. Title varies slightly. Original instruments containing information as in Patent Record, entry 52. No orderly arr. No index. Hdw. on printed form. Bundle, 10 x 4 x 2; file box, 4 x 4 $\frac{1}{2}$  x 10. Bundles, 1889-91, aud. bsmt. va.; file box, 1898-1911, rec. va.

54. UNITED STATES RECEIVER'S RECEIPTS, 1901-3, 2 vols. Discontinued 1887-1900 in Miscellaneous Records, entry 133. Record of receipts issued by receiver of the United States Land office for money paid by entrymen when filing upon the public domain or paid at time of final proof. Gives date, legal description of claim, name of entrymen, name of land office, signature of receiver. Arr. chron. No index. Hdw. on printed form. 300 pp. 18 x 13 x 2. Bsmt. st. va.

Mining, Public Land and Water Claims

55. QUARTZ CLAIM RECORD, 1881--. 20 vols. (1-20). Record of notices of mining locations. Gives name of mine, date of location, name of locator, location and description of property. Arr. chron. For index, see entry 56. Hdw., hdw. and typed on printed form. 400-640 pp. 16 x 11 x 2 - 16 x 13 x 3. 12 vols., 1881-1910, aud. bsmt. va.; 8 vols., 1899--., rec. va.

56. INDEX TO QUARTZ CLAIMS, 1881--. 3 vols. Alphabetical index to Quartz Claim Record, entry 55; two volumes direct by name of locator and one volume indirect by name of claim. Gives name,



filing number, date of filing on claim, book and page of record. Hdw. 400-500 pp. 16 x 15 x 2 - 18 x 13 x 2 $\frac{1}{2}$ . 1 vol., 1888-99, aud. bsmt. va.; 2 vols., 1881-- , rec. va.

57. RECORDS OF NEW PORT MINING DISTRICT, 1893-98. 1 vol. Discontinued.

Record of mining claim locations in the New Port Mining District. Gives name of locator, description of mine, where located, date of discovery and filing of claim; affidavits of labor performed, name of locator, and value of labor. Also includes minutes of business meetings concerning organization of this district. Arr. chron. Indexed alph. by name of locator. Hdw. 200 pp. 9 x 6 x 3/4. Aud. bsmt. va.

58. MEADOW RANCH MINING DISTRICT, 1883-84. 1 vol. Discontinued. Record of intention to hold mining claims by right of location and discovery with original notices attached. Gives name of locator, description of mine, location, date of discovery, and date of filing claim. Arr. chron. No index. Hdw. 40 pp. 9 $\frac{1}{2}$  x 4 x  $\frac{1}{2}$ . Aud. bsmt. va.

59. RECORDS OF WOLFE LODGE MINING DISTRICT, 1899-1907. 1 vol. Discontinued.

Record of mining claims and notices of intention to appropriate and use water from designated streams. Mining record gives date of discovery, description of mine where located, date of filing claim. Water locations give name of stream, point of diversion, land to be watered, location and size of carrier, amount of water diverted, date of instrument, and name of claimant. Arr. chron. Indexed alph. by name of locator. Hdw. 160 pp. 16 x 11 x 3/4. Aud. bsmt. va.

60. MINING LOCATIONS, 1883-- . 1 bundle, 2 cardboard boxes, 1 file box. Last entry 1933.

Original location notices filed for record by person locating claim. Gives exact location, description of claim, date located, and signature of locator. No orderly arr. No index. Hdw. on printed form. Bundles in poor condition. Bundle, 10 x 4 x 2; cardboard boxes, 10 x 4 x 2; file box, 4 x 4 $\frac{1}{2}$  x 10. Bundle, 1883-84, and cardboard boxes, 1885-1900, aud. bsmt. va.; file box, 1901-33, rec. va.

61. PROOF OF LABOR, 1895-- . 5 vols. 1886-94 in Miscellaneous Records, entry 133.

Record of affidavits made by locator or officials of mining companies stating that assessed work has been done on designated claims. Gives date of filing affidavit, name of claim, name of district where mine is located, date work was done, annual representation, and notarized signature. Arr. chron. For index, 1895-- , see entry 62. Hdw. on printed form and typed. 640 pp. 18 x 13 x 3. Rec. va.

For original instruments, see entry 63.

62. (INDEX TO PROOF OF LABOR), 1895-- . 2 vols.

Alphabetical index to Proof of Labor, entry 61; direct by name of owner and indirect by name of district. Gives name, date of affidavit, date recorded, book and page of record. Hdw. 500 pp. 13 x 13 x 2 $\frac{1}{2}$ . Rec. va.



63. PROOF OF LABOR, 1901-34. 1 file box. 1934-- cannot be found. Original instruments containing information as in entry 61. No orderly arr. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

64. RECORD OF SUSPENSION, 1894-96. 1 vol. Discontinued. Record of notices filed by persons holding mining claims, stating intentions to suspend assessment work for a period of time allowed by law. Gives date, description of claim, and owner's intention to resume work at the expiration of the period allowed. Arr. chron. For index, see entry 65. Hdw. 480 pp. 18 x 13 x 2. Aud. bsmt. va.

65. INDEX TO NOTICES OF SUSPENSION OF WORK ON MINING CLAIMS, 1894-96. 1 vol. Discontinued. Alphabetical index to Record of Suspension, entry 64; direct by name of locator and indirect by name of lode. Gives date of filing notice, book and page of record. Hdw. 100 pp. 18 x 12 x 1. Aud. bsmt. va.

66. (WATER RIGHT LOCATIONS), 1865-88. In Miscellaneous Records, entry 133. Record of notices filed by persons intending to divert water from public streams for private use, mostly for mining purposes. Gives name of stream, point of diversion, amount of water to be diverted, date of filing notice, purpose, and name of claimant.

67. MILL SITES, 1869-1915. 1 vol. Discontinued. Record of notices of location for sites to be used for the purpose of milling ores from certain described mining claims. Gives name of locator, name of lode, date of notice, and date recorded. Arr. chron. No index. Hdw. 200 pp. 18 x 13 x 2. Aud. bsmt. va.

68. RECORD OF POSSESSORY CLAIMS, 1869-1913. 6 vols. (1-6). Discontinued. 1865-88 in Miscellaneous Records, entry 133. Record of claims to unsurveyed public domain lands, the right or claim being initiated by virtue of first entering upon and possessing them. Gives instrument number, name of claimant, date of filing, identification or description of land by monuments or stakes and by position relative to conspicuous land marks, statement that land is not claimed by another, but claimant would have right to enter this land as a homestead were it surveyed. Arr. chron. For index, 1869-1913, see entry 69. Hdw. 350 pp. 18 x 13 x 3. Aud. bsmt. va.

69. INDEX TO POSSESSORY CLAIMS, 1869-1913. 1 vol. Discontinued. Alphabetical index to Record of Possessory Claims, entry 68; by name of claimant. Gives date of notice, date and time of filing, book and page of record. Hdw. 150 pp. 18 x 13 x 1 $\frac{1}{2}$ . Rec. va.

#### Mortgage Records

#### Real Property

70. MORTGAGE RECORD, 1862---. 47 vols. (1-47). Record of conditional conveyances of land as security for payment of money, fulfillment of a contract, or performance of some act. Gives name of mortgagor and mortgagee, description of property, amount of





money involved, rate of interest, terms and conditions, date of instrument, date of maturity. Instruments assigned or released are stamped across the face of record entry. Arr. chron. Indexed alph. direct by name of mortgagor and indirect by name of mortgagee 1882-89; for index 1890--, see entry 71. Hdw. and typed. 640 pp. 18 x 13 x 3. Rec. va.

71. INDEX TO MORTGAGE RECORD, 1890--. 10 vols. (1-10).  
Alphabetical index to Mortgage Record, entry 70; five volumes direct by name of mortgagor and five volumes indirect by name of mortgagee. Gives name, book and page of record, date of instrument, date recorded, date released. Hdw. 300-400 pp. 17 x 12 x 2 $\frac{1}{2}$  - 18 x 14 x 3. Rec. va.

72. MORTGAGES, 1899--. 1 file box.  
Original real property mortgages which have been recorded but for some reason not returned to the persons concerned. Arr. chron. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

Personal Property (See also entry 140)

73. MINUTES OF CHATTEL MORTGAGES, 1891--. 21 vols. (1-21).  
Abstract record of conditional conveyances of personal property as security for payment of money. Gives date of instrument, names and addresses of mortgagor and mortgagee, description of property, amount of consideration, terms and conditions, interest, penalties, and recording fees. Arr. alph. by name of mortgagor; tab guides. No index. Hdw. 500 pp. 18 x 14 x 3. Rec. va.

74. CHATTEL MORTGAGES, 1891--. 45 bundles, 16 file boxes.  
Original mortgages on personal property, and crops given as security for an emergency crop loan. Gives date of instrument, names and addresses of mortgagors and mortgagees, description of property, amount of consideration, terms of mortgage, interest, penalties, signatures of mortgagee and witnessing official. Also contains Release of Chattel Mortgages, 1891-1926, entry 81. Arr. num. by instr. no. No index. Hdw. on printed form. Bundles, 9 : 4 $\frac{1}{2}$  x 1 $\frac{1}{2}$ ; file boxes, 11 x 4 x 14. Bundles, and 11 file boxes, 1891-1931, aud. bsmt. va.; 5 file boxes, 1931--, rec. va.

Assignments

75. ASSIGNMENT OF MORTGAGES, 1888--. 5 vols. (1-5).

Record of mortgage transfers conveying to the new holder all rights and obligations vested in the original holder. Gives names of assignor and assignee, description of property, amount of consideration or money involved, date of assignment, date acknowledged and recorded, and fee charged. Arr. chron. No index 1888-89; for index 1890--, see entry 76. Hdw. and typed. 480-640 pp. 18 x 13 x 2 $\frac{1}{2}$  - 18 x 13 x 3. 1 vol., 1888-1905, aud. bsmt. va.; 4 vols., 1906--, rec. va.

76. INDEX TO ASSIGNMENT OF MORTGAGES AND LEASES (and Record of Leases), 1890--. 2 vols. (A,A).  
Alphabetical index to Assignment of Mortgages, entry 75; one volume direct by name of assignor and one volume indirect by name of assignee.



Gives date of instrument, book and page of record. Also an abstract record combining all information for both record and index of assignments of leases. Gives date of instrument, name of lessor and lessee, description of property leased, conditions of lease, date of expiration, and date recorded. Hdw. 300 pp. 17 x 12 x 2. Rec. va.

77. ASSIGNMENT OF MORTGAGES, 1932. 1 file box. Original instrument and three copies assigning a mortgage on certain described real estate. Gives instrument number, names of assignor and assignee, statement of assignment, terms of mortgage note, date, and signature of assignor or original mortgagee. Arr. chron. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

Releases

78. RELEASE OF MORTGAGES, 1881--. 26 vols. Record of instruments acknowledging full payment and satisfaction of real property mortgage and release of claim held by mortgagee. Gives date of mortgage, date of release, instrument number, description of property mortgaged amount of mortgage, rate of interest, date recorded, fee charged. Arr. chron. For index, see entry 79. Hdw. and typed. 650 pp. 18 x 13 x 3. Rec. va.

79. INDEX TO RELEASE OF MORTGAGES, 1881--. 4 vols. (A-B, A-B). Alphabetical index to Release of Mortgages, entry 78; two volumes direct by name of releasor and two volumes indirect by name of releasee. Gives date of mortgage, date of release, date recorded, instrument number, book and page of record. Hdw. 300-500 pp. 17 x 12 x 2 - 18 x 13 x 3. Rec. va.

80. RELEASE OF MORTGAGES, 1925--. 1 file box. Original instruments releasing real property mortgages which are recorded but for some reason not returned to the person concerned. No orderly arr. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

81. FILED RELEASES OF CHATTEL MORTGAGES AND CONDITIONAL SALES, 1927-4 file boxes. Releases of Chattel Mortgages 1891-1926 in Chattel Mortgages, entry 74. Original releases of chattel mortgages and conditional sales contracts. Gives name of contracting parties, description of property, dates of instruments, and date of release. Arr. num. by instr. no. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 1 - 11 x 5 x 14. Rec. va.

82. INDEX TO MISCELLANEOUS RELEASES, 1921--. 1 vol. 1887-1920 in Miscellaneous Index, entry 134. Alphabetical index to Releases of Liens, entry 83; Releases of Attachments, entry 84; Releases of Judgments, entry 85; Releases of Conditional Sales Contracts, entry 86; and Releases of Options, entry 87; by name of releasor. Also indexes Revocation of Power of Attorney, entry 127. Gives date, name of releasor, kind of instrument, date recorded, date released, book and page of record. Hdw. 600 pp. 13 x 13 x 3. Rec. va.



83. (RELEASES OF LIENS), 1902--. In Miscellaneous Records, entry 133.

Record of the release of a lien filed for the non-payment of labor or materials. Gives date, instrument number, type of lien, claim made, terms of contract, description of lien subject to release, date recorded, and fee. For index, see entry 82.

For original instruments, see entry 138.

84. (RELEASES OF ATTACHMENTS), 1913--. In Miscellaneous Records, entry 133.

Record of releases whereby the right, credit or property of the defendant is released from attachment. Gives date, and number of instrument, names of plaintiff and defendant, description of property released, date recorded, and fee. For index, see entry 82.

85. (RELEASES OF JUDGMENTS), 1894--. In Miscellaneous Records, entry 133.

Record of instruments showing that certain mentioned judgments have been fully paid and satisfied by defendant and that plaintiff relinquishes all right, title and interest. Gives name of plaintiff and defendant, and dates. For index, see entry 82.

86. (RELEASES OF CONDITIONAL SALES CONTRACTS), 1921--. In Miscellaneous Records, entry 133.

Record of instruments stating that all terms of a conditional sales contract have been fulfilled. Gives instrument number, names of vendor and vendee, date of instrument, description of property subject to release, and notarized signatures of contracting parties. For index, see entry 82.

87. (RELEASES OF OPTIONS), 1896-1934. In Miscellaneous Records, entry 133.

Record of releases of contracts granting to certain individuals exclusive right to purchase the described property. Gives date of contract, names of owner and purchaser, description and location of property involved, amount of consideration, expiration of contract, signatures of contracting parties, date released, and date recorded. For index, see entry 82.

#### Attachments and Sales

88. LABOR AND MATERIAL - MECHANICS' LIENS, 1891--. 5 vols. (A-E). 1889 in Miscellaneous Records, entry 133.

Record of legal claims filed on real and personal property, to recover money owed for labor performed or material supplied to defendant by claimant. Gives instrument number, name of claimant, type of lien, terms of contract, amount claimed, dates upon which labor was performed or materials supplied, date filed, and fee charged. Arr. chron. For index, see entry 89. Typed. 640 pp. 18 x 13 x 3. A-C, aud. bsmt. va.; Rec. va.

For original instruments, see entry 90.

89. INDEX TO LABOR AND MATERIAL - MECHANICS' LIENS, 1891--. 2 vols. Alphabetical index to Labor and Material - Mechanics' Liens, entry 88; direct by name of claimant and indirect by name of debtor. Gives date of filing instrument, **book and page of record**. 630 pp. 18 x 13 x 3. 1 vol., aud. bsmt. va.; 1 vol., rec. va.



90. LIENS, 1911--. 2 file boxes.

Original lien claims filed by laborers and mechanics for labor performed or materials furnished. Gives name of person filing lien, description of property upon which lien is filed, statement of material furnished or labor done, time spent and amount due. Arr. num. by instr. no. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

For record of liens see entry 88.

91. NOTICE OF LIS PENDENS, 1895--. 3 vols. (1-3). 1891-94 in Miscellaneous Records, entry 133.

Record of notices of pending legal action directly affecting title to real property. Gives name of plaintiff and defendant, date of notice of action, description of property, and signature of plaintiff's attorney. Arr. chron. Indexed alph. by name of defendant, 1895-1910; for index 1911--, see entry 92. Hdw. and typed. 640 pp. 18 x 13 x 3. Rec. va.

92. INDEX TO LIS PENDENS, 1911--. 1 vol.

Alphabetical index to Notice of Lis Pendens, entry 91; by name of defendant. Gives name of plaintiff, date of filing notice, book and page of record. Hdw. 400 pp. 18 x 13 x 3. Rec. va.

93. CERTIFICATE OF SALE RECORD, 1891--. 3 vols. 1885-1912 also in Miscellaneous Records, entry 133.

Record of certificates issued by the sheriff to purchasers of mortgaged property under judgment in foreclosure suits. Gives certificate number names of plaintiff and defendant, recitation of decree and order of foreclosure, description of property involved, amount for which sold, date of sale, costs and fees, date recorded. Arr. chron. Indexed alph. by name of plaintiff 1891-1912; for index 1913--, see entry 94. Typed. 600 pp. 18 x 13 x 3. Rec. va.

94. INDEX TO CERTIFICATES OF SALE, 1913--. 1 vol.

Alphabetical index to Certificate of Sale Record, entry 93; direct by name of plaintiff and indirect by name of defendant. Gives date issued, date recorded, book and page of record. Hdw. 160 pp. 18 x 13 x 3. Rec. va.

95. BILL OF SALE RECORD, 1892--. 7 vols. 1885-91 in Miscellaneous Records, entry 135.

Record of personal property sold or conveyed from one person to another. Gives date of sale, instrument number, names of vendor and vendee, description of property, date recorded, and fee charged. Arr. chron. For index, see entry 96. Typed. 650 pp. 14 x 18 x 3. Rec. va.

96. INDEX TO BILL OF SALE, 1892--. 2 vols.

Alphabetical index to Bill of Sale Record, entry 95; one volume direct by name of vendor and one volume indirect by name of vendee. Gives date, kind of instrument, book and page of record. Hdw. 450 pp. 18 x 13 x 2 $\frac{1}{2}$ . Rec. va.

97. BILLS OF SALE, 1911-21. 1 file box. Discontinued in this form.

Original instruments given to convey title of ownership of certain described personal property. Gives instrument number, names of vendor and vendee, amount of consideration, description of property sold, signature





of vendor, seal and signature of notary, date recorded, and amount of fee. Arr. chron. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

For subsequent related record, see entry 139.

Contracts and Leases

98. RECORD OF LEASES, 1881--. 6 vols. (1-6).

Record of contracts by which a person pays another specified rental over a set period of time for the use and profit of certain designated real or personal property. Gives date, instrument number, names and addresses of lessor and lessee, consideration, description of property leased, conditions of lease, date of expiration, date recorded, and fee charged. Arr. chron. Indexed alph. direct by name of lessor and indirect by name of lessee. Hdw. and typed. 300-500 pp. 14 x 12 x 1 - 18 x 13 x 2 $\frac{1}{2}$ . Rec. va.

99. (AGREEMENTS), 1885--. In Miscellaneous Records, entry 133.

Abstract record of instruments whereby two or more persons bind themselves to future performances as to property or services. Gives date of instrument, names of persons concerned, details of action agreed upon, date recorded, and fee charged.

For original instruments, see entry 138.

100. (CONTRACTS - MISCELLANEOUS), 1885--. In Miscellaneous Records, entry 133.

Record of miscellaneous formal agreements enforceable by law by which one party binds himself to convey property or render definite services for a stated consideration. Gives date of instrument, terms and purpose of contract, money consideration, if any; names of contracting parties, and date recorded.

101. (CONTRACTS FOR DEEDS), 1867--. In Miscellaneous Records, entry 133.

Record of contracts concerning sale of real estate substantiated by bonds for the delivery of a deed upon fulfillment of terms of contract. Gives date, names of vendor and vendee, stipulations, consideration, date final payment due, bond number, and signed statement of vendor that deed will be furnished when conditions of contract are fulfilled.

For Deed Record, see entry 41.

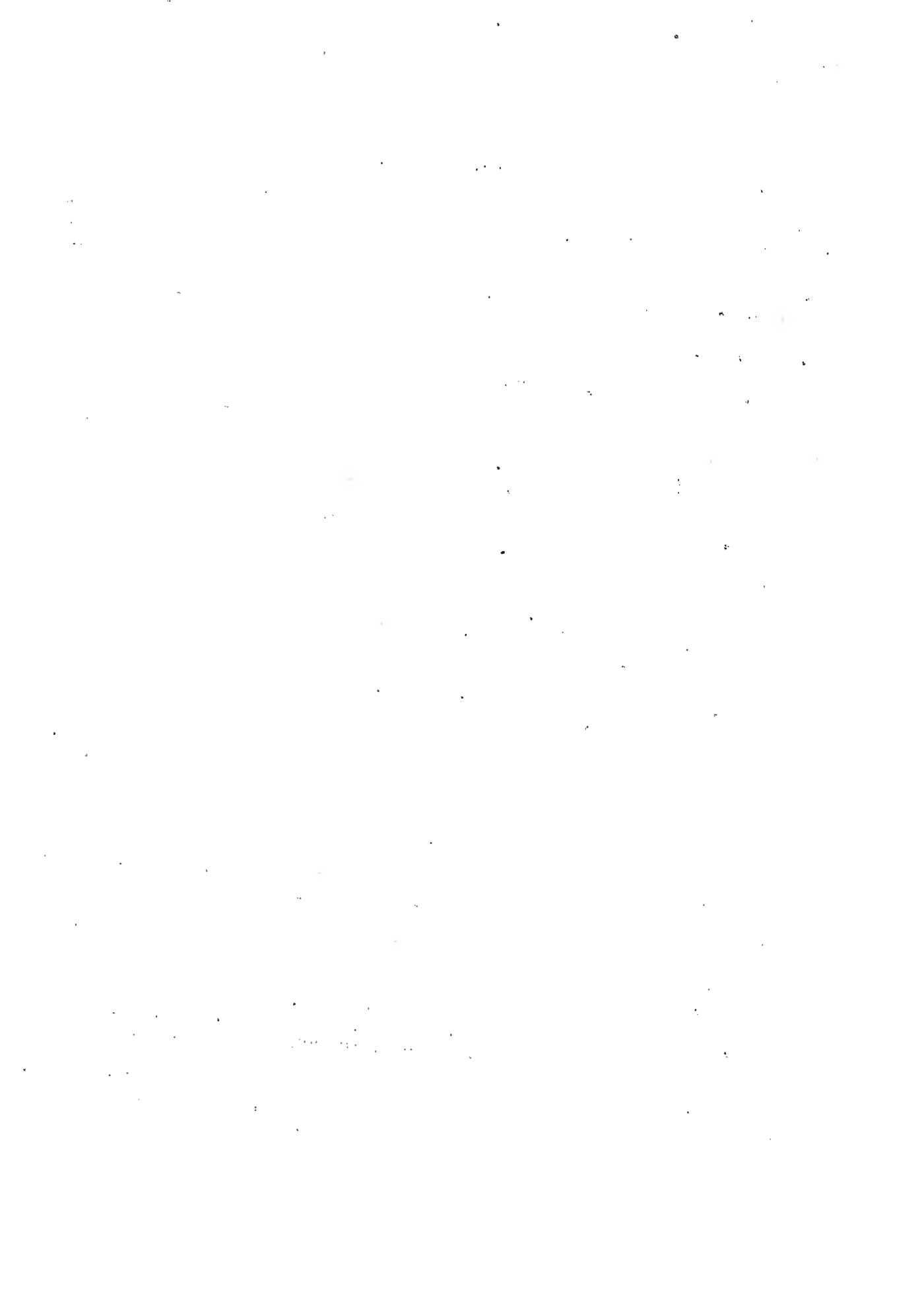
102. CONDITIONAL SALES CONTRACTS, 1921--. 3 vols. (1-3). 1886-192 in Miscellaneous Records, entry 133.

Record of sale contracts, the terms of which must be fulfilled before title to the property passes to the buyer. Gives instrument number, date entered, names of vendor and vendee, date of instrument, amount of sale, date due, description of property subject to contract, and notarized signatures of contracting parties. Arr. chron. For index, see entry 103. Typed, and hdw. on printed form. 320 pp. 18 x 13 x 5. Rec. va.

For original instruments, 1908-16, 1921--, see entry 139.

103. INDEX TO CONDITIONAL SALES CONTRACTS, Approx. 1921--. 1 vol.

Alphabetical index to Conditional Sales Contracts, entry 102; direct by name of vendor and indirect by name of vendee. Gives date, book and



page of record. Hdw. 600 pp. 18 x 13 x 3. Rec. va.

104. (OPTIONS), 1896-1934. In Miscellaneous Records, entry 133. Record of instruments granting to certain individuals exclusive right to purchase the described property. Gives name of optioner and optionee, description of property, specified price, duration of option, requisite signatures, and jurat.

Corporations

105. (ARTICLES OF INCORPORATION), 1890--. In Miscellaneous Files, entry 138.

Certified copies of articles of incorporation of corporations, both domestic and foreign, which are doing business or desire to do business in the state of Idaho. Gives name of corporation, names of organizers and number of directors, principal place of business, purpose for which formed, date and term for which it is to exist, amount of capital stock and number of shares. For index, see entry 142.

For other articles of incorporation, see entry 140.

106. INDEX TO ANNUAL STATEMENTS BY CORPORATIONS ( and Record), 1911--. 1 vol.

Abstract record combining all the information for both record and index of annual financial statements of corporations. Gives instrument number, date filed, name of corporation, location of principal office, capitalization, number of shares, names of president, secretary, treasurer, managing agent, and attorney-in-fact. Arr. alph. by name of corporation; tab guides. Hdw. on printed form. 360 pp. 18 x 20 x 3. Rec. va.

For original instruments, see entry 138.

107. INDEX TO CERTIFICATES OF FIRM NAMES (and Record), 1900-1922. 1 vol. 1923-- in Miscellaneous Records, entry 133.

Abstract record combining all the information for both record and index of certified statements filed by persons conducting a business under a fictitious name identifying the individuals interested with the trade name of the firm. Gives instrument number, date of instrument, name of firm, names and addresses of all parties interested in the business and formal sworn statements that the facts set forth are true. Arr. alph. by name of firm. Hdw. 659 pp. 18 x 13 x 3. Rec. va.

For certificates of firm names, see entry 109.

108. (CHANGE OF DESIGNATED AGENTS), 1890--. In Miscellaneous Files, entry 138.

Notices authorizing change of agents for corporations. Gives date of filing notice, place, principle involved, nature of business for which agent has been acting, and signature of president of corporation. No index.

109. (CERTIFICATES OF FIRM NAMES), 1890--. In Miscellaneous Files, entry 138.

Certified statements filed by persons conducting a business under a fictitious name identifying the individuals interested with the trade name of the firm. Gives instrument number, date of instrument, name of firm, names and addresses of all parties interested in the business and formal sworn statement that the facts set forth are true. No index.

For record of certificates of firm names, see entry 107.



110. (CERTIFICATES OF INSURANCE COMPANIES), 1890--. In Miscellaneous Files, entry 138.

Certificates of insurance companies which have met the state's requirements and are entitled to do business in the State of Idaho for current year. Gives names and office address of all insurance companies doing business in the state, type or character of business written, certification by officer having jurisdiction over certification of such companies, and date filed. No index.

111. RECORD OF SURETY COMPANIES AUTHORIZED, 1919-30. 1 vol. Discontinued.

Register of certain fidelity and surety companies authorized to do business in Kootenai County. Gives date of authorization, name of company, nature of risk, date of withdrawal or cancellation. Arr. alph. by name of company; tab guides. No index. Hdw., 270 pp. 16 x 14 x 1. Rec. va.

### Vital Statistics

#### Marriages (See also entries 247, 248, 261)

112. MARRIAGE RECORDS, 1881--. 30 vols.

Record of marriage licenses and certificates. License record gives name and address of each applicant, affidavits or notarized statements made by applicants setting forth their eligibility under Idaho law to obtain marriage licenses giving name, age, residence, birthplace, race, and marital status of contracting parties, and date authority was granted for performance of marriage. Certificate record gives date, name and address of contracting parties, place of marriage, name of person performing ceremony and witnesses. Arr. chron. 1 vol., 1887-95 indexed alph. by name of male; for index to 1 vol., 1881-90, and 23 vols., 1895--; see entry 113. Hdw., hdw. and typed on printed form. 344-640 pp. 16 x 11 x 1<sup>1</sup>/<sub>2</sub> - 18 x 13 x 3. Rec. va.

113. INDEX TO MARRIAGE RECORDS, 1881-90, 1895--. 2 vols.

Alphabetical index to Marriage Records, entry 112; by name of man. Gives name of woman, date of marriage, place of marriage, book and page of record. Hdw. 250-320 pp. 18 x 13 x 3. Rec. va.

114. MARRIAGE AFFIDAVITS, 1895--. 5 file drawers.

Original notarized statements made by applicants setting forth their eligibility under Idaho law to obtain marriage licenses. Gives name, age, residence, birthplace, race, and marital status of each applicant. Arr. chron. No index. Hdw. on printed form. 12 x 13 x 25 - 12 x 13 x 36. 3 file drawers, aud. bsmt. va.; 2 file drawers, rec. va.

115. MARRIAGE LICENSES AND CERTIFICATES, 1911-17. 1 bundle, 1 file box.

Original licenses and certificates which for some reason are not returned to persons concerned. Licenses give name, age, birthplace, residence, and race of contracting parties; signatures of persons concerned and witnesses. Certificates give names of contracting parties, date of marriage, place, and signatures of person officiating and witnesses. No orderly arr. No index. Hdw. on printed form. Bundle, 10 x 4 x 2, 1911-12; file box, 11 x 4 x 14, 1913-17. Rec. va.



Births

116. REGISTER OF BIRTHS, 1907-11. 1 vol. Discontinued as a county record 1911; subsequent records kept by Bureau of Vital Statistics. Record of formal statements certifying to the birth of children. Gives date of birth, place, name of child, sex, race, number in family; parents' names, color, occupation, birthplace, age, residence; maiden name of mother, and name of person reporting birth. Arr. alph. by name of child; tab guides. No index. Hdw. 320 pp. 18 x 13 x 3 $\frac{1}{2}$ . Aud. bsmt. va.

Deaths

117. REGISTER OF DEATHS, 1907-11. 1 vol. Discontinued as a county record 1911; subsequent records kept by Bureau of Vital Statistics. Record of formal statements certifying to death. Gives date, place, full name, age, sex, color or race, cause of death, duration of illness, birthplace, parents' name, residence and by whom reported. Arr. alph. by name of deceased; tab guides. No index. Hdw. 320 pp. 18 x 13 x 3 $\frac{1}{2}$ . Aud. bsmt. va.

Bonds

118. OFFICIAL BOND RECORD, 1892--. 5 vols. Record of personal and surety bonds securing elected or appointed officials accompanied by oaths. Gives name of official, name of company or person furnishing bond, amount of bond, term of office, and date. Oaths of office give date, name of appointee, and office to which appointed, with signed and notarized statement swearing allegiance to federal, state, and county governments. Arr. chron. No index 1892-1917; indexed alph. by name of officer 1918--. For separate index, see entry 119. Typed. 600 pp. 18 x 14 x 3. 4 vols., 1892-1917, aud. bsmt. va.; 1 vol. 1918--, rec. va.

For original bonds, see entry 120; for other official oaths, see entry 398.

119. INDEX TO OFFICIAL BONDS, 1890--. 1 vol. Alphabetical index to Official Bond Record, 1892--, entry 118; no record 1890-91 could be located; by name of officer. Gives name of official, title of office, date and amount of bond, when and where recorded. Hdw. 500 pp. 18 x 13 x 3. Rec. va.

120. OFFICIAL BONDS, 1932--. 1 file box. Original bonds containing information as in Official Bond Record, entry 118. No orderly arr. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Rec. va.

Powers and Oaths of Attorneys

121. POWER OF ATTORNEY RECORD, 1883--. 3 vols. Record of instruments authorizing persons to act as agents for other persons or firms in a general or special way. Gives instrument number, date and purpose of appointment, name and address of person appointed, power





Recorder - Licenses and Permits;  
Revocations

(122-128)

granted and limitations of such power, dates acknowledged and recorded. Arr. chron. Indexed alph. by name of grantor 1883-91; for index 1892--, see entry 122. Typed. 650 pp. 18 x 13 x 3. Rec. va.  
For original instruments, see entry 133.

122. INDEX TO POWER OF ATTORNEY, 1892--. 1 vol.  
Alphabetical index to Power of Attorney Record, entry 121; by name of grantor. Gives name of instrument, date recorded, book and page of record. Hdw. 350 pp. 16 x 11 x 2. Rec. va.

123. OATHS OF ATTORNEYS AT LAW, 1891-95. 1 bundle. Discontinued.  
Sworn statements made by various attorneys-at-law, guaranteeing faithful performance of duties as attorney in the district court. Gives name and addresses of attorney, term of office, and remarks. Arr. chron. No index. Hdw. on printed form. 10 x 4 x 2. Aud. bsmt. va.

Licenses and Permits

124. PHYSICIANS' LICENSE RECORD, 1897--. 1 vol.  
Record of physicians authorized to legally practice medicine in the state. Gives name of physician, qualifications, date permission was granted by medical board, license number, date recorded, and fees. Arr. chron. Indexed alph. by name of physician. Hdw. 310 pp. 18 x 13 x 1½. Rec. va.

125. DENTAL RECORD, 1899-1932. 1 vol. Discontinued.  
Record of official documents certifying that the person in question has been granted a license to practice dentistry in the State of Idaho. Gives name of dentist, date and place of issuance of license, names of State Board of Dental Examiners, and date recorded. Arr. chron. Indexed alph. by name of dentist. Hdw. on printed form. 153 pp. 16 x 12 x 1. Rec. va.

126. (DIPLOMAS), 1887-1925. In Miscellaneous Records, entry 133.  
Exact copies of diplomas issued to doctors, dentists and nurses authorized to practice in Kootenai County. Gives name of person, profession for which diploma is issued, date issued, statement of eligibility, and names of officials granting diploma.

Revocations

127. (REVOCATION OF POWER OF ATTORNEY), 1893--. In Miscellaneous Records, entry 133.  
Record of instruments revoking power to act as agents for other persons or firms. Gives date, names of principal and agent, purpose and limitation of annulment, and date recorded. For index 1921--, see entry 82.

128. (MISCELLANEOUS REVOCATIONS), 1885--. In Miscellaneous Records, entry 133.  
Record of revocations of appointments, declarations of homesteads, firm names and citizenship, revoking power to act as agents for other persons or firms. Gives date, names of principal and agent, kind of instrument, purpose and limitations of annulment, and date recorded.



Farm Names

129. FARM NAME RECORD, 1911--. 1 vol. Last entry 1931.  
Record of names by which farms are identified. Gives name and address of owner, name of farm, location by section, township, and range; and date recorded. Arr. alph. by name of owner; tab guides. No index. Hdw. 125 pp. 15 x 11 x 1. Rec. va.

Brands

130. BRAND RECORD, 1885-1916. 2 vols. Title varies slightly. Discontinued.  
Record of symbols used to identify and establish ownership of livestock. Gives symbol, kind of animal, name and residence of owner, and date recorded. Arr. chron. No index. 1885-1900; indexed alph. by name of owner 1901-16. 217-432 pp. 16 x 11 x 2 - 17 x 13 x 3. 1 vol., 1885-1900, aud. bsmt. va.; 1 vol., 1901-16, rec. va.

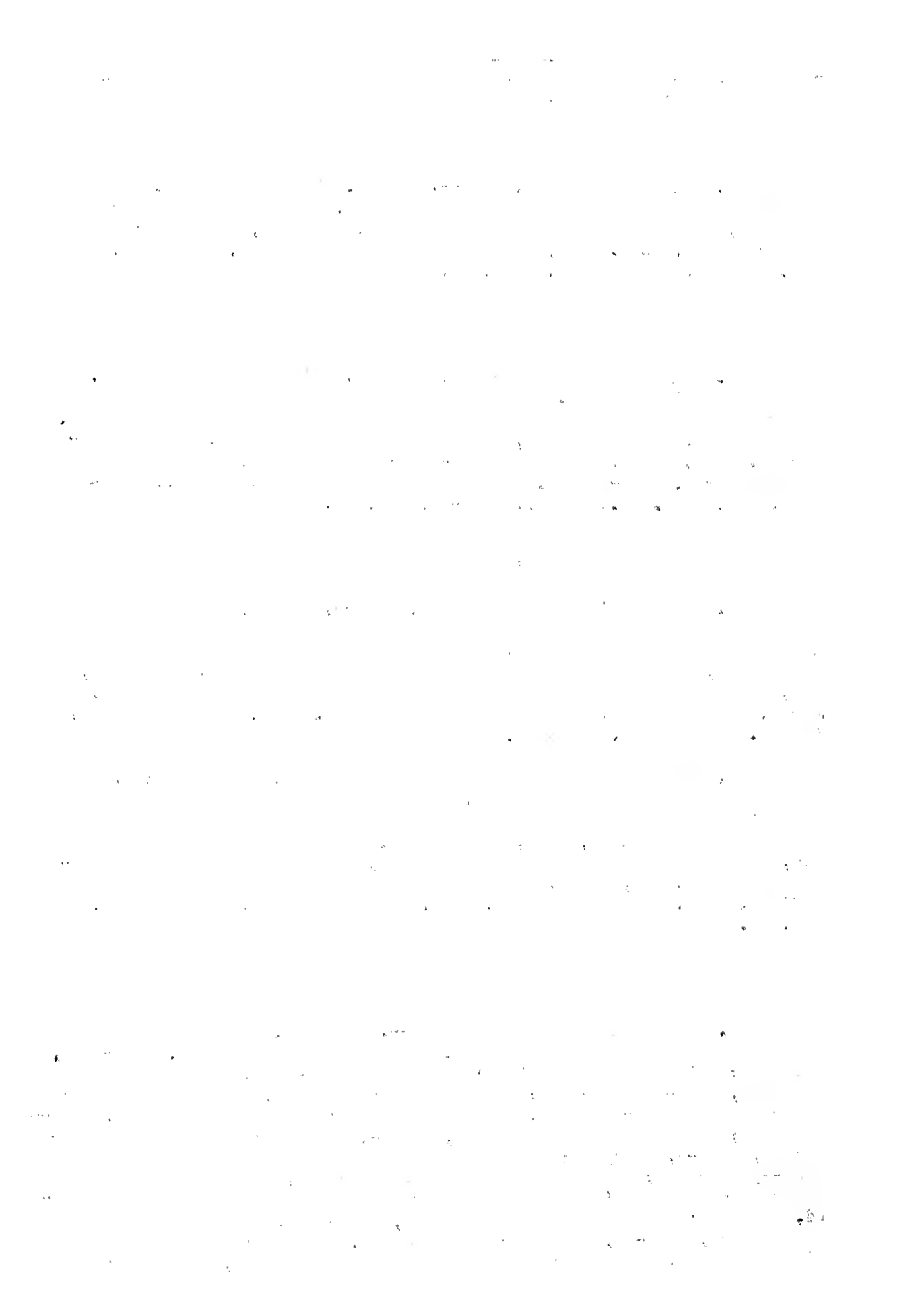
Soldiers' Discharge

131. SOLDIERS' DISCHARGE RECORD, 1918--. 1 vol.  
Record of instruments issued by the United States government honorably discharging men from the army, navy, and marines service. Gives date of enlistment, occupation, personal description, case history, character, pay, date discharge is effective, and signature of officer in charge. Arr. chron. Indexed alph. by name of ex-service man. Hdw. on printed form. 600 pp. 18 x 14 x 3. Rec. va.

132. COPIES OF SOLDIERS' DISCHARGES, 1918-19. 2 file boxes.  
Title varies slightly.  
Certified copies of discharges of soldiers who have been released from the United States Army, Navy, and Marines. Gives name and address of man, term of enlistment and when effective, personal description, character, history, pay, bonus, date of discharge, and signature of releasing officer. Arr. chron. No index. Hdw. on printed form. 4 x 4½ x 10. Rec. va.

Miscellaneous

133. MISCELLANEOUS RECCRDS, 1885--. 16 vols.  
Record of miscellaneous instruments, Includes (Appointments), 1886-1917, entry 29; United States Receiver's Receipts, 1887-1900, entry 54; Proof of Labor, 1886-94, entry 61; (Water Right Locations), 1885-88, entry 66; Record of Possessory Claims, 1885-88, entry 68; (Releases of Liens), 1902-- entry 83; (Releases of Attachments), 1913--, entry 84; (Releases of Judgments), 1894--, entry 85; (Releases of Conditional Sales Contracts), 1921--, entry 86; (Releases of Options), 1896-1934, entry 87; Labor and Material - Mechanics' Liens, 1889, entry 88; Notices of Lis Pendens, 1891-94, entry 91; Certificate of Sale Record, 1885-1912, entry 93; Bill of Sale Record, 1885-91, entry 95; (Agreements), entry 99; (Contracts - Miscellaneous), entry 100; (Contracts for Deeds), 1887--, entry 101;



Conditional Sales Contracts, 1886-1920, entry 102; (Options), 1896-1934, entry 104; Index to Certificates of Firm Names (and Record), 1923--, entry 107; (Diplomas), 1887-1925, entry 126; (Revocation of Power of Attorney), 1893--, entry 127; (Miscellaneous Revocations), entry 128; (Declaration of Homestead), 1887--, entry 135, Arr. chron. No index 1885-86; for index 1887--, see entry 134. Typed. 640 pp. 18 x 13 x 3. Rec. va.

134. MISCELLANEOUS INDEX, 1887--. 3 vols.

Alphabetical index to Miscellaneous Records, entry 133; direct by name of first party and indirect by name of second party. Gives kind of instrument, date of instrument, and date filed. Also contains Index to Miscellaneous Releases, 1887-1920, entry 82. Hdw. 600 pp. 18 x 13 x 3. Rec. va.

135. (DECLARATION OF HOMESTEAD), 1887--. In Miscellaneous Records, entry 133.

Record of declarations made by persons desiring to protect their homes from levy and sale for satisfaction of a court judgment. Gives name of man or woman making statement, description of property valuation, size of family, statement that family is now living on the property as a home, and that property does not exceed value exempted by law; date recorded, and fees.

For original instruments, see entry 138.

136. REGISTER OF COUNTY AND PRECINCT OFFICERS, 1892--. 2 vols.

Title varies slightly.

Record of county and precinct officers elected or appointed. Gives name, residence, office, when elected or appointed, date of bond and qualifications, name of surety company, date of commission, and expiration of commission. Arr. chron. 1892-93; arr. alph. by name of officer 1894--. No index. 1 vol., 1892-93, bsmt. st. va.; 1 vol., 1894--, rec. va.

For original appointments, see entry 138.

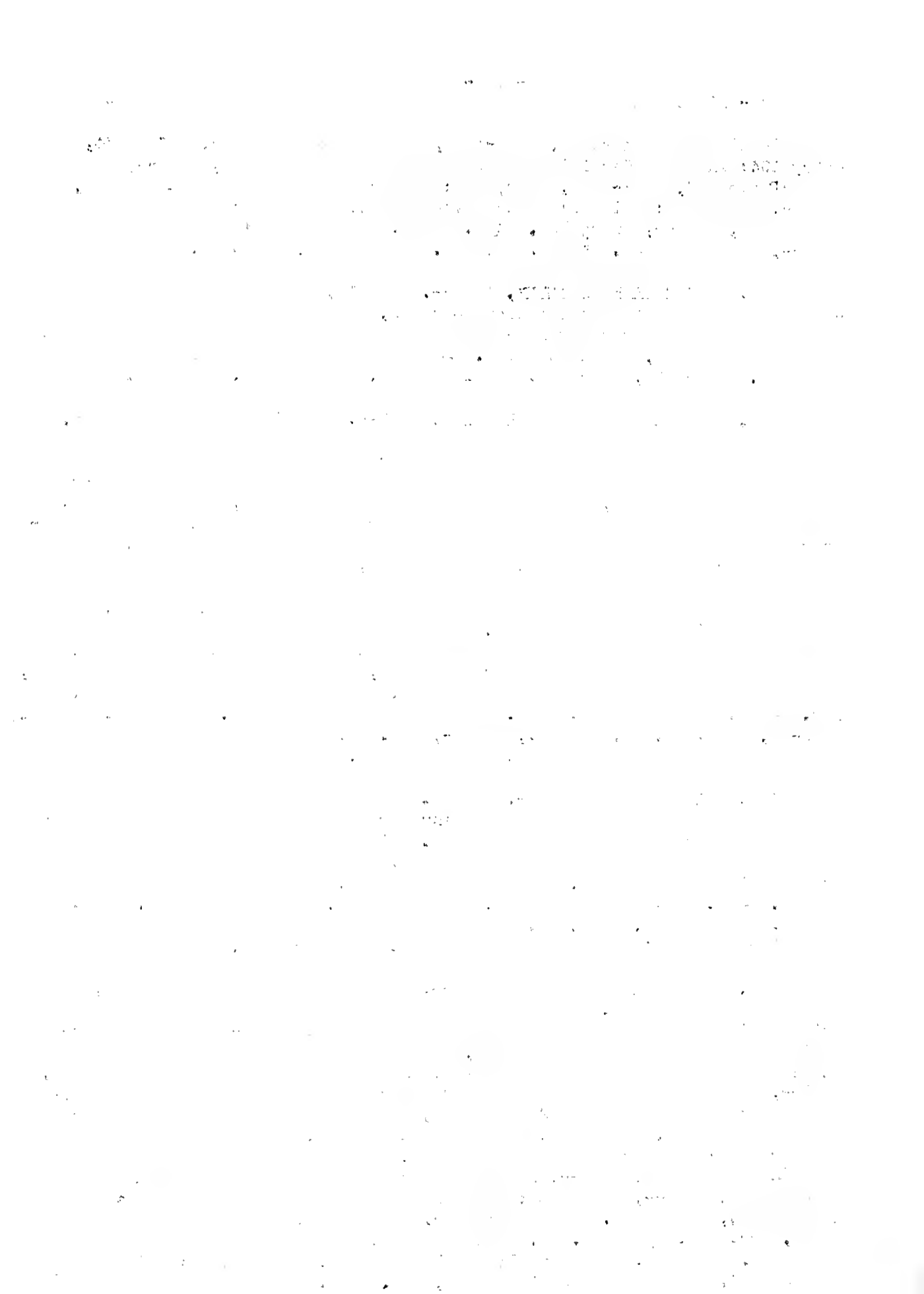
137. TAX NUMBERS, 1914--. 1 vol.

Record of tax numbers given to irregular parcels of land on which the boundaries are described by metes and bounds. Gives boundary measurements in relation to adjoining parcels, and acreage, if rural; size in square rods or feet; if city property, name of record owner, and recorded number of tax parcel. Arr. num. by assigned no. Indexed alph. by name of owner. Hdw. 400 pp. 17 x 13 x 2. Rec. va.

For assessor's record of tax numbers, see entry 276.

138. MISCELLANEOUS FILES, 1890--. 2 shelves, 5 cardboard boxes, 17 file boxes.

Original instruments including (Releases of Liens), 1902--, showing information as in entry 83; (Agreements), showing information as in entry 99; (Articles of Incorporation), entry 105; (Annual Statements of Corporations), 1911--, showing information as in entry 106; (Change of Designated Agents), entry 108; (Certificates of Firm Names), entry 109; (Certificates of Insurance Companies), entry 110; (Powers of Attorney), showing information as in entry 121; (Declarations of Homestead), showing information as in entry 135; (Appointments), 1889--, showing information as in entry 136; Abstracts of Judgment, 1903--, entry 166; Notices of Levy on Real Estate (Write of Attachment), entry 168. No orderly arr. on shelves; cardboard and file boxes, arr. num. by instr. no. Index varies: see descriptive entry for each item. Shelves, 14 x 9 x 31; cardboard boxes, 4 x 4 $\frac{1}{2}$  x 10; file boxes 11 x 5 x 14. Shelves and 8 file boxes, aud. bsmt. va.; cardboard boxes and



139. CONDITIONAL SALES CONTRACTS AND BILLS OF SALE, 1908-16, 1921--.  
8 file boxes.

Original contracts of conditional sales, and bills of sale filed for record. One file box, 1908-16, no orderly arr.; 7 file boxes, 1921--, arr. num. by instr. no. No index. Hdw. on printed form. 4 x 4½ x 10 - 11 x 5 x 14. 4 boxes, 1921-27, aud. bsmt. va.; 4 boxes, 1908-16, 1928--, rec. va.

For prior bills of sale, 1911-21, see entry 97; for record of conditional sales contracts, see entry 102.

140. CHATTEL MORTGAGES AND ARTICLES OF INCORPORATION, 1922--. 1 file box.

Original chattel mortgages and articles of incorporation filed by the Washington Water Power Company and the Interstate Telephone Company. Chattel mortgages give date of instrument, names and addresses of mortgagor and mortgagee, description of property, consideration, terms of mortgage, and signatures of mortgagee and witnessing official. Articles of incorporation give name of corporation, names of organizers and number of directors, principal place of business, purpose for which formed, date and term for which it is to exist, amount of capital stock and number of shares. No orderly arr. No index. Hdw. on printed form. 11 x 5 x 14. Rec. va.

For other chattel mortgages, see entries 73, 74; for other articles of incorporation, see entry 105.

141. PAPERS PERTAINING TO TAX DEEDS (Publication Notices), 1921-31.  
1 file box.

Newspaper clippings showing advertising lists prepared by the county on sale of real property for due and unpaid taxes. Gives year, amount of tax, name of person assessed, and date of delinquency. Arr. chron. No index. Printed. 11 x 5 x 14. Rec. va.

142. INSTRUMENTS TO BE FILED (and Index), 1890--. 2 vols. Title varies slightly.

Abstract record combining all the information for both record and index of instruments filed but not recorded in the regular records. Gives name of person or company filing, character of instrument, and date filed. Also indexes (Articles of Incorporation), entry 105; Abstracts of Judgments, entry 166; and Notices of Levy on Real Estate (Writs of Attachment), 1890-1907, entry 168. Arr. alph. by name of person or company filing. Hdw. 200-500 pp. 16 x 11 x 2 - 18 x 13 x 3. Rec. va.

143. INSTRUMENTS HELD FOR FEES, 1935--. 1 file box.

Various legal documents held for recording until required fee is paid. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 14. Rec. va.

Plats and Maps

(See also entries 310-319, 430-433)

144. BOOK OF PLATS, 1890--. 3 vols.

Plats of all townsites, townsite additions and irrigation districts in Kootenai County. Arr. alph. by name of townsite. For index, see entry 145. Hdw. and handdrawn. 50 pp. 23 x 26 x 2. Rec. va.





145. INDEX TO BOOK OF PLATS, 1890--. 1 vol.  
Alphabetical index to Book of Plats, entry 144; by name of townsite. Gives names of owners of property in original townsites, townsite additions and irrigation districts, date of filing, by whom filed, book and page of record. Hdw. 75 pp. 18 x 14 x 1. Rec. va.

146. MAP - TOWNSITE OF HARRISON, IDAHO, 1922. 1 map.  
Political map of the townsite of Harrison, Idaho, showing additions and subdivision. Neil S. Coventry. Blueprint. 1 inch equals 40 feet. 23 x 18. Rec. va.

### III. DISTRICT COURT

A large part of the responsibility for the administration of law devolves upon the district court personnel now consisting of the district judges of each judicial district and the clerks of the district courts in each county.

When the Congress of the United States passed the Organic Act organizing Idaho Territory, provision was made for a division of the territory into three judicial districts. The supreme court judges, of whom there were three, were required each to hold sessions in the district to which he was assigned. (O.A. 1865, sec. 9.) Since the arrangement was prescribed by the United States Congress, it must necessarily remain so until changed by the same body. No changes were made. The supreme court judges of the territory presided over the district courts of the various counties during the entire territorial period.

When the constitution was framed and adopted in 1890, provisions were made for five districts instead of three and the election of five district judges to preside over the court sessions instead of the supreme judges. The legislature was given authority to increase or decrease the number of districts and district judges as conditions might require. (Const. of Ida. 1890, art. 5, sec. 11.) The districts have been increased from the original five to the present number of eleven at different times since the adoption of the constitution and judgeships increased from the original five to the present number of sixteen. (I.C.A. 1932, 1-801.) Kootenai County is one of the four counties in the eighth judicial district.

The same article and section of the constitution fixed the tenure of office at four years and required each judge to hold at least two sessions of court in each county each year.

Fear was expressed by some members of the constitutional convention that judges would become too well acquainted with the residents of the districts, too familiar with the facts of each case before it was taken into the courts and, as a result, would be prejudiced (Const. Con. Pro. 1889, vol 2, p. 1522). The objection was met by the insertion of a section allowing district judges elected in one district, to try cases in another district on request of the resident district judge. They were obliged to preside over cases booked for trial in districts other than their own, when ordered to do so by the governor of the state. It was further provided that any member of the bar may act as a judge pro tempore upon agreement in writing signed by the litigants or their attorneys. (Const. of Ida. 1890, art. 5, sec. 12.)

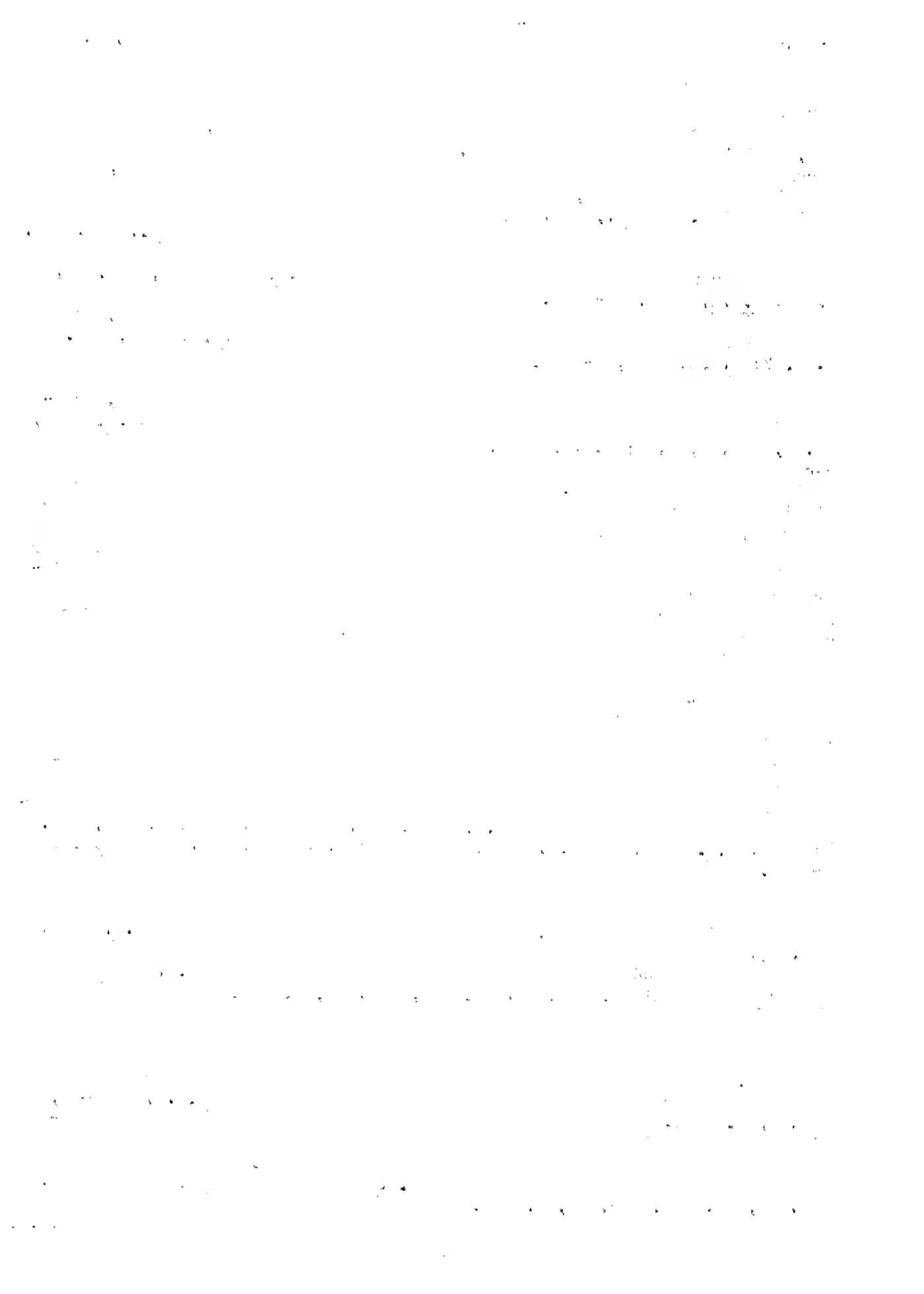


The qualifications of district judges as set up by the constitution were such that it was not necessary for a person elected to the judgeship to be a member of the bar. He must be "learned in the law", thirty years old, a citizen of the United States, must have resided in the state or territory at least two years next preceding his election and must be, at the time of his election, an elector in the judicial district for which he is elected. (Ibid., sec. 23.) The constitution further provided that vacancies in the office should be filled as provided by law (ibid., sec. 19). The statutes provide that all vacancies in district offices be filled by the governor unless otherwise provided for by law (L.S.I. 1890-91, sec. 12, p. 57; I.C.A. 1932, 57-904). The statutes also provide that in case of a vacancy in the judgeship of any district, motions may be made before, or orders granted by a district judge of another district (L.S.I. 1905, sec. 5. p. 7; I.C.A., 1932, 1-905).

The district judges have general powers to hold terms of court, transact judicial business, make orders, and grant or refuse writs (L.S.I. 1911, ch. 4, sec. 1, p. 6; I.C.A. 1932, 1-703). Certain powers and duties have been conferred upon judges at chambers as distinguished from the powers and jurisdiction of the court. A district judge may sit at chambers anywhere within his district and when so acting has powers as follows: He has power to grant, dissolve or modify temporary injunctions; to discharge attachments; to hear applications for the sale of perishable personal property held under attachment; to hear applications for the appointment or discharge of receivers or make orders in relation to receivers which are usually made by a judge or a court; to hear applications for mandamus or habeas corpus proceedings; to act upon a motion for a new trial; to issue writs of review and prohibition and to hear and determine them; to appoint appraisers under the eminent domain act; to grant all orders and writs which are usually granted in ex-parte applications; to issue citations; to receive pleas of guilty upon the application of persons accused of crime; to hear demurrers on motion; to set causes for trial; to hear applications for changes of venue; to try and determine all causes in which the parties agree in writing to try before a judge at chambers; to enter default judgments and to exercise all powers conferred upon a judge by any law of the state as contrasted from the court (R.S. 1867, sec. 3890; am. 1907, p. 317, sec. 1; reen. R.C. 1908, and C.L. 1918, sec. 3890; C.S. 1919, sec. 6493; I.C.A. 1-901).

The organic act creating Idaho Territory provided for the appointment of a clerk in each district, by the district court or the judge (O.A. 1863, sec. 9). The clerk at this time was not an officer of the court but an employee of the judge paid by the United States Government (U.S. Statutes at Large, Boston 1859, vol. 11, ch. 124, sec. 10, p. 50).

There is some obscurity as regards the duties performed individually by the person appointed as clerk of the entire district containing several counties. Provision was made by the first territorial legislature for the holding of district court sessions in the several counties (L.T.I. 1863-64, sec. 6, p. 383). It would be impossible for a district court clerk to reside in all counties and attend to court business during the period when the court was not in session in that particular county. Provision was made for the appointment of one clerk only (U.S. Statutes at Large, Boston 1859, vol. 11, ch. 124, sec. 10, p. 50). The appointed clerk was compelled to attend in person all sessions of the district court hold in his county (L.T.I.



1863-64, sec. 91, p. 495). There being only one clerk for the district, it appears that he was only required to attend the sessions of the court held in the county of which he was a resident. In 1864 a law was enacted by the second territorial legislature, giving the clerk of the district court the right to appoint one or more deputies; the appointment to be filed in the office of the recorder (L.T.I. 1864, ch. 8, sec. 1, p. 389). From this, it appears that the legislators intended that there should be a deputy clerk in each county to be paid by fees as were other county officers. Only one clerk was paid from the United States treasury. A logical conclusion is that a deputy was appointed for each county because court records have been found in the original counties since 1863. It has not been made clear by any law or literature on the matter who acted as deputy clerk in the various counties. The first territorial legislature provided for a county clerk who was to act as clerk of the probate court (L.T.I. 1863-64, sec. 1, p. 591). No other specific duties were assigned to him other than serving as clerk of the board of commissioners from 1864-73 (cf. Commissioners' office essay, page 45). It is possible that the county clerk was deputized as clerk of the district court in each county. Under the duties of "Clerk of the District Court" in the first territorial session laws, both the duties of the county clerk and the district court clerk are outlined (ibid., p. 495).

When the state constitution was framed and adopted, the office of clerk of the district court was made a four year constitutional office to correspond with the district court judgeships. Provision was made for the election of a clerk by the electors of each county. (Const. of Ida. 1890, art. 5, sec. 16.)

Whether or not the office of clerk of the district court is a county or district office, has not been fully settled. The part of the constitution providing for a clerk is part of article 5 which is almost exclusively devoted to the judiciary. The division of the constitution providing for county officers does not include the clerk as one of the county officers. It provided for his ex officio duties as auditor and recorder. (Ibid., art. 18, sec. 6.) The statutes of Idaho, enacted according to the mandate of article 18 section 6 of the constitution, directing the legislature to enact laws providing for certain county officers, listed the clerk as one of the county officers. (I.C.A. 1932, 33-262). This is not justified. Section 16 of article 5 providing for the election of a district court clerk, does not require that supporting legislation be enacted. This provision of the constitution was made sufficient authority for the election of a clerk in the various counties. As a matter of fact, article 18 section 6 forbids the creation of county offices in addition to those mentioned. In practice the clerk is considered a county officer. Vacancies in the office are filled by the county commissioners. However his bond must be approved by the district judge (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515). He certainly is an officer of a district organization.

The clerk of the district court must be an elector (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101). He is required to take the oath of office (R.S. 1887, sec. 350; I.C.A. 1932, 57-401), and give bond (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515).

He is further authorized and required, when necessary to appoint deputies and assistants (L.T.I. 1864, ch. 8, sec. 1, p. 389; I.C.A. 1932, 30-2607). He is required to draw jury lists (C.C.P. 1881, sec. 87; I.C.A. 1932, 2-504); to file certificates of the clerk of the supreme court on judgments rendered on appeal from the district court and enter same upon the docket (C.C.P. 1881, sec. 661; I.C.A. 1932, 11-221); when controversies have been submitted to arbitration, to enter the facts of such submission on his Register of Actions (C.C.P. 1881,



sec. 877; I.C.A. 1932, 13-903); to issue executions on judgments from lower courts of the county (C.C.P. 1881, sec. 610; I.C.A. 1932, 10-1011); to pay all fees collected into the county treasury (L.S.I. 1890-91, sec. 1, p. 174; I.C.A. 1932, 30-2701); to file jury lists (C.C.P. 1881, sec. 87, I.C.A. 1932, 2-304); to file and docket judgments from the lower courts (C.C.P. 1881, sec. 609; I.C.A. 1932, 10-1010); to post in his office lists of insurance companies certified to him by the Department of Finance (L.S.I. 1913, ch. 185, sec. 4, p. 596; I.C.A. 1932, 40-105); not to practice law (R.S. 1887, sec. 1827; I.C.A. 1932, 30-1514); to maintain his residence at the county seat unless permitted by the county commissioners to reside elsewhere (R.S. 1887, sec. 1825; I.C.A. 1932, 30-1512); to file stenographic records and reports (L.S.I. 1890-91, sec. 4, p. 233; I.C.A. 1932, 1-1104); to maintain a file of peace bonds (Cr. Prac. 1864, ch. 2, sec. 27, p. 216; I.C.A. 1932, 19-214); to make a budget estimate for the fiscal year (L.S.I. 1931, ch. 122, sec. 2, p. 210; I.C.A. 1932, 30-1202); to keep office open from 9:00 a.m. to 5:00 p.m. (R.S. 1887, sec. 452; I.C.A. 1932, 57-1007); to attend in person or by deputy, every term of the district court held in his county (L.T.I. 1863-64, sec. 91, p. 425; am. Comp. Laws 1875, sec. 6, p. 791; I.C.A. 1932, 1-1002); to docket transcripts of judgment dockets from other counties (L.S.I. 1929, ch. 51, sec. 3, p. 70; I.C.A. 1932, 7-1110); and to perform all other duties required by the codes and rules of the court. (R.S. 1887, sec. 270; I.C.A. 1932, 1-1001).

In addition to duties prescribed by the laws of the state, the clerk as an officer of the district court is designated as the authority to whom aliens may declare intention to become citizens (U.S. Statutes at Large, Washington, D. C. 1907, vol. 34, part 1, ch. 3592, sec. 4, p. 596).

The clerk of the court is the keeper of records. The statutes prescribe records to be kept by the clerk as follows: He must keep a record of petitions and court orders in naturalization cases (ibid., sec. 9, p. 599); a duplicate of each declaration of intention filed with him (ibid., sec. 12, p. 599); a criminal judgment roll (L.T.I. 1863-64, ch. 2, sec. 449, p. 294; I.C.A. 1932, 19-2419); a judgment book (L.T.I. 1863-64, title 5, ch. 8, sec. 204, p. 120; I.C.A. 1932, 7-1105); a civil judgment roll (L.T.I. 1863-64, title 5, ch. 8, sec. 206, p. 120; I.C.A. 1932, 7-1107); a judgment docket (L.T.I. 1863-64, title 5, ch. 8, sec. 208, p. 121; I.C.A. 1932, 7-1111); a register of civil actions (L.T.I. 1863-64, title 16, sec. 483, p. 182; I.C.A. 1932, 12-609); criminal court calendar (L.T.I. 1863-64, ch. 2, sec. 314, p. 275; I.C.A. 1932, 19-1806); a court docket (L.T.I. 1863-64, sec. 99, p. 496; no code citations found); minutes of court reporter (L.T.I. 1865-66, ch. 45, secs. 3, 4, 6, p. 197; I.C.A. 1932, 1-1104); a fee book (L.S.I. 1897, sec. 12, p. 70; I.C.A. 1932, 57-1010); abstracts of judgment file (L.T.I. 1863-64, title 17, ch. 4, sec. 554, p. 197; I.C.A. 1932, 10-1010); transcripts on appeal (L.T.I. 1863-64, title 17, ch. 5, p. 204; I.C.A. 1932, 11-304); a file of transcripts of judgment dockets from other counties (L.S.I. 1929, ch. 51, sec. 3, p. 70; I.C.A. 1932, 7-1110); certified lists of insurance companies (L.S.I. 1913, ch. 185, sec. 4, p. 596; I.C.A. 1932, 40-105); jury lists (C.C.P. 1881, sec. 87; I.C.A. 1932, 2-304); jury certificates (R.S. 1887, and R.C. 1908, sec. 6137; I.C.A. 1932, 2-603); coroner's inquest reports (L.T.I. 1863-64, sec. 140, p. 505; I.C.A. 1932, 19-4406); notary public certificates (R.S. 1887, sec. 294; I.C.A. 1932, 50-109).

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also outlines the various methods and tools used to collect and analyze data, highlighting the need for consistency and precision in data entry and reporting.

2. The second part of the document focuses on the implementation of internal controls and risk management strategies. It details how these measures are designed to prevent fraud, minimize errors, and protect the organization's assets. The text provides a comprehensive overview of the internal control framework, including the roles and responsibilities of different departments and individuals involved in the process.

3. The third part of the document addresses the challenges and opportunities associated with digital transformation in the financial sector. It explores how emerging technologies such as artificial intelligence, blockchain, and cloud computing are reshaping the industry landscape. The text discusses the benefits of digitalization, such as improved efficiency and cost reduction, while also acknowledging the risks and challenges that must be managed to ensure a successful transition.

4. The fourth part of the document provides a detailed analysis of the current market conditions and trends. It examines the impact of global economic factors, such as inflation and interest rate changes, on the financial sector. The text also discusses the evolving regulatory environment and the need for organizations to stay up-to-date with the latest compliance requirements. This section offers valuable insights into the competitive landscape and the strategies that can be used to gain a competitive edge.

5. The fifth part of the document concludes with a summary of the key findings and recommendations. It reiterates the importance of maintaining high standards of accuracy and integrity in financial reporting. The text also provides a clear roadmap for future actions, emphasizing the need for continuous improvement and innovation in financial management practices. The document ends with a call to action, encouraging all stakeholders to work together to ensure the long-term success and sustainability of the organization.



The court records in Kootenai County are those regularly kept. Some variations in keeping a register of actions may be noted. The only record required to be kept is a register of civil actions. It appears that, if a criminal register of actions was kept before 1891 (entry 170) it was kept in combination with the Register of Actions (entry 150). It appears further that the record in the foregoing entry pertained to civil actions between 1891 and 1928 and further, the Register of Civil Actions (entry 152) is a continuation of the original record with a new title to correspond with the contents.

The court calendars (entries 149 and 171) seem rather irregular. The early day practice in most of the counties had been to provide a substantial book for pending cases. A goodly number of counties at present just makes memoranda of cases to be tried in the court and destroys the memoranda after the case is once started through the courts.

### General Records

147. INDEX TO REGISTER OF ACTIONS, 1882--. 3 vols.  
Alphabetical index to Register of Actions, entry 150; Register of Civil Actions, entry 152; and Register of Criminal Actions, entry 170. One volume direct by name of plaintiff and two volumes indirect by name of defendant. Gives date, nature of case, book and page of record. Hdw. 250-300 pp. 18 x 13 x 2 - 18 x 13 x 3. 1 vol., 1882-1909, bsmt. st. va.; 2 vols., 1910--, dist. ct. va.

148. COURT RECORDS, 1881--. 9 vols. (1-9).  
Minutes of all proceedings in district court from the commencement of each case to its termination. Gives date, term of court, name of judge, names of plaintiff and defendant, case number, and memorandum of what takes place in court signed by district judge. Arr. chron. Indexed alph. by name of plaintiff. Hdw. and typed. 500-640 pp. 18 x 12 x 2 - 18 x 13 x 3. Vols., 1-7, bsmt. st. va.; vols., 8-9, dist. ct. va.

149. DISTRICT COURT CALENDAR, 1887-94. 1 vol. Discontinued in this form.  
Record of all civil and criminal cases set for hearing within a specified term of court. Gives names of plaintiff and defendant, and attorneys for each, and date set for trial. Arr. chron. No index. Hdw. 226 pp. 16 x 12 x 2. Bsmt. st. va.

For subsequent related civil calendar, see entry 153; for subsequent related criminal calendar, see entry 171.

150. REGISTER OF ACTIONS, 1882-1928. 13 vols. Discontinued in this form.  
Minute record of actions in civil and criminal cases in the district court and of documents filed in connection therewith. Civil cases give case number, names of plaintiff, defendant, and attorneys; date each instrument in the case was filed, cause of action, itemized statement of fees with date each was paid, and date recorded. Criminal cases give case number, State of Idaho as plaintiff, name of defendant, names of prosecuting attorney and attorney for the defense, nature of charge, date each paper in the case was filed, list of court costs, and date each item was recorded.



Arr. chron. For index, see entry 147.

For subsequent related civil register of actions, see entry 152; for subsequent related criminal register of actions, 1891-- , see entry 170.

151. TRUST FUND LEDGER, 1911-17. 1 vol. Discontinued.

Record of money paid through the district court as an agency. Gives case number, names of plaintiff and defendant, date of order, order number, amount, date deposited, by whom deposited, and receipt number. Arr. num. by case no. No index. Hdw. on printed form. 224 pp. 16 x 11 $\frac{1}{2}$  x 2. Bsmt. st. va.

Civil Cases

(See also entries 232, 233, 258, 259)

Court Proceedings

152. REGISTER OF CIVIL ACTIONS, 1923-- . 3 vols.

Record of the different stages of civil cases in court. Gives case number, names of plaintiff, defendant, and attorneys; cause of action, date each instrument necessary to the progress of the case was filed, itemized statement of fees with date each was paid, and date of recording. Arr. num. by case no. For index, see entry 147. Hdw. 450 pp. 18 x 13 x 2 $\frac{1}{2}$ . Dist. ct. va.

For prior related record, see entry 150.

153. CIVIL CALENDAR, 1894-1903. 1 vol. Discontinued.

Record of civil cases set for hearing within a specified term of court. Gives names of plaintiff and defendant, and attorneys for each, and date set for trial. Arr. chron. No index. Hdw. 240 pp. 18 x 12 x 2. Bsmt. st. va.

For prior related record, see entry 149.

154. CIVIL CASES, 1882-- . 70 file drawers.

Folders containing instruments pertaining to each civil case. Includes (Complaints), entry 155; (Summons), entry 156; (Answers), entry 157; (Demurrers), entry 158; (Subpoenas), entry 159; (Injunctions), entry 160; (Stipulations), entry 161; (Memorandum of Costs), entry 162; (Transcripts of Civil Proceedings), entry 163; (Decrees of Judgment), entry 167. Arr. num. by case no. No index. Hdw. on printed form. 10 x 15 x 24 - 14 x 17 x 27. Bsmt. st. va.; and dist. ct. off.

155. (COMPLAINTS), 1882-- . In Civil Cases, entry 154.

Allegations made by a plaintiff against a defendant asking the enforcement of private rights or redress from private wrongs not involving criminal acts. Gives names and addresses of plaintiff and defendant, date and description of offense, amount of resulting damages, amount of claim; signature of attorney for plaintiff, and plaintiff's affidavit of truth.

156. (SUMMONS), 1882-- . In Civil Cases, entry 154.

Written notices issued by the clerk of the district court to a defendant in a suit directing him to appear within twenty days and plead to a complaint that has been filed against him. Gives instrument number, names of plaintiff, defendant, and attorney for the plaintiff; date summons was issued,



signature of clerk, signed and dated statement of the sheriff that he has served said summons together with a copy of the complaint.

157. (ANSWERS), 1882--. In Civil Cases, entry 154. Defense made in writing by a defendant upon oath, or if a corporation under its seal, to charges contained in a bill or information filed by the plaintiff against him in a court of equity. Gives names of plaintiff and defendant, numbered paragraphs in which defendant affirms or denies each allegation of the complaint, date recorded, and signature of attorney for the defendant.

158. (DEMURRERS), 1882--. In Civil Cases, entry 154. Written objections by either party to an action which while assuming the truth of the allegations made by the other party, declare that they are insufficient in law. Gives names of plaintiff and defendant, and formal itemized objections to various allegations of the other person, dated and signed by attorney for person demurring.

159. (SUBPOENAS), 1882--. In Civil Cases, entry 154. Writs issued by the clerk of the district court to a witness ordering him to appear before the court in a civil case at a specified day and hour and give testimony for party named. Gives instrument number, names of plaintiff and defendant, formal statement requesting the attendance of the witness, dated, sealed, attested and signed by the clerk of the district; also includes affidavit of service, dated and signed by the clerk; certificate of service, dated and signed by the sheriff.

160. (INJUNCTIONS), 1882--. In Civil Cases, entry 154. Prohibitory writs issued by the authority of a court of equity to restrain one or more parties from doing or permitting his servants or others who are under his control to do an act which is deemed to be inequitable so far as regards the rights of some other party or parties. Gives name of case, name of person to whom injunction is issued, order of the court prohibiting named actions, signature of judge, date, and sheriff's certification of service.

161. (STIPULATIONS), 1882--. In Civil Cases, entry 154. Written instruments wherein the plaintiff and the defendant, through their attorneys, enter agreements for the conduct of legal proceedings and request the court to pass upon the questions as though they were motions. Each gives names of plaintiff and defendant and formal signed statement of attorneys for plaintiff and defendant.

162. (MEMORANDUM OF COSTS), 1882--. In Civil Cases, entry 154. Informal listing of costs and disbursements incurred in the action of a case. Gives names of plaintiff and defendant, itemized list of costs which have been paid, and a signed statement of the attorney for the judgment creditor that the items of expense were necessarily incurred and are correct.

163. (TRANSCRIPTS OF CIVIL PROCEEDINGS), 1882--. In Civil Cases, entry 154. Verbatim copies of court proceedings in civil cases as taken from the original stenographic notes to be used reviewing appealed cases.



Judgments

164. JUDGMENT RECORD, 1883--. 18 vols. (Two unnumbered, 1-16). Record of judgments issuing from the district court following court decisions in civil cases where judgment does or may create a lien. Gives case number, names of plaintiff and defendant, brief memorandum of court proceedings, number of court district, name of judge sitting, full statement of the judgment as based on the law and the evidence, date of judgment, date judgment was entered and filed. Arr. chron. No index. Hdw. and typed. 630-700 pp. 16 x 14 x 3 $\frac{1}{2}$  - 18 x 13 x 3. 12 vols., bsmt. st. va.; 6 vols., dist. ct. va.

165. JUDGMENT DOCKET, 1883--. 6 vols. (1-6). Abstract record of judgments rendered in district court sitting in this county and of abstracts of judgment coming from inferior courts and transcripts coming from district courts in other counties, which serves as a guide to judgment records. Gives name of plaintiff and defendant, amount of award, costs, and total; date, book and page of entry in judgment book; date of appeal, if any; judgment of court to which appeal was made, date abstract of judgment was filed, and date entered. Arr. alph. by name of judgment debtor; tab guides. No index. Hdw. 550-640 pp. 16 x 11 x 2 $\frac{1}{2}$  - 18 x 13 x 3. Vols., 1-3, bsmt. st. va.; vols., 4-6, dist. ct. va.

166. ABSTRACTS OF JUDGMENT, 1912-15. 3 bundles. 1903-- also in Miscellaneous Files, entry 138. Original instruments of the judgment of a lower court in cases filed with the clerk of the district court for docketing and execution. Gives names of plaintiff and defendant, name of court, cause of action, allegations of plaintiff and defendant as recited by the judge, date and amount of judgment, costs, and signature of judge rendering decision. Arr. chron. For index, see entry 142. Hdw. on printed form. 10 x 4 x 2. Bsmt. st. va.

167. (DECREES OF JUDGMENT), 1882--. In Civil Cases, entry 154. Formal statements of presiding judge setting forth decisions of the court in regard to civil cases. Gives date, case number, names of plaintiff and defendant; and signed decision of the judge with reason for so judging.

Executions

168. NOTICES OF LEVY ON REAL ESTATE (Writs of Attachment), 1915-17. 1 file box. 1890-- also in Miscellaneous Files, entry 138. Orders issued by the court of record directing the sheriff to seize and hold personal property; or to serve notice of attachment on real property by recording such attachment on the records of county recorder, thus preventing alienation of property of debtor prior to final judgment of the court. Gives title of case, names of plaintiff and defendant, amount of claim, list and description of property attached. Arr. chron. Hdw. on printed form. For index, 1890-1907, see entry 142; for index, 1903--, see entry 169. 4 x 4 $\frac{1}{2}$  x 10. Dist ct. va.

169. INDEX TO ATTACHMENTS (Index to Notices of Levy on Real Estate), 1908--. 1 vol. Alphabetical index to Notice of Levy on Real Estate (Writs of Attachment), entry 168; by name of defendant. Gives instrument number, name of plaintiff, date filed, and date discharged. Hdw. 500 pp. 18 x 13 x 3. Dist. ct. va.





Criminal Cases

(See also entries 234-237, 257, 266-268)

170. REGISTER OF CRIMINAL ACTIONS, 1891--. 3 vols.

Record of different stages of criminal cases in court. Gives case number, State of Idaho as plaintiff, name of defendant, names of prosecuting attorney and attorney for the defense, nature of charge, dates all papers necessary to the progress of the case were filed, list of court costs, and date each item was recorded. Arr. alph. by name of defendant. For index, see entry 147. Hdw. 480 pp. 18 x 13 x 2½. Dist. ct. va.

For prior related record, see entry 150.

171. CRIMINAL CALENDAR, 1894-1903. 1 vol. Discontinued.

Record of criminal cases set for hearing within a specified term of court. Gives case number, names of defendants, prosecuting attorney, and defense attorney; and date set for trial. Arr. chron. No index. Hdw. 240 pp. 18 x 13 x 2. Bsmt. st. va.

For prior related record, see entry 149.

172. CRIMINAL CASES, 1891--. 38 file drawers.

Folders containing instruments pertaining to each criminal case. Includes (Complaints), entry 173; (Indictments), entry 174; (Warrants of Arrest), entry 175; (Subpoenas), entry 176; (Verdicts), entry 177; (Sentences), entry 178; (Commitments), entry 179; (Transcripts of Criminal Proceedings), entry 180. Arr. num. by case no. No index. Hdw. on printed form. 10 x 15 x 24 - 12 x 17 x 27. Bsmt. st. va. and dist. ct. off.

173. (COMPLAINTS), 1891--. In Criminal Cases, entry 172.

Allegations made by the prosecuting attorney or his deputy that a named person has been guilty of a certain crime, and requests that warrants of arrest be issued. Gives date of complaint, name of person charged with crime, date and description of crime, and statement requesting prosecution.

174. (INDICTMENTS), 1891--. In Criminal Cases, entry 172.

Written accusations against named persons presented to the court upon oath by grand juries. Gives name of person accused, charge, statement of the crime, date presented to court, names of witnesses testifying before grand jury, and signature of foreman.

175. (WARRANTS OF ARREST), 1891--. In Criminal Cases, entry 172.

Writs issued by an authorized officer and directed to the sheriff requiring him to arrest a named person who has been charged with a crime. Gives statement that complaint of information has been made, name of prosecuting attorney, name of person charged with crime, and formal order commanding sheriff to make arrest, dated, sealed and signed by clerk. Also gives signed statement of sheriff certifying that arrest has been made on a named date, instrument number, and date filed.

176. (SUBPOENAS), 1891--. In Criminal Cases, entry 172.

Writs issued by the clerk of the district court to a witness ordering him to appear before the court, at a specified day and hour and give testimony for party named. Gives instrument number, State of Idaho as plaintiff, name of defendant, formal statement requesting the attendance of the witness, dated, sealed, attested, and signed by the clerk of the district court. Also includes affidavit of service, dated and signed by the sheriff.

10/15/1918

177. (VERDICTS), 1891---. In Criminal Cases, entry 172.

Original statements of the members of a jury reporting to the court their decision on matters lawfully submitted to them in the course of a trial of a cause. Gives case number, State of Idaho as plaintiff, name of defendant, formal statement signed by jurymen, and date filed.

178. (SENTENCES), 1891---. In Criminal Cases, entry 172.

Judicial declarations recited by the judge by which the court imposes punishment upon a certain person found guilty of a crime. Gives date, name of judge, prisoner, and prosecuting attorney; number of criminal, statement of facts, signature of judge, date, seal of court, attest, and signature of clerk.

179. (COMMITMENTS), 1891---. In Criminal Cases, entry 172.

Writs issued by judicial authority commanding the sheriff to take a convicted person to jail or penitentiary. Gives name of prisoner, crime for which convicted, transcript of sentence, term for which sentenced, formal order commanding the sheriff to imprison the person, date, signature of judge, signature of clerk, and seal of court.

180. (TRANSCRIPT OF CRIMINAL PROCEEDINGS), 1891---. In Criminal Cases, entry 172.

Complete copies of all court proceedings in criminal cases taken from the original stenographic notes to be used in reviewing appealed cases.

Jurics

(See also entry 35)

181. JURY BOOK, 1882-88. 1 vol. 1889-1920 in Commissioners' Journal, entry 1. Discontinued in this form.

Lists of jurors in attendance at district court trials. Gives name of person, date of summons and date of discharge, number of days served as juror, number of miles traveled, and total amount paid. Arr. chron. No index. Hdw. 400 pp. 16 x 11½ x 2. Bsmt. st. va.

For subsequent related record, see entry 182.

182. JURORS, WITNESSES AND BAILIFF'S BOOK, 1921---. 1 vol.

Record of certificates issued to witnesses and jurors authorizing the auditor to make payment for services rendered. Gives names of jurors, witnesses and bailiffs, date summoned, certificate number, number of days served, miles traveled, amount due each, and when paid. Arr. chron. No index. Hdw. 400 pp. 17 x 12 x 2. Dist. ct. va.

For prior related record, see entry 181.

183. NAMES OF JURORS, approx. 1928---. 1 file box.

Sealed envelopes bearing the transcription "names of jurors". Other than the date, no information is given. No orderly arr. No index. 4½ x 4½ x 10.

Official Appointments

184. NOTARIAL STATEMENTS, 1908-17. 1 bundle. 1 file box.

Original appointments of persons authorized to certify or acknowledge legal



documents, directed to the clerk of the district court in the county and signed by secretary of state. Gives date of appointment, name of appointee, term of appointment, and signature of secretary of state. Arr. chron. No index. Hdw. on printed form. Bundle, 10 x 4 x 2; box, 11 x 4 x 14. Dist. ct. va.

### Naturalization

185. DECLARATION OF INTENTION, 1882-1933. 2 vols. Discontinued as a county record 1933; jurisdiction relinquished in this county to United States District Court.

Record of aliens who have appeared before the court, applied for citizenship and declared their intention to become citizens of the United States renouncing forever their allegiance or fidelity to any foreign power. Gives name, address, age, sex, color, description, nativity and birthplace of applicant, port of arrival, date acknowledged, affidavit and signature of witnesses and applicant; and a statement that applicant has conformed to all laws and is eligible for citizenship. Arr. chron. Indexed alph. by name of alien. Hdw. on printed form. 475 pp. 18 x 13 x 2 $\frac{1}{2}$ . Dist. ct. va.

186. DECLARATION OF INTENTION, 1886-98. 1 bundle. Discontinued. Original instruments filed for recording by aliens declaring their intention to become citizens of the United States. Gives name and age of alien, date of declaration, sworn statement of such intention, signature of alien; and witnessed by county clerk. Arr. chron. No index. Hdw. on printed form. 10 x 4 x 3. Bsmt. st. va.

187. PETITION AND RECORD, 1906-33. 2 vols. Discontinued as a county record 1933; jurisdiction relinquished in this county to United States District Court.

Record of all instruments in connection with naturalization cases in district court. Contains (Petition for Naturalization), entry 188; (Affidavits of Witnesses), entry 189; (Oaths of Allegiance), entry 190; and decision of the court admitting petitioner. Arr. chron. Indexed alph. by name of petitioner. Hdw. on printed form. 150 pp. 17 x 12 x 1 $\frac{1}{2}$ . Dist. ct. va.

188. (PETITION FOR NATURALIZATION), 1906-33. In Petition and Record, entry 187.

Record of petitions filed by aliens who have previously filed declarations of intention to become citizens of the United States. Gives date, instrument number, statement of verifying witnesses concerning petitioner's character, term of residence in the district, and attachment to constitutional principles; name of petitioner, his witnesses and presiding judge.

189. (AFFIDAVITS OF WITNESSES), 1906-33. In Petition and Record, entry 187.

Record of sworn statements of two witnesses as to the truth and correctness of data given by person petitioning to become a citizen. Gives date, name of petitioner, and specific contents of affidavit.

190. (OATHS OF ALLEGIANCE), 1906-33. In Petition and Record, entry 187.

Record of sworn statements of persons petitioning for citizenship renouncing fidelity to his native land and affirming his allegiance to the United



States. Gives date, name of officer, form of oath, signature of person petitioning, and notary's signature and seal.

- 191. RECORD OF CITIZENSHIP, 1881-1933. 2 vols. Discontinued as a county record 1933; jurisdiction relinquished in this county to United States District Court.

Record of certificates issued to persons who have become citizens of the United States through the process required by law. Gives date of declaration of intention to become a citizen, date petition was filed, recitation of laws under which citizenship is granted, oath of applicant forswearing allegiance to his native land and pledging fidelity to the United States, decree of the court authorizing such naturalization, and signature of the presiding judge. Arr. chron. Indexed alph. by name of alien. Hdw. on printed form. 600 pp. 18 x 13 x 3. Dist ct. va.

### Coroner's Reports

- 192. COUNTY CORONER'S REPORTS, 1924-34. 1 file box. 1935-- cannot be found.

Coroner's reports of the circumstances surrounding unnatural deaths and the complete transcription of testimony at inquest. Gives names of jurors summoned, name of deceased, age, color and sex; list of witnesses, date of hearing of inquest, verdict, disposal of case, and signature of coroner. Arr. chron. No index. Hdw. 16 x 9<sup>1</sup>/<sub>2</sub> x 1<sup>1</sup>/<sub>2</sub>. Dr. Toed's off., Wilson Bldg., Coeur d'Alene.

For record of coroner's inquests, see entry 270.

### IV. PROBATE COURT

The probate judge as an officer of the probate court is one of the functionaries in the administration of law. His scope of authority is co-extensive with the jurisdiction of his court which extends to civil cases where the amount in dispute does not exceed five hundred dollars, to all probate, and all guardianship cases. As an officer of the court he has jurisdiction in criminal cases concurrent with the justices of the justice courts (Const. of Ida. 1890, art. 5, sec. 21; C.C.P. 1881, sec. 31; R.S. 1887, sec. 3841; I.C.A. 1932, 1-1202). According to the state constitution the justice courts have such criminal jurisdiction as is conferred upon them by law (Const. of Ida. 1890, art. 5, sec. 22). The statutes have conferred criminal jurisdiction on the justice courts and consequently on the probate courts in all petit larceny cases, all cases of assault and battery not committed upon a public officer in the discharge of his duties, all breaches of the peace, riots, affrays, willful injury to property, and all misdemeanors punishable by fine not exceeding three hundred dollars or imprisonment in the county jail not exceeding six months or both such fine and imprisonment (C.C.P. 1881, sec. 39; R.S. 1887, sec. 3854; I.C.A. 1932, 1-1406).

The statutes give the probate court jurisdiction in the matter of dependant children (L.S.I. 1919, ch. 161, sec. 3, p. 521; I.C.A. 1932, 31-1203) but there is doubt as to the constitutionality of this law. The probate court as such was given civil and criminal jurisdiction as defined above. There is doubt as to whether or not dependant child cases come





within the definition of civil or criminal cases. A special procedure, to bring the case before the court, has been prescribed by law (L.S.I. 1919, ch. 161, sec. 5, p. 522; I.C.A. 1932, 31-1205). The amount of money in dispute usually determines the question of jurisdiction in civil cases as far as the probate court is concerned. No money is involved in dependent child cases. This is less, of course, than the five hundred dollar limit (*supra*) but it is logical to assume that the framers of the constitution intended that some money be involved. In the absence of any supreme court decision to the contrary, the duty of hearing dependent child cases might logically be considered to have the earmarks of an *ex officio* duty of the probate judge as distinguished from the jurisdiction of the court or of the judge as an officer of the court. The settlement of estates is probably the most important function to be performed by the probate judge. His authority is exclusive in this field and the major part of his duties and records pertain to the probating of estates.

The first territorial legislature made provision for a probate court in each county and a probate judge to be elected at the general election in 1864 and every fourth year thereafter (L.T.I. 1863-64, sec. 167, p. 510). The term of office was changed to two years by later territorial enactments (R.S. 1867, sec. 1814). His qualifications were not fixed. The notion persisted that he should have more training than the average person elected to a county office. At one time during the territorial period he was made *ex officio* superintendent of public instruction in some counties (L.T.I. 1874-75, sec. 37, p. 532). When the constitution was adopted, provision was made for a probate judge to be elected biennially in each county and assigned the *ex officio* duties of superintendent of public instruction (Const. of Ida. 1890, art. 18, sec. 6). The reason for making the probate judge *ex officio* county superintendent was expressed by some of the members of the constitutional convention. Aside from the economy aspect of having one officer serve in two capacities, it was contended that a person intrusted with the probating of estates involving minor children as heirs, passing on adoption of orphans, and sitting as judge on juvenile delinquency matters should have more intelligence, experience and integrity than the average person and that the same qualifications that would fit a person for the judgeship would also fit him for county superintendent. It was thought that combining the duties of county superintendent with those of probate judge would be an incentive to the people to elect better men to the office. (Const. Con. Pro. 1889, vol. 2, p. 1815.) A law was approved in 1891 putting the provisions of the constitution into effect (L.S.I. 1890-91, sec. 7, p. 59). The two offices were combined for a short time only. The first amendment to the constitution and affecting article 18 section 6 was adopted in 1894. The separate office of school superintendent was created (Const. of Ida. 1890, art. 18, sec. 6).

An amendment to the constitution providing for the abolition of the probate court and the office of probate judge was proposed by the legislature in 1907 (L.S.I. 1907, p. 592, H.J.R. 3), and voted upon November 3, 1908. The amendment was passed by the electorate but was declared unconstitutional by the supreme court because the amending procedure was irregular (McBee v. Brady, 15 Idaho 761; 100, Pac. 97).

At present, there is one probate court in every county and one probate judge elected for a term of two years who must be an elector of the state and county in which he is elected.



The first territorial legislature provided for a county clerk who was to be clerk of the probate court (L.T.I. 1863-64, sec. 1, p. 591). A reenactment of the Probate Practices Act made the clerk of the probate court an appointee of the judge and provided further that the probate judge may act as his own clerk (C.C.P. 1881, sec. 34; I.C.A. 1932, 1-1205).

Originally, the probate judge was required to hold four sessions a year beginning on the fourth Mondays of January, April, July, and October (L.T.I. 1863-64, title 18, ch. 5, sec. 624, p. 212). The law with regard to the holding of sessions was changed before 1881 as indicated by a codification of the laws in that year, requiring the probate court to remain open for business at all times (C.C.P. 1881, sec. 33; I.C.A. 1932, 1-1204).

The general duties of the probate judge are: To perform the duties of magistrate; to hold probate courts; take and certify acknowledgments to the execution of instruments in writing and grant certificates to the official character of the county officers; not to act as an attorney in the probating of any estate nor charge nor accept any fee excepting those provided by law; to perform such other duties as are prescribed by the laws of the state (R.S. 1867, sec. 1835; I.C.A. 1932, 1-1301).

Certain other powers and duties are prescribed by law as follows: He must give bond to the amount of five thousand dollars (R.S. 1867, sec. 1828; I.C.A. 1932, 30-1515); he has power to acknowledge conveyances of real property, satisfactions of judgment, affidavits, and depositions (C.C.P. 1881, sec. 66; I.C.A. 1932, 1-1903); he must keep his office at the county seat and establish rules and hours for his official business (R.S. 1867, sec. 1822; I.C.A. 1932, 30-1509); he has power to present a personal claim against an estate which is being probated and compel its payment by court process (L.T.I. 1863-64, ch. 3, sec. 133, p. 351; I.C.A. 1932, 15-606). He has power to hear petitions for adoption (L.T.I. 1878-79, sec. 6, p. 8; R.S. 1867, sec. 2550; reen. R.C. 1908 and C.L. 1918, sec. 2705; C.S. 1919, sec. 4647; I.C.A. 1932, 31-1106), and to issue orders of adoption (L.T.I. 1878-79, sec. 7, p. 8; R.S. 1867, sec. 2551; reen. R.C. 1908 and C.L. 1918, sec. 2706; C.S. 1919, sec. 4686).

The statutes prescribe that the following records be kept by the probate judge or his clerk: Letter testamentary and of administration and bonds (L.T.I. 1863-64, ch. 3, sec. 72, p. 337; I.C.A. 1932, 15-332); a register of claims (L.T.I. 1862-63, ch. 3, sec. 135, p. 352; I.C.A. 1932, 15-608); guardians' inventory (L.T.I. 1866-67, ch. 2, sec. 19, p. 33; I.C.A. 1932, 15-1825); record of letters of guardianship (L.T.I. 1874-75, sec. 54, p. 318; I.C.A. 1932, 15-1810); civil probate court docket (C.C.P. 1881, sec. 622; I.C.A. 1932, 10-1301); probate docket and minutes (L.T.I. 1863-64, ch. 2, sec. 600, p. 316; I.C.A. 1932, 19-4004); marriage register (L.S.I. 1907, sec. 9, p. 182; I.C.A. 1932, 38-227); register of abstractors (L.S.I. 1897, secs. 1, 2, p. 92; I.C.A. 1932, 53-106); juvenile record (L.S.I. 1905, sec. 2, p. 106; I.C.A. 1932, 31-1302); juvenile docket (L.S.I. 1905, sec. 2, p. 106; I.C.A. 1932, 31-1302); mothers' pension record (L.S.I. 1913, ch. 73, sec. 8, p. 311; I.C.A. 1932, 30-3008; law repealed L.S.I. 1937, ch. 216, sec. 42, p. 390, and record discontinued); record of alcohol permits (L.S.I. 1915, ch. 11, sec. 6, p. 43; I.C.A. 1932, 18-205; repealed L.S.I. 1935, ch. 103, sec. 90, p. 252); dependent child record (L.S.I. 1919, ch. 161, sec. 3, p. 251; I.C.A. 1932, 31-1203); dependent child docket (L.S.I.



1919, ch. 161, sec. 3, p. 251; I.C.A. 1932, 31-1203); old age pension record (L.S.I. 1931, ch. 16, sec. 22, p. 26; I.C.A. 1932, 30-3122; repealed L.S.I. 1937, ch. 216, sec. 42, p. 390); transfer tax record (L.S.I. 1907, p. 558, sec. 19; repealed 1929); applications for financial aid (file) (L.T.I. 1870-71, sec. 1, p. 39; I.C.A. 1932, 30-2904); will record and certificate of proof (L.T.I. 1863-64, ch. 3, sec. 24, p. 330; I.C.A. 1932, 15-219); orders and decrees (L.T.I. 1863-64, ch. 3, sec. 290, p. 364; I.C.A. 1932, 15-1501); fee book, day book and ledger (L.S.I. 1901, sec. 1, p. 208; I.C.A. 1932, 57-1010).

Certain types of records not required by law are kept by the probate judges of some counties and others required by law are not kept. Civil and criminal and estate case files are found in all counties on account of instruments filed and the necessity for keeping these as part of the court records. A register of all papers filed in estate cases is kept in most counties though no legal requirement has been found for the keeping of this record.

The kinds of records kept in the Probate Court of Kootenai County conform closely to those kept by probate judges of other counties. There is evidence of some miscellaneous recording covering the earlier dates. This is common in many of the older counties.

The Estate Files (entry 218) usually date back to the organization date of the county. None have been reported from Kootenai County earlier than 1903.

The keeping of estate records during the early history of Kootenai County was very irregular as is indicated by the entries. Much miscellaneous recording of a shifting nature occurred. When the first Probate Practices Act was passed very few records were required but a comparatively large amount of recording was made necessary in order to carry out the intent of the law. This probably accounts for the confusion. The practice followed in the various counties differs in some respects yet. Some counties keep a separate and complete set of records for each type of business; others record miscellaneous.

#### Combined Cases

193. PROBATE COURT RECORD, 1883--. 12 vols. Title varies: Probate Court Docket, 1883-86. 1 vol.

Record of proceedings relative to estates, guardianships, and insanity, 1883-98; and minute record of proceedings in court pertaining to civil and criminal cases, 1899--. Contains (Wills), 1883-98, entry 202; Letters Testamentary, 1883-98, entry 205; Administrator's and Executor's Record, 1883-86, entry 206; Administrator's Bonds, Personal, 1883-98, entry 207; Administrator's Bonds, Surety, 1883-98, entry 208; Inventory and Appraisal, 1883-98, entry 212; Guardianship Record, 1883-98, entry 220; Record of Insane Examinations and Commitments, 1883-98, entry 228. Also contains Justice Docket (Criminal Register), 1922-30, entry 234. Arr. chron. No index 1883-1906; for index 1907--, see entry 194. Hdw. and typed. 290-800 pp. 18 x 13 x 1 - 18 x 13 x 4. Pj. va.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. The text highlights how detailed records can help identify inefficiencies, prevent fraud, and ensure that resources are used effectively.

2. The second part of the document focuses on the role of technology in modern record-keeping. It explores how digital systems and software solutions can streamline the process of data collection, storage, and retrieval. The text discusses the benefits of automation, such as reduced human error and faster access to information. It also addresses the challenges of data security and privacy, emphasizing the need for robust cybersecurity measures to protect sensitive information.

3. The third part of the document discusses the importance of training and education for staff involved in record-keeping. It stresses that personnel must be well-versed in the latest technologies and procedures to ensure the accuracy and reliability of the records. The text suggests implementing regular training programs and workshops to keep staff updated on industry best practices and emerging trends. It also highlights the need for clear communication and collaboration between different departments to ensure a cohesive record-keeping system.

4. The final part of the document provides a summary of the key points discussed and offers recommendations for future improvements. It reiterates the importance of a proactive approach to record-keeping, one that anticipates potential challenges and addresses them before they become major issues. The text concludes by encouraging a culture of continuous improvement and innovation in the way records are managed, ensuring that the organization remains efficient and effective in the long run.

194. INDEX TO PROBATE COURT DOCKET, 1907--. 1 vol.  
Alphabetical index to Probate Court Record, entry 193; by name of estate. Gives date, book and page of record. Also indexes Guardianship Record, 1907-31, entry 220. Hdw. 300 pp. 17 x 12 x 2 $\frac{1}{2}$ . Pj. va.

195. REGISTER OF ACTIONS AND PROBATE REGISTER, 1897-1921. 3 vols.  
Discontinued in this form.

Minute record of all documents filed in civil and criminal cases in the probate court; and lists of all papers filed in the probating of each estate. Civil cases give designation of case, names of plaintiff, defendant, and attorneys; type and date of document filed, and amount of fee. Criminal cases give designation of case, State of Idaho as plaintiff, name of defendant, names of attorneys, type and date of document filed, and amount of fee. Probate register gives names of deceased and fiduciary; instrument number, and name of each paper filed with date of filing, book and page of record. Arr. chron. Indexed alph. by name of defendant or estate. Hdw. on printed form. 500 pp. 18 x 13 x 2. Pj. va.

For subsequent related probate register, see entry 199; for subsequent related register of civil actions, see entry 232; for subsequent related register of criminal actions, see entry 234.

#### Fees

196. PROBATE FEE BOOK, 1899--. 8 vols.

Record of fees collected by the judge for execution of duties in his office. Gives kind of case, case number, date filed, fees earned, rebate, if any; name of payee, and type of fee. Arr. chron. No index. Hdw. 50-300 pp. 13 $\frac{1}{2}$  x 8 x 1 - 16 x 10 $\frac{1}{2}$  x 1. Pj. va.

197. PROBATE COURT DEPOSIT RECORD, 1911-20. 3 vols. Discontinued.

Record of fees deposited with probate court in connection with estates and guardianship cases. Gives name of estate or ward, name of person making deposit, amount deposited, date, and amounts transferred to cash book. Arr. chron. Indexed alph. by name of estate or ward. Hdw. on printed form. 50-100 pp. 16 x 11 x 1 - 16 x 11 x 1 $\frac{1}{4}$ . Pj. va.

#### Wills and Estates (See also entry 255)

198. PROBATE COURT JOURNALS, 1899--. 33 vols.

Record of the probating and settlement of estates. Contains (Proof of Will entry 200; Wills admitted to Probate Court, 1899-1904, 1918--, entry 201; (Wills), entry 202; Letters Testamentary, 1899-1906, entry 205; Administrator's Bonds, Personal, 1899-1935, entry 207; Administrator's Bonds, Surety, 1899-1935, entry 208; (Orders for Publication of Notice to Creditors), entry 209; (Orders Appointing Appraisers), entry 211; Transfer Tax Record, 1899-1907, 1931--, entry 213; (Decrees of Settlement of Final Accounts), entry 214; (Decrees of Final Discharge), entry 215; (Orders for Allowance), entry 216. Also contains Dependent Child Docket, 1899-1922, entry 224; and Record of Insane Examinations and Commitments, 1899-1902, entry 228. Arr. alph. by name of estate. No index. Hdw. and typed. 640 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

[The body of the document contains extremely faint and illegible text, likely bleed-through from the reverse side of the page. The text is too light to transcribe accurately.]



199. PROBATE REGISTER (Register of Estates), 1921--. 4 vols. Lists of all papers filed in the probating and settling of each estate which also serves as a guide to probate records. Gives names of deceased, fiduciary and attorneys; instrument number, name of each paper filed with date of filing, book and page of record. Arr. chron. Indexed alph. by name of deceased person. Hdw. on printed form. 500 pp. 18 x 13 x 2. Pj. va.

For prior related record, see entry 195.

200. (PROOF OF WILL), 1899--. In Probate Court Journals, entry 198. Record of certificates issued by the probate court stating the facts connected with the proving of a will. Gives name of deceased, date admitted, date of testator's death, residence at time of death, genuineness of will, names of witnesses, conditions, competency of testator, date of certificate, and signature of probate judge.

For original instruments, see entry 218.

201. WILLS ADMITTED TO PROBATE COURT, 1905-17. 1 vol. 1899-1904, 1918-- in Probate Court Journals, entry 198. Record of orders issued by the probate court admitting a will to probate. Gives name of deceased, name of petitioner, observations of the court on the petition asking that the will be admitted to probate, date and place of death of testator, residence of testator prior to death, genuineness of will, competency of the testator to make a will, formal order of court admitting will to probate, fixing bond if required, date of order, signature of probate judge, number of order, date of filing, book and page of record, and signature of probate clerk. Arr. chron. Indexed alph. by name of estate. Hdw. 350 pp. 16 x 11 x 1 $\frac{1}{2}$ . Bsmt. st. va.

For original instruments, see entry 218.

202. (WILLS), 1883--. 1883-98 in Probate Court Record, entry 193; 1899-- in Probate Court Journals, entry 198. Record of written statements of wishes and intentions of a person as to the disposal or distribution of his property and possessions after his death, designating beneficiaries and their respective shares, and usually naming person or persons to execute the provisions of the will. Gives name and residence of maker, description of possessions, instructions as to disposal of property after death, names of beneficiaries, signatures of maker and witnesses to will.

For original instruments, see entry 218.

203. WILLS, 1914--. 1 file box. Copies of wills signed by maker and certified to be true and complete copies of the original, filed in the probate court upon the death of maker being adjudged **intestate**, in the event the original disappeared and has been destroyed. Gives name and residence of maker, description of possessions, instructions as to disposal of property after death, names of beneficiaries, signatures of maker and witnesses to will. No orderly arr. For index, see entry 204. Hdw. on printed form. 10 x 5 x 10 $\frac{1}{2}$ . Pj. va.

204. INDEX TO WILLS NOT PROBATED, 1891--. 1 vol. Alphabetical index to Wills, entry 203; no wills 1891-1913 could be located; by name of testator. Gives date of will, date drawn, date withdrawn, and date probated, if probated. Hdw. 60 pp. 18 x 12 x 1 $\frac{1}{2}$ . Pj. va.



205. LETTERS TESTAMENTARY, 1903--. 6 vols. 1883-98 in Probate Court Record, entry 193; 1899-1906 in Probate Court Journals, entry 198.

Record of letters granted by the court to persons named in wills as executors giving them jurisdiction in the disposal of estates. Gives names of court and county, names of deceased and executor, case number, seal of court, signature of clerk, sworn statement and signature of executor, subscribed and sworn, signature of clerk, and date recorded. Arr. chron. Indexed alph. by name of estate. Hdw. on printed form. 300 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

206. ADMINISTRATOR'S AND EXECUTOR'S RECORD, 1887--. 4 vols. 1883-86 in Probate Court Record, entry 193.

Record of orders issued by probate judge, naming and appointing administrators of estate where deceased died intestate or executors were not provided for by will. Gives name and residence of deceased, date of admission of estate to probate, name of probate judge, date of appointment, name of administrator or executor, oath and bond of each, and date recorded. Arr. chron. Indexed alph. by name of estate. Hdw. on printed form. 576 pp. 15½ x 11½ x 3. Pj. va.

For original appointments, oaths, and bonds, see entry 218.

207. ADMINISTRATOR'S BONDS, PERSONAL, 1936--. 1 vol. 1883-98 in Probate Court Record, entry 193; 1899-1935 in Probate Court Journals, entry 198.

Record of bonds furnished by the administrator of an estate guaranteeing the performance of his duties under the direction of the law. Gives name of estate, names of sureties, purpose and amount of bond, condition of obligation, date, attest and date recorded. Arr. chron. No index. Typed on printed form. 640 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

208. ADMINISTRATOR'S BONDS, SURETY, 1936--. 1 vol. 1883-98 in Probate Court Record, entry 193; 1899-1935 in Probate Court Journals, entry 198.

Record of bonds furnished for administrators of estates by surety companies through a resident agent. Gives name of administrator, name of estate, name of surety company, name of agent, amount of bond conditions of obligation, and date recorded. Arr. chron. No index. Typed on printed form. 640 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

209. (ORDERS FOR PUBLICATION OF NOTICE TO CREDITORS), 1899--. In Probate Court Journals, entry 198.

Record of orders of the probate court to the administrator of an estate or the executor of a will directing him to give notice to creditors to present their claims against the estate within a specified time. Gives name of deceased, method and place of notice, duration of notice, time within which creditors are allowed to present claim vouchers, day of the order, signature of the probate judge, and date recorded.

For original instruments, see entry 218.

210. CLAIM RECORD, 1887--. 2 vols.

Record of claims filed against estates for debts owed by the deceased



before his death and for debts incurred in the probating of the estate. Gives name of estate, date of filing, name of claimant, character of claim, amount of claim, amount allowed, rate of interest, and date allowed. Arr. chron. Indexed alph. by name of deceased. Typod. 150-600 pp. 18 x 13 x 1 $\frac{1}{2}$  - 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

211. (ORDERS APPOINTING APPRAISERS), 1899--. In Probate Court Journals, entry 198.

Record of orders issued by the probate court appointing persons to fix the value of property of deceased persons. Gives name of deceased, name of executor or administrator, names of appraisers appointed, date of order, date recorded, and signature of probate judge.

For original instruments, see entry 218.

212. INVENTORY AND APPRAISEMENT, 1899--. 9 vols. 1883-98 in Probate Court Record, entry 193.

Reports of appraisers appointed by the court to inventory and estimate the value of all items of real and personal property of deceased and certification as to correctness of inventory. Gives name of estate, probate judge's certification as to appointment of appraiser, names of appraisers, detailed inventory of property of deceased, sworn statement of appraisers as to completeness and accuracy of inventory and date of appraiser's report. Arr. chron. Indexed alph. by name of deceased. Hdw. and typed on printed form. 300 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entry 218.

213. TRANSFER TAX RECORD, 1908-30. 3 vols. 1899-1907, 1931-- in Probate Court Journals, entry 198.

Record of orders issued by the probate court fixing the clear or net value of inheritances and computing the tax. Gives name of deceased, date of death, amount of gross value, appraised value, formal order of court fixing market value, net value of inheritances, name of transferee, amount of tax less exemptions, balance taxable, amount of tax, rate of interest from date of death, amount of tax with interest due the state, and sworn statement of truth signed by judge. Arr. chron. Indexed alph. by name of estate. Typod. 70 pp. 18 x 13 x 1. Pj. va.

For original instruments, see entry 218.

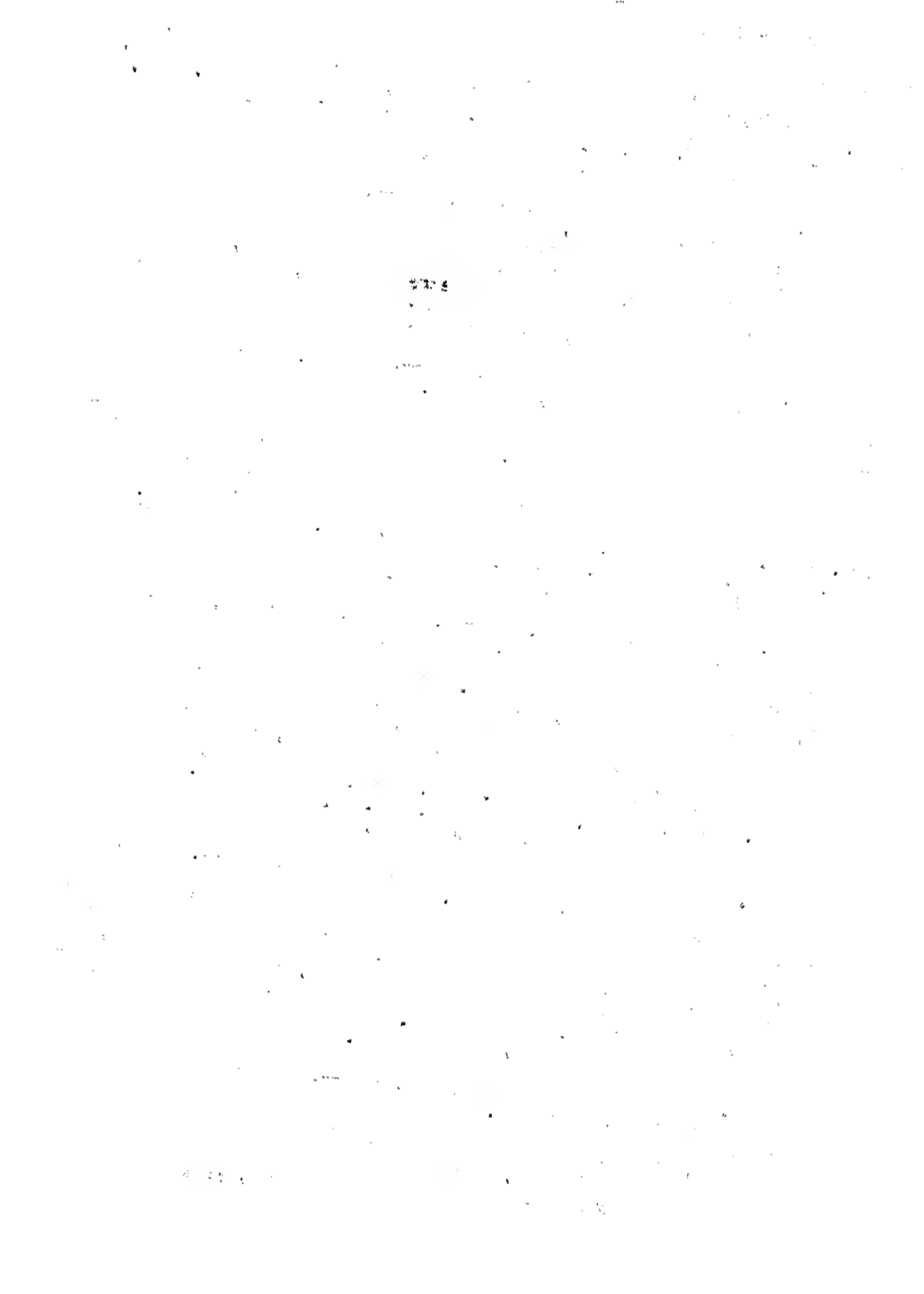
214. (DECREES OF SETTLEMENT OF FINAL ACCOUNTS), 1899--. In Probate Court Journals, entry 198.

Record of decrees issued by the court approving administrator's or executor's record of closing the business of an estate, giving the court's order of approval and discharge of the accountant. Gives names of deceased, and administrator, date presented for final settlement, receipts and disbursements by administrator, and balance; number of decree, signatures of judge and clerk, date of filing, date recorded.

For original instruments, see entry 218.

215. (DECREES OF FINAL DISCHARGE), 1899--. In Probate Court Journals, entry 198.

Record of judicial orders by the probate judge, upon final settlement of an estate, discharging the administrator and his sureties from further responsibility and obligation. Gives names of deceased, and administrator, statement of facts by judge, date and number of decree, signature of judge,



and date of recording.

For original instruments, see entry 218.

216. (ORDERS FOR ALLOWANCE), 1899--. In Probate Court Journal, entry 198.

Record of orders from the probate judge allowing payment of claims against estates of deceased or incompetent persons. Gives name of estate, name of claimant, nature of claim, amount of claim, amount allowed, and date paid.

For original instruments, see entry 218.

217. TRUST MATTERS, 1933--. 1 vol.

Record of amounts deposited in connection with estates. Gives name of estate and amount deposited. Arr. chron. Indexed alph. by name of estate. Hdw. 136 pp. 11 x 9 x 1. Pj. va.

218. ESTATE FILES. 1903--. 170 file boxes.

Folders containing papers pertaining to the probacion and settlement of wills and estates as certificates of proof of will, orders admitting will to probate, wills, letters testamentary, appointments of administrators, oaths and bonds of administrators, appointments of executors, oaths and bonds of executors, administrators bonds - personal, administrator's bonds - surety, orders for publication of notice to creditors, claims against estates, orders appointing appraisers, inventory and appraisement, transfer tax orders, decrees of settlement of final accounts, decrees of final discharge, orders for allowance. Arr. num. by instr. no. No index. Hdw. on printed form. 11 x 5 x 14. Pj. va.

For estate recordings, see entries 198, 200-202, 205-216.

219. THE ESTATE OF JOHN EGELSTEN, 1887-88. 1 bundle.

Papers in connection with the probating of a private estate such as receipts for claims paid by the state administrator, and petition for order of sale of estate property in order to pay claim. No orderly arr. No index. Hdw. on printed form. 8 x 4 x 2. Pj. va.

#### Guardianship

220. GUARDIANSHIP RECORD, 1899--. 2 vols. 1883-98 in Probate Court Record, entry 193.

Record of all proceedings pertaining to guardianship or adoption of minor heirs to estates, dependent orphans, and insane persons. Gives names and residences of ward and guardian, date of appointment of guardian, names and residences of bondsmen, date and amount of bond, valuation of estate, obligation of bonded persons, and date of guardian's discharge, if case is closed. Arr. chron. No index 1899-1906; for index 1907-51, see entry 194; for index 1931--, see entry 221. Hdw., hdw. and typed on printed form. 640 pp. 18 x 13 x 3. Pj. va.

For original instruments, see entries 222, 223.

221. GUARDIANSHIP INDEX, 1931--. 1 vol.

Alphabetical index to Guardianship Record; by name of ward. Gives name of guardian, book and page of record. Hdw. 125 pp. 10 x 8 x 3/4. Pj. va.





222. GUARDIANSHIP FILES, 1902--. 38 file boxes, 1 file drawer. Folders containing papers pertaining to guardianship cases as petitions for appointment of guardian, letters of guardianship, bond of guardian, orders authorizing settlement, orders for sale of personal property, guardians annual inventory and account, and discharge of guardian. Arr. alph. by name of ward. No index. Hdw. on printed form. File boxes, 4 x 4 $\frac{1}{2}$  x 13 - 10 x 5 x 14; file drawer, 11 x 17 x 26. Pj. va.

For guardianship recordings, see entry 220.

223. ADOPTIONS, 1909--. 8 file boxes. Folders containing papers pertaining to adoptions filed by persons wishing to adopt children as orders of adoption, petitions for adoption, agreements for adoption. Arr. alph. by name of child. No index. Hdw. on printed form. 4 $\frac{1}{2}$  x 5 x 10. Pj. va.

For recordings of adoptions, see entry 220.

224. DEPENDENT CHILD DOCKET, 1922-32. 1 vol. 1899-1922 in Probate Court Journals, entry 193. Discontinued in this form. Record of cases and custody of abused, homeless, neglected or abandoned children. Gives date of complaint, name of person petitioning, name, age, and history of child, if known; court proceedings, date and order of permanent adoption or commitment to children's homes. Arr. chron. Indexed alph. by name of child. Typed. 590 pp. 18 x 13 x 3. Pj. va.

For subsequent related record, see entry 225.

225. DEPENDENT CHILD RECORDS, 1932--. 1 file folder. Last entry 1934. All papers concerning custody of dependent minor children. Includes petitions for custody, notices of appointment, affidavit of publication of notice, orders for removal of minors to private custody, and orders of commitment to an orphanage. No orderly arr. No index. Hdw. on printed form. 10 x 14 x 1. Pj. va.

For prior related records, see entry 224.

226. COMMITMENTS TO LEWISTON HOME, 1926--. 2 file boxes. Title varies slightly. All papers in connection with temporary or permanent commitments of dependent children to Lewiston Home Orphanage; citations and correspondence relative to cases. Arr. chron. No index. Hdw. and typed. 4 x 4 $\frac{1}{2}$  x 11. Pj. va.

227. DEPENDENT CHILDREN, NOT COMMITTED, 1926. 1 file box. Notice and citation requiring guardian to appear in probate court in connection with a juvenile case, accompanied by other papers and letters bearing on the case. No orderly arr. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 11. Pj. va.

228. RECORD OF INSANE EXAMINATIONS AND COMMITMENTS, 1903--. 1 vol. 1883-98 in Probate Court Record, entry 1932; 1899-1902 in Probate Court Journals, entry 193. Complete record of all proceedings in insanity cases. Gives date, name of patient, attending physicians, attorneys and competent witnesses; court proceedings, certificate of insanity issued as required by law with formal order to sheriff to deliver patient to asylum. Arr. chron. Indexed alph. by name of patient. Hdw. 630 pp. 18 x 13 x 3. Pj. va. For original instruments, see entry 229.

1. The first part of the document discusses the importance of maintaining accurate records.

2. It also highlights the need for regular communication and collaboration between team members.

3. The following section outlines the specific steps and procedures to be followed.

4. These steps are designed to ensure consistency and efficiency in the process.

5. It is essential that all team members adhere to these guidelines.

6. The final part of the document provides a summary of the key points.

7. This summary is intended to reinforce the main objectives and goals.

8. We encourage you to review this document carefully and provide any feedback.

9. Your input is valuable and will help us improve the process.

10. Thank you for your attention and cooperation.

11. We look forward to working with you on this project.

12. Please do not hesitate to reach out if you have any questions.

13. We appreciate your time and effort.

14. Best regards,

15. [Signature]

16. [Title]

17. [Contact Information]

18. [Date]

19. [Location]

20. [Page Number]

229. INSANITY CASES, 1909--. 15 file boxes, 1 file drawer.  
Title varies slightly.

Papers in connection with insanity cases. Includes complaints, warrants of arrest, affidavits of physicians testifying and certifying insanity of persons accused; court orders of commitment, and dismissal. Arr. num. by case no. No index. Hdw. on printed form. File boxes,  $4\frac{1}{2} \times 5 \times 10 - 10 \times 4 \times 14$ , file drawer,  $11 \times 16 \times 25$ . Pj. va.

For insanity recordings, see entry 228; for insanity case papers, 1898-1909, see entry 251.

230. FEEBLE MINDED CASES, 1932-34. 1 file box.

Papers in connection with cases involving feeble minded persons. Includes complaints, testimony brought forth in case; and physician's certificate declaring person feeble minded and subject to commitment to state institution. Arr. chron. No index. Hdw. on printed form.  $4\frac{1}{2} \times 5 \times 10$ . Pj. va.

231. COMMITMENTS TO COUNTY FARM, 1932--. 1 file box.

Original commitments of designated persons to the county farm. Gives date, authorization to superintendent of farm to receive and care for those persons, and signature of probate judge. Arr. chron. No index. Hdw. on printed form.  $4 \times 4\frac{1}{2} \times 11$ . Pj. va.

#### Civil Cases

(See also entries 152-169, 258, 259)

232. REGISTER OF PROBATE CIVIL ACTIONS, 1921--. 2 vols.

Minute record of all documents filed in civil cases in the probate court. Gives designation of case, names of plaintiff, defendant, and attorneys, type and date of document filed, and amount of fee. Arr. num. by case no. Indexed alph. by name of plaintiff. Hdw. on printed form. 430 pp.  $18 \times 13 \times 3$ . Pj. va.

For prior related record, see entry 195.

233. CIVIL CASE FILES, 1905--. 170 file boxes, 3 file drawers.

Folders containing all instruments concerning civil cases. Includes complaints, summonses, subpoenas, demurrers, answers, stipulations, and memoranda of costs. Folders give date, title, and number of case. Arr. num. by case no. No index. Hdw. on printed form. File boxes,  $11 \times 5 \times 14$ ; file drawers,  $11 \times 17 \times 26$ . Pj. va.

For detailed descriptions, see entries 155-162; for papers concerning unrelated civil cases, 1898-1909, see entry 251.

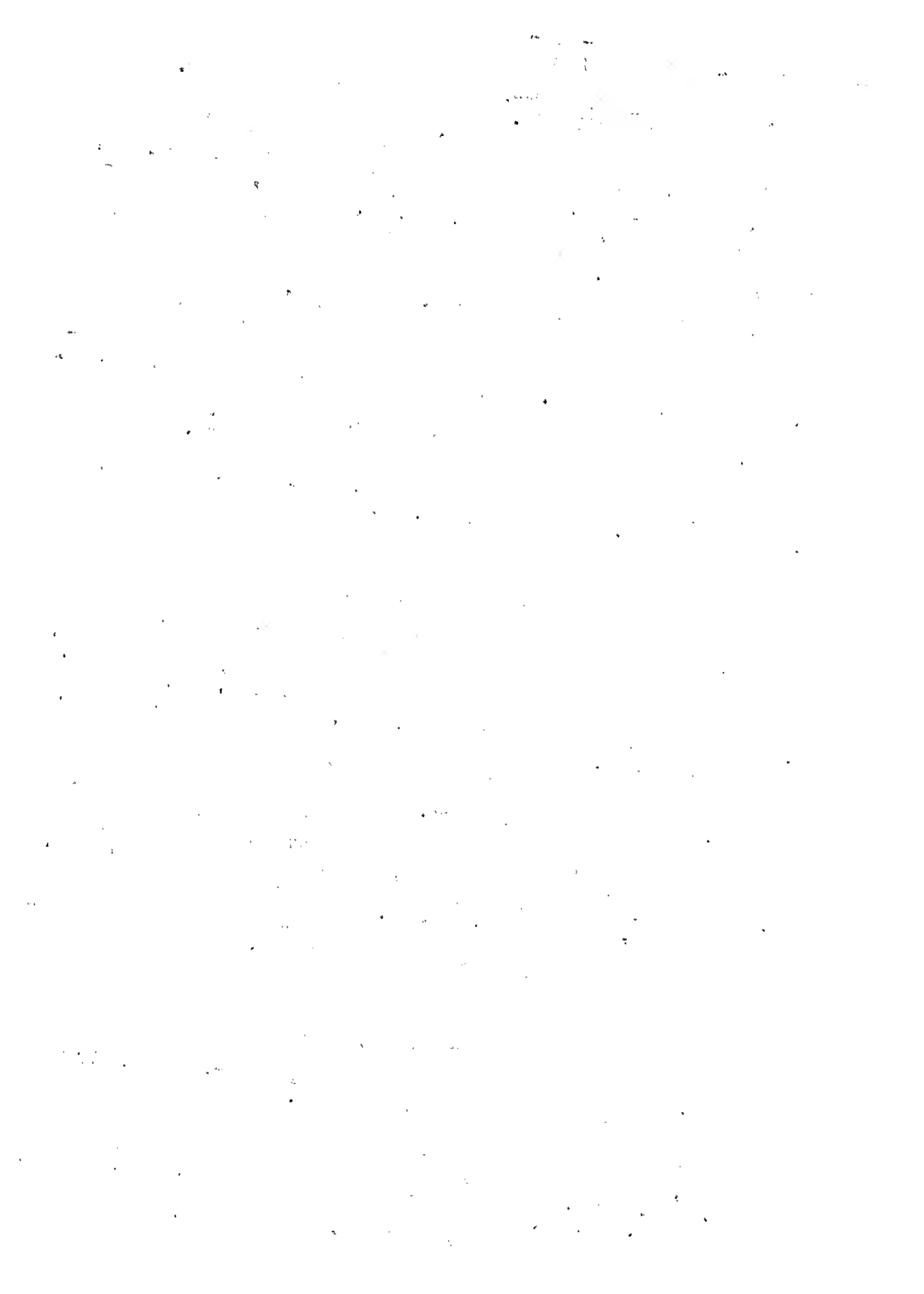
#### Criminal Cases

(See also entries 170-180, 257, 266-268)

234. JUSTICE DOCKET (Criminal Register), 1931--. 1 vol. 1922-30 in Probate Court Record, entry 193.

Minute record of all documents filed in criminal cases in the probate court. Gives designation of case, State of Idaho as plaintiff, name of defendant, names of attorneys, type and date of document filed, and amount of fee. Arr. chron. Indexed alph. by name of defendant. Hdw. 240 pp.  $16 \times 12 \times 3\frac{3}{4}$ . Pj. va.

For prior related record, 1897-1921, see entry 195.



235. CRIMINAL CASE FILES, 1903--. 170 file boxes, 3 file drawers. Folders containing all instruments concerning criminal cases. Includes complaints, indictments, warrants of arrest, subpoenas, verdicts, sentences and commitments. Folders give date, title and number of case. Arr. num. by case no. No index. Hdw. on printed form. File boxes, 11 x 5 x 14; file drawers 11 x 17 x 26. Pj. va.

For detailed descriptions, see entries 173-179.

236. COMPLAINTS AND INFORMATIONS, 1927-32. 1 box. Discontinued. Folders containing original allegations made by the prosecuting attorney or his deputy that a named person has been guilty of a certain crime, and a request that a warrant of arrest be issued accompanied by information which serves as substantiating evidence. Gives date of instrument, name of person charged with crime, date and description of crime, and statement requesting prosecution. Arr. alph. by name of defendant. No index. Hdw. on printed form. 14 x 15 x 16. Bsnt. st. va.

237. SEARCH WARRANTS, 1918--. 3 file boxes. Title varies slightly. Orders issued by a responsible officer authorizing the sheriff to investigate certain premises for stolen goods, intoxicating liquor, gambling devices or for other designated reasons. Gives name and address of person whose premises are to be searched, date, purpose of search, and signature of officer ordering search. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 14. Pj. va.

#### Juvenile Records

238. JUVENILE RECORD, 1907--. 2 vols. Record of evidence in trials of delinquent minors who have committed some offense and have been summoned to court. Gives name and age of child, date of hearing, case number, offense charged, history of case, decision of the court and final disposition of case. Arr. chron. Indexed alph. by name of defendant. Hdw. and typed on printed form. 320 pp. 18 x 12 x 2. Pj. va.

For original instruments, see entry 240.

239. JUVENILE DOCKET, 1907-8. 1 vol. Discontinued. Abstract record of evidence given in trials of delinquent minors. Gives name and age of child, date of hearing, offense charged, orders of postponement of trial; and order of discharge from industrial school. No orderly arr. Indexed alph. by name of defendant. Hdw. on printed form. 300 pp. 18 x 13 x 3. Pj. va.

240. JUVENILE DELINQUENT CASE FILES, 1914--. 1 file box, 1 file drawer. Folders containing papers connected with cases of delinquent juveniles. Includes complaints, reports of investigators, orders of commitment, and acknowledgment of such commitment from the superintendent of institution designated. Arr. num. by case no. No index. Hdw. on printed form. File box, 4 x 4 $\frac{1}{2}$  x 11; file drawer, 11 x 17 x 26. Pj. va.

For juvenile recordings, see entry 238.



241. JUVENILE COURT RECORDS OF INVESTIGATIONS, 1915-16. 1 file box. Discontinued.

Papers pertaining only to investigation of juvenile cases. Includes probable causes, summaries of case histories, analysis of case, court orders and subsequent histories. No orderly arr. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 11. Pj. va.

242. RELEASE OF JUVENILE CASES, 1915--. 1 file box.

Papers authorizing the release of minors previously under jurisdiction of the probate judge and subject to report at ~~given~~ periods. Gives name of juvenile, date, statement of release, reason for release, and signature of probate judge. Arr. chron. No index. Hdw. on printed form. 3 $\frac{1}{4}$  x 4 $\frac{1}{4}$  x 10 $\frac{1}{2}$ . Pj. va.

#### Pensions

(See also entries 26, 27)

243. MOTHERS' PENSION RECORD, 1913-35. 1 vol. Discontinued as a county record 1935; subsequent records kept by State Department of Public Assistance.

Record of applications for partial support presented by mothers with dependent children. Gives name of applicant, date, names and ages of dependent children, statement of death or imprisonment of husband, decree of the court, order designating amount to be allowed and period over which payments shall continue. Arr. chron. Indexed alph. by name of applicant. Hdw. on printed form. 318 pp. 18 x 13 x 1 $\frac{1}{2}$ . Pj. va.

For original instruments, see entry 244.

244. MOTHERS' PENSIONS, 1915-35. 3 file boxes. Discontinued as a county record 1935; subsequent records kept by State Department of Public Assistance.

Original applications for pensions awarded widowed mothers for the support of minor children. Gives name and address of mother, date of application; age, sex, and names of minor children, financial status of applicant, accompanied by reports of investigating persons signed by the probate judge; and order of allowance signed by the judge and county commissioners. Arr. chron. No index. Hdw. on printed form. 8 x 4 x 10 - 11 x 5 x 14. Pj. va.

For record of mothers' pensions, see entry 243.

245. OLD AGE PENSION RECORD, 1931-33. 2 vols. Discontinued as a county record 1933; subsequent records kept by State Department of Public Assistance.

Record of applications for and certificates authorizing payment of pensions to aged persons. Gives name of applicant, date application was filed, instrument number, decision of the probate court, date presented to commissioners, decision of commissioners, date applicant was notified, date of appeal, if any; date certificate was issued. Arr. num. by case no. Indexed alph. by name of applicant. Typed. 140 pp. 11 x 10 x 1. Pj. va.

For original instruments, see entry 246.





246. OLD AGE PENSIONS, 1932-33. 1 file drawer. Discontinued as a county record 1933; subsequent records kept by State Department of Public Assistance.

Folders containing original applications for pensions accompanied by sworn affidavits and letters substantiating claims of applicant; certificates of allowance signed by the probate judge; notices to applicants, in triplicate, of pensions allowed or discontinued. Folders give case number, and name of applicant. Arr. num. by case no. No index. Hdw. on printed form. 11 x 17 x 26. Pj. va.

For record of old age pensions, see entry 245.

#### Marriages

(See also entries 112-115, 261)

247. REGISTER OF MARRIAGES, 1907-11. 9 vols.

Abstract record of marriages performed by the probate judge. Gives date and place of marriage, names and addresses of contracting parties, birthplace, marital status, color and race. Arr. chron. No index. Hdw. on printed form. 30 pp. 14 x 8 $\frac{1}{2}$  x 4 $\frac{1}{2}$ . Pj. va.

248. MARRIAGE CERTIFICATES, 1889-94. 1 file box. Discontinued.

Original certificates issued by the probate judge to persons married by him. Gives names and addresses of persons married, principle witnesses, and of official performing ceremony. Arr. alph. by name of man. No index. Hdw. on printed form. 10 x 5 x 15. Pj. va.

#### Permits

249. INDEX TO PERMITS (and record), approx. 1918-21. 1 vol.

Abstract record combining all the information for both record and index of alcohol permits issued by the probate court to druggists allowing applicants to purchase alcohol. Gives name of druggist, date, number of permit, for what purpose used, and quantity needed. Arr. alph. by name of pharmacist. Hdw. on printed form. 156 pp. 14 x 9 x 1. Pj. va.

250. APPLICATIONS AND PERMITS, 1918-21. 1 bundle.

Applications made by pharmacists to the probate court for permission to transport and use pure alcohol. Gives name of druggist, date, for what purpose used, quantity needed, formal statement of court authorizing issuance, and signature of probate judge. No orderly arr. No index. Hdw. on printed form. 9 x 11 x 1. Pj. va.

#### Miscellaneous

251. INSANITY AND CIVIL CASES, 1898-1909. 1 file box. Discontinued. Complaints filed in connection with insanity cases, and various instruments pertaining to unrelated civil cases. No orderly arr. No index. Hdw. on printed form. 10 x 5 x 14. Pj. va.

For insanity papers, 1909-11, see entry 229; for other papers pertaining to civil cases, see entry 233.



252. APPOINTMENT OF CLERKS, 1901-10. 1 file box. Appointments and resignations of clerks of the probate court. Appointments are signed by the probate judge accompanied by the oath of office signed by the appointee. Resignations are signed by the retiring clerk with acceptances signed by the probate judge. No orderly arr. No index. Hdw. on printed form.  $3\frac{1}{4} \times 4\frac{1}{4} \times 10\frac{1}{2}$ . Pj. va.
253. RECEIPTS FROM STATE AUDITOR, 1914-16. 1 file box. Acknowledgments from the state auditor concerning inheritance tax as reported by the probate judge. Gives date of report, name of deceased, date of death, appraised value, amount of tax, rate of interest, and signature of probate judge. No orderly arr. No index. Hdw. on printed form.  $3\frac{1}{2} \times 4\frac{1}{4} \times 10\frac{1}{2}$ . Pj. va.
254. MISCELLANEOUS FILES, 1922--. 3 file boxes. Miscellaneous papers which change from time to time concerning the probate court such as letters, from the court to various persons, that have been unclaimed and returned; sealed trust agreement, miscellaneous letters relating to court matters, an order cancelling a guardianship, and papers filed in an estate wherein the proceedings have been abandoned. No orderly arr. No index. Hdw. and typed.  $3\frac{1}{4} \times 4\frac{1}{4} \times 10\frac{1}{2}$ . Pj. va.

#### V. PUBLIC ADMINISTRATOR

No specific laws, governing the administration of estates prior to 1881, have been found. There are some legal provisions found among the duties of the coroner, as defined in Compiled Laws 1875, governing the disposal of money and property found in possession of persons in connection with whose death an inquest was held and for which no legal heirs or claimants appeared. Among these duties it was provided that money found on such persons be turned over to the county treasurer and, if property was owned by the deceased, provision was made for its sale and disposal and the turning over of the proceeds to the same county officer. On the delivery of the money to the treasurer, it became his duty to deposit it to the credit of the county where it was to remain subject to claim by those entitled to it. If at any time within six years it was demanded by the legal representatives of the deceased, the treasurer was authorized to deliver the residue to them after deducting the fees and expenses of the coroner and the county in relation to the matter. At any time after six years it might be delivered to the legal representatives by order of the board of commissioners after the proper deductions for expenses had been made. (L.T.I. 1874-75, secs. 15-17, p. 566.)

The Idaho territorial legislature enacted a law in 1881 making the treasurer ex officio public administrator. According to the provisions of this law, the treasurer was to be appointed only in cases where deceased persons left estates in the territory and in the absence of any other persons entitled to administer the estates. Such appointments could only be made on the application of some interested person. If within a period of six months other persons entitled to administer the estate were found, it became the duty of the probate judge to revoke the letters of administration granted to the treasurer. The law did not presume that there were no heirs but rather that there was no one entitled to administer the estate. Provision was made for distributing the property or the proceeds to the heirs or others entitled to it. If no heirs or others entitled to the estate were found, the proceeds were paid to the territorial treasurer and later, when the territory became



a state, to the treasurer. (L.T.I. 1880-81, secs. 1-8, pp. 292-294, I.C.A. 1932, 15-1601 to 15-1616.)

Now laws to clarify the duties and authority of the treasurer as public administrator were enacted in 1887. Prior to this time no particular kinds of estates were designated as of a public nature, properly coming under the jurisdiction of the public administrator. As enumerated by these statutes, estates to be administered by the public administrator were as follows: 1) Estates of decedents for which no administrator has been appointed and the property is uncaared for and being dissipated or lost; 2) Estates ordered into his hands by the probate court; 3) Estates of decedents who have no known heirs; 4) Estates upon which letters of administration have been issued to him by the probate court. (R.S. 1887, sec. 5681; I.C.A. 1932, 15-1602.)

When Idaho Territory became a state in 1890, constitutional sanction was given to the statutes requiring that the treasurer perform the ex officio duties of public administrator. The constitution made it mandatory upon the legislature to enact legislation providing for the election, among other officers, of a treasurer who was also to be public administrator. (Const. of Ida. 1890, art. 18, sec. 6.)

The work of public administrator in most counties now is limited. The average county handles few cases and the records found in the various county treasurer's offices are meager. The statutes are silent on the books to be kept. In practice, the principal records kept are of a financial nature containing a record of the moneys received and expended. In addition to this some inventory records of the decedent's property is found and in some counties a record of the date of death and other related information.

Only one file of records was reported as belonging to the office of public administrator in Kootenai County.

For probate judge's estate records, see entries 198-219.

255. RECORDS OF PUBLIC ADMINISTRATOR, 1921--. 1 cardboard box, 1 file drawer.

Folders containing various papers connected with the treasurer's duties as administrator of certain estates intestate. Includes receipts for expenditures, disbursement vouchers, correspondence relative to settlement, and copies of reports on final distribution. Arr. alph. by name of deceased person. Arr. chron. No index. Hdw. on printed form. Cardboard box, 12 x 12 x 20; file drawer, 12 x 12 x 24. Cardboard box, bsmt. st. va.; file drawer, treas. off.

For other papers concerning estates, see entry 218.

## VI. JUSTICE OF THE PEACE

The importance of the office of justice of the peace has declined somewhat since its inauguration in 1863. At that time the law administration function was one of the most important county functions, due to the recent and rapid colonization of the Northwest by miscellaneous groups and individuals, unsettled in their habits and in many instances adopting modes of life contrary to the laws and rules of organized society. For most functions, the county as a governmental unit was sufficiently localized. But scattered



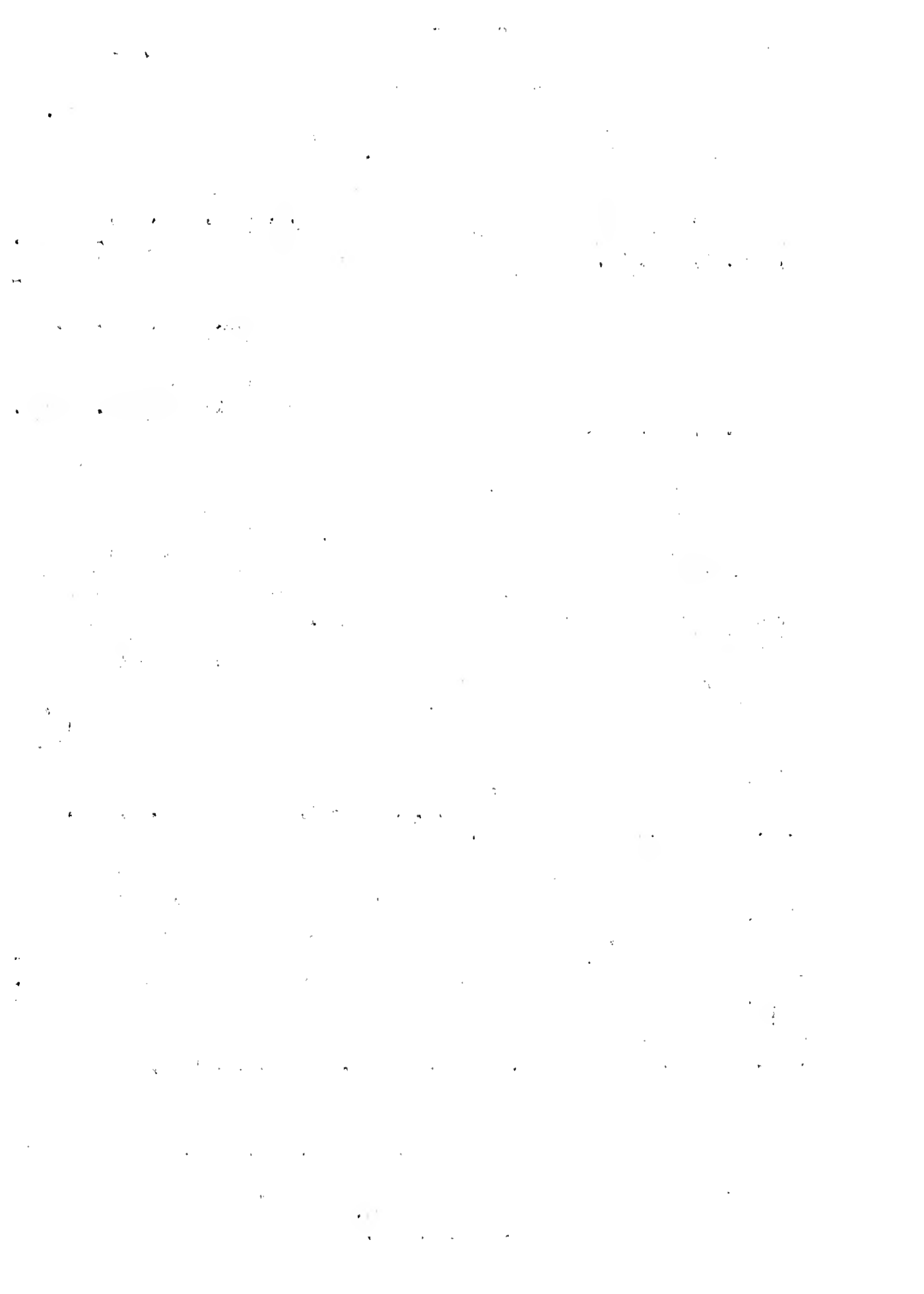
population and unsatisfactory means of transportation made the still further localization of the law enforcement and administration function necessary. The result was the creation of the justice court, the office of justice of the peace and companion office of constable.

The justice courts as part of the judicial system were provided for by the Organic Act creating the territory of Idaho (O.A. 1863, sec. 9), and also by the constitution when the territory became a state in 1890 (Const. of Ida. 1890, art. 5, sec. 2). The Organic Act prescribed that the justice courts should have jurisdiction as fixed by law but denied them jurisdiction in cases where the amount in controversy exceeded one hundred dollars and in cases where the title for boundaries of land were involved (O.A. 1863, sec. 9). Practically the same provisions with respect to the jurisdiction of justice courts were embodied in the constitution with the principal exception that the limitation on the value of property or the amount in controversy was fixed at three hundred dollars instead of one hundred dollars (Const. of Ida. 1890, art. 5, sec. 22).

The first territorial legislature enacted a law extending the civil jurisdiction of the justice courts to a wide assortment of cases in which the amount in controversy did not exceed one hundred dollars or in which the title or boundaries of land were not in dispute. The law on the statute books at the present time is substantially the same with the exception that the upper limit of the amount in controversy has been fixed at three hundred dollars in keeping with the provisions of the constitution instead of one hundred dollars as prescribed by the Organic Act. The law now in force gives civil jurisdiction to the justice courts in the following cases provided that the amount involved does not exceed three hundred dollars: In actions on contract for the recovery of money; in actions for damage to person or for taking or detaining personal property, or for injury to personal property, or injury to real property when the title or possession is not an issue; in actions for a fine or penalty or forfeiture given by statute or city ordinance; in an action upon a bond or undertaking; in actions to recover the possession of personal property; and finally the justice courts have power to enter a judgment by confession (L.T.I. 1863-64, title 18, ch. 5, sec. 633, p. 214; I.C.A. 1932, 1-1403).

Neither the Organic Act nor the constitution restricted the freedom of the legislature in fixing the jurisdiction, of justice courts, in criminal actions. The law on the statute books at present is practically the same as that enacted in 1863. The justice courts have criminal jurisdiction: In cases of petit larceny; assault and battery not committed upon a public officer in the discharge of his duties; in cases of breaches of the peace; riots, affrays, committing a willful injury to property and all misdemeanors punishable by fine not in excess of three hundred dollars or imprisonment in the county jail not exceeding six months, or both such fine and imprisonment (L.T.I. 1863-64, title 18, ch. 5, sec. 635, p. 214; I.C.A. 1932, 1-1406).

The first territorial legislature of Idaho provided for the election of two justices of the peace in each election precinct and assigned to them the ex officio duties of coroners (L.T.I. 1863-64, sec. 1, p. 591). The term of office was fixed at two years and until their successors were elected and qualified. Whenever a vacancy occurred in the office, the probate judge might order a special election to fill the vacancy. The bond was fixed at three thousand dollars. (Ibid., sec. 164, p. 509.) The justices were relieved of

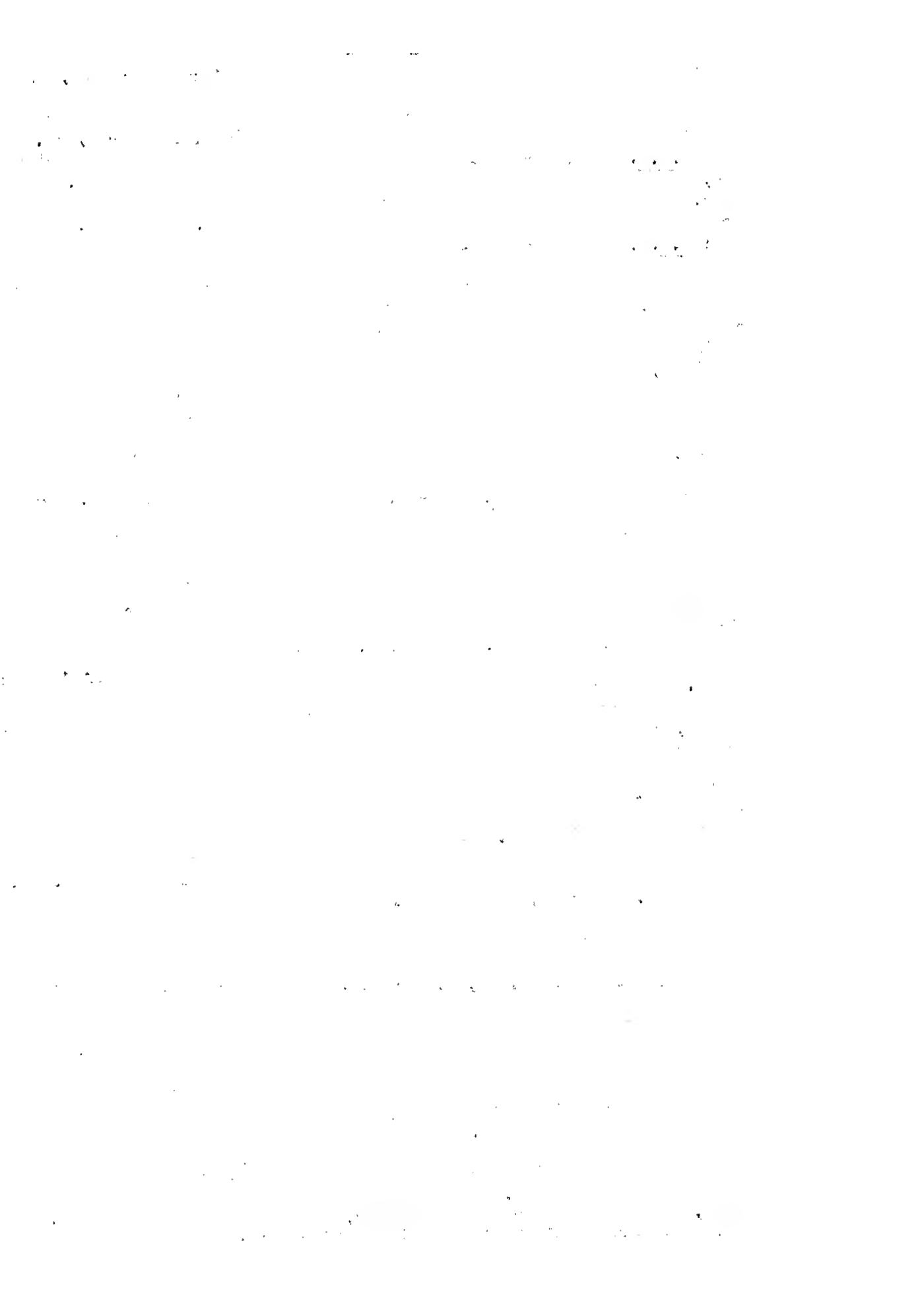




the ex officio duties of coroner in 1866 when the legislature enacted a law creating the office of coroner for each county (L.T.I. 1865-66, ch. 27, p. 164; I.C.A. 1932, 33-202). No provision was made for anyone to act as coroner, in case of the inability of the coroner to act, until 1875. In that year, the legislature enacted a law requiring the justices of the peace to act as coroners when called upon to do so (Comp. Laws 1875, sec. 20, p. 569; I.C.A. 1932, 30-2305).

The constitution is ambiguous on the matter providing for justices of the peace. Article 5 section 2 provides that "there shall be elected justices of the peace as prescribed by law". Article 18 section 6 provides that "the legislature by general and uniform laws shall provide for such township, precinct, and municipal officers as public convenience may require and shall prescribe their duties and fix their terms of office". In view of the fact that the justice courts have constitutional standing, it is reasonable to presume that the officers of these courts also have a similar constitutional status. The first state legislature provided for the election of two justices of the peace to be elected in each justice precinct, except wards in incorporated cities (L.S.I. 1890-91, sec. 11, p. 57; I.C.A. 1932, 33-207).

The chief difference between this law and the law enacted in 1864 (supra) was that the election should be in justice precincts rather than in election precincts but failed specifically to authorize the creation of justice precincts as distinguished from election precincts until 1931. The county commissioners had had the authority to create justice precincts by an act passed in 1875 (Comp. Laws 1875, sec. 19, p. 526), but changed in wording by reenactment of the law creating the board of commissioners in 1887 (R.S. 1887, sec. 1759). The new law provided that the commissioners should have power "to divide the county into precincts, school, road and other districts required by law, change the same and create others as convenience requires". Justice precincts were never required by law to be created, nor was the power specifically granted to the commissioners to create justice precincts after 1887 until 1931. In the meantime (1903) the supreme court by judicial decision recognized the right of the board to create justice precincts as a right acquired by implication. If no justice precinct was created provision for the election of justices of the peace in election precincts was tantamount to fixing the election precinct as a justice precinct. (State ex. re. Griffith v. Vineyard, 9 Idaho 134.) The matter was not satisfactorily settled until 1931 when the legislature enacted a law giving the county commissioners the power to create among other precincts and districts, justice and constable precincts which could lawfully contain more than one election precinct (L.S.I. 1931, ch. 51, p. 85; I.C.A. 1932, 30-703). The degree to which the county commissioners of the various counties made such divisions of the county prior to 1931 is not easily discernible. As was mentioned above the importance of the justices of the peace has declined since 1863. The creation of more counties and the advent of better roads and better means of conveyance brought the once scattered population closer to a county seat and a probate court which has all the jurisdiction enjoyed by the justice courts with few if any exceptions. The same reason that caused the decline in the importance of the office of justice of the peace, namely more densely populated areas and easier access to the county seat, caused the necessity for more election precincts. The election of two justices for each election precinct, now greatly increased in number, was manifestly unnecessary. At present there are eight justices in Kootenai County.



The justice courts are a carry-over from yester-years and now, with few exceptions, could be dispensed with in most of the counties, and in all the county seats. The office of justice of the peace is one of the two surviving offices that still operate exclusively on a fee basis; the constable's office is the other. There are approximately twenty-five separate services for which the justice of the peace is allowed to charge fees of varying amounts (L.S.I. 1935, ch. 153, p. 370). These fees constitute his income and need not be reported to any supervisory body. All fines and forfeitures collected by the justices must be reported to the proper authority and accounted for. The duties of the office rarely occupy the entire time of the officers and the fees allowed are not sufficient to maintain them. So far as can be learned, their books are seldom audited.

The qualifications for justices of the peace are the same as for county officers. They must be electors of the state and county (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101).

The justices of the peace have various expressed and implied powers and duties, each expressed power implying a duty and vice versa. They have expressed power: To take acknowledgments (L.T.I. 1863-64, sec. 4, p. 528; I.C.A. 1932, 54-702); to act as coroner in their respective precincts if the office is vacant or he is absent or unable to attend to his duties (L.T.I. 1874-75, sec. 19, p. 566; I.C.A. 1932, 30-2305); to act as police judge in cities of the second class when the office is vacant or the police judge incapacitated (L.S.I. 1893, sec. 37, p. 97; I.C.A. 1932, 49-348); to act as brand inspectors in case of a vacancy in the office (L.S.I. 1905, sec. 5, p. 369; I.C.A. 1932, 24-1205); to hear sheep trespass cases (Comp. Laws 1875, sec. 2, p. 110; I.C.A. 1932, 24-802); to solemnize marriages (L.T.I. 1863-64, sec. 4, p. 613; I.C.A. 1932, 31-303); to administer oaths (R.S. 1887, sec. 1824; I.C.A. 1932, 30-1511); to act as local registrar of vital statistics when appointed by the State Department of Public Welfare (L.S.I. 1911, ch. 191, sec. 4, p. 634; I.C.A. 1932, 38-203); to appoint special constables when no qualified constables reside in the precinct or is absent therefrom (L.S.I. 1907, sec. 1, p. 158; I.C.A. 1932, 30-2510); to act as magistrate (L.T.I. 1863-64, ch. 2, sec. 101, p. 248; I.C.A. 1932, 19-503).

They have expressed duties as follows: They are required to furnish bond to the county in the sum of not less than five hundred nor more than one thousand dollars (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515); to deliver to the treasurer, money found on dead bodies when acting as coroner (L.T.I. 1863-64, sec. 145, p. 506; I.C.A. 1932, 30-1616); to make reports to the commissioners when required to do so (R.S. 1887, sec. 1759; I.C.A. 1932, 30-702); to account for and turn over all fines and forfeitures to the proper authority (R.S. 1887, sec. 6978; I.C.A. 1932, 17-3204); to make an abstract of judgments upon demand of judgment creditor (C.C.P. 1861, sec. 608; I.C.A. 1932, 10-1010); to file a certified copy of their marriage register with the recorder (L.S.I. 1907, sec. 12, p. 182; I.C.A. 1932, 30-228); to transmit all papers and transcript of their docket when cases are appealed to the district court (C.C.P. 1861, sec. 609; I.C.A. 1932, 11-304); to turn over all records to their successors in office (C.C.P. 1861, sec. 624; I.C.A. 1932, 10-1304).

The records required to be kept by the justices of the peace are as follows: A docket in which all information concerning a case must be kept (L.T.I. 1863-64, title 17, ch. 5, sec. 559, p. 200; I.C.A. 1932, 10-1301);



Justice of the Peace - Justice Docket;  
Criminal Cases; Civil Cases

(256-259)

an index to the docket (L.T.I. 1863-64, title 17, ch. 5, sec. 561, p. 200; I.C.A. 1932, 10-1303); a separate docket for small claims cases (L.S.I. 1923, ch. 177, sec. 14, p. 276; I.C.A. 1932, 1-1514); a marriage register (L.S.I. 1907, sec. 9, p. 182; I.C.A. 1932, 38-228).

Only the records in Cocur d'Alene, the county seat were inventoried. One other precinct recorded (entry 260) was found in the probate judge's office. Most of these at the county seat are of comparatively recent dates; no earlier records were reported. There are usually files of civil and criminal cases found in justices' offices. None have been reported as being kept in Kootenai County.

#### Justice Docket

256. JUSTICE DOCKET, 1927--. 7 vols. Prior records could not be found.

Abstract record of 11 cases heard in justice court. Gives date, name of presiding justice of the peace, title of action, cause of action, names of plaintiff and defendant, plea of defendant, judgment rendered, costs, and fees. Arr. chron. No index. Hdw. on printed form. 100 pp. 18 x 13 x 3/4. Justice Eugene Best's off., 900 Montana Ave.

#### Criminal Cases

(See also entries 176-180, 234-237, 266-268)

257. CRIMINAL DOCKET, 1923-24. 1 vol. Discontinued.

Record of motor vehicle violations heard in justice court in Cocur d'Alene Precinct. Gives name of defendant, statement of charge, brief outline of hearing, amount of fine, and court costs. Arr. chron. Indexed alph. by name of defendant. Hdw. on printed form. 136 pp. 16 x 11 x 1/2. Bsmt. st. va.

#### Civil Cases

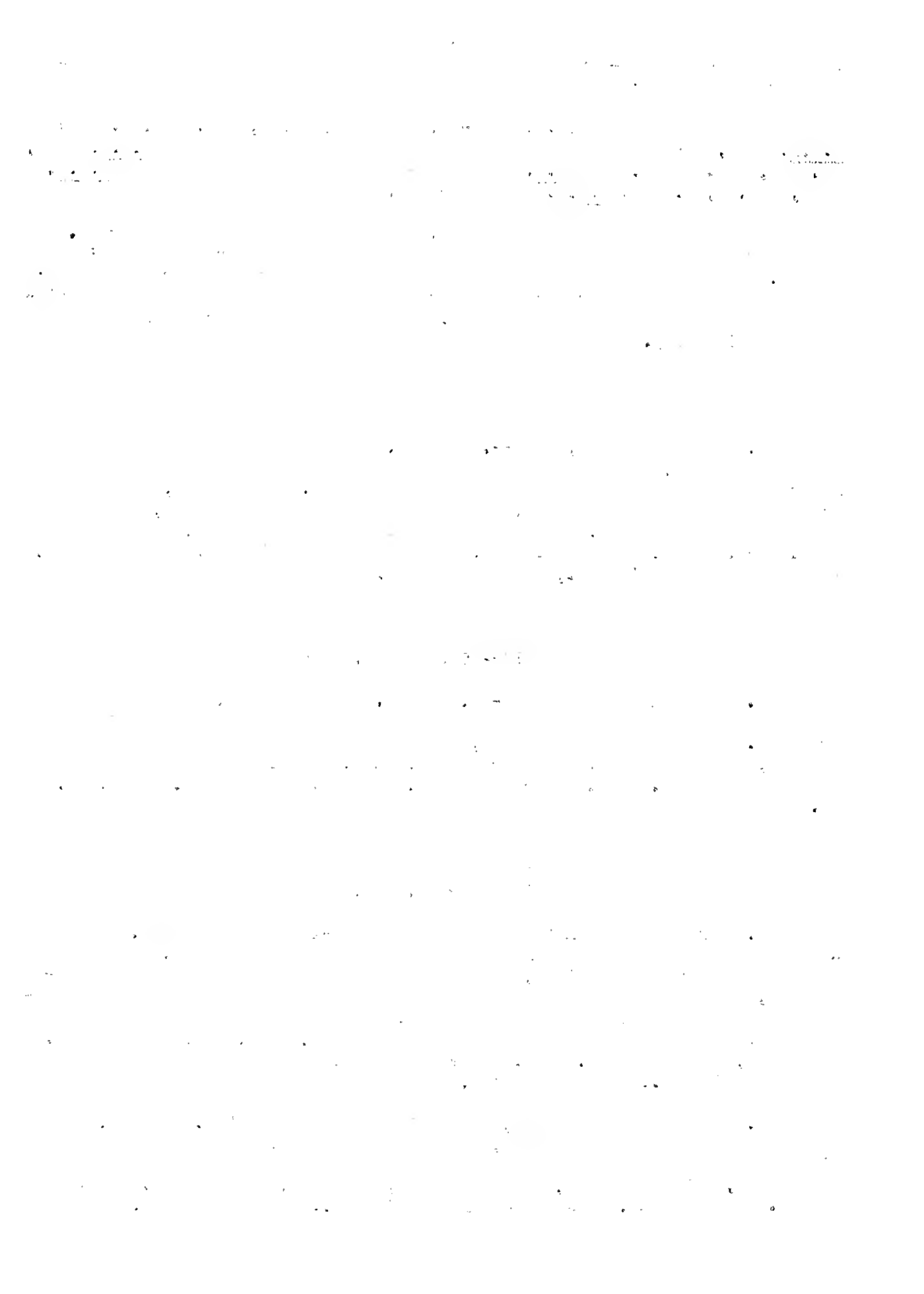
(See also entries 152-169, 232, 233)

258. CASE FILES, SMALL CLAIMS COURT, 1927--. 4 file drawers.

All data in connection with small claims cases in justice court. Gives name of justice court and precinct, name and residence of both plaintiff and defendant, plaintiff's statement under oath as to nature, amount and how defendant became indebted, notice to defendant, return signed by authorized officer and date, and a list of fees and costs in the case. Arr. num. by case nos. For index, see entry 259. Hdw. on printed form. 12 x 20 x 24. Justice Eugene Best's off., 900 Montana Ave.

259. (INDEX TO CASE FILES, SMALL CLAIMS COURT), 1927--. 2 vols.

Alphabetical index to Case Files, Small Claims Court, entry 258; one volume direct by name of plaintiff and one volume indirect by name of defendant. Gives name, date of filing, amount of debt, date due, case number. Hdw. 300 pp. 15 x 12 x 2 1/2. Justice Eugene Best's off., 900 Montana Ave.



Fees

260. ELK MOUNTAIN PRECINCT JUSTICE COURT (Fee Book), 1896-97. 1 vol.  
Discontinued.

Itemized accounting of bills of cost in court cases including fees for entering complaint, issuing warrant, holding court; constable's fees for making arrests, mileage charges and total costs. Arr. chron. No index. Hdw. 149 pp. 14 x 9 x 1. Pj. va.

Marriages

(See also entries 112-115, 247, 248)

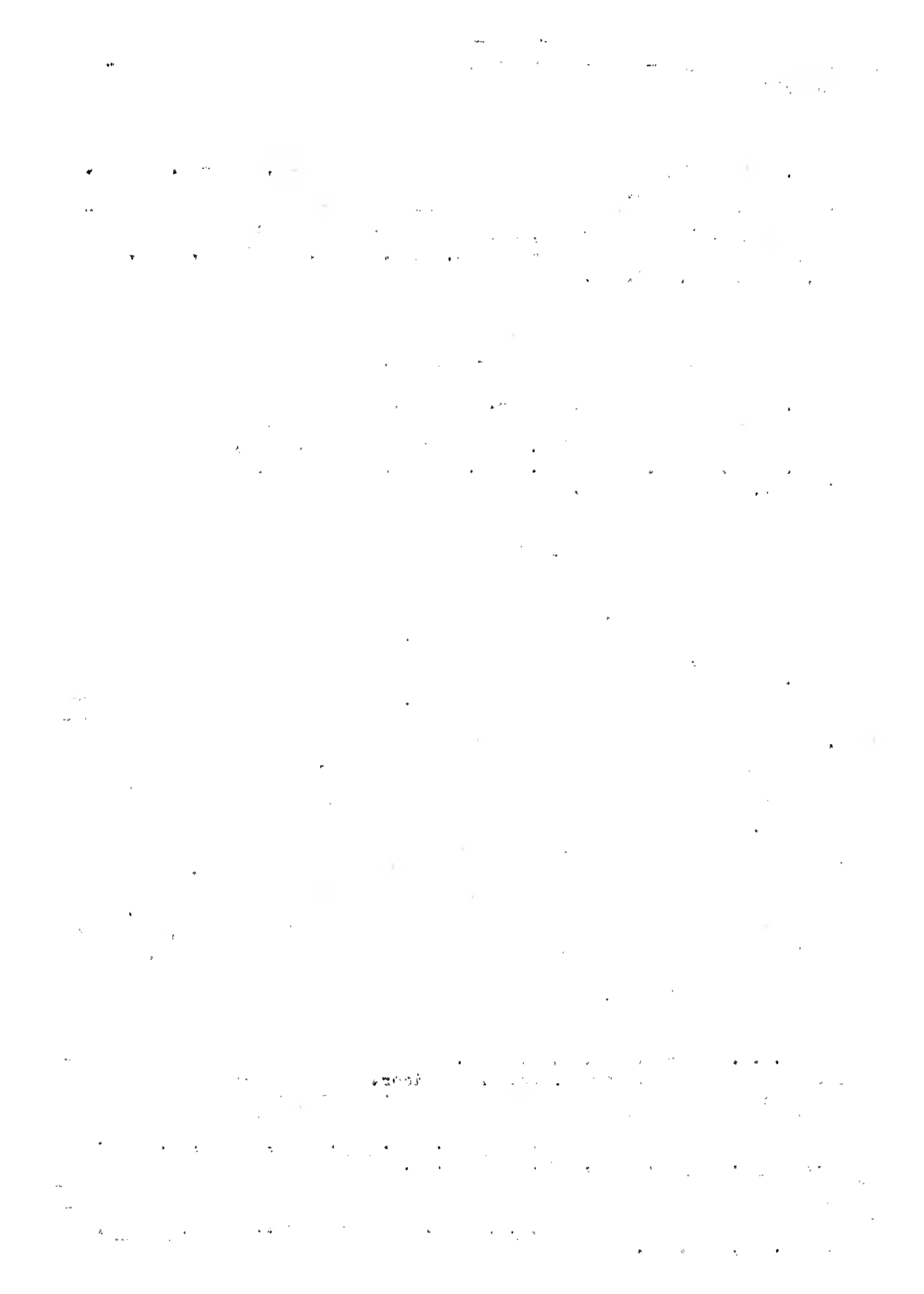
261. MARRIAGE REGISTER, 1927--. 6 vols.

Record of marriages performed by the justice of the peace. Gives names and addresses of contracting parties, ages, marital status, race, and date of marriage. Arr. chron. No index. Hdw. 50 pp. 14 x 8 x 1/2. Justice Eugene Best's off., 900 Montana Ave.

VII. SHERIFF

The function of law enforcement and maintenance of peace has long been one of the most important. The importance of this as a local function and the sheriff as a local officer is noteworthy. When Idaho became an organized territory in 1863, there were but five counties including the county of Missoula. Four counties embraced the whole of what is now the state of Idaho and in addition some of Wyoming and Montana. It was the duty of four sheriffs with their deputies and the constables to enforce the laws of the territory. The early history of Idaho is replete with acts of lawlessness and the inability of sheriffs to cope with the situation. Vigilance committees composed of citizens were organized throughout most of Idaho Territory. These committees while acting outside of the law were important as law enforcement groups. The wide expanse of territory invited lawlessness because of the impossibility of sheriffs, deputy sheriffs and the various constables coping with the situation; a fact which in turn made escape easy. The vigilance committees became a necessity and cannot justly be forgotten when the functionaries of early day law enforcement are under consideration. As more counties were created and more law enforcement officers added, the area over which each set of officers were compelled to conserve the peace, became ever smaller, enforcement of law became easier and law enforcement officers operated more efficiently.

The important office of sheriff was among the earliest offices created in 1864 (L.T.I. 1863-64, sec. 1, p. 591). Since that time the sheriff has always been the principal law enforcement officer. When the constitution was put in its final form before submission to the people, it was provided that no sheriff would be eligible to hold a term of office immediately succeeding the one for which he was elected. (Const. Con. Pro. 1889, vol 2, p. 1927; in re., Const. of Ida. 1890, art. 18, sec. 6.) The idea was copied from the practice in Montana where it was considered to have worked well. The inhibition remained in the constitution until 1910 when it was removed by the adoption of the eleventh amendment (L.S.I. 1913, p. 671; in re., Const. of Ida. 1890, art. 18, sec. 6).





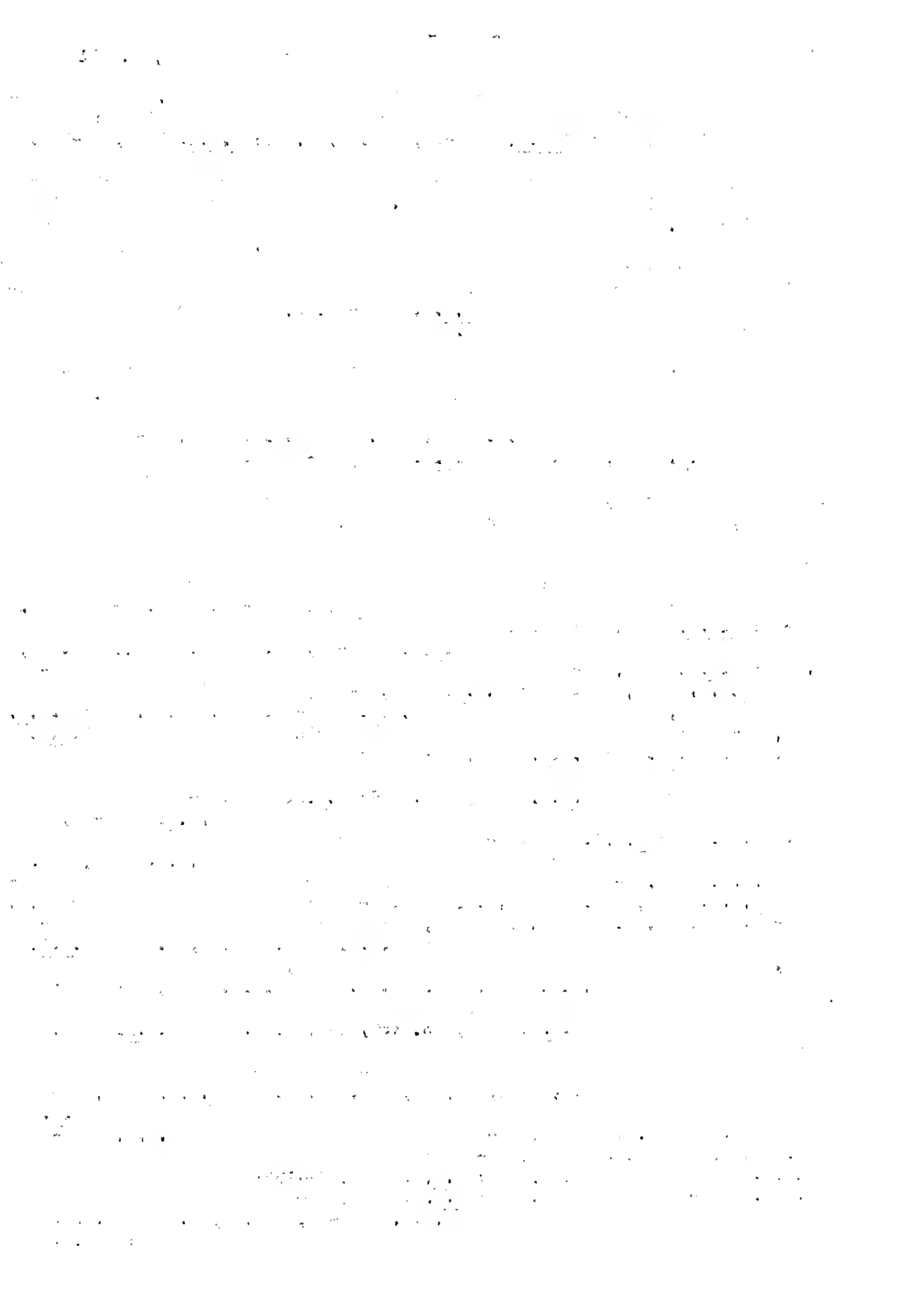
Sheriff

(Next entry 262, p. 111)

The office of sheriff is a constitutional two year office. The qualifications of the sheriff are the same as for all other county officers; he must be a qualified elector (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101.)

When the office of sheriff was created in 1864 (supra) the sheriff was assigned the duties of tax collector (cf. essay on treasurer as ex officio tax collector). Between the dates 1864 and 1880 he was tax collector of all taxes part of the time and some taxes all of the time. During this period the assessor collected some personal taxes and the district attorney collected delinquent taxes part of the time. A law was approved in 1881 making the assessor ex officio tax collector (L.T.I. 1880-81, p. 235) thereby relieving the sheriff of this responsibility.

The importance of the sheriff as an officer is easily recognized from the number and variety of duties which he was called upon to perform. The first territorial and later legislature gave him power and made it his duty to take the oath of office (R.S. 1887, sec. 350; I.C.A. 1932, 57-401) and to give bond (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515). He has the power and it is his duty to preserve the peace; to make arrests; to prevent and suppress all affrays, riots or breaches of the peace; to execute the processes, warrants, and orders of the courts of justice; to attend in person or by deputy all courts except justice and probate courts and obey their lawful orders and directions; to serve at the request of a party to an action all papers and notices therein; to deputize lay persons to assist him as deputies when necessary; to appoint under sheriffs (L.T.I. 1863-64, secs. 1-5, 14 pp. 476-78; I.C.A. 1932, 30-1702); to make application to the governor to send out the militia to restore order (L.T.I. 1863-64, ch. 2; Cr. Prac., sec. 37, p. 238; I.C.A. 1932, 19-223); to immediately sell attached perishable property (C.C.P. 1881, sec. 328; I.C.A. 1932, 6-525); to provide prisoners with necessary food, clothing and bedding (L.T.I. 1863-64, sec. 30, p. 475; I.C.A. 1932, 20-615); to convey children to the Industrial Training School (L.S.I. 1903, sec. 32, p. 12; I.C.A. 1932, 32-3103); to discharge persons committed to jail on civil arrest if the person ordering the arrest does not advance money for their keep (C.C.P. 1881, sec. 796; I.C.A. 1932, 6-212); to be liable for the escape of a defendant under civil arrest (L.T.I. 1863-64, sec. 33, p. 481; I.C.A. 1932, 6-124); to return personal property claimed on affidavit by plaintiffs and wrongfully held by others (C.C.P. 1881, sec. 299; I.C.A. 1932, 6-303); to collect debts and credits in attachment proceedings (C.C.P. 1881, sec. 328; I.C.A. 1932, 6-525); to act as court crier (L.T.I. 1863-64, sec. 50, p. 483; I.C.A. 1932, 30-1715); to give notice of intention to apply for a deputy or assistant (L.S.I. 1899, sec. 4, p. 405; I.C.A. 1932, 30-2607); to give notice of estrays taken up, advertise and sell the same if not claimed (L.S.I. 1905, sec. 1a, p. 366; I.C.A. 1932, 24-2002); to act as ex officio fire warden of forest areas when there is a vacancy in the office of fire warden (L.S.I. 1925, ch. 150, sec. 2, p. 267; I.C.A. 1932, 37-105); to have the custody of patients committed to the Idaho State School and Colony - institution for feeble minded - until turned over to authorities of the institution (L.S.I. 1911, ch. 41, sec. 41, p. 95; I.C.A. 1932, 64-510); to have custody of insane persons pending conveyance to asylum (R.S. 1887, sec. 777; I.C.A. 1932, 64-210); to employ jail guards (L.T.I. 1863-64, sec. 29, p. 480; I.C.A. 1932, 20-614); to demand pay for keep of prisoners (L.T.I. 1863-64, sec. 31, p. 596; I.C.A. 1932, 20-616); not have a law partner (L.T.I. 1863-64, sec. 51, p. 483; I.C.A. 1932, 30-1514); to pay over all money collected by him for others (L.T.I. 1863-64, sec. 9, p. 475; I.C.A. 1932, 30-1707); to keep his office open at the county seat from 9:00 a.m. to



5:00 p.m. except holidays (L.T.I. 1863-64, sec. 11, p. 478; I.C.A. 1932, 30-1509); to investigate reports made by paroled prisoners and report parole violations to the penitentiary warden (L.S.I. 1907, sec. 2, p. 537; I.C.A. 1932, 19-3815); to prove by certificate that he has made service of complaint and summons (C.C.P. 1881, sec. 224; I.C.A. 1932, 5-511); to certify to the court the names of persons resisting arrest (L.T.I. 1863-64, ch. 2; Cr. Prac. sec. 35, p. 237; I.C.A. 1932, 19-222); to certify lists of prisoners to clerk of board of county commissioners before and after each term of the district court (L.T.I. 1863-64, sec. 8, p. 596; I.C.A. 1932, 20-623); to keep a record of stolen cars and to send to commissioner of law enforcement a copy of such record (L.S.I. 1921, ch. 254, sec. 1, p. 547; I.C.A. 1932, 30-1702); to summon jurors (C.C.P. 1881, sec. 97; I.C.A. 1932, 2-409); to account for all fees collected and report them quarterly to the commissioners (L.S.I. 1899, sec. 1, p. 405; I.C.A. 1932, 30-2601); and to turn over all property and papers to his successor (L.T.I. 1863-64, sec. 37, p. 475; I.C.A. 1932, 30-1723).

Sheriffs are required to keep the following records: A fee book (L.S.I. 1897, sec. 12, p. 70; I.C.A. 1932, 57-1010); reports received from paroled prisoners (L.S.I. 1907, sec. 2, p. 537; I.C.A. 1932, 19-3815); record of stolen cars (L.S.I. 1921, sec. 1, p. 547; I.C.A. 1932, 30-1702); record of prisoners (L.T.I. 1863-64, sec. 6, p. 596; I.C.A. 1932, 20-623); copies of brand inspection certificates (L.S.I. 1905, sec. 1, p. 369; I.C.A. 1932, 24-1201).

The sheriff usually keeps a pocket size day book and a ledger or fee record. In addition to these, there are usually found in the sheriff's office, files of duplicate certificates of sale, duplicate warrants of arrest, summons, subpoenas and other papers issued by the courts, a finger print file, a file for the reports of the Federal Bureau of Investigation and sometimes a record of executions and sale of property.

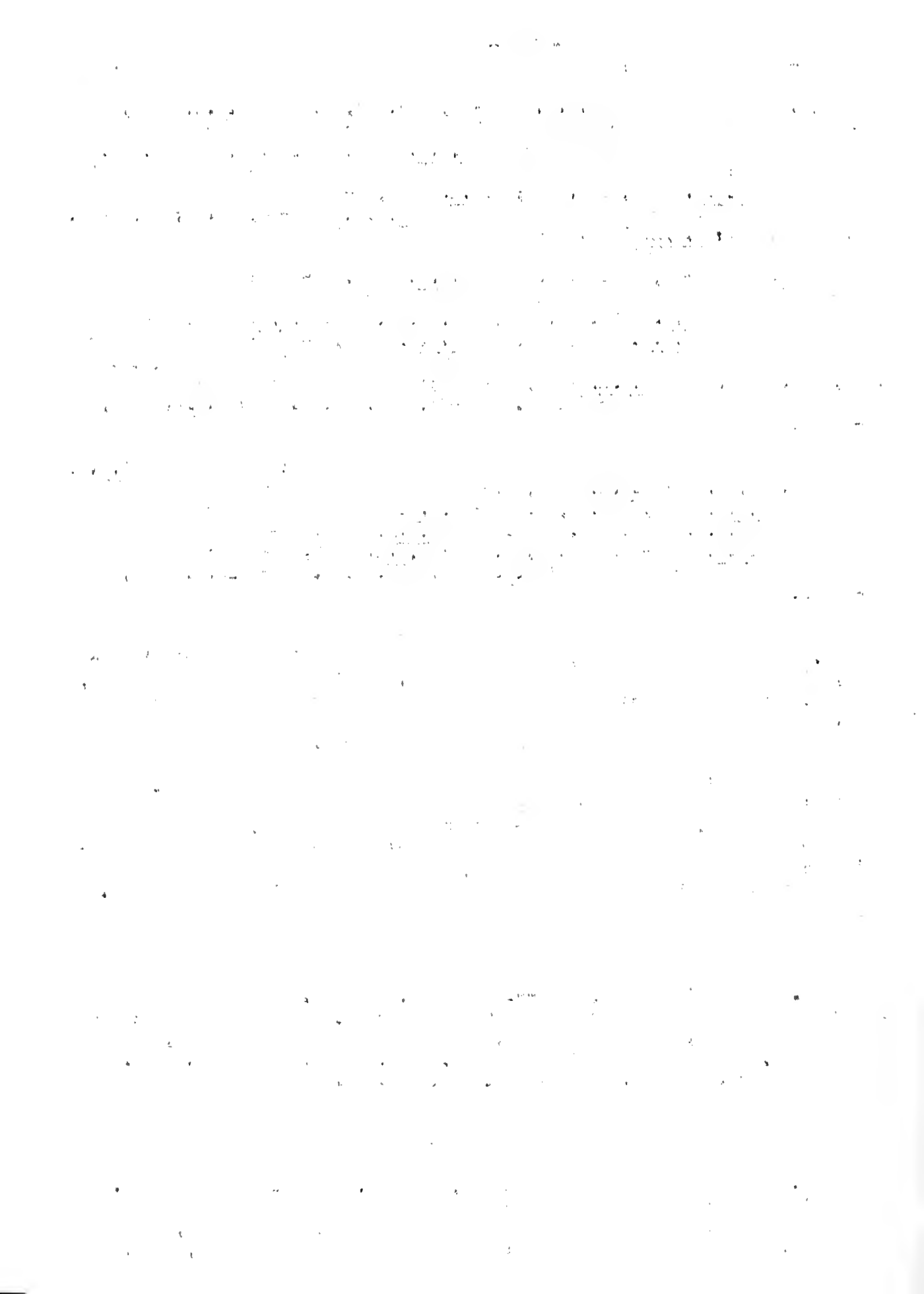
The sheriff's records in Kootenai County are those usually kept. The Sheriff's Day Book and Ledger (entry 263) has been discontinued and a record of fees collected, kept in the Sheriff's Docket (entry 262). The License Register (entry 269) is really a tax collector's record rather than a sheriff's record but in many of the counties, particularly in the northern part of the state, the sheriff instead of the tax collector sells the licenses.

#### Process Docket

262. SHERIFF'S DOCKET, 1891--. 13 vols. (1-13). Abstract record of all papers served by the sheriff. Gives names of plaintiff and defendant, nature of action, list of various papers served, on whom served, and fee charged in each case. Arr. chron. No index. Hdw. on printed form. 612 pp. 16 x 14 x 3. Sh. off. va.

#### Day Book and Ledger

263. SHERIFF'S DAY BOOK AND LEDGER, 1901-13. 1 vol. Discontinued. Sheriff's daily record which he carries with him on field trips for the purpose of itemizing papers served and fees collected. Gives date, name of plaintiff, defendant, and attorneys; nature of paper served, date, hour, and



minute of serving; and fee charged. Arr. chron. No index. Hdw. 480 pp. 18 x 16 x 2 $\frac{1}{2}$ . Sh. off. va.

Reports

(See also entries 32-34, 330, 352-356, 410-416)

264. QUARTERLY FINANCIAL REPORT, 1937--. 1 folder.

Duplicate itemized statements of services, fees and disbursements of the sheriff, as reported to the commissioners and auditor each quarter year. Gives date, amount at beginning of period, source of collection, amount collected, and amount disbursed. No orderly arr. No index. Hdw. on printed form. 10 x 16 x  $\frac{1}{2}$ . Sh. off.

265. ANNUAL FINANCIAL REPORTS, 1934--. 1 folder.

Duplicates of statements made by the sheriff to the commissioners and auditor concerning fees and disbursements in connection with his official duties during the year. Gives date of each service rendered, fee charged, and disbursement in connection with such service, if any; amounts spent for food for prisoners, and other expenses connected with the jail; total fees and disbursements. Arr. chron. No index. Hdw. on printed form. 16 x 10 x  $\frac{1}{4}$ . Sh. off.

Criminal Cases

(See also entries 170-180, 234-237, 257)

266. RECORD OF PRISONERS, 1890--. 4 vols.

Record of all prisoners confined in Kootenai County jail coming under the jurisdiction of the sheriff. Gives prisoner's number, name, height, weight, age, color of hair, eyes and complexion; special markings by which prisoner might be recognized, date committed, by what authority, nature of offense, length of term, date of leaving, if escaped or discharged, by what authority discharged. Arr. chron. Indexed alph. by name of prisoner. Hdw. 115 pp. 16 x 14 x 1 $\frac{1}{2}$ . Sh. off. va.

267. ROGUES GALLERY, 1899-1911. 1 vol. Discontinued.

Printed notices of rewards offered for the apprehension of criminals. Gives description of person wanted, crime committed, Bertillon measurements, and picture of criminal. No orderly arr. No index. Pasted in scrap-book fashion. 400 pp. 18 x 13 x 3. Bsmt. st. va.

268. STOLEN AUTO RECORD, 1937. 1 file box.

Card file of stolen automobiles as reported to the sheriff. Gives name of owner, date stolen, hour reported, description and make of car, license and engine number, and by whom reported. Arr. alph. by name of owner. No index. Hdw. on printed form. 3 $\frac{1}{2}$  x 4 x 6. Sh. off.

Licenses

(See also entries 19, 20, 362).

269. LICENSE REGISTER, 1891--. 3 vols.

Sheriff's record of licenses issued for certain types of business, and places of amusement. Gives license number, class number, date of issue, to whom issued, address of licensed person, occupation, duration of license, and amount of fee. Arr. chron. No index. Hdw. 215 pp. 16 x 14 x 3 - 18 x 13 x 2 $\frac{1}{2}$ . Sh. off., in cab.



### VIII. CONSTABLE

The office of constable and the office of justice of the peace are companion offices (cf. essay on justice of the peace, page 104). Both are precinct offices created by the first territorial legislature (L.T.I. 1863-64, sec. 1, p. 591). Two constables with the two justices of the peace in each election precinct were provided for by the act. When provision was made for these offices by the first state legislature the number of constables was reduced to one in each justice precinct, to be elected by voters of precinct every two years (L.S.I. 1890-91, sec. 11, p. 59; I.C.A. 1932, 33-207). However, the justices of the peace are constitutional officers (Const. of Ida. 1890, art. 5, sec. 22). Constables have no constitutional standing.

At present there are four constables in Kootenai County.

Constables are law enforcement functionaries and are generally classed with sheriffs, the principal officers performing this function.

The office of constable like that of justice of the peace is relatively less important than when the office was first provided for in 1864. The only compensation for services is the fee collected for each individual service. Of such services there are approximately eight different kinds. The fee allowed for each type of service varies with the service performed (L.T.I. 1875, sec. 34, p. 566; I.C.A. 1932, 30-2710).

It was provided by the first territorial legislature that if the powers and duties of constables were not defined by law, they should be the same as those prescribed for sheriffs (L.T.I. 1863-64, sec. 155, p. 507). Their qualifications were the same as other officers; they must be electors in the county and precinct.

In general, the constables are designated as conservators of the peace in their respective precincts (L.T.I. 1863-64, sec. 100, p. 508; I.C.A. 1932, 30-2508). They are required: To attend the courts of justices of the peace in their precinct when called upon to do so; to serve and return all processes and notices directed or delivered to them by a justice of the peace of the county or other competent authority (L.T.I. 1863-64, sec. 155, p. 507; I.C.A. 1932, 30-2502); in the execution of process where there are no specific laws to govern, they are governed by laws relating to sheriffs (L.T.I. 1863-64, sec. 155, p. 507; I.C.A. 1932, 30-2503); to furnish bond of not less than five hundred dollars nor more than one thousand dollars (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515); to refrain from practicing law (L.T.I. 1863-64, sec. 162, p. 508; I.C.A. 1932, 30-1514).

More specific duties required by law are: They, or someone appointed by the judges of election, are required: To be in attendance at the polling places (L.S.I. 1890-91, sec. 85, p. 57; I.C.A. 1932, 33-908); to act as brand inspector in case of vacancy in the office (L.S.I. 1905, sec. 5, p. 369; I.C.A. 1932, 24-1205); to take possession and arrange for sale of mortgaged chattels when called upon to do so (L.T.I. 1884-85, sec. 7, p. 74; I.C.A. 1932, 44-1010); to appoint deputies in case of riots or in making arrests (L.T.I. 1868-69, ch. 26, sec. 1, p. 123; I.C.A. 1932, 30-2509); to enforce, with other enforcement officers, laws pertaining to the operation of traveling carnivals in the state (L.S.I. 1921, ch. 142, sec. 3, p. 350;

1. Introduction

### 2. Methodology

The study was conducted using a mixed-methods approach, combining quantitative data analysis with qualitative interviews. The quantitative data was collected through a survey of 500 participants, while the qualitative data was gathered from 20 in-depth interviews with experts in the field.

The survey instrument was designed to measure the impact of various factors on the dependent variable. The data was analyzed using statistical software to identify significant relationships and trends. The interviews provided additional context and insights into the underlying mechanisms of the observed phenomena.

The results of the quantitative analysis showed a strong positive correlation between the independent variable and the dependent variable. This finding was supported by the qualitative data, which revealed that the underlying processes were consistent with the statistical results.

These findings have important implications for practice and policy. They suggest that interventions targeting the independent variable could lead to significant improvements in the dependent variable. Further research is needed to explore the long-term effects and to identify the most effective strategies.

In conclusion, this study provides a comprehensive understanding of the relationship between the variables of interest. The combination of quantitative and qualitative methods allowed for a more nuanced and detailed analysis of the data.

The authors would like to thank the funding agency for their support of this research. We also acknowledge the contributions of the research assistants and the participants who made this study possible.



I.C.A. 1932, 17-2205); to take up estray animals (L.S.I. 1905, sec. 1, p. 366; I.C.A. 1932, 24-2001); to give notice and arrange for sale of unclaimed estrays L.S.I. 1905, sec. 1A, p. 366; I.C.A. 1932, 24-2002); to act as ex officio game wardens in their respective jurisdictions when appointed by the state game warden (L.S.I. 1899, sec. 29, p. 428; I.C.A. 1932, 35-112); to refrain from purchasing judgments on docket of justice of the peace (L.T.I. 1865-64, sec. 114, p. 462; I.C.A. 1932, 17-706).

Constables are not required to keep any records. None have been reported from the field.

## IX. CORONER

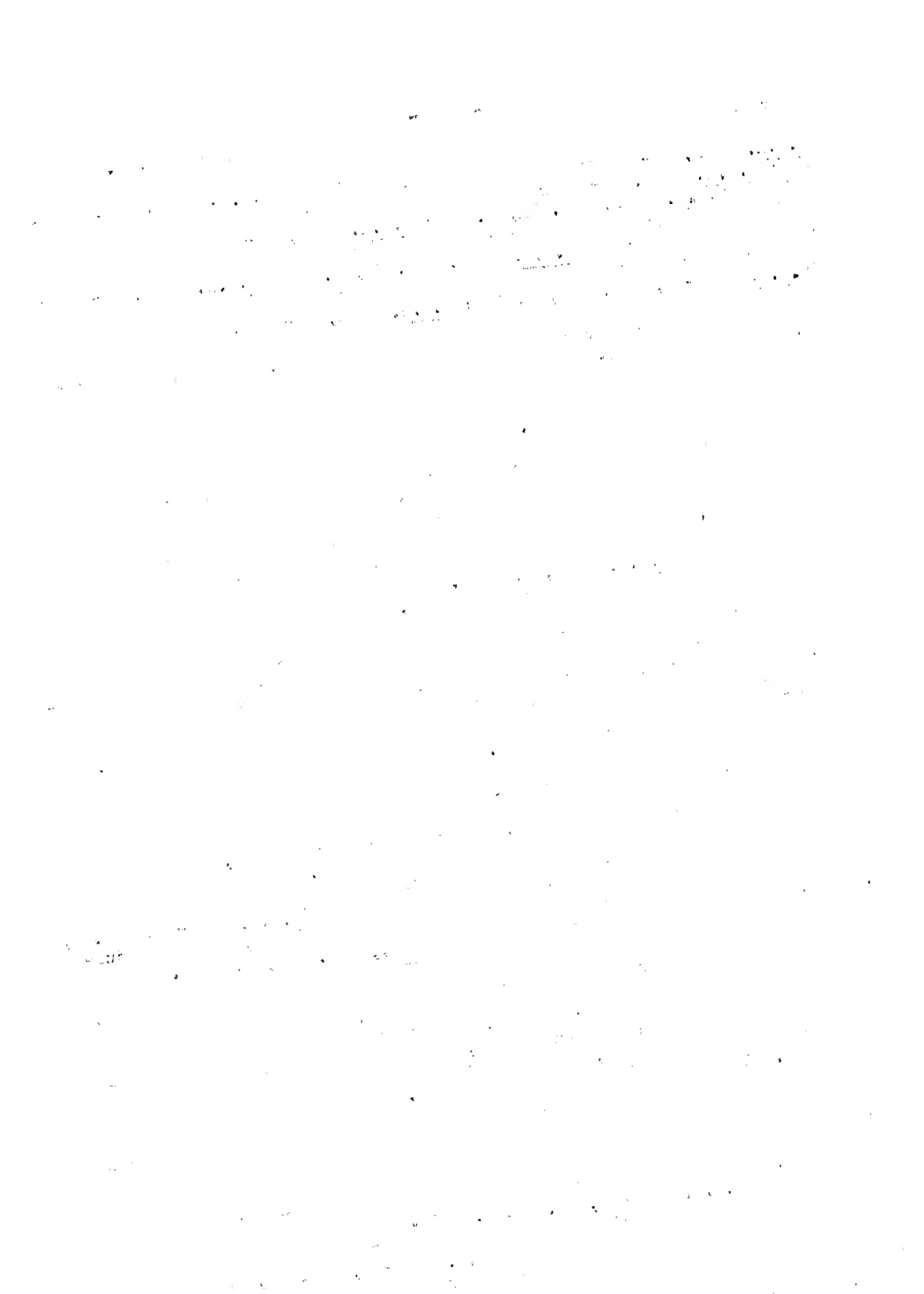
The duties of a county coroner, or anyone acting as coroner in an ex officio capacity, have been important since the beginning of Idaho territorial history as such and even while the territory was still a part of the Washington Territory. The first session of the Washington territorial legislature which was convened in 1854 made provision for a county coroner to be elected every two years (L.T.W. 1854, p. 435). No check has been made farther back in northwest territorial history than 1854.

The duties of a coroner are those of a law enforcement officer and the function has been classified as a part of the larger function of law enforcement. The coroner has other duties with respect to the burial or disposal of persons in connection with whose death an inquest is held but these are mostly incidental and cannot be classified under any particular function. Under some conditions, listed below, the coroners have ex officio duties as sheriffs and to this extent they may be strictly classified as functionaries of the law and enforcement function.

Despite the precedent set by Washington territorial laws, no official coroner was provided for by the Idaho laws until 1866. The first territorial legislature created the precinct office of justice of the peace and made each justice ex officio coroner in his respective precinct (L.T.I. 1863-64, sec. 1, p. 592). In case one justice of the peace was unable to act, any other justice in the county might act in his stead (ibid., sec. 149, p. 506).

There are no historical data available to explain why the office of coroner was not made a county office at the beginning. It is not reasonable to assume that the office was unimportant. A more reasonable conjecture is that the duties of coroner were important but, due to the large amount of territory embraced by each county, one coroner could not perform those duties efficiently. A decentralization was necessary. The justices of the peace being precinct officers and already connected with the function of law administration were the logical persons upon whom to place this responsibility.

However, the third territorial legislature made the coroner an elective county officer (L.T.I. 1865-66, ch. 27, p. 164). In 1875 the justices of the peace were made ex officio coroners in their respective precincts in case of a vacancy in the office of coroner (L.T.I. 1874-75, sec. 19, p. 556; I.C.A. 1932, 30-2305). When the constitution was framed and adopted in 1890, the office of coroner was given constitutional validity with other county offices (Const. of Ida. 1890, art. 18, sec. 6).



The term of office has been fixed at two years (I.C.A. 1932, 33-202). Any person elected to the office of coroner must be a qualified elector of the state and county (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101). Every person elected to the office of coroner must give bond to the county in the sum of one thousand dollars (R.S., sec. 1828; I.C.A. 1932, 30-1515).

The coroner has statutory powers and duties as follows: He is required when he has been informed of the death of a person, the cause of which has not been determined, to go to the scene of the death and make arrangements for a jury inquest into the cause of death (L.T.I. 1863-64, sec. 136, p. 504; I.C.A. 1932, 19-4401); to reduce the testimony of witnesses to writing and file it with report of the inquest in the office of clerk of the district court (L.T.I. 1863-64, sec. 140, p. 505; I.C.A. 1932, 19-4406) but if the accused person is under arrest before the coroner files the testimony and report with the clerk of the district court, he is then required to file it with the magistrate designated to hold a preliminary hearing (L.T.I. 1863-64, sec. 141, p. 505; I.C.A. 1932, 19-4407); to take charge of the body of the deceased, if no other person takes charge of it, and cause it to be decently buried (L.T.I. 1874-75, sec. 22, p. 566; I.C.A. 1932, 30-2302); to deliver to the county treasurer or the legal representatives of the deceased, any money or other property found on the body (L.T.I. 1874-75, sec. 15, p. 569; I.C.A. 1932, 30-2302); to file a verified statement with the clerk of the board of commissioners showing the amount of money or other property belonging to the estate of deceased persons which has come into his possession since his last report and what disposition was made of such money or property (L.T.I. 1863-64, sec. 18, p. 566; I.C.A. 1932, 30-2304); to hold inquests as prescribed in the penal code (R.S. 1887, sec. 2080; I.C.A. 1932, 30-2301); to summon and examine witnesses (L.T.I. 1863-64, sec. 137, p. 504; I.C.A. 1932, 19-4403).

In connection with his duties as coroner the coroner has power: To summon a jury for the inquest (L.T.I. 1863-64, sec. 134, p. 504; I.C.A. 1932 19-4401); to compel the attendance of witnesses (L.T.I. 1863-64, sec. 138, p. 504; I.C.A. 1932, 19-4404); to summon a physician to inspect the body and give professional testimony (L.T.I. 1863-64, sec. 137, p. 504; I.C.A. 1932, 19-4403); to exhume a body after it has been interred (R.S. 1887, sec. 8377; I.C.A. 1932, 19-4401); to issue a warrant of arrest against any person accused by a coroner's jury and not yet in custody (L.T.I. 1863-64, sec. 142, p. 505; I.C.A. 1932, 19-4406).

In addition to his duties as coroner, the coroner must act as sheriff in case the sheriff is a party in interest, a vacancy exists in the office of sheriff, or the sheriff is otherwise prevented from performing these duties (L.T.I. 1874-75, sec. 2, p. 567; I.C.A. 1932, 30-2306). When acting as sheriff he has all the powers and duties of a sheriff, is liable on his official bond and is entitled to the same fees as the sheriff (L.T.I. 1874-75, sec. 3, p. 567; I.C.A. 1932, 30-2307).

Although the coroner is required to reduce inquest testimony to writing and file it with the clerk of the district court, he is not required to keep a copy in his office. Neither is he required to keep any other type of record of his official acts. Most coroners keep a record containing information concerning the deceased. Only one incomplete record, entry 270, was reported as being kept in Kootenai County.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and financial management.

2. The second part of the document outlines the various methods and tools used to collect, store, and analyze data. It highlights the need for robust information systems that can handle large volumes of data and provide timely insights into organizational performance and trends.

3. The third part of the document focuses on the role of data in decision-making and strategic planning. It argues that data-driven insights are crucial for identifying opportunities, assessing risks, and developing effective strategies that align with the organization's mission and vision.

4. The fourth part of the document addresses the challenges associated with data management, such as data quality, security, and privacy. It provides recommendations for mitigating these risks and ensuring that data is used responsibly and ethically.

5. The fifth part of the document discusses the importance of data literacy and training for all employees. It stresses that a data-driven culture requires that all staff members have the skills and knowledge to effectively use data in their work.

6. The sixth part of the document concludes by summarizing the key findings and recommendations. It reiterates the importance of a comprehensive data management strategy that integrates all aspects of the organization's operations and supports its long-term success.

270. CORONER'S INQUISITION, 1899-1900. 1 vol. 1901-- cannot be found. Record of findings of the coroner as to cause of death in cases where there is no doctor's certificate as to cause. Gives date of inquest, name, age, and description of deceased, place and manner or cause of death. Arr. alph. by name of deceased. No index. Hdw. on printed form. 75 pp. 16 x 12 x 1. Bsmt. st. va.

For reports of county coroner, see entry 192.

#### X. PROSECUTING ATTORNEY

There is some doubt as to the exact status of the prosecuting attorney as a functionary in county government. He may be considered as belonging to the law enforcement function or the law administration function. In the latter case he would be classed with the court judges and in the former, with the sheriffs and constables. There is a tendency for the courts to favor the view that if he is not a judicial officer in the strict sense, he at least is an officer of the judicial department (*State v. Wharfield*, 41 Idaho 14). He has been classified as such in the development of county functions (cf. essay on county governmental organization and records system, page 10.

The history of the status of the prosecuting attorney, formerly designated as the district attorney, is more or less involved. It was never fully settled as to whether or not he should be a district officer elected by the voters of each judicial district or a county officer elected by the electors of the county, until 1896.

The first territorial legislature provided for the election of a district attorney for each organized judicial district for a term of two years (L.T.I. 1863-64, sec. 1, p. 573). The fifth session of the territorial legislature enacted a law making the prosecutor a county officer to be elected by the electors of the county in the year 1870 and every two years thereafter (L.T.I. 1868-69, ch. 9, sec. 1, p. 92). The next session of the territorial legislature meeting in 1870-71 enacted a law making the office a district office instead of a county office (L.T.I. 1870-71, sec. 1, p. 71).

In 1881 the governor approved a law making the prosecutor a county officer, elected by the voters of the several counties every two years (L.T.I. 1880-81, p. 250). It remained thus until the state constitution was framed and adopted in 1890. The members of the constitutional convention experienced much difficulty before an agreement was finally reached. The principal objection seemed to be that the services of a prosecutor as a county officer was costing too much. Those who favored making the office a county office contended that district attorneys were unable to handle the work in the entire district. This objection was met by inserting a provision in article 18 section 6 of the constitution allowing the commissioners to employ an attorney when necessary (Const. Con. Pro. 1889, vol. 2, p. 1578). When the constitution was finally adopted in 1890 the prosecutor was made a district officer elected at the general election every fourth year by the qualified electors of each judicial district. (Const. of Ida. 1890, art. 5, sec. 18.)

The preceding article and section of the constitution provide that the salary of the prosecuting attorney be fixed by law. In order to avoid enacting separate laws for each county, a law dividing the counties into seven

The following text is extremely faint and largely illegible. It appears to be a series of paragraphs or sections of text, possibly containing mathematical definitions, formulas, or a derivation. Due to the low contrast and resolution, the specific content cannot be transcribed accurately.

separate classes and fixing the salaries of prosecutors in each class, was enacted. Kootenai County comes within the fourth class (L.S.I. 1929, ch. 157, p. 285; I.C.A. 1932, 30-2609 am. L.S.I. 1933, ch. 125, p. 194). The salary of the prosecuting attorney of Kootenai County together with other counties of the fourth class, has been fixed at \$1500 per year (L.S.I. 1929, ch. 157, p. 285; I.C.A. 1932, 30-2610).

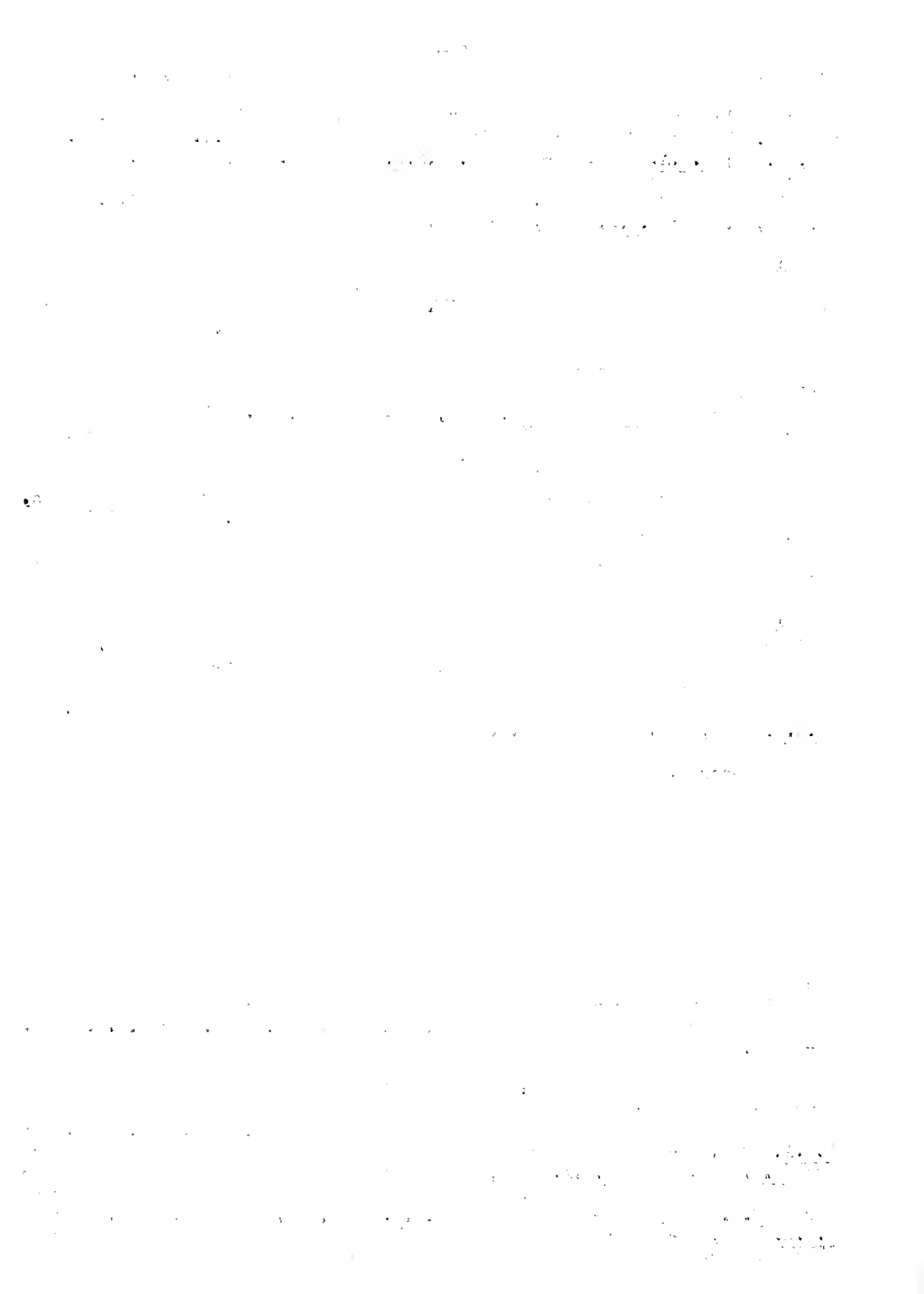
Amendment number three to the constitution was proposed by the third session of the state legislature (L.S.I. 1895, p. 236), making the office of prosecutor a two year county office. It was adopted at the general election in 1896 and became effective the same month and year.

When the constitution was adopted, provision was made for certain county officers with the additional provision that there should be none other than those enumerated (Const. of Ida. 1890, art. 18, sec. 6). Since the district attorney was not a county officer at the time and was not listed as such, amendment 3 to article 5 section 18, making the district attorney a county officer was in effect an indirect amendment or over-riding of the provision in article 18 section 6, prohibiting the creation of any more county offices, without changing the article and section just referred to. The provision of article 18 section 6 adopted at the time the office of prosecutor was made a district office, allowing the county commissioners to employ counsel, still stands as part of the constitution (ibid.).

At the present writing the prosecuting attorney is a constitutional officer elected every two years by the qualified voters of the county. In addition to being a qualified elector, he must be a practicing attorney licensed to practice in the district courts of the state. He must not hold any other county or state office during his term as prosecuting attorney. (L.S.I. 1897, sec. 1, p. 74; I.C.A. 1932, 30-2101.)

In general, the prosecuting attorney is required: To prosecute or defend all actions in the district court of his county in which the people or the state or county are interested; to prosecute all criminal actions before the probate or justice courts, conduct criminal examinations before the magistrates of the county and to prosecute or defend all civil cases in probate and justice courts in which the people, county or state is a party; to give advice to the county commissioners and other public officers in matters pertaining to their official duties; to attend grand jury sessions when requested to do so and present all indictments and informations and issue subpoenas and other processes; to have an accounting with the auditor each month and annually to pay into the treasury all money collected by him and make a detailed report on the sources of collection; and to perform all other duties required of him by law (L.S.I. 1897, sec. 3, p. 74; I.C.A. 1932, 30-2104).

More specific duties are: To act as legal adviser to the boards of county commissioners, attend the meetings of the board when requested and oppose the payment of all claims he deems unjust (L.S.I. 1897, sec. 7, p. 76; I.C.A. 1932, 30-2107); to furnish a bond in the amount of two thousand dollars (R.S. sec. 1828; I.C.A. 1932, 30-1515); to protect the interest of insane husbands or wives in the sale, leasing or mortgaging of their community property (C.S. 1919, 7901-G as added by L.S.I. 1927, ch. 216, sec. 1, p. 307; I.C.A. 1932, 15-2007); to prosecute the assessor in behalf of any taxpayer whose property has been knowingly assessed for more or less than its cash





value (L.S.I. 1913, ch. 56, sec. 28, p. 182; I.C.A. 1932, 61-215); to assist the department of finance in the enforcement of the law of public accounts when called upon to do so (L.S.I. 1905, sec. 17, p. 386; I.C.A. 1932, 61-218); to assist the department of public welfare in the prosecution of cases arising under the law governing the department, when called upon to do so (L.S.I. 1905, sec. 8, p. 54; I.C.A. 1932, 36-106); to prosecute all cases arising under the dependent child law in behalf of persons who petition for their custody and care (L.S.I. 1919, ch. 161, sec. 19, p. 529; I.C.A. 1932, 31-1219); to represent an insane husband or wife in a divorce action brought by the sane spouse (L.S.I. 1895, sec. 5, p. 11, I.C.A. 1932, 31-803); to enforce the laws as to traveling, carnival companies (L.S.I. 1921, ch. 142, sec. 3, p. 330; I.C.A. 1932, 17-2203); to take steps to collect the licenses imposed upon express companies (L.S.I. 1911, ch. 207, sec. 1, p. 677; I.C.A. 1932, 61-2105); to investigate extradition cases for the governor (L.S.I. 1927, ch. 29, sec. 4, p. 33; I.C.A. 1932, 19-4604); to assist, with the attorney general of the state, the public utilities commission in the enforcement of the law relating thereto (L.S.I. 1913, ch. 61, sec. 68, p. 292; I.C.A. 1932, 59-701); to furnish requested information to the state pardon board (L.S.I. 1909, sec. 3, p. 81; I.C.A. 1932, 19-3903); to assist the attorney general in the enforcement of the inheritance tax law (L.S.I. 1929, ch. 243, sec. 24, p. 497; I.C.A. 1932, 14-424); to assist the attorney general in uncovering the whereabouts of property which belongs to the state by right of escheat (L.S.I. 1925, ch. 218, sec. 11, p. 400; I.C.A. 1932, 14-205); to keep his office open for the transaction of business from 9:00 a.m. to 5:00 p.m. except holidays (R.S. 1887, sec. 1822; I.C.A. 1932, 30-1509); to prosecute violations of the optometrists' regulatory law (L.S.I. 1919, ch. 34, sec. 18, p. 120; I.C.A. 1932, 53-1718); to prosecute all violations of the pharmacists' regulatory law (L.S.I. 1905, sec. 12, p. 319; I.C.A. 1932, 53-2014); to enforce the provisions of the physicians' regulatory law (L.S.I. 1899, sec. 15, p. 533; I.C.A. 1932, 53-2115); to enforce the real estate brokers' law (L.S.I. 1921, ch. 184, sec. 14, p. 384; I.C.A. 1932, 53-2214); to keep his residence at the county seat (R.S. sec. 1825; I.C.A. 1932, 30-1512); to prosecute all violations of the timber sale law (L.S.I. 1905, sec. 15, p. 145; I.C.A. 1932, 56-410); to sue in behalf of the state for the recovery or collection of license taxes (L.T.I. 1874-75, sec. 84, p. 475; I.C.A. 1932, 61-2008); to act with the attorney general, as legal adviser to the income tax commissioner (L.S.I. 1931, extra session, ch. 2, sec. 64, p. 52; I.C.A. 1932, 61-2464); to prosecute acts in violation of the liquor control law (L.S.I. 1935, ch. 103, sec. 59, p. 246).

In connection with his duties, the prosecutor has power to appoint deputy prosecutors with the authorization of the board of commissioners (C.S. 1919, sec. 3653-A as added by L.S.I. 1927, ch. 156, sec. 1, p. 211; I.C.A. 1932, 30-2102). He also has power to issue subpoenas for witnesses as well as the duty to do so (L.S.I. 1897, sec. 3, p. 74; I.C.A. 1932, 30-2104).

The prosecuting attorney was required to keep a register of all actions entered by him (L.T.I. 1868-69, ch. 9, sec. 13, p. 94) but such a record or any other record is no longer required to be kept by him. Only a record of official correspondence (entry 271) was reported from Nootenai County.

271. LETTER FILES, 1924-26. 3 file boxes.

Original letters received and copies of letters sent from the prosecuting attorney's office relating to the business subject to his authority. Gives date, matters discussed, name of correspondent. Arr. chron. Indexed alph.



Assessor

(Next entry 272, p. 123)

by name of addressee. Typed. 12 x 12 x 3. Bsmt. st. va.

## XI. ASSESSOR

The functions performed by the assessor as such have been so necessary and well defined that there has been no fundamental change during the entire history of the territory and state of Idaho.

The county assessor is one of the principal functionaries responsible for execution of the all important secondary or incidental function of providing revenue to defray the expenses of the county (cf. essay on county governmental organization and records system, p. ). The duties of the assessor, together with those of the tax collector, treasurer, board of commissioners and board of equalization, are so closely connected with the fiscal processes of the county that they were outlined by the first territorial legislature under the Revenue Act (L.T.I. 1863-64, p. 398). The exact form of the assessment roll was prescribed (ibid., p. 403).

When the constitution was framed the assessor was included as one of the county officers to be elected but was disqualified from succeeding himself in office (Const. of Ida. 1890, art. 18, sec. 6). The eleventh amendment to the constitution effective Nov. 28, 1910 removed this inhibition. The assessor may now succeed himself as do all other county officers.

The term of office of assessor is two years and until his successor is elected and qualified. Any person aspiring to the office of assessor must be a qualified elector of the state and county (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-1010).

The county assessor, while his principal duties have been that of assessing property for taxation purposes, has generally been connected with the related duty of tax collecting. When the first territorial legislature made the sheriff tax collector, he was given the right to deputize the assessor to collect, during the assessment period, personal property taxes levied on property of persons who did not own real estate in the county (L.T.I. 1863-64, secs. 24, 26, p. 407). The third session of the Idaho territorial legislature changed his duties as deputy collector of personal property taxes to those of ex officio tax collector of these taxes (L.T.I. 1865-66, ch. 29, sec. 5, p. 168) during the entire year. He was also charged with collecting poll taxes and hospital taxes. In 1867, the assessor was made ex officio tax collector of all taxes in Boise County (L.T.I. 1866-67, ch. 3, sec. 6, p. 43); and in 1877 he was made ex officio tax collector of all taxes in Owyhee County (L.T.I. 1876-77, secs. 5, 7, p. 47). His duty of collecting all taxes was extended to all counties in 1881 (L.T.I. 1880-81, p. 235). When Idaho territory became a state in 1890, the legal duties of the assessor as ex officio tax collector were made constitutional (Const. of Ida. 1890, art. 18, sec. 6) and remained so until 1913. In 1912, a constitutional amendment was adopted making it mandatory on the legislature to enact a law making the treasurer ex officio tax collector. The law was enacted in 1913 to take effect in 1915 (L.S.I. 1913, ch. 128, sec. 1, subdiv. 7, p. 476). The same legislature assigned the collection of personal property taxes to the assessor contrary to the provisions of the constitution and the statute (ibid., ch. 5, art. 9, sec. 149, p. 221). In 1917, a law was enacted making the treasurer ex officio tax collector of personal taxes in keeping with the

The first part of the report deals with the general situation of the country and the progress of the work during the year. It is followed by a detailed account of the work done in each of the various departments, including the results of the various experiments and the progress of the various projects. The report concludes with a summary of the work done during the year and a list of the various publications and reports issued during the year.

The work done during the year has been very extensive and has covered a wide range of subjects. The results of the various experiments and projects have been very interesting and have contributed to our knowledge of the various subjects dealt with in the report. The progress of the various projects has been very satisfactory and it is hoped that the results of the work done during the year will be of great value to the various departments and to the country as a whole.

The following is a list of the various publications and reports issued during the year:

- 1. Report on the work done during the year.
- 2. Report on the progress of the various projects.
- 3. Report on the results of the various experiments.
- 4. Report on the work done in each of the various departments.
- 5. Report on the progress of the various projects.
- 6. Report on the results of the various experiments.
- 7. Report on the work done in each of the various departments.
- 8. Report on the progress of the various projects.
- 9. Report on the results of the various experiments.
- 10. Report on the work done in each of the various departments.

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- 8. Report on the progress of the various projects.
- 9. Report on the results of the various experiments.
- 10. Report on the work done in each of the various departments.

provisions of the constitution (L.S.I. 1917, ch. 55, sec. 181, p. 140). In 1919 the legislature repealed this by enacting a law making the assessor the collector of personal property taxes (L.S.I. 1919, ch. 75, secs. 8-10, pp. 261-62); this was contrary to article 18 section 6 of the constitution as amended in 1913. As a general practice assessors did collect the personal property taxes. When the validity of the statute was tested in the courts in 1924, the supreme court of Idaho decided that the assessor was not responsible for the collection of personal property taxes and could not be held on his bond (State v. Malcolm 39 Idaho 185).

The nineteenth session of the legislature enacted a law in 1927 amending section 3267 of the Idaho Compiled Statutes so as again to make the tax collector instead of the assessor responsible for the collection of personal property taxes (L.S.I. 1927, ch. 233, p. 345). The law was approved March 13, 1927. The same legislature in another act approved March 15, 1927 repealed section 3267 of the Idaho Compiled Statutes without reference to the fact that it was recently amended (ibid., ch. 263, sec. 13, p. 572). Article 18 section 6 of the constitution was amended in 1928 nullifying that part which required the legislature to enact laws providing for the treasurer to be ex officio tax collector and substituted instead the sentence "All taxes shall be collected by the officer or officers designated by law". The twentieth session of the state legislature meeting in 1929 amended section 3267 of the Idaho Compiled Statutes as amended in 1927 thereby making the assessor personal property tax collector instead of the treasurer as ex officio tax collector (L.S.I. 1929, ch. 263, sec. 4, p. 587). This section had already been repealed by the 1927 legislature (*supra*).

However, when the constitution was amended in 1928 giving the legislature authority to fix the tax collecting responsibility, the laws previously enacted enumerating county officers to be elected and making the treasurer ex officio tax collector (I.C.A. 1932, 30-1501; 33-202; 30-1602), were not amended in keeping with the constitutional amendment. Accordingly the law making the assessor responsible for the collection of personal property taxes is still being carried on the statute books, but there is grave doubt that it is a valid part of the codes. If it is not, the treasurer is the ex officio tax collector of personal property taxes and the duty is being performed illegally by the assessor.

In 1915 the assessor was assigned the duty of acting as agent for the State Highway Commission in the matter of registering motor vehicles (L.S.I. 1915, ch. 64, secs. 14, 15, p. 166). The law was changed later making the Department of Law Enforcement the principal (L.S.I. 1919, ch. 8, sec. 31, p. 59). The assessor is still the agent. It is his duty to receive applications for motor vehicle licenses, receive the fee and issue a receipt therefore, make a duplicate record of all cars registered and report each month to the Department of Law Enforcement (L.S.I. 1927, ch. 244, sec. 9, p. 379; I.C.A. 1932, 48-109).

In addition to the major classification of duties, the assessor has detailed powers and duties in connection with these. The expressed powers involve implied duties and vice versa.

The assessor is required: To take the oath of office (R.S. 1887, sec. 350; I.C.A. 1932, 57-401); to give bond to the amount of five thousand dollars (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515); to assess all property in the



county except as otherwise provided by law (R.C. 1908, sec. 1653; I.C.A. 1932, 61-201); to call personally on each taxpayer and procure a signed taxpayer's statement (R.C. 1908, sec. 1682; I.C.A. 1932, 61-203); to make notations on the roll where persons were absent or refused to sign the taxpayer's statement (L.S.I. 1913, ch. 58, sec. 23, p. 181; I.C.A. 1932, 61-210); to notify assessors of other counties concerning property listed by taxpayers but not located in his county (R.C. 1908, sec. 1691; I.C.A. 1932, 61-211); to report back to the taxpayer any changes that have been made by him from the original statement (L.S.I. 1913, ch. 58, sec. 26, p. 181; I.C.A. 1932, 61-213); to assign tax numbers to irregular parcels of ground and report the same to the recorder (L.S.I. 1912, ch. 8, sec. 17, p. 36; I.C.A. 1932, 61-302); to provide himself with an abstract of all lands in his county approved for patent (R.C. 1908, sec. 1811; I.C.A. 1932, 61-304); to complete the assessment on real property before the fourth Monday of June each year (L.S.I. 1913, ch. 58, sec. 39, p. 185; I.C.A. 1932, 61-300); to assess land and lots separately from improvements thereon (R.C. 1908, secs. 1713, 1719; L.S.I. 1912, ch. 8, sec. 17, p. 32; I.C.A. 1932, 61-307); to enter changes of ownership on the assessment roll (L.S.I. 1913, ch. 58, sec. 46, p. 185; I.C.A. 1932, 61-313); to classify all lands as to kind (L.S.I. 1912, ch. 8, sec. 17, subdiv. 1718 b, p. 33; I.C.A. 1932, 61-316); to assess timber growing on land whose owner of timber does not own the land (L.S.I. 1913, ch. 58, sec. 50, p. 188; I.C.A. 1932, 61-317); to take oath before the clerk of the board of commissioners that assessments have been made and entered according to law (R.C. 1908, sec. 1727; I.C.A. 1932, 61-318); to deliver the completed real property assessment roll to the clerk of the board of commissioners on or before the fourth Monday in June (R.C. 1908, sec. 1728; I.C.A. 1932, 61-322); to attend all sessions of the board of equalization and answer questions concerning assessments (R.C. 1908, sec. 1697; I.C.A. 1932, 61-407); to certify to the secretary of every cemetery maintenance district the aggregate value of all property in the district (L.S.I. 1927, ch. 197, sec. 16, p. 272; I.C.A. 1932, 27-119), to prepare from the assessment book the number of cattle assessed and names of owners and other information for use in levying a tax for eradication of Bang's disease and T.P. (L.S.I. 1923, ch. 158, sec. 2, p. 232; L.S.I. 1931, ch. 146, sec. 2, p. 246; I.C.A. 1932, 24-402, 24-602); to enter all personal property not a lien on real estate on a separate assessment roll (L.S.I. 1913, ch. 58, sec. 146, p. 220; I.C.A. 1932, 61-1101); to assess all personal property required by law to be assessed (L.S.I. 1913, ch. 58, sec. 148, p. 221; I.C.A. 1932, 61-1103); to collect all taxes on personal property not a lien on real estate at the time of assessment unless tax can be collected later without loss to the county (L.S.I. 1917, ch. 55, sec. 1, subdiv. 149, p. 128; I.C.A. 1932, 61-1104); to issue tax receipts for all taxes paid to him (L.S.I. 1917, ch. 55, sec. 1, subdiv. 149, p. 128; I.C.A. 1932, 61-1113); to report to the auditor on the first Monday of each month the amount of personal property taxes collected (L.S.I. 1913, ch. 58, sec. 151, p. 221; I.C.A. 1932, 61-1114); to make affidavit as to correctness of personal property roll (L.S.I. 1913, ch. 58, sec. 154, p. 224; I.C.A. 1932, 61-1117); to deliver completed personal property assessment roll to the clerk of the board of commissioners on or before the second Monday in July of each year (L.S.I. 1913, ch. 58, sec. 156, p. 226; I.C.A. 1932, 61-1121); to assess individual equities in state lands (L.S.I. 1913, ch. 58, sec. 158, p. 226; I.C.A. 1932, 61-1123); to send out notices of personal property taxes due and mail copy to any known mortgagee (C.S. 1919, sec. 3284-C, as added by L.S.I. 1929, ch. 263, sec. 15, p. 595; I.C.A. 1932, 61-1203); to enter and assess all migratory livestock on the subsequent property assessment roll

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This not only helps in tracking expenses but also ensures compliance with tax regulations.

In the second section, the author outlines the process of reconciling bank statements with the company's ledger. This involves comparing the opening and closing balances, as well as identifying any discrepancies between the two records. Regular reconciliation is crucial for detecting errors and preventing fraud.

The third section focuses on the management of accounts payable and receivable. It provides tips on how to efficiently handle invoices, track payments, and maintain good relationships with suppliers and customers. Timely payments can lead to better terms and discounts, while prompt collection of receivables improves cash flow.

The final part of the document discusses the importance of budgeting and financial forecasting. By setting a budget, a company can control its costs and allocate resources effectively. Financial forecasting helps in understanding the company's future financial health and making informed decisions about investments and growth.

Overall, the document serves as a comprehensive guide for small business owners looking to improve their financial management. It covers essential aspects from record-keeping to budgeting, providing practical advice and actionable steps for success.



(R.C. 1908, secs. 1666, 1667; I.C.A. 1932, 61-1303); to report all taxes collected on migratory livestock to the auditor on the first Monday of each month (L.S.I. 1913, ch. 58, sec. 169, p. 229; I.C.A. 1932, 61-1309); to publish a notice of intention to appoint a deputy or assistant (L.S.I. 1899, sec. 4, p. 405; I.C.A. 1932, 30-2607); to list the names of all dog owners in the county and collect the dog tax (L.S.I. 1927, ch. 20, sec. 2, p. 25; I.C.A. 1932, 24-2402); when ordered by the governor, to make a list of all persons liable to service in the state militia (L.S.I. 1927, ch. 261, sec. 7, p. 515; I.C.A. 1932, 45-104); to make final settlement with the board of commissioners when sitting as a board of equalization in December of each year as to assessable property which has failed to appear on the assessment rolls (L.S.I. 1913, ch. 58, sec. 198, p. 237; I.C.A. 1932, 61-1802); to deliver to the secretary of each highway district the aggregate valuation of all property in the district (L.S.I. 1911, ch. 55, sec. 39, p. 139; I.C.A. 1932, 30-1545); to prepare from the assessment roll prior to the first Monday of September in each year a census of all horses, asses and mules for the purposes of a tax levy for the eradication of glanders (L.S.I. 1925, ch. 63, sec. 2, p. 92; I.C.A. 1932, 24-502); to attend the state board of equalization meetings (R.C. 1908, sec. 1706; I.C.A. 1932, 61-509); to assess the net profit of mines (L.S.I. 1903, sec. 6, p. 4; I.C.A. 1932, 61-2310); to keep office open from 9:00 a.m. to 5:00 p.m. (R.S. 1887, sec. 1822; I.C.A. 1932, 30-1509); to maintain a residence at the county seat unless otherwise specified by the board of commissioners (R.S. 1887, sec. 1825; I.C.A. 1932, 30-1512); to make a list of all sheep assessed on the assessment roll for special tax purposes (L.S.I. 1921, ch. 15, sec. 7, p. 17; I.C.A. 1932, 24-107); to turn over all money collected by him to the county treasurer (Const. of Ida. 1890, art. 18, sec. 7); to make a real property assessment roll (L.T.I. 1863-64, sec. 18, p. 402; I.C.A. 1932, 61-307); to prepare a taxpayer's index of real property assessments (L.S.I. 1913, ch. 58, sec. 47, p. 187; I.C.A. 1932, 61-314).

The assessor has power to compel absent or sick persons not contacted to send in taxpayers' statements covering their property (L.S.I. 1913, ch. 58, sec. 21, p. 180; I.C.A. 1932, 61-208); to administer all oaths in connection with his duty (R.C. 1908, sec. 1687; I.C.A. 1932, 61-209); to appoint deputies and assistants (L.S.I. 1899, sec. 4, p. 405; I.C.A. 1932, 30-2607); to issue distraint warrants against all persons refusing to pay personal property taxes (C.S. 1919, sec. 3284-D, as added by L.S.I. 1929, ch. 263, sec. 15, p. 595; I.C.A. 1932, 61-1204).

The assessor is required to keep the following records: Book of city plats (L.T.I. 1863-64, sec. 18, p. 403; I.C.A. 1932, 61-301); a subsequent assessment roll (L.S.I. 1913, ch. 58, sec. 147, p. 220; I.C.A. 1932, 61-1103); taxpayers' statements (L.T.I. 1863-64, sec. 11, p. 399; I.C.A. 1932, 61-212); duplicates of personal property tax receipts (L.T.I. 1865-66, ch. 29, sec. 5, p. 168; I.C.A. 1932, 61-1113); assessment book of the net profits of mines (L.S.I. 1903, secs. 1, 3, p. 4; I.C.A. 1932, 61-2309); applications for motor vehicle licenses (L.S.I. 1915, ch. 64, secs. 14, 15, p. 166; I.C.A. 1932, 48-109); record of automobile owners and auto licenses sold (L.S.I. 1915, ch. 64, sec. 15, subdiv. 14f, p. 166; I.C.A. 1932, 48-109); a list of tax numbers (L.S.I. 1912, ch. 8, sec. 17, subdiv. 1718e, p. 36; I.C.A. 1932, 61-302); personal property assessment roll (L.S.I. 1913, ch. 58, sec. 146, p. 220; I.C.A. 1932, 61-1101); abstracts of state lands (Land Sale Certificates) (L.S.I. 1913, ch. 58, sec. 38, p. 184; I.C.A. 1932, 61-305); assessor's plat book (L.S.I. 1901, sec. 151, p. 233; I.C.A. 1932, 61-301); record of warrants

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements.

2. The second section outlines the various methods and tools used to collect, store, and analyze data. This includes the use of databases, spreadsheets, and specialized software applications designed for data management and analysis. The text highlights the need for secure storage and regular backups to prevent data loss.

3. The third part of the document focuses on the process of data analysis and interpretation. It describes how raw data is processed into meaningful information through various statistical and analytical techniques. The importance of identifying trends, patterns, and anomalies is stressed, as these insights are crucial for informed decision-making.

4. The fourth section addresses the challenges associated with data management and analysis. These include issues such as data quality, integration of disparate data sources, and the rapid growth of data volumes. The text suggests strategies to overcome these challenges, such as implementing data governance policies and investing in advanced data processing technologies.

5. The final part of the document concludes by summarizing the key points and emphasizing the ongoing nature of data management. It stresses that as technology evolves, organizations must continuously adapt their data management practices to stay effective and secure.

of distraint and file of returned warrants (C.S. 1919, sec. 3284-C, as added by L.S.I. 1929, ch. 263, sec. 15, p. 595; I.C.A. 1932, 61-1207.

All of the records required by statute to be kept by assessors and some not required by statute, but necessary, are being kept by the assessor in Kootenai County. The law does not require a collection register but such a record is necessary because of the duty of collecting personal property taxes and accounting for the amounts collected.

There are many records in the office with prior dates not accounted for. Those missing or not accounted for are of little future importance to the business of the office after they have served their current usefulness.

Assessments

(See also entries 322-324)

272. PERSONAL PROPERTY ASSESSMENT ROLL, 1891-94, 1913--. 20 vols. 1895-1912 cannot be found.

Record of personal property listed for the purpose of levying taxes. Gives statement number, name and address of taxpayer, subsequent assessments in parcels of land, migratory livestock, machinery and property not otherwise classified; apportionments and total tax; date of payment, tax collector's settlement, commissioners' settlement order; description of property transferred to real roll, rebates and adjustments; distraint warrants issued, amount of tax to be collected, date of sheriff's return, and deficiency judgment entered. Arr. alph. by name of taxpayer; tab guides, 1891-94, 1913-27; arr. chron. 1928--. No index. Hdw. on printed form. 55-400 pp. 18 x 25 x 3/4 - 17 x 29 x 3 1/2. 18 vols., 1891-94, 1913-27, bsmt. st. va.; 2 vols., 1928--, assr. va.

273. (ASSESSMENT ROLL REGISTER), 1896-99. 1 vol. Discontinued.

List of the owners of lots in the townsites of Eaton, Sandpoint, Coeur d'Alene, and Rathdrum in Kootenai County for the years as stated. Gives name and address of owner and date. Arr. chron. No index. Hdw. 158 pp. 16 x 11 x 1/2. Aud. bsmt. va.

274. TAXPAYERS' STATEMENTS, 1919--. 3530 vols.

Carbon copies of statements presented or sent by assessor to each taxpayer listing his property and its valuation as it appears on the tax rolls; supposedly taxpayer will sign and swear to agreement as to accuracy and fairness of valuation although in actual practice it usually serves simply as a notice to taxpayer. Gives date, name and address of taxpayer, description, classification and valuation of property, place for taxpayers' sworn statement, if used; date of meeting of board of equalization when protests may be presented. Arr. num. by statement no. No index. Hdw. on printed form. 50 pp. 15 1/2 x 9 x 1/2. 2988 vols., 1919-33, bsmt. st. va.; 542 vols., 1934--, assr. va.

275. PERSONAL PROPERTY STATEMENTS, 1919, 1921-24, 1928--. 257 vols.

Duplicates of taxpayers' statements listing personal property only. Gives year, statement number, date of meeting of equalization board, itemized list of property and its value, location of property, and signature of taxpayer. Arr. num. by statement no. No index. Hdw. on printed form. 50 pp. 14 x 8 x 1/2. 184 vols., 1919, 1921-24, 1928-32, bsmt. st. va.; 73 vols., 1933--, assr. va.



276. TAX NUMBER RECORD, 1915--. 9 folders.

List of numbers assigned to irregular tracts of land described by metes and bounds. Gives name of owner, boundary measurements in relation to adjoining parcels, and acreage, if rural; size in square rods or feet, if city property. Arr. num. by assigned nos. No index. Hdw. on printed form. 13 x 9 x 1/8. Assr. off.

For recorder's tax numbers, see entry 137.

277. ASSESSOR'S MEMORANDUM, 1927. 1 bundle. Discontinued.

Memoranda from deputy assessor to assessor, listing personal property subject to assessment; mostly concerned with migratory livestock. Gives date, itemized personal property, and assessed valuation. Arr. chron. No index. Hdw. 8 1/2 x 4 1/2 x 2. Bsmt. st. va.

278. ESTIMATES OF TIMBER, 1909-II, 1927-29. 4 vols. Title varies slightly. Discontinued.

Record of timber valuations used by the assessor in compiling assessment data. Gives date, location, itemized production, kind of timber, and itemized valuation. Arr. num. by section nos. No index. Typed on printed form. 122-125 pp. 12 x 8 1/2 x 2 1/2 - 19 x 12 x 2. Assr. off., on shelf.

279. PROPERTY LISTS FOR LUMBER COMPANIES, 1915. 1 vol. Discontinued.

Lists of property owned and operated by lumber companies in Kootenai County. Gives date, itemized list and estimated valuation of each item. No orderly arr. Indexed alph. by firm name of company. Hdw. 134 pp. 14 x 9 x 1. Bsmt. st. va.

280. PROPERTY LISTS FOR PANHANDLE LUMBER COMPANY, 1932. 1 file box. Discontinued.

Field notes describing agricultural, timber, cut-over and standing timber lands owned by Panhandle Lumber Company in Kootenai County to be used in making assessments. Gives date, itemized list and estimated valuation of each item. No orderly arr. No index. 4 x 5 x 16. Assr. va.

281. PROPERTY LISTS OF THE WINTON LUMBER COMPANY, 1928. 1 file box.

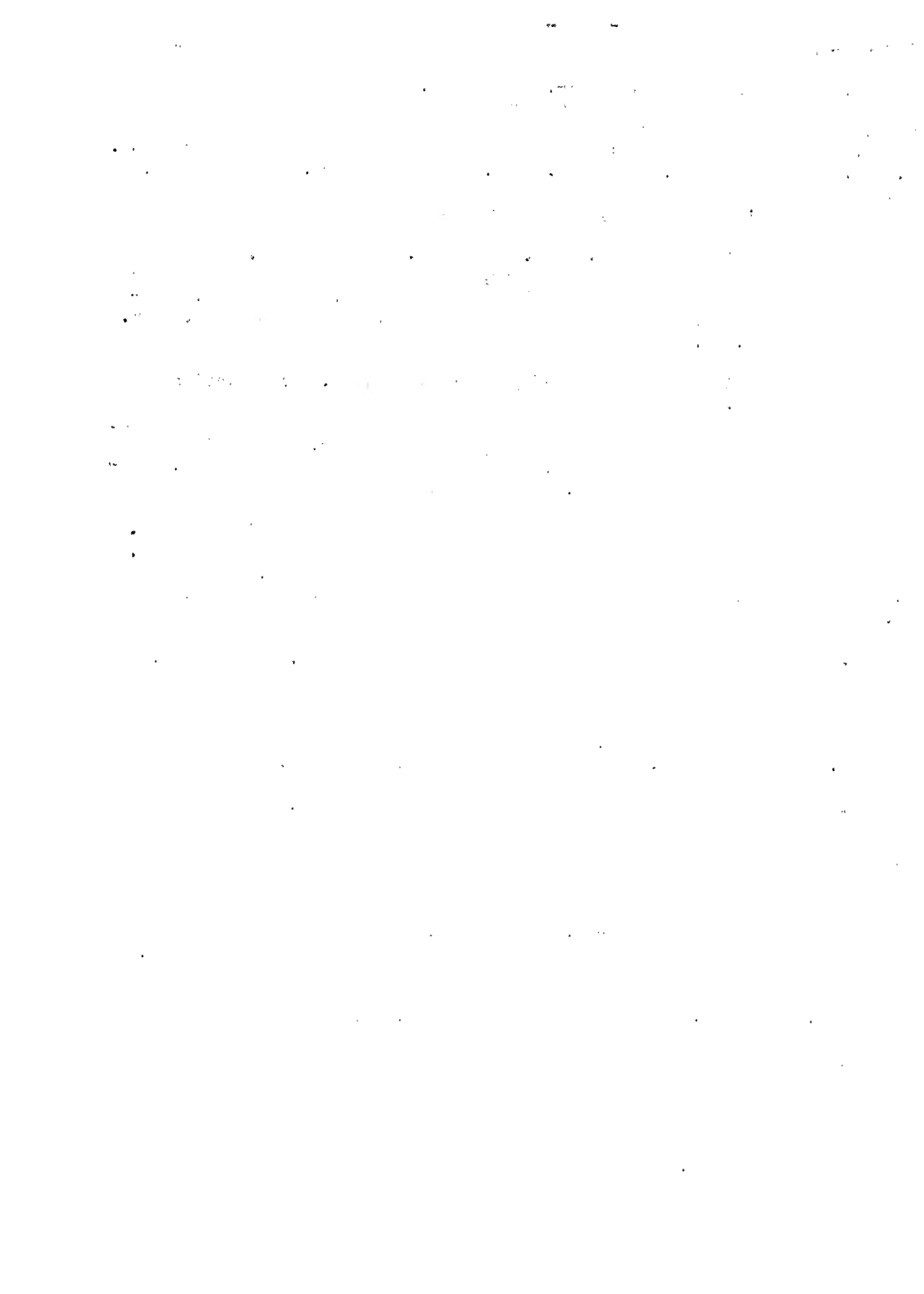
Field notes describing agricultural, timber, cut-over and standing timber lands owned by the Winton Lumber Company in Kootenai County, to be used in making assessments. Gives date, itemized list and estimated valuation of each item. No orderly arr. No index. Hdw. 4 x 5 x 16. Assr. va.

282. PROPERTY LISTS, 1925-26. 1 file box.

Folders containing lists of property owned by railway and lumber companies, designated by legal descriptions, to be used in compiling assessment rolls. Gives date, enumeration of property owned, and assessed valuation. No orderly arr. No index. Hdw. 4 1/2 x 4 1/2 x 10. Assr. va.

283. PROPERTY LISTS OF WASHINGTON WATER POWER COMPANY, not dated. 1 file box.

Field notes describing property owned in Kootenai County by the Washington Water Company to be used in making assessments. Gives date, enumeration of property owned, and assessed valuation. No orderly arr. No index. Hdw. 4 1/2 x 4 1/2 x 10. Assr. va.



Levies and Exemptions

284. SPECIAL LEVIES, 1924-33. 2 file boxes. 1917-28 also in Miscellaneous Papers, entry 307. Discontinued.

Assessor's copy of certificates signed by the clerk and chairman of school boards in various districts certifying amounts to be raised by special tax levy, voted at school elections held in the districts concerned and notices from the authorized agent of the designated unit to the assessor accounting for the various tax levies. Gives date of election, school district number, amount of funds voted, purpose for which to be used, year funds are to be used, name of county, total mills to be levied, signatures of the chairman and clerk of the board of education. Arr. chron. No index. Hdw. on printed form.  $4\frac{1}{2} \times 4\frac{1}{2} \times 10 - 11 \times 5 \times 14$ . 1 file box, 1924-26, assr. va.; 1 file box, 1927-33, bsmt. st. va.

For commissioners' tax levies, see entry 4.

285. CONTINUANCE OF TAX EXEMPTIONS. 1929--. 5 bundles.

Affidavits made by persons eligible for tax exemptions and presented to the board of equalization. Gives complete financial status, reason for exemption, and signature of applicant. No orderly arr. No index. Hdw. and typed on printed form.  $14 \times 9 \times 2$ . Assr. va.

Tax Collections

(See also entries 325-329)

286. ASSESSOR'S RECORD OF PERSONAL PROPERTY TAX RECEIPTS, 1919-27, 1929--. 3 vols.

Record of personal taxes collected and their distribution among the various taxing units and county funds. Gives date, serial number, tax receipt number, total amount of tax; amounts credited to various accounts, such as state and county, special road, special town, highway district, special school, city improvements, and drainage districts. In case of delinquency, penalty is also given. Arr. num. by receipt nos. 1919-27, 1929-32; arr. chron. 1933--. No index. Hdw. on printed form. 150-250 pp.  $15 \times 12\frac{1}{2} \times 1\frac{1}{8} - 14\frac{1}{2} \times 12 \times 2$ . 1 vol., 1918-27, bsmt. st. va.; 1 vol., 1929-31, assr. va.; 1 vol., 1932--, assr. off., on shelf.

287. PERSONAL PROPERTY TAX RECEIPTS, 1929--. 79 vols. 1928 in Letters, entry 308.

Original tax receipts issued upon payment of personal property taxes in Kootenai County. Gives receipt number, date of payment, name of taxpayer, list of personal property, amount of tax charged under each group, total amount of tax and distribution among various taxing units. Arr. num. by receipt nos. No index. Hdw. on printed form. 20-200 pp.  $9 \times 7 \times \frac{1}{8} - 9 \times 7 \times 1\frac{1}{2}$ . Assr. va.

288. ASSESSOR'S STATEMENTS, 1919-21. 1 file box. Discontinued in this form.

Assessor's copy of detailed monthly reports to the auditor of all receipts and apportionments of personal taxes collected. Gives amounts collected, source of collections, distribution under various taxing units, amounts of remittances, amounts delinquent, and totals. Arr. chron. No index.

REVENUES

The following table shows the revenues of the Corporation for the years 1947 and 1946:

Year	Operating Revenues	Other Revenues	Total Revenues
1947	\$1,234,567	\$123,456	\$1,358,023
1946	\$1,123,456	\$112,345	\$1,235,801

The increase in operating revenues in 1947 over 1946 is due to the increase in the volume of business and the higher prices received for the products sold.

The increase in other revenues in 1947 over 1946 is due to the increase in the amount of interest received on investments.

The following table shows the expenses of the Corporation for the years 1947 and 1946:

Year	Operating Expenses	Other Expenses	Total Expenses
1947	\$987,654	\$98,765	\$1,086,419
1946	\$876,543	\$87,654	\$964,197

The increase in operating expenses in 1947 over 1946 is due to the increase in the volume of business and the higher prices paid for the materials used.

The increase in other expenses in 1947 over 1946 is due to the increase in the amount of interest paid on loans.



Hdw. on printed form. 5 x 5 x 16. Assr. va.

For subsequent related report record, see entry 289.

289. REPORTS OF PERSONAL TAX AND MOTOR VEHICLE LICENSE FEES, 1921-28.

1 vol. Discontinued in this form. 1929-32 cannot be found.

Assessor's copy of detailed monthly reports to the auditor of all receipts and apportionments of personal taxes collected and license fees collected. Personal tax collections give amounts collected, source of collections, distribution under various taxing units, amounts of remittances, amounts delinquent, and totals. License collections give license number, name and address of owner, and amount collected. Arr. chron. No index. Typed. Approx. 288 pp. 14 x 9 x 2 $\frac{1}{2}$ . Bsmt. st. va.

For prior related reports of personal tax collections, see entry 288; for subsequent related reports of personal tax collections, see entry 290; for subsequent related reports of license fee collections, see entry 296.

290. REPORTS OF PERSONAL PROPERTY TAX COLLECTIONS, 1933--. 1 folder.

Assessor's copy of monthly report to the auditor of current and delinquent personal taxes collected. Gives date, name of taxpayer or source of payment, apportionments, remittances and amounts delinquent. Arr. chron. No index. Hdw. on printed form. 8 $\frac{1}{2}$  x 13 $\frac{1}{2}$  x 1 $\frac{1}{2}$ . Assr. off., on shelf.

For prior related report record, see entry 289.

291. WARRANTS OF DISTRAINT RECORD, 1928--. 1 vol.

Duplicate copies of distraint warrants which have been issued to enforce collection of delinquent personal taxes. Gives name and address of record owner book and page of Personal Property Assessment Roll, notice and receipt number total tax due; date of warrant, alias of owner, if any; location of property, if removed from county; sheriff's return designating warrant by number; distribution of tax among the various units; deficiency suit, if any; and amount of judgment. Arr. num. by certificate no. No index. Hdw. on printed form. 50 pp. 16 x 22 x 3/4. Assr. va.

Motor Vehicles

292. APPLICATIONS FOR MOTOR VEHICLE LICENSES, 1924--. 25 stacks.

3 file boxes, 1 shelf, 7 bundles.

Triplicate applications made by persons buying motor vehicle licenses. Gives motor number, serial number, make, type, year, model, weight, capacity, fee, license number, new or used, last year's license number, kind of tires, if truck; title number, name and address of owner, assessor's number, highway district, date, and signature of assessor or his deputy. Arr. chron. in stacks; arr. alph. by name of applicant in file boxes; arr. num. by assessor's no. on shelf and in bundles. No index. Hdw. and typed on printed form. Stacks, 4 x 5 $\frac{1}{2}$  x 8 $\frac{1}{2}$ ; file boxes, 4 3/4 x 4 3/4 x 16; shelf, 5 $\frac{1}{2}$  x 116; bundles, 5 $\frac{1}{2}$  x 9 $\frac{1}{2}$ . Stacks, 1924-28, and shelf, 1929-35, bsmt. st. va.; file boxes, 1926, and bundles, 1936--, assr. va.

293. IDAHO MOTOR VEHICLE INDEX, 1926-36. 1 wooden box. Discontinued.

Card index to owners of licensed motor vehicles in Kootenai County. Gives name and address of owner, date license was issued, description of car; if ownership transferred, to whom; license number. Arr. alph. by name of owner. Hdw. 4 x 10 x 28. Bsmt. st. va.



294. APPLICATIONS FOR AUTOMOBILE REFUNDS, 1925. 1 file box. Discontinued. Applications made to the State Department of Law Enforcement for refunds of amounts paid in excess of the authorized fee for motor vehicle licenses. Gives name and address of owner, car license number, date purchased, amount paid, amount of refund claimed. No arr. No index. Hdw. on printed form.  $4\frac{1}{2} \times 4\frac{1}{2} \times 10$ . Assr. va.

295. RECORD OF MOTOR VEHICLE LICENSE COLLECTIONS, 1915--. 19 vols. Title varies slightly. Duplicate copies of monthly auto license reports made by the county assessor to the Secretary of State, 1915-32, and to the Department of Law Enforcement, 1933--. Gives license number, name and address of owner, serial number, weight of car, fee charged, cancellations, deductions, or additional fees; total amount. Arr. chron. No index. Hdw. on printed form. 65-200 pp.  $16 \times 13 \times \frac{1}{2}$  -  $17 \times 15 \times 2$ . 18 vols., 1915-26, 1928--; bsmt. st. va.; 1 vol., 1927, assr. off., on shelf.

296. MOTOR VEHICLE LICENSE COLLECTIONS REPORTS, 1933--. 1 folder. Monthly reports made by the county assessor to the county auditor. Gives amount of cash received and turned in to the county treasurer's office for motor vehicle licenses. Arr. chron. No index. Hdw. on printed form.  $8\frac{1}{2} \times 13\frac{1}{2} \times 3\frac{3}{4}$ . Assr. off., on shelf.

For prior related reports of license fee collections, see entry 289.

297. AUTO SALES REPORTS, 1926. 1 file box. 1917-24 in Miscellaneous Papers, entry 307. Motor vehicle sales reports as made to the assessor by individual sales companies. Gives name and address of purchaser, and type of vehicle sold. Arr. chron. No index. Hdw. on printed form.  $4\frac{1}{2} \times 4\frac{1}{2} \times 10$ . Assr. va.

#### Certificates

298. STATE OF IDAHO LAND SALE CERTIFICATES, 1908-35. 1 bundle, 1 folder. Discontinued. Title varies slightly. Certificates of sale of state land, some originals and some copies, including sales with special timber provisions. Gives name and address of purchaser, description of land, total of contract, amount of down payment, and amount and dates of subsequent payments of principal and interest. No arr. 1908-24; arr. num. by certificate no. 1925-35. No index. Hdw. on printed form. Bundle,  $14 \times 11 \times 1$ ; folder,  $11 \times 14 \times \frac{1}{4}$ . Bundle, 1908-24, bsmt. st. va.; folder, 1925-35, assr. off., on shelf.

299. LAND CERTIFICATES (STATE OF IDAHO), 1917-30. 1 stack. Cancelled land sale certificates which were issued by the state upon school lands or other public lands and for which deeds were issued after payments on the certificate had been made in full. Gives name of purchaser, sale price, interest charged, designated payments, and reservations of the state in regard to natural resources. Arr. num. by certificate no. No index. Hdw. and typed on printed form.  $11 \times 14\frac{1}{2} \times 3\frac{3}{4}$ . Assr. off., on shelf.

300. ASSESSOR'S REGISTER OF TAX SALE CERTIFICATES, 1909-12. 1 vol. Discontinued. Register of tax sale certificates as listed and published in the "Kootenai Democrat". Gives certificate number, name of record owner, description of



property, penalty and tax for the various taxing units, amount due for advertising, total amount of tax, penalty and costs, date of sale, to whom sold, date and to whom transferred, if transferred; date and by whom redeemed and amount of redemption, if decided to whom and when. Arr. num. by certificate no. No index. Hdw. on printed form. 201 pp. 15 x 17 x 2. Assr. va.

For tax collector's register of tax sale certificates, see entry 334.

Finances

301. ASSESSOR'S CASH BOOK, 1933--. 2 vols.

Daily record of amounts and sources of cash receipts and deposits; and cash balance at the end of each month. Gives date, itemized amounts and source, license collections, personal property collections, cash on hand, amount deposited, and miscellaneous. Arr. chron. No index. Hdw. on printed form. 150 pp. 13 x 16 x 1. Assr. va.

302. CHECK BOOK, 1920-24, 1933--. Approx. 3 vols.

Stubs of checks issued by the assessor in transferring funds from the assessor to the treasurer, mainly covering collections of personal taxes. Gives check number, amount, purpose of remittance, and date. Arr. num. by check no. No index. Hdw. on printed form. 6 x 13 x  $\frac{1}{2}$ . 1 vol., 1920-24, bsnt. st. va.; approx. 2 vols., 1933--, assr. off., in desk.

303. DEPOSIT SLIPS, 1925-26, 1933--. 1 file box, approx. 1 file drawer.

Duplicate memorandum slips showing amounts deposited in banks on designated dates by the assessor. Gives date of deposit, amount deposited, name of bank, and name of depositor. Arr. chron. No index. Hdw. on printed form. File box,  $4\frac{1}{2}$  x  $4\frac{1}{2}$  x 10; file drawer, 5 x 17 x 25. File box, 1925-26, assr. va.; file drawer, 1933--, assr. off., in desk.

304. BANK STATEMENTS, 1923, 1933--. 1 file box, approx. 1 file drawer.

Monthly statements from banks showing all amounts deposited or withdrawn by the assessor, with date of each transaction. Arr. chron. No index. Typed on printed form. File box,  $4\frac{1}{2}$  x  $4\frac{1}{2}$  x 10; file drawer, 5 x 17 x 25. File box, 1923, assr. va.; file drawer, 1933--, assr. off., in desk.

305. CANCELLED CHECKS, 1925, 1933--. 1 file box, approx. 1 file drawer.

Paid and cancelled checks issued by the assessor in making refunds to taxpayers who have paid in excess of the amounts declared fair by the county board of equalization. Gives date, name of taxpayer, amount refunded, and stamped refunded. Arr. chron. No index. Hdw. on printed form. File box,  $4\frac{1}{2}$  x  $4\frac{1}{2}$  x 10; file drawer, 5 x 17 x 24. File box, 1925, assr. va.; file drawer, 1933--, assr. off., in desk.

306. FOREST LAND PROTECTION CHARGES, 1926--. 22 vols.

Record of money allowed by the Department of Forest Land Protection for protecting property against forest fires. Gives section or lot number, name of owner, number of acres, rate charged and total amount. Arr. chron. No index. Typed on printed form. 50 pp. 11 x 9 x  $\frac{1}{2}$ . Assr. va.



Assessor - Miscellaneous; Correspondence;  
Plats and Maps.

(307-312)

### Miscellaneous

307. MISCELLANEOUS PAPERS, 1917-28. 2 file boxes. Discontinued. Certificates authorizing for various school districts Special Levies, entry 284; and Auto Sales Reports, entry 297. Also contains one oath of office of Highway District Commissioners. Arr. chron. No index. Hdw. and typed on printed form. 1 file box, 1917-24, very poor condition. 4 x 4 $\frac{1}{2}$  x 10 - 10 x 4 x 15. 1 file box, 1917-24, bsmt. st. va.; 1 file box, 1925-28, assr. va.

### Correspondence

308. LETTERS, 1916--. 1 file box, 2 cardboard boxes, 4 bundles, 1 stack, 2 file drawers, Title varies slightly. Letters to the assessor from private individuals protesting valuations on property as shown on tax notices; letters written by the assessor to owners of motor vehicles in regard to certificates of title and license matters and applications for motor vehicle licenses; letters to and from the Department of Law Enforcement in regard to motor vehicle laws and licenses; and correspondence relating to unpaid personal taxes. Also contains Personal Property Tax Receipts, 1928, entry 287. Arr. chron. No index. Hdw. and typed. File box, 4 $\frac{1}{2}$  x 4 $\frac{1}{2}$  x 10; cardboard boxes, 6 x 13 x 14 - 10 $\frac{1}{2}$  x 11 x 14; bundles; 8 $\frac{1}{2}$  x 11 x 2 $\frac{1}{2}$ ; stack, 9 x 12 x 10; drawers, 11 x 12 x 21. File box, cardboard boxes, bundles, and stack, 1916-34, bsmt. st. va.; file drawers, 1935-- , assr. off.

309. LAND OFFICE INFORMATION - CORRESPONDENCE, 1917, 1929-32. 3 file boxes. Correspondence between the assessor and the Department of Interior in regard to patents on land belonging to living allottees on the Coeur d'Alene Indian Reservations, land sales, and adjustment of Indian affairs. Arr. chron. No index. Hdw. and typed. 4 $\frac{1}{2}$  x 4 $\frac{1}{2}$  x 10 - 12 x 12 x 3. Assr. va.

### Plats and Maps

(See also entries 144-146, 450-453)

310. PLAT BOOKS, 1898-1902. 1 vol. Hand-drawn plats of each township in Kootenai County. Gives name of owner, section divisions by quarters and owners of each, and section number. Arr. num. by twp. and range nos.; tab guides. No index. Handdrawn and hdw. 300 pp. 22 x 18 x 1 $\frac{1}{2}$ . B'smt. st. va.

311. PLAT BOOKS, 1899--. 3 vols. (A-C). Record of all rural and city property in Kootenai County listed for assessment purposes. Rural property is indicated by section, township and range; city property subdivision, lot and block number. Arr. num. by twp., and range nos.; tab guides. Handdrawn. 160-300 pp. 24 x 36 x 1 $\frac{1}{2}$  - 24 x 36 x 2 $\frac{1}{2}$ . Aud. off. va.

312. INDEX TO PLAT BOOKS, 1899--. 1 vol. Alphabetical index to owners of city and town property in Kootenai County. Gives date of filing, book and page of record. Hdw. 125 pp. 13 x 8 x 3/4. Aud. off. va.





313. PLATS, 1936--. 9 bundles.

Hand-drawn plats showing all rural property with roads and highways; and all city property with additions, streets, block and lot numbers. Gives names of property owners, and tax numbers. Arr. num. by tax no. No index. 20 x 18 x  $\frac{1}{2}$ . Assr. off., on shelf.

314. PLAT BOOK OF COEUR D'ALENE CITY, approx. 1918. 1 vol.

Hand-drawn plats showing the city of Coeur d'Alene and all additions to the original townsite. Gives names and numbers of streets, blocks, and their subdivisions. Arr. num. by lot and block nos. No index. 16 pp. 30 $\frac{1}{2}$  x 33 x 1 $\frac{1}{2}$ . Assr. off., on shelf.

315. MAP - TOWNSITE OF HARRISON, IDAHO, not dated. 1 map.

Political map showing legal divisions of town and designating three taxing units owned by the Cameron Lumber Company. 1 inch equals 200 feet. Blueprint. 24 x 32. Poor condition. Assr. va.

316. MAP - HIGHWAY DISTRICTS, 1927. 1 map.

Political, economic and communications map showing highways in highway district number five, Kootenai County. Shows rivers, lakes, and boundaries of national forests. Bureau of Highways. State of Idaho. Blueprint. 1 inch equals 2 miles. 84 x 54. Bsmt. st. va.

317. MAP - NEW PACIFIC HIGHWAY, 1922. 1 map.

Communications map showing proposed line for New Pacific Highway from Spokane, Washington to Coeur d'Alene, Idaho. Blueprint. State of Idaho. 1 inch equals 2000 feet. 22 x 36. Assr. va.

318. MAP - KOOTENAI COUNTY, IDAHO, 1921. 1 map.

An economic map showing the assessed valuation of property in Kootenai County. Neil S. Coventry. Coeur d'Alene. Handdrawn. Scale not given. 33 x 42. Pj. deputy's off.

319. MAP - COEUR D'ALENE NATIONAL FOREST, 1929. 1 map.

Physical and communications map showing lakes, rivers, roads, mountain ranges and mountain peaks within the area of Coeur d'Alene National Forests. Department of Agriculture. U.S. Geological Survey. Printed. 3 inches equals 5 miles. 39 x 32. Assr. off., on shelf.

## XII. BOARD OF EQUALIZATION

The first territorial legislature made provision for a board of equalization to consist of the members of the board of county commissioners of each county (L.T.I. 1863-64, sec. 21, Revenue Act, p. 404). The underlying theory and principle of such an organization probably antedates the organization of Idaho Territory. A similar law appears in the statute books of the Washington Territory when the compilation was made in 1881 (Wash. Codes 1881, sec. 2873). No indication is given as to when the law was enacted. Both Idaho and Washington set up the law under the general Revenue Act. The matter of equalization of taxes has been classed as part of the larger function of executing the fiscal processes of the county (cf. essay on county governmental organization and records, page 10). The county commissioners acting as a board of equalization are the functionaries.



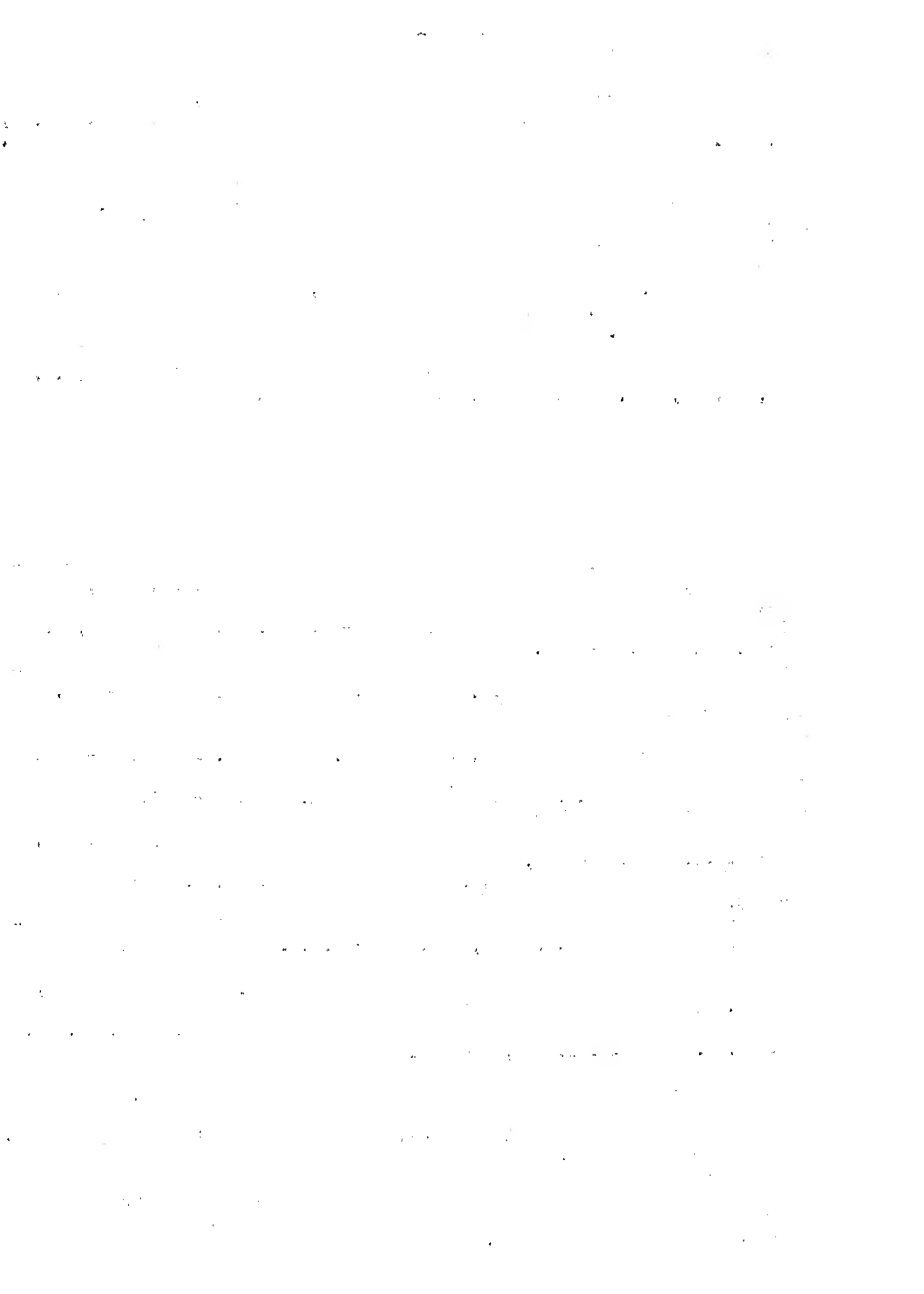
When Idaho Territory was admitted as a state in 1890, the board of equalization was given constitutional standing (Const. of Ida. 1890, art. 7, sec. 12). The legal status of the board was not finally settled until 1904. Certain acts of the commissioners acting as a board of equalization were questioned and an appeal was taken in the manner prescribed for the taking of appeals from the decisions of the board of county commissioners. The supreme court of the state decided that the board of equalization was a legal entity and appeals could not be taken from it in the same manner as were appeals taken from the board of county commissioners unless the law so specified (Foltham v. Board of County Commissioners, Washington County 1904, 10 Idaho 132; 77 Pac. 332). No law was enacted to specify the method of appeals until 1919. The fifteenth session of the state legislature enacted a law permitting appeals to be taken from the board of equalization in the same manner as appeals were taken from the board of commissioners (L.S.I. 1919, ch. 73, sec. 1, p. 251; I.C.A. 1932, 61-1911).

The principal duty of the board of equalization is the adjustment of assessed values and the handling of exemptions.

The board of county commissioners is required to meet as a board of equalization on the fourth Monday of June each year to equalize assessments on real property and on the second Monday in July to equalize assessments on personal property. It must consider all exemptions allowable under subdivisions 4, 6 and 7 of the Idaho Code Annotated, 1932 (I.C.A. 1932, 61-105). The board must adjourn as a board of equalization on or before the third Monday of July each year (L.S.I. 1903-64, sec. 21, Revenue Act, p. 404; I.C.A. 1932, 61-401). It is the duty of the board to compel a proper classification of all assessments and raise or lower assessed values to coincide with the cash value (R.C. 1908, sec. 1692; I.C.A. 1932, 61-402). If any property has escaped assessment or is not properly assessed the board has the authority to require the assessor to enter such omitted property and correct improper assessments (R.C. 1908, sec. 1699; I.C.A. 1932, 61-403). All changes in assessments and all new assessments must be entered by the clerk of the board (R.C. 1908, sec. 1700; I.C.A. 1932, 61-404). The board is not permitted to make reduction in assessments if the owner has refused to render the proper statements or is otherwise at fault (R.C. 1908, sec. 1680; I.C.A. 1932, 61-406), and all changes in valuation must be made for the purpose of equalizing (L.S.I. 1913, ch. 58, sec. 60, p. 192; I.C.A. 1932, 61-405). The board is prohibited from increasing the assessed value of any property without first notifying the owner and giving him the right to appear before the board (R.C. 1908, sec. 1699; I.C.A. 1932, 61-409). The clerk of the board is required to make a record of the proceedings in the minute book kept by the county commissioners (R.C. 1908, sec. 1701; I.C.A. 1932, 61-411). At the end of the session, the board must deliver the assessment rolls with all changes and additions, to the auditor (L.S.I. 1913, ch. 58, sec. 66, p. 193; I.C.A. 1932, 61-412).

No separate records have been reported for Kootenai County.

320. (EQUALIZATION DATA), 1881--. In Commissioners' Journal, entry 1. Record of cancellations, corrections and exemptions made by the county commissioners acting as a board of equalization to set and adjust valuations of county property or to make changes in the valuation of taxable property in cases where the assessment was not fair to all taxpayers. Gives date of action, name of property owner, location and description of property,



statement of facts in matter on which action was taken, assessed valuation of property affected, and statement of property value after adjustment was made.

321. (TAX PROTESTS), 1931--. In Commissioners' Proceedings, entry 3. Application from individuals to the board of county commissioners, acting as board of equalization, requesting a reduction in assessed valuation of certain real and personal property. Gives amount paid, reason for complaint, request for adjustment, and signature of taxpayer.

### XIII. TAX COLLECTOR

The assignment of the duties of tax collector to the treasurer is an historical evolution accomplished by a long chain of legislative and constitutional dicta. The very complex nature of public revenue collections made for much confusion which has not yet been fully clarified. The public revenue was derived from a wide variety of sources. Each class of revenue presented special collection problems which had to be met by special legislation. Changing conditions also created new problems which in turn demanded new laws. The duty of collecting the territorial and later the state and county revenue was assigned and reassigned as the exigencies of the times and condition demanded. The various steps of the evolution of duties are necessary only as a means to an end namely, to show the growth over a period of time in the process which culminated in the treasurer being made ex officio tax collector.

The theory that the duties of tax collecting should be an ex officio duty has persisted from the earliest territorial period to the present time. Never at any time as a general law has an independent office been created for the collection of public revenue; although the importance of this duty seemed at times to overshadow most other official duties and responsibilities.

When Idaho Territory was created in 1863, the treasurer was not charged with the duty of collecting any taxes or licenses. It is reasonable to assume from this that the evolution was brought about by changing conditions. Since there was to be no office of tax collector it was desirable and necessary to fix the responsibility on the office most easily able to perform the duties effectively.

When the Idaho territorial government was established in 1863, population was scattered and means of travel unsatisfactory. Taxpayers could not and did not come to the county seat frequently and using the mail to transmit money was comparatively unknown. Under these conditions the tax collector must by necessity be some one who could travel throughout the county and collect taxes by means of field contacts. The sheriff was the most suitable person to be assigned this duty; and the assessor a second possibility. It was necessary that the sheriff as a law enforcement officer visit throughout the county. The assessor likewise was compelled to make personal visits in connection with his duties of assessing.

The first territorial legislature, among other things, made provision for a sheriff who was also made tax collector and charged him with the collection of all taxes (L.T.I. 1863-64, sec. 1, p. 591). The same legislature required him to accompany the assessor throughout the county unless



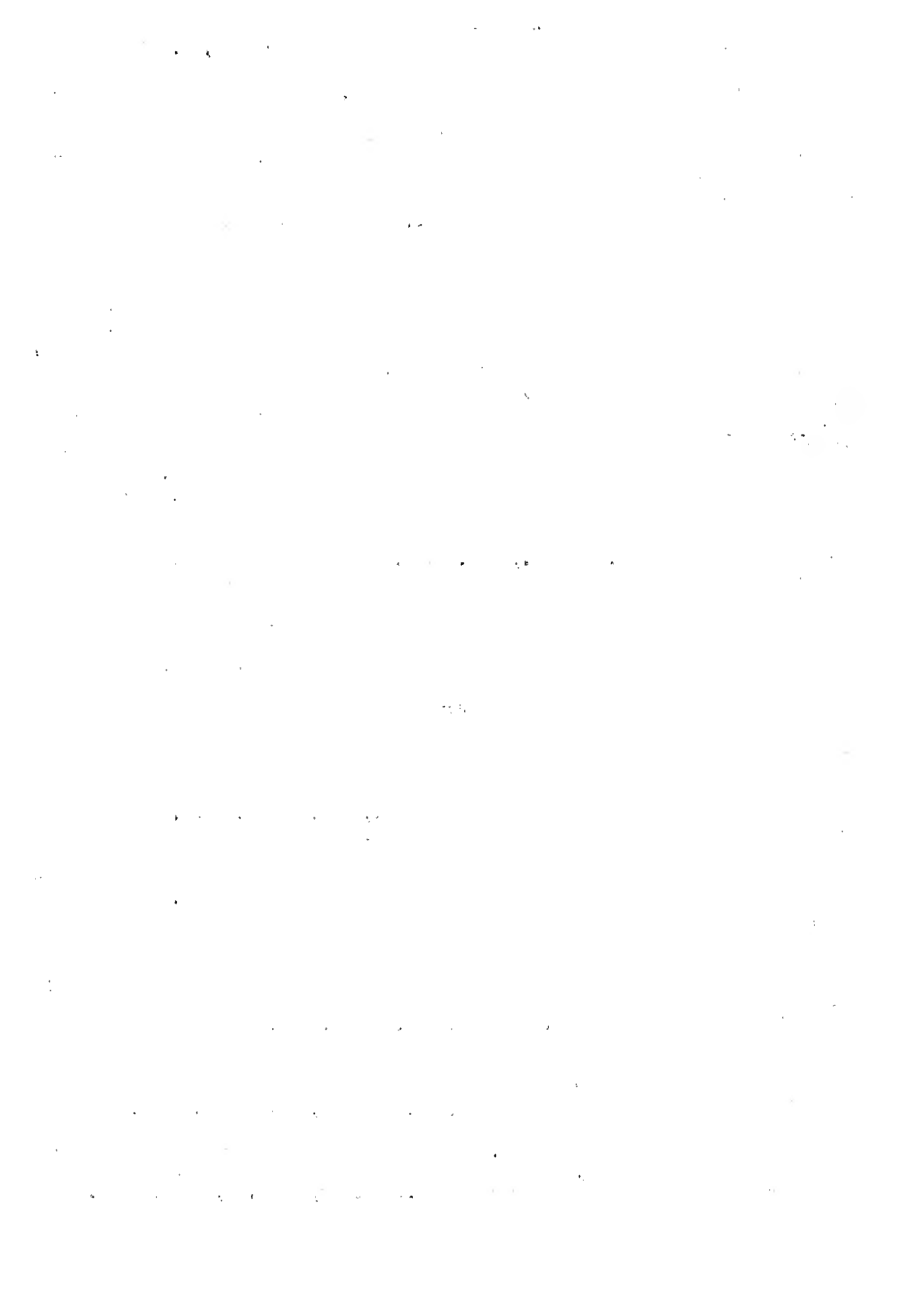
otherwise directed by the board of commissioners. If the commissioners directed the tax collector not to accompany the assessor then he must deputize the assessor to collect poll taxes and taxes on movable property belonging to persons who did not own real estate within the county. This responsibility of deputy tax collector of what were then classified as personal taxes was not a permanent responsibility of the assessor but lasted only while he was doing assessment in the field. (Ibid., sec. 24, p. 407.)

The personal taxes assigned for collection, to the assessor as deputy collector, were to be collected at the time of assessment and if payment was refused the property was to be seized and sold to satisfy the tax lien. If taxes assessed other than those mentioned above were not paid when due, it became the duty of the auditor to turn the list over to the district attorney, who was instructed by law to commence action, after a specified time, against all persons who were delinquent, in pretty much the same way as all other suits for collection of money on mortgages and otherwise, were prosecuted. (Ibid., secs. 34, 35, p. 410.) At this point it becomes an unsettled question whether or not the district attorney was made delinquent tax collector or was merely acting in the capacity of a law enforcement officer. It was probably not intended that he should be ex officio tax collector. Tax collecting neither as an official nor an ex officio duty was listed among the duties of the district attorney when the office was created by the first territorial legislature. (Ibid., sec. 1, p. 573.) Nevertheless, he had the earmarks of being charged with the duties of tax collecting. Complete charge of the delinquent list was given to him and entries of paid taxes were to be made when money was received on account of judgments. He was responsible for keeping account of all taxes collected and making a report on collections and on judgments when no collection was made. (Ibid., sec. 43, p. 415.)

The treasurer comes into the picture at this time not so much as a tax collector but as a recipient of delinquent tax money. It was provided by the first territorial legislature that a taxpayer who was delinquent may pay taxes anytime after the fourth Monday in November and prior to the time suit was commenced by the district attorney. The money was to be delivered to the treasurer on certificate of the auditor (ibid., sec. 33, p. 409). This practice was continued in some form until 1919.

The duty of the district attorney in the matter of delinquent tax collections was repealed in 1864 by the second territorial legislature. At the time, the sheriff as tax collector was made responsible for the collection of delinquent taxes and the method of collection changed. If persons became delinquent the tax collector, after a specified time, was authorized to sell the property at public auction and issue a sale certificate to the purchaser; all real property was to be auctioned at the court house and personal property seized and sold anywhere. (Ibid., sec. 33, p. 348.)

The third session of the Idaho territorial legislature changed the function of the assessor from deputy collector of certain personal taxes to ex officio collector of those taxes (L.T.I. 1865-66, ch. 29, p. 167). He was charged with collecting all taxes due on any assessment of personal property whatsoever and poll taxes, hospital taxes and other taxes of a personal or per capita nature, with the exception of road taxes which were to be collected by the road supervisors (ibid., ch. 29, secs. 5, 6, p. 168).





The legislature of 1867 re-defined the duties of the assessor as ex officio tax collector by authorizing him to collect all poll taxes, per capita and hospital taxes (except foreign miners' licenses) and all taxes on movable property if the owner did not possess a certain amount of real estate. All of these taxes were to be collected by the assessor only during the period while he was completing his assessment. An exception was made in Boise County when the assessor was made ex officio collector of all poll taxes, per capita and hospital taxes and all taxes upon real and personal property. (L.T.I. 1866-67, ch. 3, sec. 6, p. 430. And again in 1878 he was made officio tax collector of all taxes and licenses in Owyhee County not only during the assessment period but at all times (L.T.I. 1876-77, secs. 5, 7, p. 47). The duties of the sheriff as ex officio tax collector of all other taxes was re-affirmed at that time and by the same act.

The Revenue Act was amended again in 1868-69 re-defining the duties of the assessor as ex officio tax collector and specifying further the taxes which the assessor should not collect. Besides the licenses of foreign miners mentioned above the assessor was not authorized to collect traders, gambling, hurdy gurdy and bawdy house licenses. (L.T.I. 1868-69, ch. 1, sec. 27, p. 32.)

In 1868 the district attorney was again charged with the collection of delinquent taxes by a law similar to the one passed in 1863, and the duty of the tax collector to sell property at public auction in front of the court house and issue a certificate of sale therefor was repealed (*ibid.*, ch. 1, sec. 36, p. 37). In 1871 the sheriff was made delinquent tax collector with full powers to sue (L.T.I. 1870-71, p. 38). Again in 1875 the district attorney was charged with the collection of delinquent taxes, which duty attached to the office until 1881 (L.T.I. 1874-75, sec. 36, p. 494).

The chain of events making the assessor legally ex officio tax collector was made complete when the legislature (1880-81) divested the sheriff of all tax collecting (not including the various types of licenses) duties and assigned the same to the assessor and vested him with all the authority which the sheriff had since 1863. At the same time the responsibility for enforcing the collection of delinquent taxes was transferred from the district attorney to the assessor and the provisions for selling the property at public auction and issuing a tax sale certificate to the purchaser, which had formerly been passed by the second territorial legislature and repealed, was reenacted and used. (L.T.I. 1880-81, secs. 1, 5, pp. 235-237.)

With the exception of Nez Perce County, wherein the treasurer was made tax collector of some taxes by the legislative session of 1884-85, the matter of tax collecting was settled for the remaining territorial period. The Idaho territorial legislature meeting in 1884-85 enacted a law re-affirming the responsibility of the assessor to collect personal and poll taxes of non-residents but vested the responsibility for the collection of these taxes from residents in the county treasurer of Nez Perce County. (L.T.I. 1884-85, sec. 2, p. 142.) This marks the first time that the treasurer was designated as ex officio tax collector of any taxes.

The following legislature in 1887 enacted a law making the treasurer responsible for receiving money from persons who wished to redeem their property from tax sale when the certificate was held by the county and before the property was docketed (R.S. 1887, sec. 1554). This is a further development

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. This section also highlights the role of technology in streamlining record management processes and reducing the risk of data loss or corruption.

2. The second part of the document focuses on the implementation of robust internal controls and risk management frameworks. It outlines the need for regular audits and assessments to identify potential vulnerabilities and ensure that organizational policies are effectively enforced. This section also discusses the importance of employee training and awareness programs in fostering a culture of integrity and ethical behavior within the organization.

3. The third part of the document addresses the challenges of data security and privacy protection in the digital age. It emphasizes the need for strong cybersecurity measures, including encryption, access controls, and regular security updates, to safeguard sensitive information from unauthorized access and cyber threats. Additionally, it discusses the importance of complying with relevant data protection regulations and ensuring that data is handled in a lawful and ethical manner.

4. The fourth part of the document discusses the importance of stakeholder engagement and communication in achieving organizational goals. It emphasizes the need for transparent and regular communication with all stakeholders, including employees, customers, and the public. This section also discusses the role of public relations and media management in building a positive organizational reputation and addressing any concerns or criticisms that may arise.

5. The fifth and final part of the document provides a summary of the key findings and recommendations. It reiterates the importance of a holistic approach to organizational management, one that integrates financial, operational, and ethical considerations. The document concludes by encouraging leadership to take proactive steps to address the identified challenges and opportunities, ensuring the long-term success and sustainability of the organization.

Tax Collector

(Next entry 322, p. 138)

of the law passed in 1863 authorizing the treasurer upon the order of the auditor to receive delinquent taxes after the fourth Monday in November and before the district attorney had commenced suit for collection (L.T.I. 1863-64, sec. 33, p. 409).

When Idaho became a state in 1890 the legal duties of the assessor as ~~ex~~ officio tax collector were made constitutional and remained so until 1913 (Const. of Ida. 1890, art. 18, sec. 6; L.S.I. 1913, ch. 128, div. 7, p. 476).

In the interim, 1890 to 1913, the treasurer was given a greater measure of responsibility for the acceptance and care of delinquent tax money. The Idaho state legislature enacted a law in 1901 making it mandatory upon the auditor to offer for sale all tax sale certificates acquired and held by the county by reason of being the purchaser of real property sold for delinquent taxes, and making it possible for anyone to purchase these by depositing the purchase price with the treasurer on order of the auditor (L.S.I. 1901, sec. 131, p. 279).

As a further development of the tax collecting duty later to be assumed by the treasurer as ex officio tax collector, a law was passed in 1905 making the assessor, then the ex officio tax collector, responsible for the collection of taxes levied at the instance of independent taxing districts such as towns, villages and independent school districts (L.S.I. 1905, sec. 6, p. 5).

The Idaho State Constitution was amended in 1912 commanding the legislature to enact a law making the treasurer ex officio tax collector, (Amendment 22, L.S.I. 1913, p. 677). Such a law was enacted in 1913 and made to take effect on the second Monday of January 1915. (L.S.I. 1913, ch. 128, div. 7, p. 476.)

The constitutional amendment making the treasurer ex officio tax collector remained unchanged until 1928 and should have been the guiding principle in the collection of all taxes. However, there seems to have been much confusion in the practice of collecting personal and delinquent taxes. Between 1915 and 1919 the matter of the collection of delinquent taxes was a divided responsibility between the auditor and the treasurer but not as ex officio tax collector. The tax collector was, however, charged with the responsibility of making delinquency entries on the rolls and with making delinquency certificates issued to the county auditor as grantee in trust for the county (L.S.I. 1913, ch. 58, art. 8, sec. 120, p. 211). When the certificates were redeemed the treasurer was authorized on the order of the auditor, to accept money paid in redemption thereof and to deposit it to the credit of the county (ibid., ch. 58, art. 8, sec. 129, p. 215). This is an extension of the same method of collection used in 1863 when the taxes were redeemed before suit was commenced and again in 1887 and 1901 when tax sale certificates held by the county were redeemed or sold to purchasers. In 1919 the matter of delinquent tax collections was transferred by statutory enactment to the treasurer as ex officio tax collector (L.S.I. 1919, ch. 77, sec. 1, p. 278); a duty which the treasurer had by reason of constitutional amendment since 1912 and by supporting legislation since 1915 (supra).

The duty of collecting personal taxes is still confused in practice. The legislature which made the treasurer ex officio tax collector in keeping with the constitutional amendment passed a law which in effect left the

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial reporting.

2. The second part of the document outlines the various methods and techniques used to collect and analyze data. It highlights the need for consistent and reliable data collection processes to ensure the validity of the results.

3. The third part of the document describes the different types of data that are collected and analyzed. It includes information on both quantitative and qualitative data, as well as the various sources and methods used to obtain this information.

4. The fourth part of the document discusses the importance of data analysis and interpretation. It explains how the collected data is processed and analyzed to identify trends, patterns, and relationships that can provide valuable insights into the subject being studied.

5. The fifth part of the document describes the various methods and techniques used to present and communicate the results of the analysis. It includes information on the use of tables, charts, and graphs to effectively convey complex information in a clear and concise manner.

6. The sixth part of the document discusses the importance of data security and privacy. It emphasizes the need to protect sensitive information and ensure that data is stored and transmitted securely to prevent unauthorized access and disclosure.

7. The seventh part of the document describes the various methods and techniques used to ensure the accuracy and reliability of the data. It includes information on the use of quality control measures and the importance of regular data audits to identify and correct any errors or inconsistencies.

8. The eighth part of the document discusses the importance of data management and organization. It explains how data is organized and stored in a way that allows for easy access and retrieval, and how this information is used to support decision-making and strategic planning.

9. The ninth part of the document describes the various methods and techniques used to ensure the integrity and validity of the data. It includes information on the use of statistical methods and the importance of proper sampling techniques to ensure that the data is representative of the population being studied.

10. The tenth part of the document discusses the importance of data analysis and interpretation. It explains how the collected data is processed and analyzed to identify trends, patterns, and relationships that can provide valuable insights into the subject being studied.

duty of collecting personal taxes to the assessor. He was charged with the responsibility of making assessments on personal property and collecting the tax at the time the assessment was made (L.S.I. 1913, ch. 58, art. 9, sec. 149, p. 221). After the treasurer was made ex officio tax collector by constitutional amendment and supporting legislation was passed in 1913 and became effective in 1915, the assessor still collected personal taxes and has continued to do so up to the present time with the exception of the years 1927 and 1928.

However, laws passed on the matter of the collection of personal taxes in 1917 indicated strongly that the collector of personal taxes was the treasurer. The wording of the statute was as follows: "If the county treasurer or tax collector is unable to find goods or chattels from which to collect by distress or otherwise the taxes or any part thereof which may have been assessed upon the personal property of any person. . . such treasurer shall file with the county auditor on the first day of April following, a list of such taxes with his affidavit. . . . stating that he has made diligent search et cetera." . . . . (L.S.I. 1917, ch. 55, sec. 181, p. 141). And again: "In case any person refused to pay the levy on personal property . . . . the tax collector shall notify the sheriff and the sheriff must seize and sell so much . . . . as will be sufficient to pay such tax". . . . (ibid., ch. 55, sec. 180, p. 143).

In 1919 laws were passed placing responsibility for the collection of personal taxes, not a lien on real estate, on the assessor by the enactment of a law very similar to one enacted in 1913 (see L.S.I. 1913, ch. 58, secs. 148-151), and emphasizing the fact, by italicized words, that the assessor was to be the collector of personal taxes (L.S.I. 1919, ch. 75, secs. 8-10, pp. 261-262). Yet no amendment to the constitution was adopted before 1928 which would give him this right. In 1927 the legislature amended section 3267 of the Idaho Compiled Statutes making the tax collector instead of the assessor responsible for the collection of personal taxes (L.S.I. 1927, ch. 233, p. 345). The law was approved March 12, 1927. The same legislature in another act, approved March 15, 1927, repealed section 3267 of the Idaho Compiled Statutes without reference to its being amended by a previous act (ibid., ch. 263, p. 560). The constitution was amended by the electorate in 1928 nullifying the part of article 18 section 6 making the treasurer ex officio tax collector and gave the legislature the right to designate who should be tax collector. In 1929 the legislature enacted a law amending section 3267 of the Idaho Compiled Statutes as amended in 1927 (supra) making the assessor responsible for the collection of personal property taxes (L.S.I. 1929, ch. 263, sec. 4, p. 537). The section had already been repealed. When the constitution was amended in 1928 eliminating the constitutional office of ex officio tax collector, the statute previously enacted providing for the election of county officers was not amended. The treasurer is still ex officio tax collector by this former statute (I.C.A. 1932, 33-202), and others. (See I.C.A. 1932, 30-1501, 30-1602.)

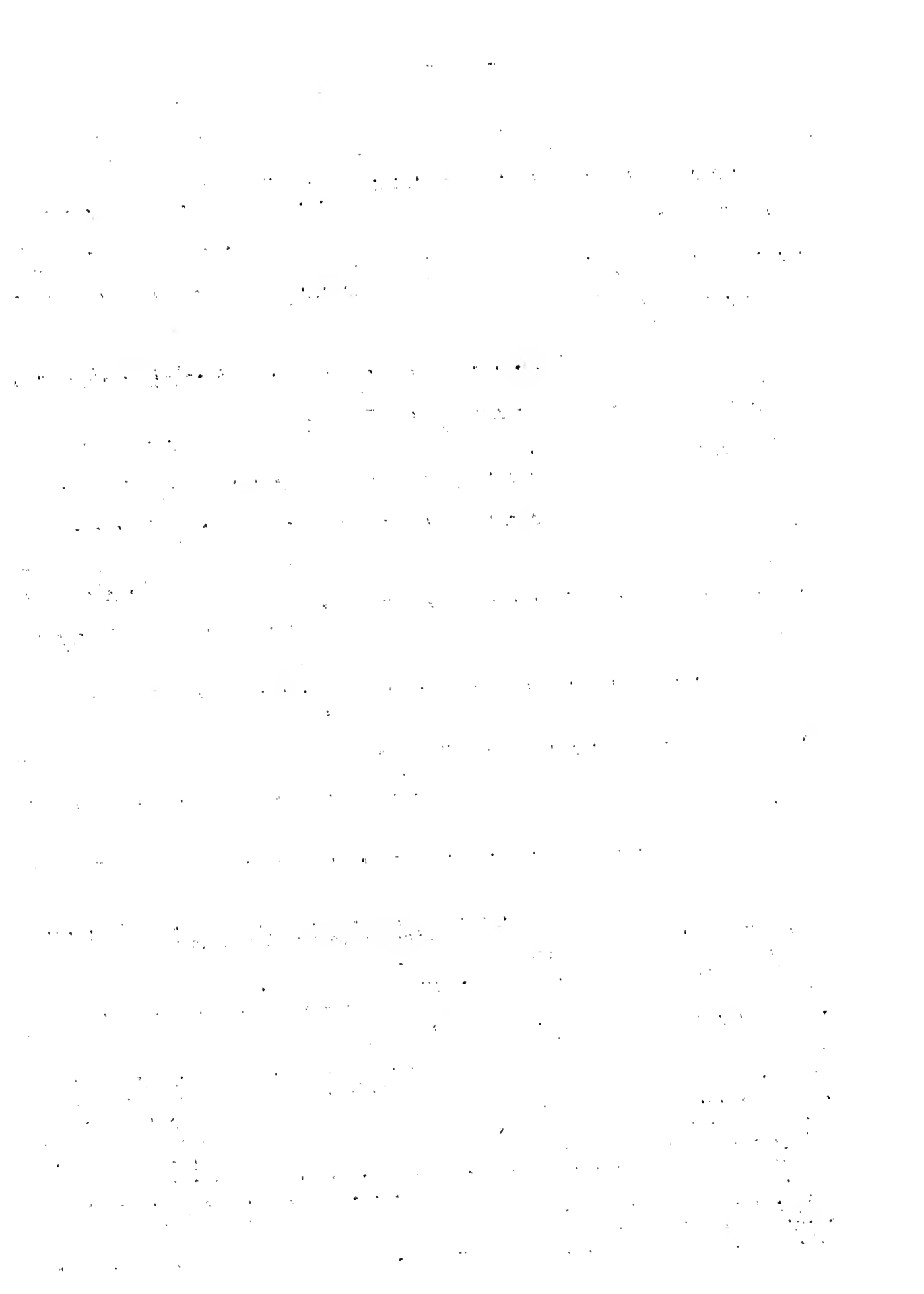
The nature of the personal tax collecting responsibility is as it was in 1863, a duty which must be performed for the most part by some one whose official duties require field contacts. The duties of collecting taxes on real property have rightly been made a part of the duties of the treasurer. An enumeration of them follows:



Tax Collector

It is the duty of the tax collector as such to prepare tax notices to be mailed to the taxpayer prior to the fourth Monday of November of each year (L.S.I. 1911, ch. 121, p. 383; I.C.A. 1932, 61-1003). The tax collector must also prepare duplicate tax receipts (R.C. 1908, sec. 1734; I.C.A. 1932, 61-1005). The original of these receipts is given to the taxpayer when taxes are paid and the duplicate is kept as a record (R.S. 1887, sec. 1735; I.C.A. 1932, 61-1008). When taxes are paid, the collector enters the payments on a register kept for that purpose (L.S.I. 1913, ch. 58, sec. 118, p. 210; I.C.A. 1932, 61-1007); and makes monthly reports to the auditor on all taxes collected. When taxes are not paid and become delinquent it is the duty of the tax collector to extend the delinquency with the penalty added, on the real property roll (L.S.I. 1913, ch. 58, sec. 120, p. 210; I.C.A., 1932, 1009). In January of each year the roll must be delivered to the auditor (see R.C. 1908, sec. 1739; I.C.A. 1932, 61-1010), and the auditor makes a charge against the tax collector for all delinquent taxes (R.C. 1908, sec. 1741; I.C.A. 1932, 61-1011). In July following the second collection, the same procedure is followed (R.C. 1908, sec. 1739; I.C.A. 1932, 61-1012). The tax collector is by law made liable for all taxes entered upon the real property assessment roll (L.S.I. 1913, ch. 58, sec. 125, p. 214; I.C.A. 1932, 61-1013). If such taxes become delinquent and are paid after delinquency and before deed is made to the county, the tax collector must note the payment in the proper column in the real property assessment roll (L.S.I. 1913, ch. 58, sec. 126, p. 214; I.C.A. 1932, 61-1014). And as evidence of such payment he must issue a receipt to the taxpayer (C.L. 1918, 133:128; I.C.A. 1932, 61-1018). The tax collector is required, upon receiving money for delinquent taxes, to turn it over to the treasurer on the authority of the auditor (L.S.I. 1913, ch. 58, sec. 159, p. 215; I.C.A. 1932, 61-1019). For all delinquent taxes collected during the month, the tax collector must have a monthly settlement with the auditor and receive credit for all collections (C.L. 1918, 133:130; I.C.A. 1932, 61-1020). If delinquent taxes are not collected within the time prescribed by law, it becomes the duty of the tax collector to issue a deed to the county (R.C. 1908, sec. 1763; I.C.A. 1932, 61-1025). If after a deed is issued to the county and the property is redeemed as allowed by law, the tax collector is required to issue a redemption deed to the taxpayer (L.S.I. 1931, ch. 85, sec. 1, p. 144; I.C.A. 1932, 61-1033).

The only record the tax collector is specifically required to keep by law is a collection register (L.S.I. 1913, ch. 58, sec. 118, p. 210; I.C.A. 1932, 61-1007). The assessment roll which is being listed as a tax collector record, because it is made up for his use, is required to be made by the assessor (see R.C. 1908, sec. 1728; I.C.A. 1932, 61-322). Also an index to the assessment roll is made by the assessor (L.S.I. 1913, ch. 58, sec. 47, p. 187; I.C.A. 1932, 61-314). However, the duties of tax collecting necessitate the keeping of other records as follows: Certified lists of tax levies from independent taxing districts (see R.C. 1908, sec. 1721; I.C.A. 1932, 61-812). County tax levies and valuation (L.S.I. 1913, ch. 58, sec. 102, p. 205; I.C.A. 1932, 61-811). Tax receipts in duplicate (see R.C. 1908, sec. 1734; I.C.A. 1932, 61-1008). Delinquency tax receipts (C.L. 1918, 133:128; I.C.A. 1932, 61-1018). Order for adjustment of taxes (C.S. 1919, sec. 3332-A, as added by L.S.I. 1925, ch. 193, sec. 1, p. 357; I.C.A. 1932, 61-1903). Receipts for partial redemption (L.S.I. 1917, ch. 82, sec. 1, p. 294; I.C.A. 1932, 61-1024). Delinquent tax cash book (C.L. 1918, 133:128; I.C.A. 1932, 61-1018). Reports to auditor of delinquent taxes collected (C.L. 1918, 133:130; I.C.A. 1932, 61-1020). Tax studs (see R.C. 1908, sec.





1735; I.C.A. 1932, 61-1006). Notices filed by mortgagees (C.S. 1919, 3304-B, as added by L.S.I. 1927, ch. 233, sec. 4, p. 347; I.C.A. 1932, 61-1603). Reports made to auditor on collection of current taxes (L.S.I. 1913, ch. 58, sec. 199, p. 238; I.C.A. 1932, 61-1803). Original tax anticipation certificates (L.S.I. 1933, ch. 20, p. 26).

The records in the tax collector's office in Kootenai County are those required by statute or made necessary to the performance of the tax collecting duty. The tax collector is not a keeper of permanent records. Most of those found in the office are for current use. Some gaps occur in dates. Unless this is due to incomplete listing of the records, some of the older records have not been preserved.

Assesments

(See also entries 272-283)

322. ASSESSMENT ROLLS, 1887-89, 1891--. 208 vols.

An orderly listing of all real property in Kootenai County for the purpose of levying taxes. Gives tax notice number, name and address of owner, location, description and valuation of each parcel, value of itemized improvements, value of personal property, where attached to real property; exemptions, if any; commissioners' equalized value, distribution of amounts due various units, amounts of first and second payments, and total tax; if delinquent, penalty, interest, and total are shown with date of payment. Rural rolls arr. num. by twp. and range nos.; city and town rolls arr. num. by lot and block nos.; tab guides. No index 1887-89, 1891-1916; for index 1917-- , see entry 323. Hdw. on printed form. 50-176 pp. 14 x 17 x 1 - 17 x 28 x  $1\frac{1}{2}$ . 154 vols., 1887-89, 1891-1927, bsmt. st. va.; 54 vols., 1928-- , tax col. va.

For Abstract of Real Property Assessment Rolls, see entry 386.

323. INDEX TO ASSESSMENT ROLLS, 1917--. 20 vols.

Alphabetical index to Assessment Rolls, entry 322; by name of taxpayer. Gives address of taxpayer, book and page of record. Hdw., and hdw. on printed form. 125-210 pp. 16 x 11 x  $1\frac{1}{4}$  - 16 x 11 x 2. 1 vol., 1917, bsmt. st. va.; 19 vols., 1918-- , tax col. va.

324. SPECIAL ASSESSMENT ROLLS, approx. 1906--. Approx. 4 vols., 1 bundle. Title varies slightly.

Record of taxes for special improvements such as sewers, lighting, paving, sidewalks, sprinkling, and weed control, to be collected with regular taxes. Gives name of record owner, address, property assessed, valuation, and amount of assessments. Arr. alph. by name of taxpayer; tab guides. No index. Vols., 63-70 pp. 16 x 18 x 1 - 16 x 23 x  $1\frac{1}{2}$ ; bundle, 16 x 18 x  $1\frac{1}{2}$ . 1 vol., 1906-9, bsmt. st. va.; 1 bundle and approx. 3 vols., 1910-- , tax col. va.

Tax Collections

(See also entries 286-291)

325. TAX COLLECTOR'S REGISTER AND LEDGER, 1893-1912, 1914--. 16 vols. 7 bundles. Title varies slightly.

Record of all taxes collected from various sources and apportioned to various funds. Gives date, receipt number, total amount paid, and segregated amounts

The first part of the document discusses the importance of maintaining accurate records of all transactions. It emphasizes that every entry should be supported by a valid receipt or invoice. This ensures transparency and allows for easy verification of the data.

Additionally, it is noted that regular audits are essential to identify any discrepancies or errors early on. This proactive approach helps in maintaining the integrity of the financial statements and prevents any potential issues from escalating.

The second section focuses on the role of technology in modern accounting. It highlights how software solutions have revolutionized the way businesses manage their finances. From automated data entry to real-time reporting, these tools significantly reduce the risk of human error and improve efficiency.

However, it also points out that while technology is a powerful asset, it is not a substitute for human expertise. Accountants must still exercise their judgment and understanding of the underlying business operations to ensure that the data is correctly interpreted and presented.

The third part of the document addresses the challenges faced by small businesses in the current economic climate. It notes that many small enterprises struggle with limited resources and a high level of competition. This makes it difficult for them to invest in the latest technologies or hire specialized staff.

To overcome these challenges, the document suggests that small businesses should focus on streamlining their operations and leveraging their strengths. By adopting cost-effective solutions and providing excellent customer service, they can maintain a competitive edge in the market.

Finally, the document concludes by emphasizing the importance of staying up-to-date with the latest regulations and industry trends. The tax and financial landscape is constantly evolving, and businesses must adapt accordingly to remain compliant and successful.

In summary, a combination of accurate record-keeping, the effective use of technology, and a focus on operational efficiency are key to ensuring the long-term success and financial health of any business.

credited under state, county, special town, special road, special highway, and special school funds. Arr. num. by receipt no. 1893-1912, 1918--; arr. alph. by name of taxpayer 1914-17. No index. Hdw. 1893-1912, 1914-1917; machine posted 1918--. Vols., 40-200 pp. 13 x 18 x 1 - 17 x 24 x 3; bundles, 12 x 18 x 3. 14 vols., and bundles, bsmt, st. va.; 2 vols., tax col. va.

326. RECORD OF TAX COLLECTIONS, CURRENT AND DELINQUENT, 1916--.

1 bundle, 4 vols.

Scrap-book record made from cash register rolls, pasted into books. Gives amount of current tax collections, receipt number; totals for each day and date are written in pencil. Arr. chron. No index. Printed. Bundle, 23 x 18 x 14; vols., 75-125 pp. 23 x 18 x 4. 3 vols., and bundle, bsmt. st. va.; 1 vol., tax col. va.

327. TREASURER'S DELINQUENT TAX RECORD, 1915--. 1 bundle, 4 vols.

Title varies: In Account Daily Cash, 1915-21, 1 vol.

Varying record of daily cash receipts for delinquent taxes. Record 1915-21 gives only date, and amount received. Record 1922-27 gives date, serial number, receipt number, total amount, segregated amounts under state, county, special road, special town, special highway, special school, and city improvements. Record 1929-- gives tax certificate numbers, segregated amounts under various funds, total tax, penalty, interest, date paid. Arr. chron. No index. Hdw. 1915-21, machine posted. 1922-27; hdw. and typed 1928--. Bundle, 17 x 14 x 1; vols., 300-500 pp. 13 x 17 x  $1\frac{1}{2}$  - 13 x 19 x 4. 2 vols., 1915-27, bsmt. st. va.; bundle, 1925-28, tax col. va.; 2 vols., 1929--, tax col. off.

328. TAX RECEIPTS, 1907-31, 1933--. 1 stack, 1528 vols.

Duplicates of original receipts issued upon payment of current or delinquent taxes. Gives date, name of taxpayer, receipt number; if first or second installment or in full; if on delinquent taxes gives certificate number, and year for which delinquent; description of land by section, township and range, or lot and block number, value of property, amount of improvement, segregated amounts due the various taxing units, total tax, signature of tax collector. Arr. num. by receipt no. No index. Hdw. on printed form. Stack, 50 x 90; vols., 50-200 pp. 9 x 8 x  $\frac{1}{2}$  - 9 x 8 x  $1\frac{1}{2}$ . Stack, 1907-17, and 1287 vols., 1918-27, bsmt. st. va.; 241 vols., 1928--, tax col. va.

329. (DELINQUENT TAX RECEIPTS), 1913--. 346 vols., 1 bundle.

Duplicates of receipts issued to persons making payments upon delinquent taxes. Gives certificate number, name and address of owner, description of property, interest, total amount of delinquency, and distribution of tax among the various taxing units. Arr. num. by receipt no. No index. Hdw. on printed form. Vols., 20-50 pp.  $8\frac{1}{2}$  x  $8\frac{1}{2}$  x 4; bundle,  $8\frac{1}{2}$  x  $8\frac{1}{2}$  x 5. Vols., 1913-27, bsmt. st. va.; bundle, 1928--, tax col. va.

Reports

(See also entries 32-34, 264, 265, 352-356, 410-416)

330. SEMI-ANNUAL SETTLEMENTS, 1914--. 1 cardboard folder.

Copies of tax collector's financial statement to auditor in reporting current tax collections over a six months period. Gives total amounts due under taxing unit, amounts collected under each; rebates, corrections or exemptions allowed, if any; and uncollected amounts due each unit. Arr. chron. No index. Hdw. on printed form.  $14\frac{1}{2}$  x 9 x 3. Tax col. off., on shelf.



Apportionments  
(See also entry 325)

331. APPORTIONMENT OF DELINQUENT TAX CERTIFICATES, 1915-27. 1 bundle. Itemized statements showing authorized apportionments of delinquent taxes among the various taxing units. Gives total amount, and segregated amounts of previous delinquencies carried forward; each certificate by number with amounts apportioned under various units, total tax, and penalty. Arr. chron. No index. Hdw. on printed form. 14 1/2 x 9 x 3. Bsmt. st. va.

332. APPORTIONMENT OF PERSONAL PROPERTY TAX, 1915-23. 1 stack. Itemized statements showing authorized apportionment of personal taxes collected for various taxing units. Gives date, total amount, and segregated amounts credited under various accounts. Arr. chron. No index. Hdw. on printed form. 14 1/2 x 9 x 1 1/2. Tax. col. va.

333. TAX COLLECTOR'S APPORTIONMENT, 1919. 1 bundle. Itemized statements showing apportionment of special school taxes collected and distributed among various school districts. Gives date, amount, and district number to which credited. No orderly arr. No index. Hdw. on printed form. 18 x 12 x 1/2. Tax.col. va.

Delinquent Taxes

334. REGISTER OF TAX SALE CERTIFICATES, 1908-13. 2 vols. Discontinued. Record of certificates, conditioned by rights of redemption, issued by the tax collector to purchasers of property sold at public auction for delinquent taxes. Gives certificate number, date of certificate, name and address of party assessed, description of property, year or years of delinquency, amount delinquent, name of purchaser, and purchase price. Arr. num. by certificate no. No index. Hdw. on printed head. 100-202 pp. 12 x 17 x 1 - 15 x 16 3/4 x 2. 1 vol., 1908-9, bsmt. st. va.; 1 vol., 1910-13, tax col. va.

For Assessor's Register of Tax Sale Certificates, see entry 300.

335. REGISTER OF DELINQUENCY CERTIFICATES, 1914-22. 2 vols. Discontinued.

Abstract record of conditional conveyances issued by the tax collector to the auditor as grantee in trust for the county, covering property upon which taxes have become delinquent. Gives certificate number, date of certificate, year of delinquency, amount and distribution of tax, name and address of party assessed, and conditions under which deed can be obtained. Arr. num. by certificate no. No index. Hdw. on printed head. 200 pp. 16 3/4 x 14 1/2 x 1 3/4. Bsmt. st. va.

For auditor's register of delinquency certificates, see entry 388.

336. TAX SALE CERTIFICATE NOTICES (Notices of Pending Issue of Tax Deed), 1934. 2 bundles.

Tax Collector's notices issued by him to persons levying delinquent taxes on property that is to be deeded to the county. Gives year, amount of tax, name of person assessed, number and date of delinquency entry, description of property, amount of penalty, total tax plus penalty, date, and signature of treasurer and deputy. No orderly arr. No index. Typed on printed form. 11 x 8 1/2 x 2. Bsmt. st. va.

The first of these is the fact that the British Empire was not a single, unified entity, but rather a collection of separate colonies and territories, each with its own local government and laws. This led to a complex and often conflicting system of governance, with different policies and priorities for different parts of the empire.

The second major factor was the economic and social changes taking place in the industrialized nations of Europe. The rise of the factory system and the demand for raw materials and markets for manufactured goods led to a more aggressive and exploitative form of imperialism. This was particularly evident in the late 19th century, when the scramble for Africa and the competition for overseas territories reached its peak.

The third factor was the technological advances that made long-distance travel and communication easier. The steamship and the telegraph, for example, allowed for greater control and coordination over vast distances, making it possible for a single power to manage a large empire.

The fourth factor was the ideological shift towards a sense of racial superiority and a belief in the civilizing mission. This provided a moral justification for imperialism, as it was seen as a way to bring the benefits of Western civilization to the "backward" peoples of the world.

The fifth factor was the military and naval power of the British Empire. The Royal Navy's dominance on the seas and the British Army's global reach were key to the empire's expansion and maintenance.

The sixth factor was the economic integration of the empire. The British Empire was not just a collection of colonies, but a single economic unit. The free trade policies of the late 19th century, which were largely dictated by Britain, created a global market for British goods and services, and a source of raw materials for British industry.

The seventh factor was the political and administrative structure of the empire. The British Empire was a constitutional monarchy, with the monarch as the head of state and a parliament in London. This structure allowed for a degree of flexibility and adaptation to the needs of different parts of the empire.

The eighth factor was the cultural and linguistic influence of the British Empire. The spread of the English language and British culture was a significant part of the empire's legacy, and it helped to create a sense of shared identity and loyalty among the subjects of the empire.

The ninth factor was the economic and social changes taking place in the colonies themselves. The process of modernization and the rise of a middle class in many parts of the empire led to a demand for greater self-governance and eventually to the independence movements of the 20th century.

The tenth factor was the international relations of the British Empire. The empire's global reach and economic power made it a major player in international affairs, and it played a central role in the formation of the League of Nations and the United Nations.

337. (TAX DEEDS), 1919-31. 15 stacks. Discontinued. Duplicates of Tax Deeds, entry 48. Arr. chron. No index. Hdw. and typed. 14 x 9 x 1 $\frac{1}{2}$ . Stacks, 1919-27, tax col. va.; stacks, 1928-31, tax col. off. For recorder's record of tax deeds, see entry 47.

338. LEDGER ACCOUNT OF TAX ANTICIPATION FUND, 1933--. 1 vol. Daily record of amounts deposited for which certificates have been issued. Gives name and address of payer, date of payment, certificate number, property involved, debits, credits, and balance. Arr. chron. Indexed alph. by name of taxpayer. Hdw. 10 x 8 x 3. Tax col. off.

339. TAX ANTICIPATION CERTIFICATES, 1933--. 1 folder. 1933-- also in entry 363. Original certificates issued by treasurer which have been returned in proof of amounts to be credited to taxpayer and marked to indicate application of such amounts. Gives date, name and address of taxpayer, amount of deposit, conditions of payment, and signature of county treasurer. Arr. chron. No index. Hdw. on printed form. 10 x 4 $\frac{1}{2}$  x 4. Tax col. off.

340. DEPOSITS TO TAX ANTICIPATION FUND, 1933--. 2 folders. Title varies slightly. Bank deposit slips verifying amounts of money credited to tax anticipation fund and for which auditor's certificates have been issued. Gives date, name of depositor, amount paid, and signature of bank official; also typed lists of auditor's certificates to receive into treasurer's account the tax anticipation certificates. Arr. chron. No index. Hdw. on printed form. 10 x 4 $\frac{1}{2}$  x 1 - 10 x 4 $\frac{1}{2}$  x 3. Tax col. off.

#### XIV. TREASURER

The first territorial legislature of Washington Territory, of which Idaho was a part, made provision for a county treasurer (L.T.W. 1854, p. 426). When Idaho Territory was organized from a portion of Washington Territory and a territorial government set up for that portion, designated as Idaho Territory, the first legislature provided among other officers, for a treasurer to be elected or appointed for a period of two years (L.T.I. 1863-64, sec. 1, p. 591). No indication was found as to what the practice of the various counties was, in the earlier years of the territory's history, with regard to the method of choosing a treasurer. It was provided that the treasurer hold office for a period of two years from the time of entering upon the duties of his office and until his successor was chosen and qualified (ibid., sec. 107, p. 499). When Idaho Territory became a state, the constitution as adopted made it mandatory upon the legislature to pass laws providing for the election, among other officers, of a treasurer to hold office for a period of two years (Const. of Ida. 1890, art. 18, sec. 6).

At first the powers and duties of the treasurer were simple but, as county and other functions of a local nature expanded, his functions also became more extensive. In 1881 he was made ex officio public administrator (L.T.I. 1880-81, sec. 1, p. 292). In 1912 he was made ex officio tax collector by constitutional amendment (Amendment 22, L.S.I. 1913, p. 677) and assumed the duties of that office by legislative authority in 1915 (L.S.I. 1913, ch. 128, sec. 1, p. 475). Prior to this time, the treasurer in Nez Perce County collected personal and poll taxes assessed against residents





of the county, after the function of tax collecting, in general had been made a duty of the assessor (I.T.I. 1884-85, sec. 2, p. 142). The twelfth session of the state legislature made possible the organization of drainage districts (L.S.I. 1913, ch. 16, sec. 1, p. 58; I.C.A. 1932, 41-2501) and by implication, made the county treasurer treasurer of all drainage districts organized (L.S.I. 1913, ch. 16, sec. 29, p. 75; I.C.A. 1932, 41-2550). The 1921 legislative session made him ex officio treasurer of all common and joint common school districts (L.S.I. 1921, ch. 215, sec. 35, p. 442; I.C.A. 1932, 32-603). In 1929 he was made ex officio treasurer of unorganized school districts (L.S.I. 1929, ch. 101, sec. 2, p. 165; I.C.A. 1932, 32-402). The 1931 legislative session authorized the establishment of port districts and provided that if any such districts were established, the county treasurer should become the treasurer of the port district (L.S.I. 1931, ch. 201, sec. 6, p. 361; I.C.A. 1932, 68-106). Again in 1937, the county treasurer was made ex officio treasurer of Taylor grazing districts organized within the counties of Idaho (L.S.I. 1937, ch. 28, sec. 2, p. 40).

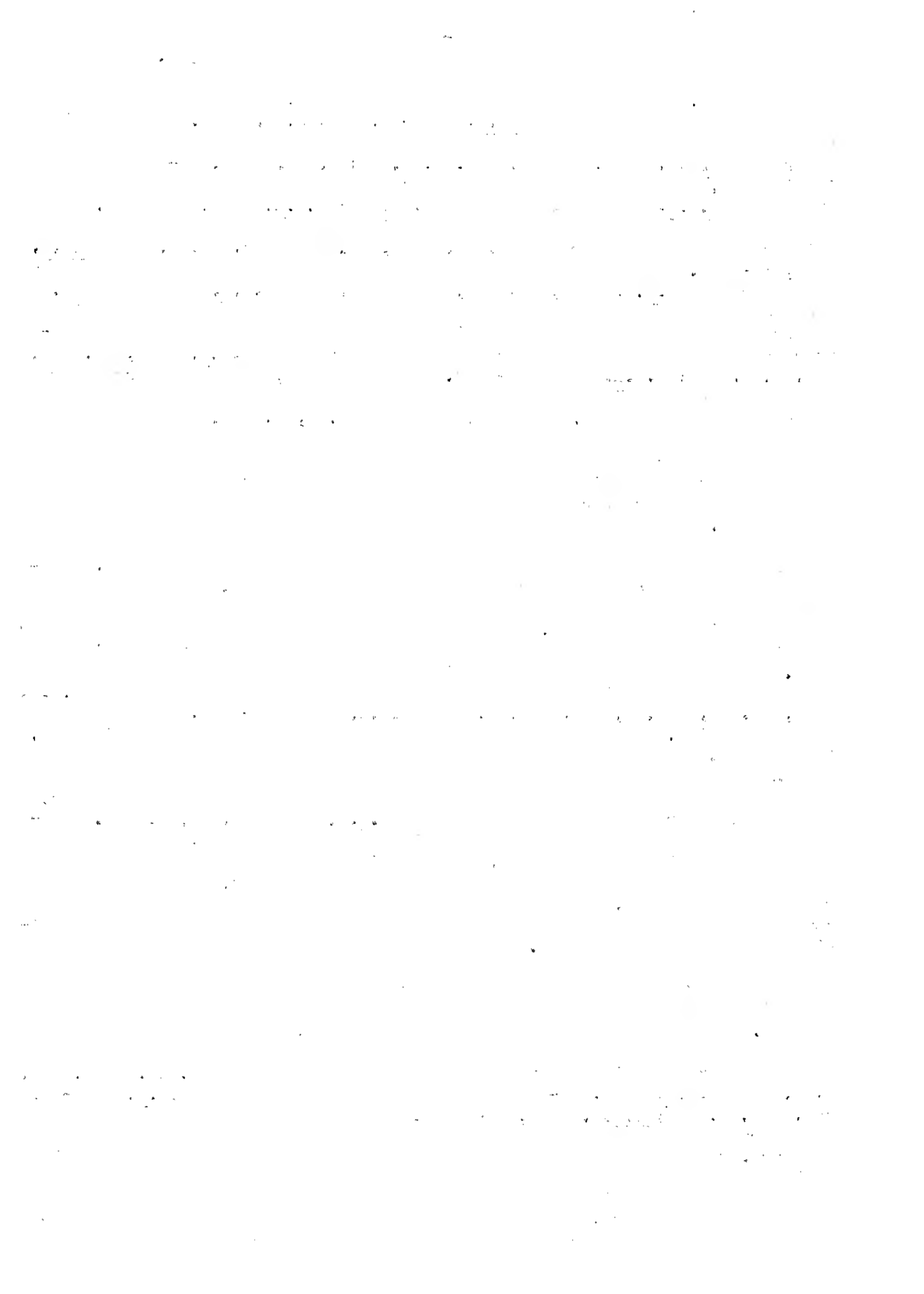
The ex officio duties mentioned above with the exception of those of tax collector and public administrator, are very similar to the regular duties of county treasurer and the laws governing the county office also govern them.

Most of the ex officio duties are well defined and not confusing. However his ex officio duties except as public administrator, involve the collection of taxes, for the most part, a duty which belongs to the treasurer as ex officio tax collector. The statutes are not always clear as to whether or not the duty is being assigned as a tax collector's or a treasurer's duty. One of the most extensive duties, that of collecting revenue for independent taxing units, is listed among the duties of the treasurer (L.S.I. 1913, ch. 58, art. 6, sec. 104, p. 206; I.C.A. 1932, 61-814). In the same act and section, the duties of apportioning the revenue, a treasurer's duty, is outlined.

A law was enacted in 1933 making it the duty of the treasurer to accept deposits on taxes and issue tax anticipation certificates to the depositor, to be used later in the payment of taxes (L.S.I. 1933, ch. 20, p. 26). Usually tax collecting procedure begins with the tax collector, who collects money on account of taxes levied, and later is completed by the acceptance of the money by the treasurer on the order of the auditor. The above law reverses the process. The treasurer initiates the transaction and it is completed by the tax collector upon acceptance of the tax anticipation certificates in payment of taxes.

The powers and duties of the treasurer as ex officio tax collector and ex officio public administrator have been treated in the essays on these offices. Other powers and duties are listed below.

In general the treasurer must take the oath of office (L.S.I. 1895, sec. 1, p. 139; I.C.A. 1932, 57-404) and give bond to the county (L.T.I. 1863-64, sec. 108, p. 409; I.C.A. 1932, 30-1515). He must receive all moneys due and accruing to the county or which are required by law to be paid into the treasury. He must keep an account of the receipts and expenditures of all such money in books of specific form provided for that purpose. He must file and keep the certificate of the auditor delivered to him when moneys are paid into the treasury. He must so keep his books as to show the total amounts received and disbursed and the separate amounts received into and



Treasurer

(Next entry 341, p. 145)

disbursed from each fund. He must enter no money received from the current year on his account with the county for the past fiscal year until after his annual settlement with the auditor. He must disburse no money only on county warrant. (L.T.I. 1863-64, sec. 112, p. 500; I.C.A. 1932, 30-1601.)

The treasurer may receive money into the treasury only on the certificate of the auditor, (R.S. 1887, sec. 1841; I.C.A. 1932, 30-1603) and when received must receipt the depositor therefor (L.T.I. 1863-64, sec. 113, p. 500; I.C.A. 1932, 30-1604). When a warrant is presented for payment he must pay it if there is money in the treasury (L.T.I. 1863-64, sec. 115, p. 500; I.C.A. 1932, 30-1605). If there is no money in the treasury he must indorse the fact on the warrant with the date and his signature (L.T.I. 1863-64, sec. 116, p. 500; I.C.A. 1932, 30-1606). The treasurer must keep a warrant bulletin board to be used for the posting of notices of warrant calls (L.S.I. 1899, sec. 1, p. 434; I.C.A. 1932, 30-1607) and when there is sufficient money in the treasury to pay one thousand dollars worth of outstanding warrants, he must post notice of a warrant call (L.S.I. 1899, sec. 3, p. 434; I.C.A. 1932, 30-1609). When warrants are paid the treasurer must note the amount of interest and enter it separately on his accounts (L.T.I. 1863-64, sec. 118, p. 501; I.C.A. 1932, 30-1611). It is the duty of the treasurer to register all bonds which have been sold and to deliver them to the purchaser as directed by the governing body (L.S.I. 1927, ch. 262, sec. 6, p. 554; I.C.A. 1932, 55-219). On the first Monday of each month the treasurer must make a statement to the auditor and settle with him on account of all moneys received and disbursed during the previous month (R.S. 1887, sec. 1850; I.C.A. 1932, 30-1612). A report of the operation in funds must be made to the commissioners each quarter (R.S. 1887, sec. 1851; I.C.A. 1932, 30-1613) and a joint report must be made quarterly to the commissioners by the auditor and the treasurer (R.S. 1887, sec. 2010; I.C.A. 1932, 30-1805). Annually on the first Tuesday after the first Monday in January, the treasurer must have a settlement with the auditor in the presence of the board of commissioners whose duty it is to supervise the settlement (R.S. 1887, sec. 1850; I.C.A. 1932, 30-1612).

The treasurer has power to appoint one or more deputies as the duties of his office require (R.S. 1887, sec. 1815; I.C.A. 1932, 30-1503). He must keep his office open between the hours of 9:00 a.m. and 5:00 p.m. (L.T.I. 1863-64, sec. 125, p. 502; I.C.A. 1932, 30-1509). He must issue licenses to peddlers when application is made for same and the fee paid (L.S.I. 1905, sec. 3, p. 97; I.C.A. 1932, 53-1904). It is the duty of the county treasurer to report not later than the second Monday of February of each year, to the recorder, the total amount in the county bond redemption fund and the separate amounts in the bond redemption funds of the common school districts (L.S.I. 1925, ch. 132, sec. 2, p. 190; I.C.A. 1932, 55-303). The county treasurer must bring an action against the county attorney for failure to turn over funds collected by him for the county (R.S. 1887, sec. 1853; I.C.A. 1932, 30-1615) and likewise must institute a suit against any coroner who fails, for a period of thirty days, to deliver money found on the bodies of dead persons and not claimed by legal representatives (L.T.I. 1863-64, sec. 145, p. 506; I.C.A. 1932, 30-1616). When any such money or property is received from the coroner, the treasurer must sell the property within thirty days and credit the proceeds, with any other money found, to the county (L.T.I. 1863-64, sec. 146, p. 506; I.C.A. 1932, 30-1617). If the money is demanded within six years by the legal representatives of the deceased the treasurer must deliver it to them (L.T.I. 1863-64, sec. 147,



Treasurer

(Next entry 341, p. 145)

p. 506; I.C.A. 1932, 30-1618). All money collected on account of independent taxing units must be received into the treasury and paid out according to law (L.S.I. 1913, ch. 58, sec. 104, p. 206; I.C.A. 1932, 61-814). When any moneys are received by the county treasurer from the state treasurer on account of forest reserve fund collections, the county treasurer must properly apportion it (L.S.I. 1907, secs. 1, 2, p. 162; I.C.A. 1932, 65-1108). The county treasurer must collect all transfer taxes and credit ten per centum to the county and remit ninety per centum to the state treasurer and must make a report of collections to the state auditor (L.S.I. 1929, ch. 243, sec. 23, p. 496; I.C.A. 1932, 14-423). He must keep a separate account with each of the school districts and place to the credit of each district the amounts certified to him by the county superintendent and pay out the same on the orders of school district officers (L.S.I. 1895, sec. 31, p. 187; I.C.A. 1932, 32-807).

In addition he must make quarterly reports to the county superintendent of receipts, disbursements and balances of each district and send a copy to the district officers (C.S. 914A as added by L.S.I. 1931, ch. 161, sec. 5, p. 273; I.C.A. 1932, 32-812). All stolen unclaimed property must be delivered to the county treasurer who must sell the same and deposit the money to the credit of the county (L.T.I. 1863-64, ch. 2; Cr. Prac., sec. 593, p. 314; I.C.A. 1932, 19-3705). On the second Monday of each month the treasurer on order of the auditor must transmit to the state treasurer money in the county treasury belonging to the state (L.S.I. 1913, ch. 58, sec. 201, p. 239; I.C.A. 1932, 61-1805). The board of commissioners must furnish the treasurer with a list of claims allowed, and the treasurer must not pay a warrant for any claim not on the list (R.S. 1887, sec. 1766; I.C.A. 1932, 30-1101). Each month the treasurer must file with the county commissioners an itemized claim together with receipts for money paid out of the weed eradication fund (L.S.I. 1929, ch. 231, sec. 3, p. 453; I.C.A. 1932, 22-1803). Not later than November of each year the treasurer must account for all money paid into the weed eradication fund and any unexpended balance (L.S.I. 1929, sec. 4, p. 453; I.C.A. 1932, 22-1804). When any of the public lands in the county have been appraised a duplicate must be sent to the county treasurer who must keep a record of it in a book provided for that purpose (L.S.I. 1905, sec. 12, p. 131; I.C.A. 1932, 56-303). The treasurer must keep a book in which he charges the auditor with all licenses (L.T.I. 1874-75, sec. 53, p. 475; I.C.A. 1932, 61-2003). A law enacted in 1933 requires the treasurer to issue tax anticipation certificates to persons making a deposit on taxes (L.S.I. 1933, ch. 20, p. 26). He is required to keep all county and state money in his possession or on a special deposit until disbursed (R.S. 1887, sec. 1857; I.C.A. 1932, 30-1619). All books, accounts and vouchers must at all times be open for inspection by the commissioners and the grand jury (L.T.I. 1863-64, sec. 114, p. 500; I.C.A. 1932, 30-1622). The treasurer must submit budget estimates to the auditor (L.S.I. 1931, ch. 122, sec. 2, p. 210). Finally the treasurer must turn over all his records to his successor (L.T.I. 1863-64, sec. 123, p. 502; I.C.A. 1932, 57-1001).

An examination of the statutes reveals the following records to be kept by the treasurer: A cash and fund book (L.T.I. 1863-64, sec. 111, p. 500; I.C.A. 1932, 30-1601); the certificates of the county auditor (L.T.I. 1863-64, sec. 111, subdiv. 2, p. 600; I.C.A. 1932, 30-1611); a school district ledger or account book (L.T.I. 1895, sec. 31, p. 187; I.C.A. 1932, 32-807); abstract of land appraisals (L.S.I. 1905, sec. 12, p. 131; I.C.A. 1932, 56-303), not now an active record; a record of business and other licenses

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. The text notes that without reliable records, it becomes difficult to track expenditures, assess performance, and ensure that resources are being used effectively and efficiently.

2. The second part of the document addresses the challenges associated with data collection and analysis. It highlights that gathering accurate and complete data can be a complex and time-consuming process, especially when dealing with large-scale operations or multiple stakeholders. The text suggests that investing in robust data management systems and training personnel in data handling techniques can significantly improve the quality and reliability of the information collected.

3. The third part of the document focuses on the role of technology in enhancing record-keeping and data management. It discusses how digital tools and software solutions can streamline processes, reduce errors, and facilitate the storage and retrieval of information. The text also touches upon the importance of ensuring data security and privacy, particularly when dealing with sensitive information, and mentions the need for regular updates and maintenance of technological infrastructure.

4. The fourth part of the document discusses the importance of collaboration and communication in achieving the goals of the project or organization. It notes that effective teamwork and clear communication channels are crucial for ensuring that all team members are aligned and working towards the same objectives. The text suggests that regular meetings, open lines of communication, and a shared understanding of the project's goals and progress are essential for success.

5. The fifth part of the document concludes by summarizing the key points discussed and reiterating the importance of the measures outlined. It emphasizes that a combination of accurate record-keeping, effective data management, the use of technology, and strong collaboration and communication are all necessary for achieving the desired outcomes and ensuring the long-term success of the organization or project.

Treasurer:- Finances

L.T.I. 1874-75, sec. 53, p. 475; I.C.A. 1932, 61-2003); duplicate tax anticipation certificates (L.S.I. 1933, ch. 20, p. 26); a bond register of all bonds issued by taxing units of which he is treasurer (L.S.I. 1927, ch. 262, sec. 6, p. 554; I.C.A. 1932, 55-219); a separate bond register for all drainage bonds issued (L.S.I. 1913, ch. 16, sec. 31, p. 76; I.C.A. 1932, 41-2559).

Some records are kept by the county treasurer not required by statute but made necessary or desirable because of the statutory duties and routine efficiency of the office. The law is vague on the matter of the treasurer's keeping of a warrant register, one of the important records found in the office. The law required the auditor to keep accounts current with the treasurer (R.S. 1887, sec. 2008; I.C.A. 1932, 30-1804); but no mention is made of a warrant register to be kept by the treasurer current with the one required to be kept by the auditor (R.S. 1887, sec. 2009; I.C.A. 1932, 30-1805). If warrants are unpaid because of lack of funds they must be registered (R.S. 1887, sec. 1781; I.C.A. 1932, 30-1113). The duty of registration is a duty imposed upon the treasurer (*ibid.*). In practice the treasurer keeps a register similar in form to the auditor's with a column for warrants registered because of lack of funds.

The state bureau of public accounts exercises considerable authority in the matter of records to be kept and their uniformity since 1919 (L.S.I. 1919, ch. 8, sec. 29, p. 57; I.C.A. 1932, 65-2602). It is probable that some of the records found in the office, not required by law, are there because of instructions from the bureau of public accounts.

In addition to the warrant register, copies of all reports made by the treasurer to the auditor and the commissioners, together with cancelled checks and bank statements, are usually found in the treasurer's office.

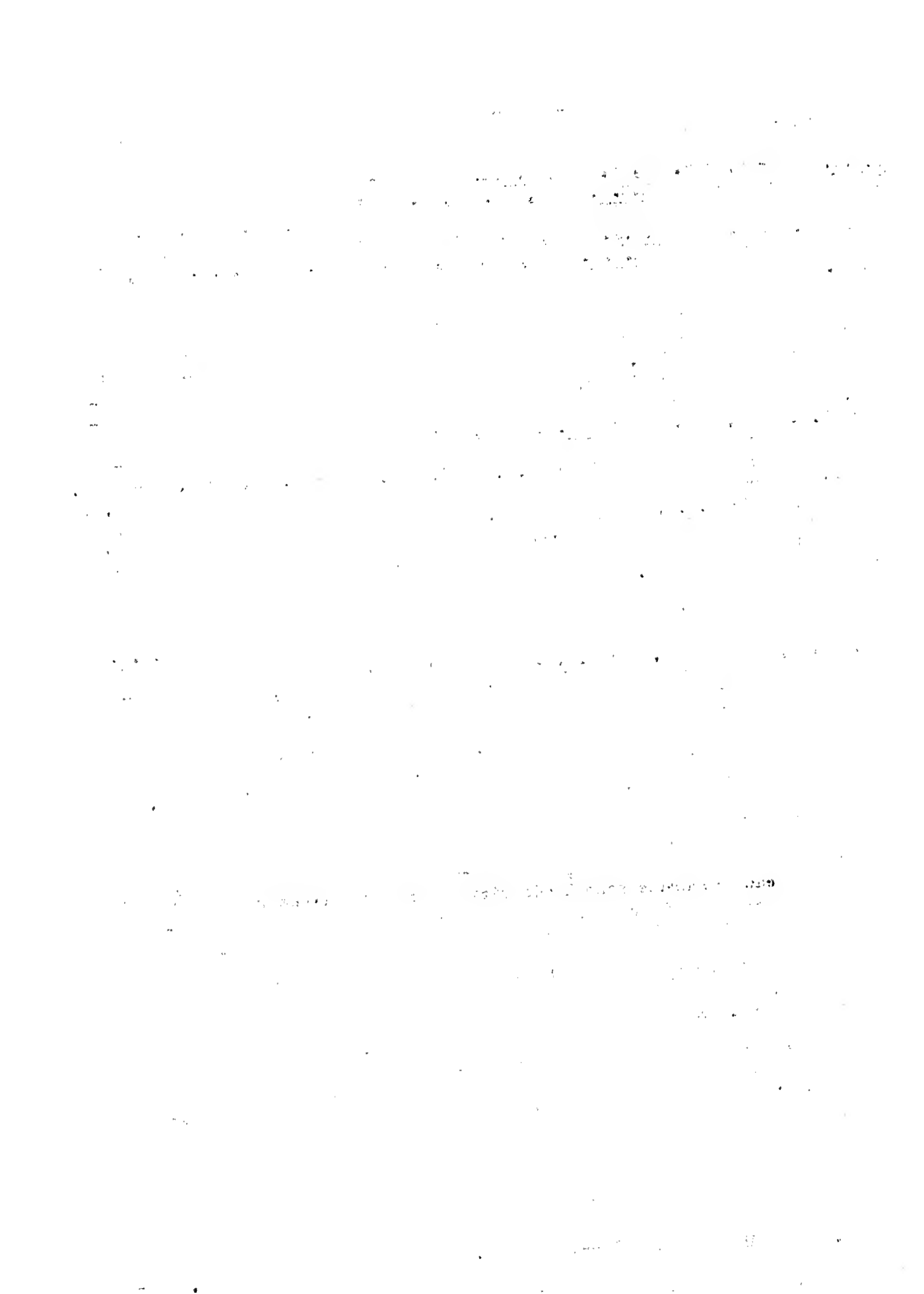
The treasurer is not required by law to keep more than two regular financial account records of specified form - other than a bond register; these required records are first, the general cash account and second, an account with each separate school district. Since the treasurer is *ex officio* treasurer of drainage districts, a special drainage district ledger becomes necessary if a drainage district is organized in the county.

The Kootenai County treasurer's records are more extensive than are usually found. County treasurers in Idaho seldom keep a general ledger as a separate record. A fund cash book is usually kept as a record of cash received and of funds and units to which distributed. A separate account for school districts is a legal requirement: Treasurers usually keep a warrant register similar to the one kept by the auditor. The warrant register (Treasurer's Register of Warrants, entry 351) is probably a register of all warrants issued rather than a record of warrants registered because of a lack of funds to pay them when presented for payment.

#### Finances

##### 341. GENERAL LEDGER, 1918--. 3 vols.

Accounting record of all moneys received and disbursed for the county. Receipt entries show certificate number, amount, date entered and fund credited; disbursement entries show warrant numbers, amount, date, and fund debited;





each fund shows totals and balance; grand totals of receipts and disbursements, and balance. Also contains Financial Reports of the Power-Line Highway District, 1935--, entry 356. Arr. chron. under funds. No index. Machine posted. 250-400 pp. 15 x 16 x 3 $\frac{1}{2}$  - 15 x 17 x 4 $\frac{1}{2}$ . 1 vol., bsmt. st. va.; 2 vols., treas. va.

342. JOURNAL, 1885-87. 1 vol. Discontinued.  
Treasurer's daily record of income and distribution for the various accounts. Gives date of amounts received, source of revenue, and amounts credited to various funds. Arr. chron. No index. Hdw. 480 pp. 16 x 11 x 2. Aud. bsmt. va.

343. TREASURER'S CASH BOOK, 1919--. 6 vols.  
Daily account of all receipts and disbursements for all funds. Shows date of money received, source, purpose, order number, to whom paid, warrant number and balance, Arr. chron. No index. Hdw. 320 pp. 18 x 13 x 2. Bsmt. st. va.

344. AUDITOR'S ORDERS TO RECEIVE (Auditor's Certificates), 1916, 1918--.  
1 bundle, 6 stacks, 4 vols. 1933-- also in entry 368.  
Record of amounts certified by the auditor to the treasurer authorizing him to credit designated funds with certain amounts. Gives date, amount to be deposited, source of money, purpose for which paid; names of funds credited, itemized amounts under each fund, recapitulation totals, and directions for apportioning the amount on the lodger. Arr. chron. Hdw. and typed on printed form. Bundle, 8 x 6 x 3; stacks, 14 x 9 x 4; vols., approx. 600 pp. 15 x 9 x 3. Bundle, 1916, and stacks, 1918-32, bsmt. st. va.; vols., 1932--, treas. off.

345. CHECK BOOK, 1923-25. 4 vols.  
Unused checks and stubs of used checks, mostly for tax refunds, issued by the treasurer. Gives check number, amount and to whom issued, purpose of payment, date issued. Arr. num. by check nos. No index. Hdw. on printed form. 50-100 pp. 10 x 12 x  $\frac{1}{2}$  - 13 x 16 x  $\frac{1}{4}$ . Bsmt. st. va.

Road Accounts  
(See also entries 10, 12)

346. GENERAL LEDGER (Roads, Bridges, and Highways), 1925-31. 1 vol.  
Record of operations in road, bridge and highway funds. Gives name of fund, balance on hand, and amounts received or disbursed. Arr. chron. under funds; tab guides. No index. Machine posted. 200 pp. 18 x 16 $\frac{1}{2}$  x 3. Treas. va.

School Accounts  
(See also entries 402-408)

347. SCHOOL DISTRICT ACCOUNT CONTROL BOOK, 1916-36. 4 vols. Discontinued in this form.  
Machine record of receipts and disbursements under all funds for school districts. Gives school district number, date of each receipt and expenditure. Arr. num. by district nos.; tab guides. No index. Machine posted. 125-300 pp. 17 x 15 x 1 - 17 $\frac{1}{2}$  x 16 x 3. 2 vols., 1916-20, bsmt. st. va.; 3 vols.,



Treasurer - Bank Accounts; Water and Light Accounts;  
Warrants; Reports

(346-352)

1921-36, treas. va.

For subsequent related record, see entry 348.

348. SCHOOL DISTRICT ACCOUNT CONTROL BOOK, 1936--. 1 vol.  
Complete record of financial accounting of all funds for all school districts. Gives date, district number, source of revenue, certificate, warrant and order number; debits, credits, and balances are shown under columns titled control account, general tuition, bond and interest, and building. Arr. num. by school district no. No index. Hdw. on printed form. 200 pp. 12 x 20 x 1. Treas. va.

For prior related record, see entry 347.

#### Bank Accounts

349. (BANK DEPOSITS RECORD), 1913-35. 1 vol.  
Record of amounts deposited in various banks to be credited to designated county funds. Gives name of bank, date of deposit, amount deposited, fund credited, total amount on deposit in each account. Arr. chron. No index. Hdw. 75 pp. 11 x 14 x 1. Treas. va.

#### Water and Light Accounts

350. ACCOUNT BOOK - ATHOL WATER AND LIGHT COMPANY, LTD., 1910-20.  
1 vol. Discontinued.  
Record of receipts and disbursements of the Athol Water and Light Company organization and minutes of business meetings. Receipts give date, amount and from whom received. Disbursements give date, to whom paid, and amount. Business meetings give date, and kind of business discussed. Arr. chron. No index. Hdw. 80 pp. 10 x 8 x  $\frac{1}{4}$ . Treas. va.

#### Warrants

(See also entries 371-376, 378-381, 383)

351. TREASURER'S REGISTER OF WARRANTS, 1918--. 1 vol.  
Record of registered warrants issued for services rendered or material furnished. Gives under designated funds, date warrant was issued, warrant number, name of payee, purpose of payment, amount, date registered, date advertised, amount of interest, total amount, and date paid. Arr. num. by warrant no. No index. Hdw. 600 pp. 15 x 16 x 3. Treas. off.

#### Reports

(See also entries 32-34, 264, 265, 330, 410-416)

352. TREASURER'S MONTHLY REPORT, 1916--. 2 bundles, 1 stack, 1 folder.  
Title varies slightly.  
Duplicate copies of monthly financial reports made to auditor. Gives sources of moneys received into the treasury during month, all moneys transferred between funds with certificate numbers, or disbursed by warrants showing amount in each instance, fund debited, and balance. Arr. chren. No index.



Treasurer - Bonds

(353-359)

Hdw. on printed form.  $14\frac{1}{2} \times 7\frac{1}{2} \times 1 - 15 \times 19 \times 3$ . Bundles, 1916-27, bsmt. st. va.; stack, 1927-37, and folder, 1937---, treas. va.

353. QUARTERLY REPORT, 1919---. 1 vol  
Duplicatos of Auditor's and Treasurer's Reports, entry 33. Arr. chron. No index. Typed. Approx. 400 pp.  $14\frac{1}{2} \times 9 \times 2\frac{1}{2}$ . Treas. va.

354. TREASURER'S QUARTERLY REPORTS, 1931---. 1 file box.  
Treasurer's copy of reports to county superintendent of schools concerning operations in school district general funds. Gives district number, dates covered by report, cash balance on last preceding report, sources of receipts, amount, cash disbursements in detail, amounts, balance on hand; signature of county superintendent. Arr. chron. No index. Hdw. on printed form.  $2 \times 9 \times 15$ . Treas. va.

355. AUDIT REPORTS, 1922-34. 1 folder.  
Copies of financial statements concerning independent school districts as reported by auditing agencies. Gives apportionment of money received through taxes, bond sales, investments, library fund, and other sources; totals of expenditures for instruction, operation and maintenance; grand totals of receipts, expenditures and balance. No orderly arr. No index. Hdw. on printed form.  $9\frac{1}{2} \times 12 \times 1$ . Treas. va.

356. FINANCIAL REPORTS OF THE POWER-LINE HIGHWAY DISTRICT, 1920-34.  
1 vol. 1935--- in General Ledger, entry 341.  
Record of the operations in funds as reported to commissioners from an independent highway district. Gives receipts, funds credited; disbursements, purpose, name of payee; warrants listed in numerical order, name of payee, date, and amount. Arr. num. by warrant no. No index. Hdw. 152 pp.  $14 \times 11 \times 1$ . Treas. va.

For Power-Line Highway District bond records, see entry 361.

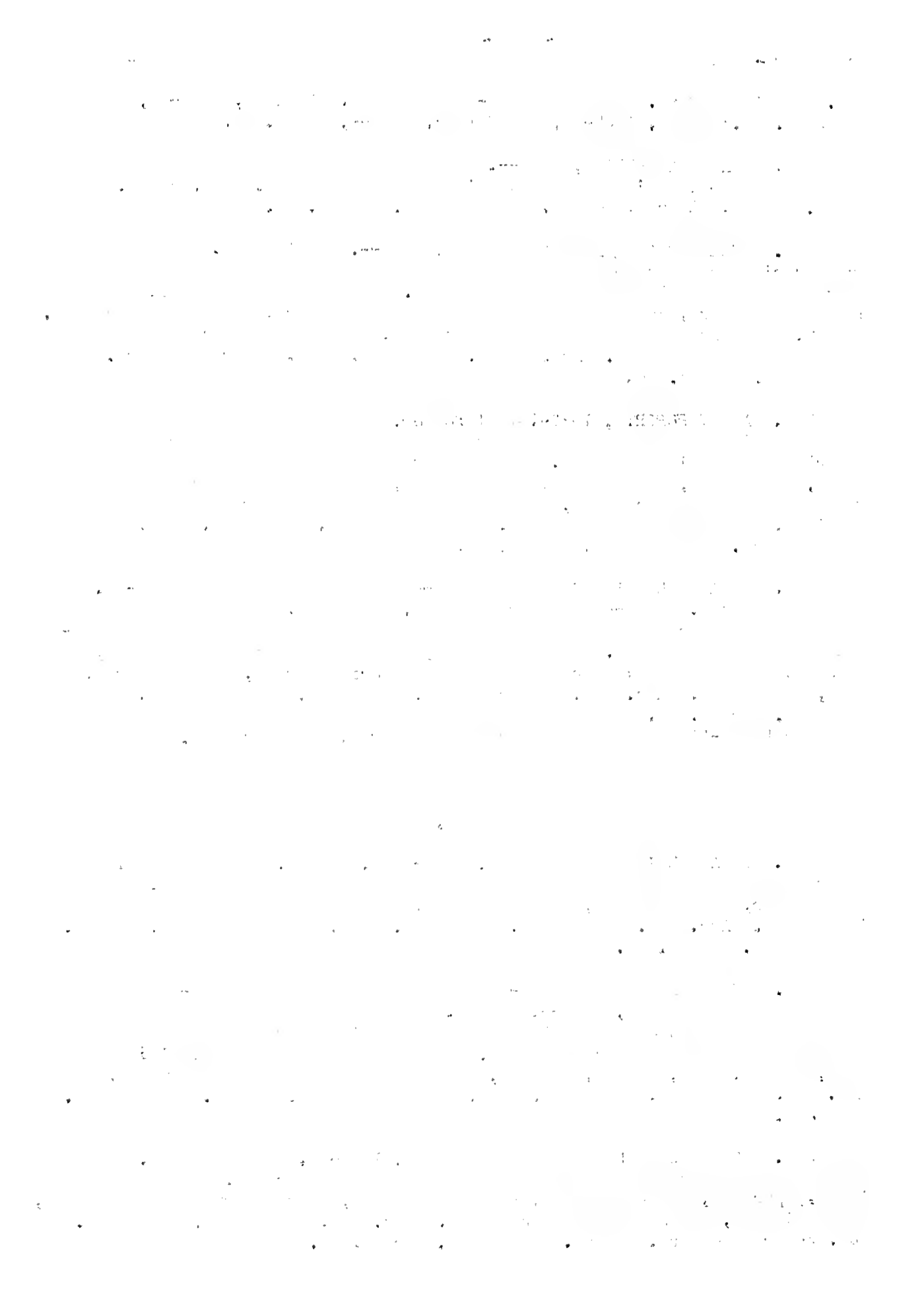
Bonds

(See also entries 384, 385)

357. TREASURER'S BOND REGISTER, 1887-1916. 1 vol. Discontinued.  
Record of all bonds issued to furnish money for county indebtedness. Gives bond number, date of issue, amount of bond, interest due, and to whom bond is payable. Arr. num. by bond no. No index. Hdw. on printed form. 80 pp.  $16 \times 14 \times 1$ . Treas. va.

358. SCHOOL DISTRICT BONDS - (and Drainage District Bonds - Court House Bonds), 1916---. 1 vol.  
Record of bonds issued to furnish money for specified drainage and school districts and the county court house. Gives name of bondholder, kind of bond, number, date, amount, purpose, and interest due on listed coupons. Arr. num. by bond no. No index. Hdw. on printed form. 80 pp.  $15 \times 17 \times 1$ . Treas. va.

359. COMMON SCHOOL DISTRICT BOND LISTS, 1921-22. Discontinued.  
Record of bonds issued to furnish money for school districts. Gives date of issue, purpose, amount of bond, rate of interest, years to run, serial number, date redeemed, amount for which redeemed. Arr. num. by bond no. No index. Hdw. on printed form. 75 pp.  $15 \times 9 \times 1$ . Treas. va.



Treasurer's Licenses; Tax Certificates;  
Correspondence

(360-364)

360. REGISTER OF MUNICIPAL BONDS, 1919-30. 1 vol. Discontinued. Record of bonds issued to furnish funds for Panhandle Highway. Gives amount of bond, date of issue, date of maturity, bond number, dates of coupon payments. Arr. num. by bond no. No index. Hdw. on printed form. 11 pp. 16 x 13 x 1/16. Treas. va.

361. BOND REGISTER, 1920--. 1 vol. Record of bonds issued to furnish money for Power-Line Highway District. Gives name of purchaser, bond number, amount of bond, date issued, rate of interest, years to run, dates of coupon payments. Arr. num. by bond no. No index. Hdw. on printed form. 25 pp. 17 x 14 x 1/4. Treas. va.

For Financial Reports of the Power-Line Highway District, see entry 356.

#### Licenses

(See also entries 19, 20, 269)

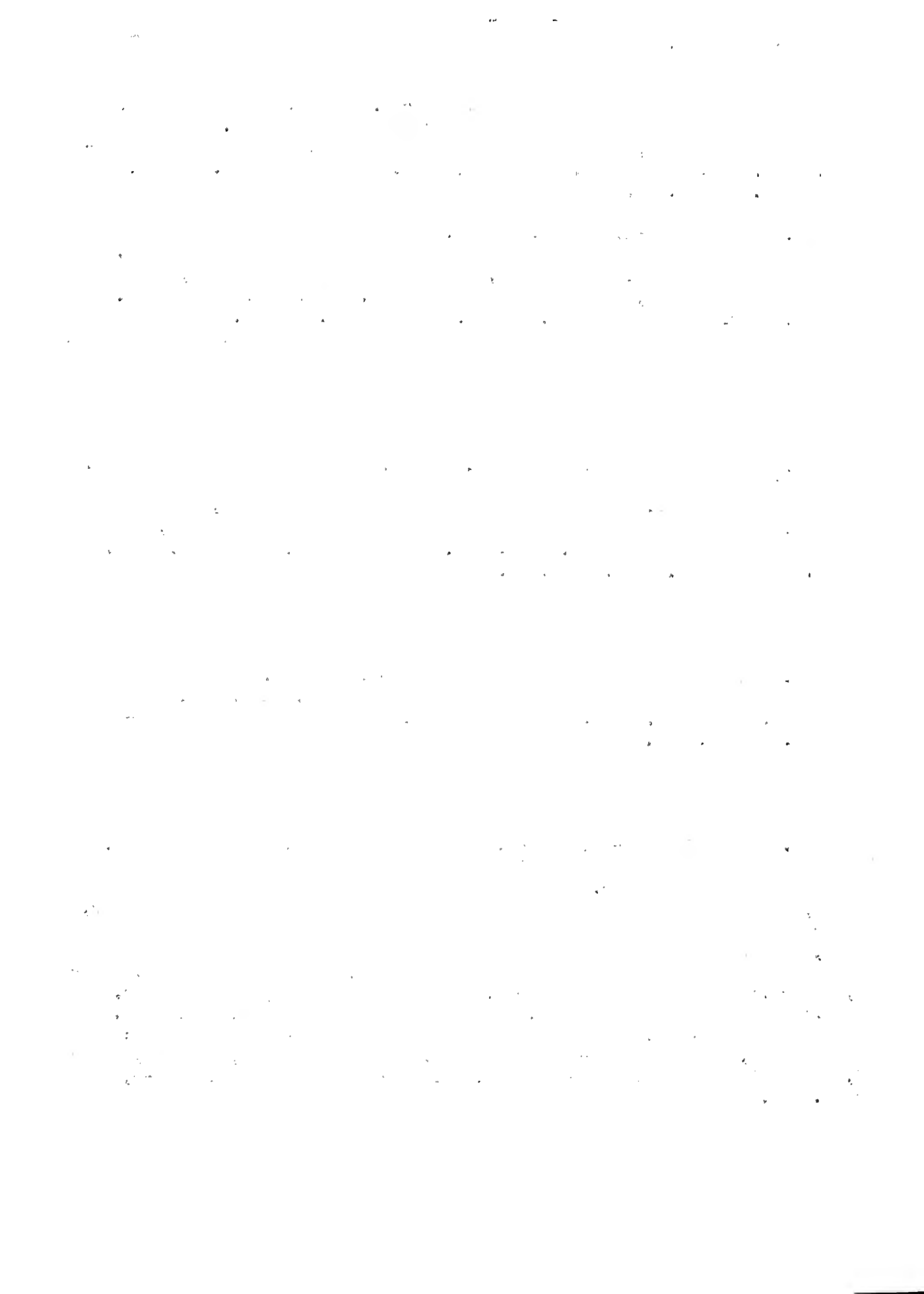
362. LICENSE REGISTER, 1898-1914. 1 vol. 1915-- could not be found. Treasurer's record of licenses issued to persons operating certain types of business or amusement. Gives class of license, to whom issued, legal address of owner, type of business to be operated, date license was granted, date of expiration, and amount of fee. Arr. num. by license no. No index. Hdw. 240 pp. 15 x 12 x 2. Aud. bsmt. va.

#### Tax Certificates

363. TAX ANTICIPATION CERTIFICATES, 1933--. 6 vols. Duplicates of Tax Anticipation Certificates, entry 339. Arr. num. by certificate nos. No index. Hdw. on printed form. 50-100 pp. 3 1/2 x 8 1/2 x 1/4 - 11 x 8 1/2 x 1. Treas. off.

#### Correspondence

364. LETTERS, 1913-24, 1929--. 9 cardboard boxes, 11 file drawers. Original letters received and copies sent out by the treasurer and by the treasurer as tax collector. Contains letters relating to checks and money orders, correspondence relative to estates settled by public administrator, letters about delinquent taxes and the sale of property for non-payment of taxes, letters relating to tax matters, and requests to be advised of the amount of taxes due on certain described property. 7 cardboard boxes, 1913-24, no arr.; 3 file drawers, 1917-24, and 1 cardboard box, 1932-33, arr. chron.; 1 cardboard box, 1929-33, and 8 file drawers, 1934-- , arr. alph. by name of correspondent. Cardboard boxes, 10 1/2 x 11 x 15 - 11 x 12 1/2 x 21; file drawers, 12 x 11 x 22 - 12 1/2 x 14 x 24. Cardboard boxes, 1913-24, 1929-33, and 3 file drawers, 1917-24, bsmt. st. va.; 8 file drawers, 1934-- , treas. off.





XV. AUDITOR

The county auditor in Idaho counties functions principally as a supervisor of other officers and a responsible agent of the board of county commissioners of which he is clerk. He is closely identified with all incidental functions; namely supervision, administration and the execution of fiscal processes. He serves as a coordinator between the board of county commissioners and the other officers on account of being directly connected with both. As will be noted, he has few duties other than as an agent of the board of commissioners and as fiscal supervisor of other county functionaries.

The county auditor has never been an official officer in Idaho counties. The first territorial legislature made the recorder ex officio auditor and clerk of the board of county commissioners (L.T.I. 1863-64, sec. 1, p. 591). The same legislature enacted a special statute making the auditor clerk of the board of commissioners (ibid., sec. 6, p. 523). The second territorial legislature made the county clerk, clerk of the board of county commissioners (L.T.I. 1864, ch. 9, sec. 6, p. 393). In accordance with a law effective in 1873, the ex officio auditor, then the official recorder, was again made clerk of the board of commissioners. When the constitution was framed in 1889, no provision was made for a clerk of the board of commissioners. The territorial law having been adopted with the exception of laws in conflict with the constitution, (Const. of Ida. 1890, art. 21, sec. 2) by the state, the law effective in 1873, making the auditor clerk of the board of commissioners was inherited from Idaho Territory and has never been changed (L.T.I. 1870-71, sec. 8, p. 20; I.C.A. 1932, 30-607). The wording of the laws is "The county auditor is ex officio clerk of the board of county commissioners". Some confusion is caused by the wording of the statute in-as-much as the office of auditor is itself an ex officio office and that of clerk of the board of county commissioners is made ex officio to an ex officio office.

The qualifications and term of office of auditor necessarily coincide with those of the clerk of the district court since in his capacity as the clerk of the court he is the actual elected official. The state constitution (Const. of Ida. 1890, art. 5, sec. 16) provides that the clerk shall hold office for a period of four years. The statute provides that all persons elected to county offices must be qualified electors (I.C.A. 1932, 57-101) thus requiring the ex officio auditor to be a qualified elector.

The county auditor as such has powers and duties under the law and also duties by virtue of being clerk of the board of commissioners. No official bonds, other than those required as recorder, need be furnished by the auditor. (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1516 subdiv. 6).

As clerk of the board of commissioners he is required: To record all proceedings of the board; to make complete entries for all resolutions and questions concerning the raising or spending of county funds; to record the vote of each member where the vote is not unanimous and or when requested to do so by any member of the board; to sign all orders made and warrants issued by order of the board; record the reports of the county treasurer concerning receipts and disbursements of the county; to preserve by filing all accounts acted upon by the board; to file all petitions and applications for franchises and record the action of the board with reference to them; to record all tax levy orders of the board; and to perform all other duties required by law or order of the board (L.T.I. 1868-69, ch. 15, sec. 6, p. 103; I.C.A. 1932, 30-608). He is further required: To receive and keep for a period of ten years

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Auditor

copies of election registers of the various precincts (L.S.I. 1931, ch. 220, sec. 11, p. 432; I.C.A. 1932, 33-711); to act as registrar for absentee voters (L.S.I. 1931, ch. 220, sec. 13, p. 432; I.C.A. 1932, 33-713); to make and keep a record of all tax levies, deliver one copy to the assessor, one copy to the tax collector, and one copy to the state board of equalization and file one copy in his office as auditor (L.S.I. 1913, ch. 58, sec. 102, p. 205; I.C.A. 1932, 61-811).

As clerk of the board of commissioners, the auditor has authority: To sign all records or documents with the chairman of the board (L.T.I. 1868-69, sec. 6, p. 100; I.C.A. 1932, 30-607); to administer oaths in connection with commissioners' business (L.T.I. 1868-69, sec. 6, p. 100; I.C.A. 1932, 30-606).

The law creating the board of equalization made the clerk of the board of commissioners clerk of the board of equalization. The wording of the present law concerning the duties of the clerk when the commissioners meet as a board of equalization are designated as duties of the clerk of the board of commissioners. He is required: To keep a record of all the proceedings in a book designated as a minute book to be kept by the board of commissioners; to record all equalization adjustments, all allowances of exemptions, all changes and corrections and the names of all persons appearing before the board and a minute record of all notices mailed to persons whose property value has been changed by the board of equalization (R.C. 1908, sec. 1701; I.C.A. 1932, 61-411).

The auditor as clerk of the board of county commissioners, is clerk of the board of canvassers when the commissioners are acting as a board of canvassers (L.S.I. 1890-91, sec. 101, p. 57; I.C.A. 1932, 33-1110).

In addition to all of the above duties the auditor, when acting strictly in the capacity of auditor, is required: To make an abstract of the real property assessment roll (L.S.I. 1913, ch. 58, sec. 66, p. 193; I.C.A. 1932, 61-412) and transmit a copy to the state auditor (L.S.I. 1913, ch. 58, sec. 67, p. 194; I.C.A. 1932, 61-413); to make an abstract of the personal property roll (L.S.I. 1913, ch. 58, sec. 185, p. 234; I.C.A. 1932, 61-1809) and transmit the original to the state auditor (L.S.I. 1913, ch. 58, sec. 186, p. 234; I.C.A. 1932, 61-1810); to keep accounts current with the treasurer for all money paid into the treasury and expended therefrom and file a copy of the treasurer's receipt (L.T.I. 1863-64, sec. 25, p. 556; I.C.A. 1932, 30-1804); to compute and extend the tax levies on the real property assessment roll; make affidavit as to its correctness and deliver it to the tax collector (R.C. 1908, sec. 1724; I.C.A. 1932, 61-903); to make an annual statement of the financial condition of the county, file a copy with the board of commissioners and forward a copy to the state auditor (L.S.I. 1901, sec. 1, p. 294; I.C.A. 1932, 30-1807); to file the canvassed results of county bond elections (L.S.I. 1895, subdiv. 3612, p. 56; I.C.A. 1932, 30-1407); to act as budget officer of the county and compile and prepare preliminary budgets for the consideration of the commissioners; to enforce the provisions of the budget law; to notify all officers elective or appointed to file budget estimates; to furnish proper forms for the making of the estimates; to prepare a budget estimate in case of the failure of officers or appointees to do so (L.S.I. 1931, ch. 122, sec. 2, p. 210; I.C.A. 1932, 30-1202); to examine and settle the accounts of all persons indebted to the county (R.S. 1887, sec. 2007; I.C.A. 1932, 30-1803); to file declarations of candidacy for county and precinct officers (L.S.I. 1931, ch. 18, sec. 8,

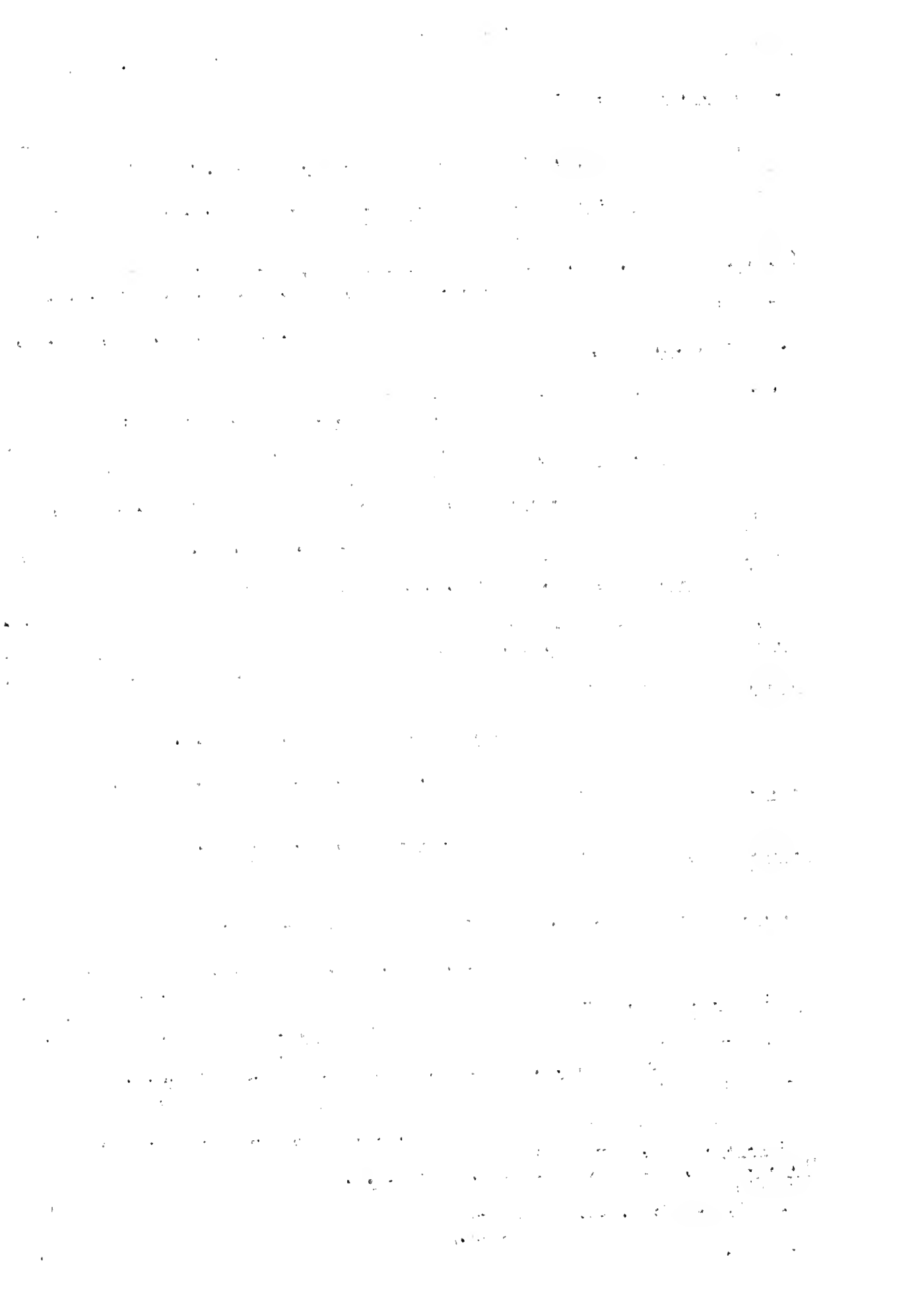
1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and auditing. The text notes that incomplete or inaccurate records can lead to significant errors and potential legal consequences.

2. The second section focuses on the role of internal controls in preventing fraud and ensuring the integrity of financial data. It highlights that a robust system of internal controls, including segregation of duties and regular reconciliations, is crucial for identifying and mitigating risks. The document stresses that these controls should be tailored to the specific needs and risks of the organization.

3. The third part of the document addresses the challenges of data security and privacy in the digital age. It discusses the increasing reliance on technology and the associated risks of data breaches and unauthorized access. The text provides guidance on implementing strong security measures, such as encryption and access controls, to protect sensitive information and maintain compliance with relevant regulations.

4. The final section discusses the importance of ongoing monitoring and review of financial and operational performance. It suggests that regular audits and reviews are necessary to identify areas for improvement and ensure that the organization remains on track with its strategic goals. The document concludes by emphasizing the need for a culture of continuous improvement and transparency.

p. 34; I.C.A. 1932, 33-608); to check the assessment roll after the tax collection periods and charge the tax collector with the delinquent taxes as extended and mark the receipts corresponding to the delinquency extension "delinquent" (R.C. 1908, sec. 1741; I.C.A. 1932, 61-1011); to hold all securities or trust receipts deposited to secure public deposits in the various banks (L.S.I. 1921, ch. 256, sec. 18, p. 563; I.C.A. 1932, 55-119) and to keep a record of the same (ibid.); to sign all business licenses, deliver them to the tax collector and charge him with the amount delivered (L.S.I. 1874-75, sec. 82, p. 475; I.C.A. 1932, 61-2004); to provide printed ballots for every election (L.S.I. 1890-91, secs. 55, 56, p. 57; I.C.A. 1932, 33-803); to enter irrigation district levies on the assessment roll if the county is collecting taxes for the district (L.S.I. 1923, ch. 173, sec. 1, p. 276; I.C.A. 1932, 42-726); to make a joint quarterly report with the treasurer to the board of commissioners on the financial condition of the county (R.S. 1887, sec. 2010; I.C.A. 1932, 30-1806); to make a monthly settlement with the treasurer (R.S. 1887, sec. 1850; I.C.A. 1932, 30-1612); to make a monthly settlement with the tax collector on delinquent tax collections (C.L. 1918, 135-130 I.C.A. 1932, 61-1020); to publish a list of candidates, in ballot form, who have been nominated at primaries, not less than thirty days before the general election (L.S.I. 1931, ch. 18, sec. 45, p. 46; I.C.A. 1932, 33-645); to publish names of persons who have filed declarations of candidacy and given notice of the primary election (L.S.I. 1931, ch. 18, sec. 10, p. 34; I.C.A. 1932, 30-610); to compute and enter all taxes on the assessment roll (See R.C. 1908, sec. 1720; I.C.A. 1932, 61-901); to charge the tax collector with all taxes extended on the real property assessment roll (R.C. 1908, 1725; I.C.A. 1932, 61-905); to make a register of all warrants issued (R.S. 1887, sec. 2009; I.C.A. 1932, 30-1805); to extend tax levies, for school purposes, on the assessment roll (L.S.I. 1921, ch. 215, sec. 54, p. 456; I.C.A. 1932, 32-706); to draw warrants on school districts on presentation of orders signed by the chairman of the school board and countersigned by the county superintendent (L.S.I. 1893, sec. 33, p. 187; I.C.A. 1932, 32-809); to make tax settlements each month with independent taxing units for which taxes have been collected (L.S.I. 1913, ch. 58, sec. 200, p. 238; I.C.A. 1932, 61-1804); to report to the state each month on money collected for it and file copy of report with order to treasurer to remit money in the treasury belonging to the state (L.S.I. 1913, ch. 58, sec. 201, p. 239; I.C.A. 1932, 61-1805); to report to the state auditor each month on the number of licenses issued by the tax collector, the amount of money paid for the same and the number and description of license blanks on hand (L.S.I. 1874-75, sec. 87, p. 475; I.C.A. 1932, 61-2006); to certify to independent taxing units the assessed valuation of taxable property in their districts or corporate limits (R.C. 1908, sec. 1721; I.C.A. 1932, 61-815); to prepare blank warrants in separate series for each year (R.S. 1887, sec. 2009; I.C.A. 1932, 30-1805); to specify on each warrant which he draws, the liability for which drawn and when it accrued (R.S. 1887, sec. 2003; I.C.A. 1932, 30-1802); to make a report as budget officer, to the county commissioners each quarter (L.S.I. 1931, ch. 122, sec. 11, p. 218; I.C.A. 1932, 30-1211); on or before the second Monday of February each year, to make a complete statement to the commissioners of the budgetary operations of the county for the preceding fiscal year (L.S.I. 1931, ch. 122, sec. 10, p. 218; I.C.A. 1932, 30-1210); to prepare budget estimates for his own office (L.S.I. 1931, ch. 122, sec. 2, p. 210; I.C.A. 1932, 30-1202); to make certificates of election to county and precinct officers (L.S.I. 1890-91, sec. 101, p. 57; I.C.A. 1932, 35-1110); to deliver a copy of abstract of votes to secretary of state (L.S.I. 1890-91, sec. 102, p. 57; I.C.A. 1932, 35-1111).



The auditor has power to draw all warrants when claims have been allowed by the board of commissioners (L.T.I. 1874-75, sec. 26, p. 556; I.C.A. 1932, 30-1801). He is also given expressed power to examine the books of the county treasurer any time he so desires (R.S. 1887, sec. 1861; I.C.A. 1932, 30-1623).

The auditors of the various counties are required by statute to keep: A register of all warrants issued (R.S. 1887, sec. 2009; I.C.A. 1932, 30-1801); a bond register of all county bonds sold (L.S.I. 1927, ch. 262, sec. 6, p. 553; I.C.A. 1932, 55-219); a duplicate copy of the abstract of the assessment roll (R.C. 1908, sec. 1701; I.C.A. 1932, 61-413); accounts current with the treasurer (R.S. 1887, sec. 2008; I.C.A. 1932, 30-1804); certificates of nomination (L.S.I. 1890-91, sec. 26, p. 62; I.C.A. 1932, 33-643); abstract of votes (L.T.I. 1863-64, secs. 28, 29, p. 566; I.C.A. 1932, 33-1111); a record of the number of ballots sent to each polling place (L.S.I. 1890-91, sec. 63, p. 57; I.C.A. 1932, 33-811); stubs of all licenses issued to the tax collector and a ledger in which he must keep the collector's accounts for all licenses delivered to him, sold or returned unsold by him (R.S. 1887, sec. 1634; I.C.A. 1932, 60-2005); a record of all fees collected (L.S.I. 1901, sec. 1, p. 208; I.C.A. 1932, 57-1010); a record of all depository securities or trust receipts (L.S.I. 1921, ch. 256, sec. 18, p. 568; I.C.A. 1932, 55-119); emergency employment record (L.S.I. 1915, ch. 27, sec. 10, p. 82; unconstitutional act repealed); paid warrants (L.T.I. 1863-64, sec. 121, p. 501; I.C.A. 1932, 30-1612); treasurer's monthly reports of cash on hand and bank deposits (L.S.I. 1921, ch. 253, sec. 31, p. 538; I.C.A. 1932, 55-134); tax collector's monthly reports (L.T.I. 1863-64, sec. 27, p. 407; I.C.A. 1932, 61-1803); tax collector's reports on delinquent taxes (L.S.I. 1913, 133-130; I.C.A. 1932, 61-1020); treasurer's monthly reports of receipts and disbursements (R.S. 1887, sec. 1850; I.C.A. 1932, 30-1612); record of applicants for absentee ballots (L.S.I. 1917, ch. 142, sec. 2, p. 454; I.C.A. 1932, 33-1032); copies of auditor's certificates and treasurer's receipts (R.S. 1887, sec. 2008; I.C.A. 1932, 30-1804); tax levies (L.S.I. 1913, ch. 58, sec. 102, p. 205; I.C.A. 1932, 61-811); orders for school warrants (L.S.I. 1893, sec. 33, p. 187; I.C.A. 1932, 32-809); license register or ledger (R.S. 1887, sec. 1634; I.C.A. 1932, 61-2005).

The records required to be kept by the auditor, as listed above, have to do almost entirely with fiscal matters. The forms of all records listed are not prescribed. The keeping of the record derives from the necessity of performing the duty. The principal financial record found in the auditor's office is the general ledger. The form of this record is not specified by law. The duty of keeping accounts current with the treasurer makes necessary a record of this nature. Additional records usually kept by most counties are the "Register of Income and Distribution" and the "Abstracts of Expenditures".

When collections are reported to the auditor he makes an entry in a register of income and distribution for the full amount and then lists the separate amounts belonging to each fund or taxing unit under the proper heading in the same record. Periodically, the amounts are posted in lump sums to the fund or taxing unit account in the general ledger. When warrants are drawn the total is entered under the proper fund or taxing unit in an abstract of expenditures and later is posted in bulk to the general ledger. Sometimes the allowance book, listed as commissioners' record, is used as





an abstract of expenditures record. In some counties the appropriation ledger is now used as a place in which to record expenditures as well as appropriations; in others the warrant register is used as a record in which to keep this information.

The records listed for the auditor's office in Kootenai County conform generally to those kept by auditors throughout the state. There has been some shifting of the method used in the keeping of the financial records. The Auditor's Cash Book (entry 365), a record of fees earned by the auditor and independent of receipts and expenditures reported to him by other officer was discontinued in 1917 and the information is now being kept in the recorder's Reception Record (entry 39). The Register of Income and Distribution (entry 366) has been preserved since 1917 only. Auditors usually keep an abstract of expenditures and a general ledger. No general ledger was reported as being kept by the auditor in Kootenai County. The Allowance Book (entry 6) in the commissioners office has been used as a record of expenditures since 1921. There is no evidence as to what method was used for recording expenditures before 1921.

The Emergency Employment Record (entry 367) has been discontinued because the law enacted concerning emergency employment in the state and counties was declared unconstitutional (Epperson Howell, 28 Idaho 338, 154 Pac., 621).

The Budget Estimates (entry 370) is a record of a comparatively recent date, set up in conformity with the new budget law making the auditor budget officer (supra).

Receipts and Disbursements  
(See also entries 6, 10)

365. AUDITOR'S CASH BOOK, 1887-1917. 6 vols. Discontinued. Record of daily fees and earnings of the auditor's office. Gives date, source of fee collected, and amount collected. Arr. chron. No index. Hdw. on printed form. 300-640 pp. 16 x 11 x 1 $\frac{1}{2}$  - 13 x 17 x 3. Bsmt. st. va.

366. AUDITOR'S REGISTER OF INCOME AND DISTRIBUTION, 1917--. 3 vols. Record of income and distribution as reported to the auditor. Gives date, source of income, total amount, and distribution to state, county, school districts, cities, villages, highway districts, road districts, and other funds or taxing units. Arr. chron. No index. Hdw. on printed form. 152-400 pp. 17 x 11 $\frac{1}{2}$  x 1 $\frac{1}{2}$  - 13  $\frac{3}{4}$  x 17 x 3. 2 vols., 1917-19, aud. bsmt. va.; 1 vol., 1920--., aud. off. va.

367. EMERGENCY EMPLOYMENT RECORD, 1932-33. 1 vol. Discontinued. Record of amounts paid to persons temporarily employed by Kootenai County as participants in emergency employment. Gives number of days worked, work project number, rate of pay, and total amount. Arr. chron. Indexed alph. by name of worker. Hdw. 240 pp. 12 x 14 x 1. Aud. off. va.

368. AUDITOR'S APPORTIONMENT RECORD (Auditor's Certificates), 1933--. 4 stacks. Duplicates of Auditor's Orders to Receive (Auditor's Certificates), entry 344. Arr. chron. No index. Hdw. and typed on printed form. 9 x 14 x 1 $\frac{1}{2}$  -



9 x 14 x 5. Aud. off. va.

369. REGISTER OF SECURITIES DEPOSITED, 1930--. 1 vol.

Record of investment securities deposited with the county auditor, by banks, to secure county funds deposited therein. Gives name of depositing unit, name of bank, date of deposit, deposit certificate number, kind of security, by whom issued, trust receipt number, numbers of coupons attached, date deposited, expiration date, amount of security, balance on hand, amount withdrawn, withdrawal certificate number, number of coupons on hand, and date withdrawn. Arr. alph. by name of department or depositing unit; tab guides. No index. Hdw. on printed form. 75 pp. 16 x 12 x 1 $\frac{1}{2}$ . Aud. off. va.

Budgets

370. BUDGET ESTIMATES, 1929--. 1 vol., 1 folder.

Estimates of anticipated expenditures of each county office for salaries, equipment, supplies and other expenses. Gives itemized amounts under each group. Arr. alph. by name of officer. No index. Hdw. vol., 125 pp. 16 x 14 x 2; folder, 14 $\frac{1}{2}$  x 13 x 2. Aud. off. va.

Warrants and Claims

(See also entries 7, 8, 351)

371. AUDITOR'S WARRANT REGISTER, 1885--. 24 vols., 1 stack.

Record of all warrants allowed by the county commissioners and charged to the operating fund of the designated agency. Gives number of warrant, name of payee, amount, date of issue, purpose of payment; if registered gives date, amount of interest, total, and name of payee. Arr. num. by warrant nos.; and alph. ~~thereunder~~ by name of fund. No index. Hdw. on printed form. Vols., 285-300 pp. 14 x 9 $\frac{1}{2}$  x 1 $\frac{1}{2}$  - 18 x 14 x 3; stack, 18 x 21 x 3. 22 vols., 1885-1922, and stack, 1923-29, aud. bsmt. va.; 2 vols., 1930--, aud. off. va.

372. CURRENT EXPENSE WARRANTS, 1921--. 4 bundles, 13 file boxes.

Original paid warrants issued for general office expenses. Gives warrant number, date, payee's name, amount, purpose, fund to which charged, signature of auditor or his deputy. Arr. num. by warrant nos. No index. Hdw. on printed form. Bundles, 10 x 4 x 2; file boxes, 11 x 5 x 14. Bundles, aud. bsmt. va.; file boxes, aud. off.

373. SCHOOL WARRANT ORDERS, 1925--. 37 bundles. 1931-- also in entry 404.

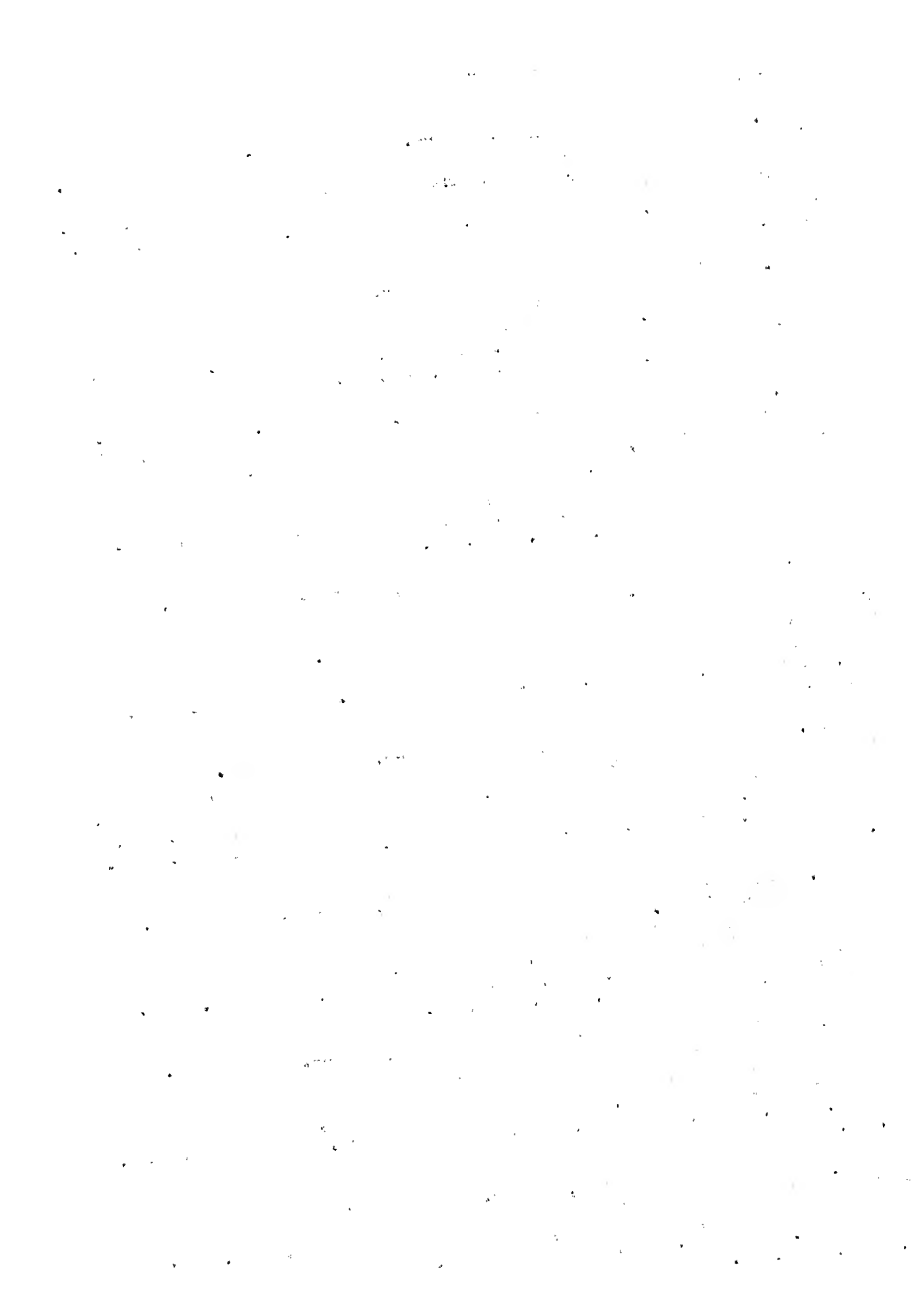
Folders containing originals and copies of orders authorizing the auditor to issue warrants in payment of school expenses. Gives order number, date, amount, name of payee, school district to which charged, and signature of superintendent. No orderly arr. No index. Hdw. on printed form. 4 $\frac{1}{2}$  x 10 x 2. 23 bundles, 1925-29, aud. bsmt. va.; 14 bundles, 1929--, aud. off. va.

374. SCHOOL WARRANTS, 1922--. 10 bundles, 14 file boxes.

Original paid and cancelled warrants issued to pay school expenses in designated districts. Gives date, warrant number, amount, name of payee, purpose of payment, number of district to which charged, and signature of auditor or his deputy. Arr. num. by warrant nos. No index. Hdw. on printed form. Bundles, 4 x 10 x 12; file boxes, 11 x 5 x 14. Aud. bsmt. va.



375. ROAD DISTRICT WARRANTS, 1926--. 3 file boxes.  
Original paid warrants issued to pay road expenses in designated districts. Gives date, warrant number, amount, name of payee, purpose of payment, name of district to which charged, and signature of auditor or his deputy. Arr. num. by warrant nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. bsmt. va.
376. GENERAL ROAD FUND WARRANTS, 1924--. 4 file boxes.  
Original warrants issued in payment of claims as allowed by the board of county commissioners. Gives date, name of claimant, amount claimed, and signature of auditor or his deputy. Arr. num. by warrant nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. off. va.
377. STATE HIGHWAY AID CLAIMS, 1931-33. 1 file box. Discontinued.  
Original claims for payment of labor on federal aid highway projects. Gives date, name of claimant, dates on which labor was performed, hours worked each day, amount of pay claimed, signatures of claimant and auditor or his deputy; if allowed give date, warrant number, and signature of the chairman of the board of county commissioners. Arr. num. by claim nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. bsmt. va.
378. SPECIAL BRIDGE CLAIMS AND WARRANTS, 1920-27. 1 file box.  
Discontinued.  
Original claims and warrants issued in payment for labor and materials in connection with construction of bridges in the county. Gives date, name of claimant, claim and warrant numbers, amounts of claim and warrant, and date paid. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 14. Aud. off. va.
379. INDIGENT AND PENSION WARRANTS, 1930--. 5 file boxes.  
Original paid warrants issued to aged, blind or crippled persons, or in payment of pensions to mothers in need. Gives date of issue, name of payee, amount claimed, fund to which charged and signature of auditor. Arr. num. by warrant nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. bsmt. va.
380. CLAIMS AND WARRANTS (Court House Fund), 1925-27. 1 file box.  
Discontinued.  
Original claims and warrants issued for labor performed and materials for building Kootenai County courthouse. Gives date, name of claimant, amount of claim, and amount allowed. Arr. num. by warrant nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. bsmt. va.
381. PROSECUTING ATTORNEY'S CONTINGENT FUND, 1921--. 1 file box.  
Folders containing original orders signed by the county attorney authorizing the auditor to issue warrants to be charged to funds set aside for investigation purposes. Gives date, amount, purpose of payment, and signature of attorney. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 14. Aud. off. va.
382. CLAIMS (Miscellaneous), 1920--. 38 bundles.  
Original claims presented for payment for amounts to be charged to current expense, indigent aid, general road, and road district funds. Arr. num. by claim nos. No index. Hdw. on printed form. 10 x 5 x 24 - 11 x 15 x 25. Aud. bsmt. va.



383. COUNTY WARRANTS, 1919--. 10 bundles.

Warrants issued in payment of miscellaneous claims as authorized by the county commissioners against county funds. Gives date, name of claimant, amount, and signature of auditor or his deputy. Arr. num. by warrant nos. No index. Hdw. on printed form. 8 x 11 x 17. Aud. bsmt. va.

Bonds

(See also entries 357-361)

384. BOND REGISTER, 1887--. 1 vol.

Record of bonds issued for the purpose of borrowing money to finance designated county undertakings. Include general funding, drainage districts, county building, and school funds. Gives name of fund bonded, purpose of bond, date, face value, name of bonding company or bond holder; consecutive list of all interest bearing coupons showing date due, and date paid. Arr. num. by bond nos. No index. Hdw. on printed form. 80 pp. 17 x 16 x 1. Aud. off. va.

385. PAID BONDS OF KOOTENAI COUNTY, 1896--. 3 file boxes.

Original paid bonds issued to furnish money for county undertakings including general funding, drainage districts, county buildings and school district bonds. Gives number, name of bond holder or company furnishing bond, amount of bond, purpose, terms and conditions, date of issue, and rate of interest; interest bearing coupons indicated show date due, and date paid. Arr. num. by bond nos. No index. Hdw. on printed form. 11 x 5 x 14. Aud. bsmt. va.

Assessments

(See also entry 322)

386. ABSTRACT OF REAL PROPERTY ASSESSMENT ROLLS, 1919--. 1 vol.

Abstract record of data shown on real property rolls. Gives total assessed valuation under each classification, rate of levy per unit, total amount of taxes raised by each taxing unit, and grand total; total tax exemption, and segregated amount allowed World War Veterans. Arr. chron. No index. Typed on printed form. 33 pp. 15 x 18 x 1. Assr. off., on shelf.

Delinquent Taxes

387. SALE OF COUNTY PROPERTY, 1922-28. 1 bundle. Discontinued.

Copies of lists of real property advertised for sale because of unpaid delinquent taxes. Gives description of each piece of property, and years for which taxes are delinquent. No orderly arr. No index. Hdw. on printed form. 9 $\frac{1}{2}$  x 14 x  $\frac{1}{2}$ . Aud. off. va.

388. REGISTER OF DELINQUENT CERTIFICATES, 1919-26. 1 vol. Discontinued in this form.

Record of conditional conveyances issued by the tax collector to the auditor as grantee in trust for the county, covering irrigation districts upon which taxes have become delinquent. Gives certificate number, date of certificate, year of delinquency, amount and distribution of tax, name and address of party assessed, conditions under which deed can be obtained, and formal





statement by the person making grant to auditor. Arr. alph. by name of irrigation district; tab guides. No index. Hdw. on printed form. 350 pp. 18 x 13 x 2. Aud. off. va.

For subsequent related record, see entry 389; for tax collector's register of delinquency certificates, see entry 335.

389. RECORD OF DELINQUENT ASSESSMENTS, 1926--. 1 vol.

Record of delinquent assessments on irrigation lands because of unpaid land and water taxes. Gives name of party assessed, description of property, amounts of delinquency, penalty, interest and costs, and date paid. Arr. alph. by name of irrigation district. No index. Hdw. on printed form. 120 pp. 11 x 16 x 2. Aud. off. va.

For prior related record, see entry 388.

390. IRRIGATION DISTRICT DELINQUENCY CERTIFICATES, 1915-17. 1 file box. Discontinued.

Original certificates issued upon sale of property because of unpaid taxes. Gives number of certificate, name of purchaser, amount, for which sold, and date of sale. Arr. chron. No index. Hdw. on printed form. 4 x 4 $\frac{1}{2}$  x 10. Aud. off. va.

391. IRRIGATION DISTRICT CERTIFICATES, 1930--. 1 file box.

Folders containing original delinquency certificates which have been paid in full and filed with the county auditor as proof of redemption. Gives date, certificate number, name of purchaser, face value, interest and penalty. Arr. alph. by name of irrigation district. No index. Hdw. on printed form. 11 x 5 x 14. Aud. off. va.

Elections

(See also entries 28, 426)

392. REGISTER OF ELECTIONS, 1892--. 4 vols.

Summaries of general, special, and primary elections as reported by the board of county commissioners meeting as a canvassing board. Gives name and number of each precinct, year of election, names of candidates in each precinct, office for which he is candidate, and total votes cast for each candidate. Arr. chron. by election year; tab guides. No index. Hdw. 315 pp. 18 x 13 x 2 $\frac{1}{2}$ . Vols., 1-2, aud. bsmt. va.; vols., 3-4, aud. off. va.

393. REGISTER OF ABSENT VOTERS, 1918--. 1 vol.

Register of residents of the county, who being absent and desiring to vote in primary and general elections, have applied to county auditor for absentee ballots. Gives name of applicant, date of application, residence, precinct, date of and kind of election, date ballot sent, date and method of delivery and date returned. Arr. alph. by name of voter; tab guides. No index. Hdw. 150 pp. 13 $\frac{1}{2}$  x 9 x 1. Aud. off. va.

394. ELECTION MATTERS, 1913-18, 1936. 2 file boxes.

Various papers concerning elections, including: (Declarations of Candidacy), entry 395; (Certificates of Election), entry 397; (Official Oaths), entry 398; and receipts for election supplies delivered to precincts. Arr. chron. Hdw. and typed on printed form. 11 x 5 x 14 - 4 $\frac{1}{2}$  x 4 $\frac{1}{2}$  x 10. 1 file box, 1913-18, aud. bsmt. va.; 1 file box, 1936, aud. off. va.



395. (DECLARATIONS OF CANDIDACY), 1913-18, 1936. In Election Matters, entry 394.

Original notices filed by persons announcing intention to become candidates for election to public office. Gives number of precinct of which he is a resident, political party of which he is a member, office being sought, date of election, statement of eligibility, post office address, signature of candidate, date and signature of witnessing official, and signature of five or more signers affirming petition of candidate.

396. CERTIFICATES OF NOMINATION, 1932. 1 vol. Discontinued.

Copies of certificates affirming nominations of persons as candidates for election to public officer. Gives date of nomination, name of candidate, office sought, political party to which affiliated, and signature of auditor or his deputy. Arr. chron. No index. Hdw. on printed form. 25 pp.  $6\frac{1}{2} \times 9\frac{1}{2} \times \frac{1}{4}$ . Aud. off. va.

397. (CERTIFICATES OF ELECTION), 1913-18, 1936. In Election Matters, entry 394.

Certificates affirming election of public officials for various offices. Gives date of election, name of person elected, office to which elected, and term of office; date and signature of the clerk of the board of county commissioners.

398. (OFFICIAL OATHS), 1913-18, 1936. In Election Matters, entry 394. Original instruments signed by county officials about to assume office, declaring their allegiance to the United States and their intention to conduct the affairs of their office according to statutes prescribed. Gives name of new official, office to which elected, term of office, and signatures of official and clerk of board of county commissioners.

For other official oaths, see entry 118.

399. ELECTOR'S OATHS BEFORE REGISTRAR, 1936. 1 bundle.

Original sworn statements of United States citizens affirming their eligibility to vote at an election. Gives name of county, number of precinct in which registration is sought, number of precinct where previously voted, statement concerning age, signature of elector, date and signature of the precinct registrar. No orderly arr. No index. Hdw. on printed form.  $5 \times 9 \times 3$ . Aud. bsmt. va.

400. RECORD OF ELECTION TICKETS, 1892-1900. 1 vol. Discontinued.

Record of ballots furnished to voting precincts at time of elections. Shows name of precinct, names of judges to whom sent, date sent, number of ballots, how delivered, date received and remarks. Arr. chron. No index. Hdw. 80 pp.  $16 \times 11 \times 1$ . Aud. bsmt. va.

401. RETURNED LETTERS, (ELECTIONS), 1932. 1 folder.

Sealed envelopes containing ballots returned from the post office that have been sent by registered mail to applicants for absentee ballots who have failed to receive same. No orderly arr. No index.  $9\frac{1}{2} \times 14 \times \frac{1}{2}$ . Aud. off. va.



## XVI. SUPERINTENDENT OF SCHOOLS

When the first territorial legislature created most of the county offices, provision was made for a county superintendent of schools (L.T.I. 1863-64, sec. 1, p. 591). No provision was made for a territorial or county educational system until 1864. The second territorial legislature provided for such a system of schools, their management and supervision (L.T.I. 1864, ch. 6, p. 377). About 1875, probably due to the decline in the importance of the educational functions of the counties, the office of county superintendent was abolished and the auditor made ex officio county superintendent in all counties except two (Boise and Alturas), in which the probate judge assumed the responsibilities of superintendent (L.T.I. 1874-75, sec. 37, p. 532). In 1881 special laws providing for county superintendents in six counties (Bear Lake, Alturas, Custer, Lemhi, Ada and Boise) were enacted (L.T.I. 1880-81, sec. 1, p. 433). In 1883, a general law was enacted providing for the election of county superintendents in all counties where there were five or more school districts (L.T.I.

No more changes were made in the office of county superintendent until the constitution was adopted in 1890. When the constitution was framed the office was eliminated and the probate judge made ex officio county superintendent (Const. of Ida. 1890, art. 18, sec. 6). An amendment making the county superintendent a separate constitutional officer was proposed and adopted in 1895 but supporting legislation was not enacted until 1897 (L.S.I. 1897, sec. 1, p. 79). No important changes have been made since that time.

Although professional skill should have been principal qualifications of a county superintendent, persons occupying the office between 1864 and 1897 were not required to have professional training. The law creating the office of county superintendent in 1897 (supra) provided that no person should be eligible to the office of county superintendent unless he was a practical teacher and the holder of a valid first grade certificate. Professional requirements have been increased since that time the tendency is to increase them still more. The twelfth session of the state legislature enacted a law requiring persons elected to the office of county superintendent to have either a state or a state life certificate and two years experience as a teacher in the schools of Idaho (L.S.I. 1913, ch. 115, sec. 3, p. 435). The qualifications remained thus until 1937. The 1937 legislature enacted a law requiring persons elected to the office of county superintendent, in addition to other qualifications, to be holder of a superintendent's and supervisor's certificate unless he had been a county superintendent after 1929 (L.S.I. 1937, ch. 178, sec. 1, p. 294). There is no statutory enactment or regulation of the state board of education, outlining the educational training, experience, and procedure necessary to acquire such a certificate.

At present no person is eligible to hold the office of county superintendent unless, in addition to the professional qualifications, he is twenty-five years old and a qualified elector of the county in which he seeks to be nominated (L.T.I. 1897, sec. 2, p. 79; I.C.A. 1932, 32-202; L.S.I. 1937, ch. 178, sec. 1, p. 294).

The county superintendent is the principal functionary charged with the supervision of the state's educational system in the county. Under the district system with boards of trustees, the county superintendent exercises very little direct management. His duties are almost exclusively confined to coordination and supervision.



The functions of the county superintendent have changed little since the office was finally established in 1897. Likewise the term of office has not changed. It was fixed at two years duration by the act passed in 1897 and has remained the same since that time (L.S.I. 1897, sec. 1, p. 79; I.C.A. 1932, 32-301). The constitution provides that the salary of the county superintendent must be fixed by law (Const. of Ida. 1890, art. 18, sec. 6). Contrary to the provisions of the constitution, the law delegates to the board of commissioners the authority to fix the salary, within upper and lower limits, of the county superintendent (I.C.A. 1932, 30-2606; am. 1937, L.S.I. 1937, ch. 73, p. 98).

Like all other county officers, the county superintendent has many well defined powers and duties, each expressed power implying a duty and vice versa. He must take the oath of office and give bond to the county in a sum not less than two thousand dollars (L.S.I. 1897, sec. 2, p. 79; I.C.A. 1932, 32-202). He is generally charged with the supervision of the county schools with the exception of those in what are known as class A independent districts. It is his duty to visit the schools under his supervision at least once in each school year and observe the methods of instruction employed by the teachers, the manner of discipline and control, the classification of pupils, and the general management of the schools. He must give such encouragement and instruction to the various teachers as will be to the best interests of the school system. (L.T.I. 1897, sec. 3, p. 79; I.C.A. 1932, 32-203)

In addition to the general expressed and implied duties, he is required: To observe and make examination of the sanitary conditions of school buildings and grounds (L.S.I. 1917, ch. 120, sec. 1, p. 407; I.C.A. 1932, 32-204); to organize meetings of the teachers in the schools under his supervision (L.S.I. 1903, sec. 2, p. 264; I.C.A. 1932, 32-206); to designate at least five days in each month when he may be found in his office (R.C. 1908, sec. 587; I.C.A. 1932, 32-207); to make annual reports to the state department of education (L.S.I. 1890-91, sec. 12, p. 135; I.C.A. 1932, 32-215); to make arrangement, upon application of students, for their attendance in districts other than their own (L.S.I. 1913, ch. 119, sec. 1, subdiv. 47d, p. 463; I.C.A. 1932, 32-304); to post notices for the creation of new school districts and advise the board of commissioners on the matter (L.T.I. 1865-66, ch. 6, title 7, sec. 5, p. 133; I.C.A. 1932, 32-307); to conduct examinations for teachers (L.T.I. 1878-79, sec. 42, p. 23; I.C.A. 1932, 32-1103); to apportion public school money among the various school districts (L.T.I. 1865-66, ch. 6, title 4, sec. 3, p. 127; I.C.A. 1932, 32-608); to countersign all orders for warrants (L.S.I. 1905, sec. 2, p. 93; I.C.A. 1932, 32-810); to report to each district on the condition of its finances for the preceding quarter (L.T.I. 1882-83, sec. 1, p. 34; I.C.A. 1932, 32-612); to procure during July, an enumeration of all school-age children in unorganized school districts (L.S.I. 1929, ch. 101, sec. 3, p. 166; I.C.A. 1932, 32-403); to designate a day as Arbor Day in the month of April (L.S.I. 1903, secs. 1-3, p. 215; I.C.A. 1932, 32-2209); to attend all meetings called by the state superintendent (L.S.I. 1893, sec. 11, p. 187; I.C.A. 1932, 65-1403); to post notices of the compulsory education law and have the same published in a newspaper (L.S.I. 1911, ch. 159, sec. 174, p. 539; I.C.A. 1932, 32-1503; am. 1933, ch. 162, p. 230); to report pupil delinquencies to the probation officer (L.S.I. 1911, ch. 159, sec. 150, p. 540; I.C.A. 1932, 32-1507); to keep his residence at the county seat unless authorized by the county commissioners to reside elsewhere (R.S. 1887, sec. 1825; I.C.A.





1932, 30-1512); to report to the county commissioners any conflict in school district boundaries (L.S.I. 1897, sec. 12, p. 79; I.C.A. 1932, 32-215); to furnish a description of school district boundaries to school census marshals if necessary (ibido.); to perform all supervisor duties as prescribed by the state board of education (L.S.I. 1911, ch. 159, sec. 37b, p. 497; I.C.A. 1932, 32-205); to submit budget estimates for each fiscal year (L.S.I. 1912, extra session, ch. 8, p. 25; recon. L.S.I. 1927, ch. 232, p. 338; recon. L.S.I. 1931, ch. 122, sec. 2, p. 210; I.C.A. 1932, 30-1202).

In addition to his expressed duties and implied powers, he has expressed power: To employ such assistants as the work of his office requires (L.S.I. 1911, ch. 159, sec. 37c, p. 497; I.C.A. 1932, 32-208); to require trustees to provide for the erection, equipment, care and sanitation of public school buildings if there is money in the treasury for that purpose (R.C. 1908, sec. 588; I.C.A. 1932, 32-210); to appoint school district trustees in case of vacancies (L.S.I. 1897, sec. 13, p. 79; I.C.A. 1932, 32-608); to call meetings of school boards for the purpose of instruction and advice (L.S.I. 1909, p. 19; I.C.A. 1932, 32-625); to recommend applicants for admission to the normal schools (L.S.I. 1893, sec. 11, p. 179; I.C.A. 1932, 32-2611); to pass upon applications for exemptions from the requirements of the compulsory school law if there is no city superintendent in the district (L.S.I. 1921, ch. 215, sec. 75 $\frac{1}{2}$ , p. 463; I.C.A. 1932, 32-1501); to issue county teaching certificates on examination (L.S.I. 1921, sec. 92, p. 469; I.C.A. 1932, 32-1117); to conduct eighth grade examinations and grant diplomas (L.S.I. 1907, secs. 1-3, p. 168; I.C.A. 1932, 32-2208; am. L.S.I. 1933, ch. 93, p. 148); to apportion and transfer to other counties tuition money due on account of resident students attending school in other districts and to receive tuition money from other counties due on account of non-resident pupils attending school in the county (L.S.I. 1933, ch. 205, sec. 9, p. 409).

County superintendents are required to keep the following records: A record of all their official acts, files of all blanks, maps and charts sent to them by teachers and school boards (L.S.I. 1895-96, ch. 6, title 4, sec. 5, p. 128; I.C.A. 1932, 32-211); a register of teachers employed in the county (L.S.I. 1897, sec. 6, p. 81; I.C.A. 1932, 32-211); a record of all teachers' certificates granted or revoked (L.S.I. 1897, sec. 11, p. 83; I.C.A. 1933, 32-1126); a record of school district boundaries (See L.S.I. 1890-91, sec. 16, p. 135; I.C.A. 1932, 32-215); a school district ledger or financial record with separate accounts for each school district (L.S.I. 1893, sec. 32, p. 187; I.C.A. 1932, 32-608); a record of all school book orders (L.S.I. 1899, sec. 9, p. 405; am. 1907, sec. 9, p. 476; am. 1911, ch. 159, sec. 31, p. 495; repealed L.S.I. 1913, ch. 115, sec. 22, p. 452).

Records in the county superintendent's office in Kootenai County consist of those required by law and those not specifically required by law but necessary to the proper performance of legal duties. No diploma or eighth grade examination record is legally required. The duties of the officer require the keeping of such a record. A combination record containing information with respect to eighth grade examinations and diplomas is being kept by the county superintendent in Kootenai County (Diploma Record, entry 417).

Most of the volume records are complete. Some file box material is missing.



Receipts and Disbursements  
(See also entries 347, 348)

402. SCHOOL DISTRICT LEDGER, 1887-94, 1896-1907, 1911-22, 1928-30. 10 vpls. Title varies: School District Accounts, 1887-92, 2 vols.; Journal, 1892-94, 1 vol.; School District Account Book and Warrant Register, 1896-1903, 2 vols.; County Superintendent's School District Ledger, 1903-7, 2 vols.; County Superintendent's Order Register, 1911-22, 2 vols. Discontinued in this form.

Fragmentary records of financial accounts kept by school superintendents and discontinued or varied by each succeeding official. Gives date, warrant number, items, name of payee, amounts and funds debited and credited. Vols., 1887-89, 1892-94, 1899-1907, 1911-14, arr. chron.; vols., 1890-92, 1896-99, 1914-22, 1928-30, arr. num. by district no.; tab guides. No index. Hdw. on printed form. 120-500 pp. 19 x 8 x 3/4 - 12 x 13 x 3. Supt. sch. strm. For subsequent related record, see entry 403.

403. COUNTY SUPERINTENDENT'S FINANCIAL RECORD, 1930--. 7 vols.

Record of all receipts and expenditures of both common and independent school districts. Receipts give date, receipt number, source, and fund credited. Expenditures indicated in such funds as library, instruction, operation and maintenance, equipment, bond interest, buildings and grounds, give date, order number, to whom paid, purpose of expenditure. Arr. num. by district no.; tab guides. No index. Hdw. on printed form. 125-200 pp. 13 x 10 x 2 - 20 x 16 x 2. Supt. sch. off., in cab. For prior related record, see entry 402.

404. ORDERS FOR WARRANTS, 1931--. 2 file boxes.

Duplicates of School Warrant Orders, entry 373. Arr. num. by school district nos. No index. Hdw. on printed form. 11 x 5 x 12 - 11 x 5 x 18. 1 file box, 1931-35, bsmt. st. va.; 1 file box, 1936--, supt. sch. off., in cab.

Apportionments

405. TAX APPORTIONMENTS, 1903-18. 4 file boxes. Discontinued.

Copies of itemized statements showing apportionment of school funds among the various common and independent school districts in the county as reported to the auditor by the superintendent of schools. Gives date, name or number of district, sum apportioned, and purpose for which payment was made. Arr. chron. No index. Hdw. on printed form. 10 x 5 x 14. Bsmt. st. va.

406. SPECIAL TAX SHEETS, 1925-30. 1 file box. Discontinued.

Folders containing auditor's reports of amounts apportioned to school districts within the county from funds raised through special taxes, and accompanied by the certificates authorizing such amounts. Gives date, name or number of school district, amount of tax raised, sum apportioned, certificate number, and purpose of payment. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 17. Supt. sch. off., in cab.

407. COMBINED APPORTIONMENT RECORD AND CLASS-ROOM UNIT WORK SHEETS, 1935--. 1 vol.

Classroom unit work sheet and budget record for all common and independent school districts. Work sheet gives summary of census and attendance,



assessed valuation for district, levy and apportionment. Budget record gives estimates for general school purposes, amounts available, cash balance, amount due, amount raised by district tax, mill levy for general purposes, high school requirements, levy for high school purposes, transportation allotment, bond payments and interest; total for all purposes, Arr. chron. No index. Hdw. 10 pp. 19 x 14 x  $\frac{1}{2}$ . Supt. sch. off., in cab.

408. FOREST RESERVE FUND RECORD, 1921-32. 1 vol. Discontinued. Record of amounts credited to county school funds, by action of the State Board of Equalization in apportioning money earned through the Forest Reserve. Gives date, and amount apportioned. Arr. chron. No index. Hdw. 130 pp. 16 x 11 x  $1\frac{1}{2}$ . Supt. sch. strm.

#### Tuition Claims

409. HIGH SCHOOL TUITION CLAIMS, 1915--. 4 file boxes. Duplicates of original claims presented to collect tuition for students who have attended high school in districts outside their home districts. Gives date, number of district presenting claim, number of district owing tuition, name or names of pupils for whom tuition is claimed, term of enrollment, rate per month, total claimed, amount charged to state and county, amount due from district, and signature of superintendent; also certification of superintendent presenting the claim authorizing the auditor to issue a warrant in payment of amount claimed. Arr. chron. No index. Hdw. on printed form. 11 x  $3\frac{1}{2}$  x 8 - 12 x 5 x 18. 3 file boxes, 1915-35, bsmt. st. va.; 1 file box, 1936--, supt. sch. off., in cab.

#### Reports

(See also entries 32-34, 264, 265, 330, 352-356)

410. CENSUS MARSHAL'S REPORT, 1892--. 1 vol. Record of annual check on number of children eligible to attend school in common school districts. Gives district number, name of parent or guardian, name of each child, date of birth and nationality; number of boys and girls of school age, and totals; date report was filed, and remarks. Arr. num. by district nos. No index. Hdw. on printed form. 320 pp. 18 x 13 x 2. Supt. sch. strm.

For original instruments, see entry 411.

411. CENSUS MARSHAL'S REPORT, 1903-21, 1934--. 7 file boxes. Original instruments containing information as in entry 410. Arr. chron. No index. Hdw. on printed form. 10 x 5 x 14 - 11 x 5 x 18. 6 file boxes, 1903-21, bsmt. st. va.; 1 file box, 1934--, supt. sch. off., in cab.

412. TRUSTEES' ANNUAL REPORTS, 1899--. 1 vol. Record of reports made to the county superintendent by trustees of common school districts. Gives date, district number, name of clerk of board of trustees, number of teachers employed, and abstract audit of all receipts and expenditures showing amount in each fund, amount paid out, and balance on hand; summary of district census enrollment, amount of levy and property valuation of the district. Arr. chron. No index. Hdw. on printed form. 250 pp. 17 x 15 x 2. Supt. sch. strm.

For original instruments, see entry 413.



Superintendent of Schools - Eighth Grade Record;  
Teachers and Trustees

(413-419)

413. TRUSTEES' ANNUAL REPORTS, 1904-26, 1931--. 5 file boxes. Original instruments containing information as in entry 412. Arr. chron. No index. Hdw. on printed form. 10 x 5 x 14 - 11 x 5 x 17. 4 file boxes, 1904-26, bsmt. st. va.; 1 file box, 1931--, supt. sch. off., in cab.

414. TEACHERS' TERM REPORTS, 1899--. 1 vol. Record of reports made to county superintendent by teachers in common school districts at the close of school term. Gives date of beginning and ending of term, name or number of district, enrollment, daily and average attendance, and total; segregated races and totals, age and grade of pupils taught, teachers' monthly salary, estimates of equipment such as books, furniture and apparatus, improvements and playground activities, report on defective children and program for rehabilitation, signatures of teacher and clerk of board of trustees. Arr. chron. No index. Hdw. on printed form. 300 pp. 18 x 12 x 2. Supt. sch. strm.

For original instruments, see entry 415.

415. TEACHERS' TERM REPORTS, 1911-27, 1933--. 5 file boxes, 1 bundle. Original reports containing information as in entry 414. Arr. chron. No index. Hdw. on printed form. File boxes, 12 x 5 x 18; bundle, 12 x 9 $\frac{1}{2}$  x 7 $\frac{1}{8}$ . 4 file boxes, 1911-21, and bundle, 1922-27, bsmt. st. va.; 1 file box, 1933--, supt. sch. off., in cab.

416. TEACHERS' MONTHLY REPORTS, 1936--. 1 file box. Folders containing reports from teachers in both rural and independent districts concerning attendance during the month. Gives number of students on census list and number enrolled, average daily attendance, number of days absent, number of days present, and average daily absence. No orderly arr. No index. Hdw. on printed form. 12 x 5 x 18. Supt. sch. off., in cab.

Eighth Grade Record

417. DIPLOMA RECORD, 1900--. 3 vols. Record of diplomas issued to eighth grade students who have passed satisfactory examinations in required subjects. Gives diploma number, name, address, and age of student, district number, date of examination, list of subjects, grades earned in each subject, and name of teacher. Arr. num. by diploma no. No index. Hdw. on printed form. 96 pp. 13 x 10 x 1. Supt. strm.

Teachers and Trustees  
(See also entries 412-416)

418. REGISTER OF TEACHERS EMPLOYED, 1895--. 1 vol. Record of all teachers employed in the county schools. Gives district number, name and address of teacher, amount of salary, grade of certificate held, date employed, date contract expires, grade or grades taught. Arr. chron. No index. Hdw. 318 pp. 18 x 13 x 2. Supt. sch. off., in cab.

419. RECORD OF TEACHERS' INSTITUTE, 1903-27. 1 vol. Discontinued. Record of the proceedings in teachers' annual institute meetings. Gives names of lecturers appearing before meetings, day and hour of all sessions,





and lecture subjects, name and address of each teacher, number of days each attended, name and address of district in which each teacher taught. Arr. chron. No index. Hdw. 101 pp. 16 x 12 x 1. Supt. sch. strm.

420. RECORD OF TEACHERS' CERTIFICATES, 1892--. 2 vols. Title varies slightly.

Record of certificates signed by the county superintendent that certain designated persons have fulfilled all requirements and are entitled and licensed to teach in public schools for a period stated. Gives name, address and age of teacher, subjects in which examined, grades earned, grade of certificate issued, and date certificate expires. Arr. chron. No index. 1892-1920; indexed alph. by name of teacher 1921--. Hdw. on printed form and hdw. 150-318 pp. 15 x 11 x 1 $\frac{1}{2}$  - 18 x 14 x 2. 1 vol., 1892-1920, supt. sch. strm.; 1 vol., 1921--., supt. off., in cab.

421. TEACHERS EXAMINATION GRADES, 1910-34. 3 file boxes. Discontinued Card record of all data in connection with teachers' examinations. Gives name and address of teacher, grades earned in each subject, grade of certificate for which examined, personal history, professional training and experience. 2 file boxes, 1910-21, no orderly arr.; 1 file box, 1921-34, arr. chron. No index. Hdw. on printed form. 11 x 5 x 12 - 12 x 5 x 18. 2 file boxes, 1910-21, bsmt. st. va.; 1 file box, 1921-34, supt. sch. off., in cab.

422. (EXAMINATION RECEIPT STUBS), 1910-20. 1 bundle. Discontinued. Stubs of receipts issued to persons paying fees for teachers' examinations. Gives name, date paid, amount of fee, and signature of county superintendent. Arr. num. by receipt no. No index. Hdw. on printed form. 4 x 7 x 3. Bsmt. st. va.

423. CASH BOOK (Fees), 1914-33. 1 vol. Discontinued. Record of fees paid by persons taking examinations for teachers certificate to be issued for the first time or as a renewal of certificate. Gives date, name of payee, and amount of fee. Arr. chron. No index. Hdw. 200 pp. 16 x 11 x 1 $\frac{1}{2}$ . Supt. sch. strm.

424. TEACHERS' CONTRACTS, 1904-31, 1933--. 6 file boxes. Original agreements between trustees in school districts and teachers to be employed. Gives date, name and number of school district, term of school, salary to be paid, conditions of contract, as to its fulfillment; grade of certificate held by teacher, date issued, date of expiration; signature of chairman and trustees of school board and teacher. Arr. chron. No index. Hdw. on printed form. 10 x 5 x 14 - 12 x 5 x 18. 5 file boxes, 1904-31, bsmt. st. va.; 1 file box, 1933--., supt. sch. off., in cab.

425. RECORD OF TRUSTEES, 1893--. 3 vols. List of persons in the various school districts who have been appointed or elected to serve on the school board. Gives district number, date appointed or elected, name and address of trustee, term of office, position held. Arr. chron. No index. Hdw. 297 pp. 16 x 11 x 2. Vols., 1, 2, supt. sch. strm.; vol. 3, supt. off. in cab.



Elections

(See also entries 28, 392-401)

426. ELECTION RETURNS, 1908-34, 1936--. 20 file boxes, 1 bundle, 1 file drawer. Title varies slightly.

Returns from election in school districts for the purpose of electing trustees, voting special tax levy, and returns certifying the approval of budget of receipts and expenditures. Gives date, district number, trustees' oaths of office, and returns of votes cast for each item voted upon. Arr. chron. No index. Hdw. on printed form. File boxes, 5 x 12 x 12 - 11 x 5 x 17; bundle, 10 x 9 $\frac{1}{2}$  x 5; file drawer, 11 x 16 x 24. 18 file boxes and bundle, 1908-34, bsmt. st. va.; 2 file boxes and file drawer, 1936--, supt. sch. off.

School District Boundaries

(See also entries 21, 22)

427. SCHOOL DISTRICT BOUNDARIES, 1899-1924. 3 vols.

Record of original and corrected school district boundaries, as ordered by commissioners directing changes in boundaries previously defined, copied from the minutes of the county commissioners meetings. Gives school district number, date of organization, legal description of boundaries by section, township and range; corrections made, book and page where recorded in Commissioners' Journal. Arr. chron. No index. Hdw. and typed. 396-550 pp. 16 x 11 x 1 $\frac{1}{2}$  - 16 x 11 x 2 $\frac{1}{2}$ . Supt. sch. strm.

428. PETITIONS, 1932--. 1 file box.

Petitions directed to the county commissioners by residents of school districts favoring changes or adjustments in district boundaries, or creation of rural high schools. Gives district number, number of district to be created, if any; detailed statement of request, signature of patrons of district, names and ages of all children of school age residing within the district, in cases of high schools; and date petition was filed. Arr. chron. No index. Hdw. on printed form. 11 x 5 x 17. Supt. sch. off., in cab.

Correspondence

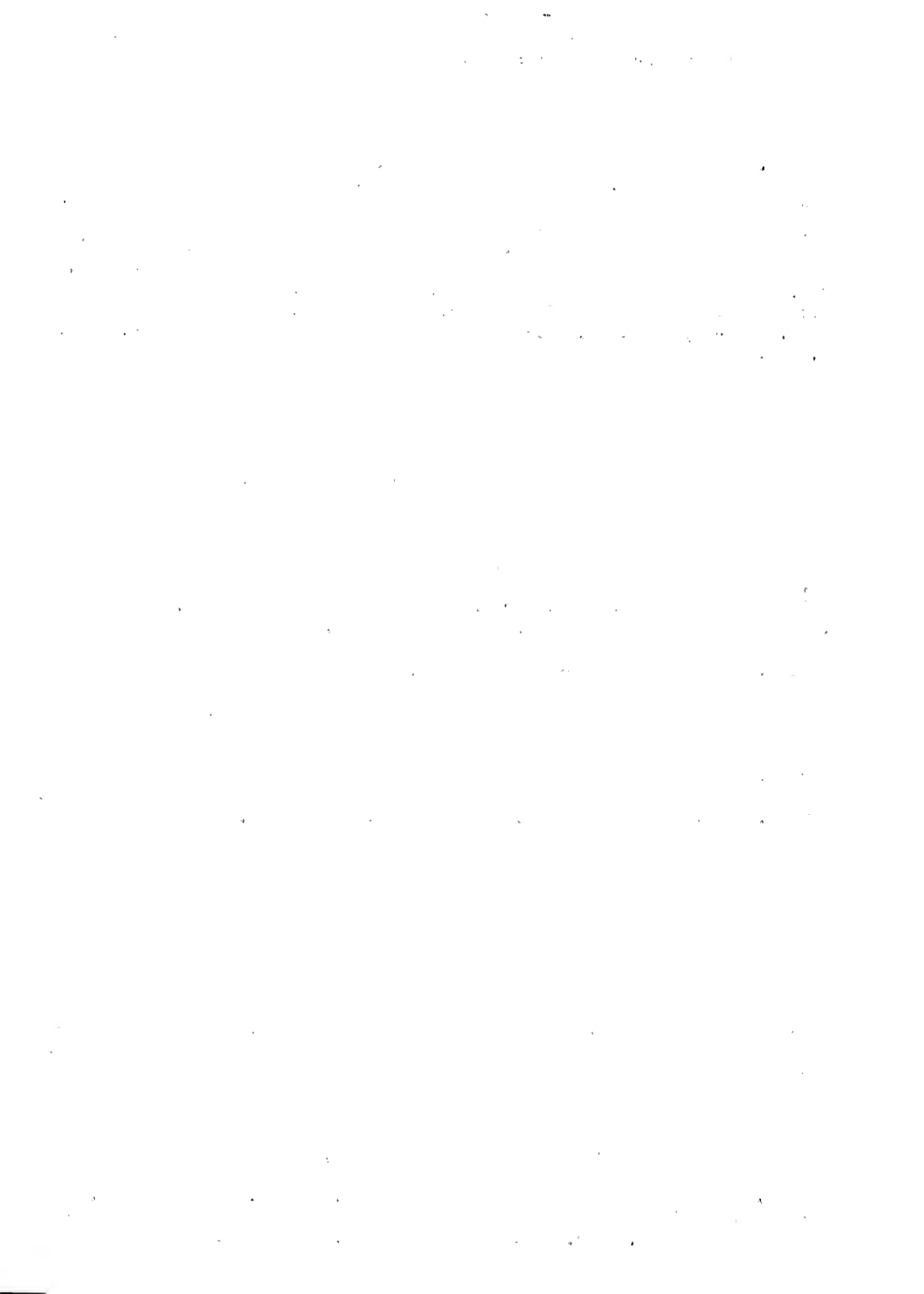
429. MISCELLANEOUS PAPERS - LETTERS, 1923-28, 1936--. 9 file boxes. Folders containing letters received and carbon copies of letters answered relating to school activities; price lists of school supplies; bulletins from the Anti-Tuberculosis Association, Department of Agriculture, and State Board of Education. 7 file boxes, 1923-27, no orderly arr.; 2 file boxes, 1928, 1936--, arr. alph. by name of correspondent. Typed and printed. 12 x 12 x 3. 6 file boxes, 1923-26, bsmt. st. va.; 1 file box, 1936--, supt. sch. off.

Plats and Maps

(See also entries 144-146, 310-319, 432, 433)

430. BLUE PRINTS OF SCHOOL DISTRICTS, 1913. 1 vol. Discontinued.

Blue-prints showing all school district boundaries and all lakes and rivers within each district. Arr. num. by district nos. No index. 1 inch equals



1 mile. Handdrawn. 100 pp. 18 x 16 $\frac{1}{2}$  x 3/4. Supt. sch. strm.

431. SCHOOL DISTRICT PLATS, not dated. 1 vol.  
Series of plats showing boundaries of all school districts in Kootenai County, described by section, township, and range, and in some cases designated by district numbers. Arr. num. by sections. No index. Handdrawn. 319 pp. 17 x 14 x 1 $\frac{1}{2}$ . Supt. sch. strm.

#### XVII. COUNTY BOARD OF HEALTH

The county board of health performs the function classified as "health and sanitation" (cf. essay on county governmental organization and records system, p. 10). In so far as the county commissioners perform the duties of a county board of health, they are the functionaries.

The first county board of health was created by an act of the thirteenth territorial legislature in 1885 (L.T.I. 1884-85, p. 52). The law was codified as part of the Revised Statutes in 1887 (R.S. 1887, secs. 1150-1154).

When the state board of health was created in 1907, a section was included creating a county board of health (L.S.I. 1907, sec. 19, p. 182), but specifying that the law should not conflict with the original law enacted in 1885 (supra) and codified as sections 1150-1154 of the Revised Statutes. The wording of the law in each act was somewhat different.

The county board of health at the present time is considered one of the local boards of health as distinguished from the old state board of health, abolished and the duties transferred to the department of public welfare. The other local boards of health are those organized by towns and cities. The county board of health has supervision of the town and city boards of health but is governed somewhat in its actions by the state department of public welfare (L.S.I. 1907, sec. 19, p. 187; I.C.A. 1932, 38-301).

The law enacted in 1885 made the county board of commissioners and a physician appointed by them, the county board of health. As the law stands on the statute books now the appointed physician is only an ex officio member of the board and the "executive officer thereof". Many of the duties to be performed by the board are duties of the physician. He is treated under the law as a quasi county officer and is frequently referred to as the county physician, although the county physician is another officer appointed by the county commissioners (ibid.) One part of the act requires that the board of commissioners as a board of health appoint a qualified physician as health officer and another part of the same act specifies that the health officer need not be the county physician (ibid.). Under the present law the commissioners have a right to appoint a physician, and as a board of health, they have a right to appoint another physician as county health officer (ibid.).

The board is required to meet quarterly in the months of January, April, July and October or as much oftener as they deem necessary. They have power to adopt all needful rules and regulations for the government of their own body (L.S.I. 1907, sec. 20, p. 188; I.C.A. 1932, 38-302). All of which must



not be inconsistent with the regulations of the state department of public welfare. (L.S.I. 1907, sec. 19, p. 187; I.C.A. 1932, 38-301.) They must provide for the inspection by the health officer of all county buildings, jails and other public institutions at least once a year and must report on the sanitary conditions to the department of public welfare. They must also examine the sanitary conditions of public school buildings and public drinking fountains. (R.C. 1908, sec. 1097a; I.C.A. 1932, 38-304.)

It is the duty of the county health officer as such, immediately upon his appointment, to transmit to the department of public welfare his name and address. He must keep accurate records of the proceedings of the local board of which he is secretary and furnish a report monthly to the department of public welfare with a report of his own official acts. The outbreak of all epidemics must be reported immediately. (L.S.I. 1906, sec. 22, p. 182; I.C.A. 1932, 38-306.)

The only duties outlined for the county physician as different from the county health officer are that he must examine all tuberculosis patients for hospitalization (L.S.I. 1931, ch. 205, sec. 6, p. 394; I.C.A. 1932, 38-406) and must attend to poor persons who are under quarantine (L.S.I. 1907 sec. 20, p. 182; I.C.A. 1932, 38-302).

The county board of health has the power: To appoint deputies (L.S.I. 1907, sec. 19, p. 187; I.C.A. 1932, 38-301); to effect quarantines of infected houses and other establishments (L.S.I. 1907, sec. 24, p. 190; I.C.A. 1932, 38-308); to disinfect houses or other establishments where there has been contagion (L.S.I. 1907, sec. 25, p. 190; I.C.A. 1932, 38-311); to disinfect bedding or clothing when the same have been exposed to infection (L.S.I. 1907, sec. 27, p. 191; I.C.A. 1932, 38-312); to exclude persons exposed to contagious diseases from schools and other public places (L.S.I. 1907, sec. 28, p. 192; I.C.A. 1932, 38-313).

The only record required to be kept by the county board of health is kept by the health officer as executive officer of the board (L.S.I. 1907, sec. 22, p. 188; I.C.A. 1932, 38-306).

No board of health records have been reported as being kept in Kootenai County.

#### XVIII. COUNTY PHYSICIAN

The functions of the county physician as distinguished from the county board of health and the county health officer, who must also be a physician, are sometimes confusing and can only be explained by the history of the two.

The county commissioners were required to appoint a physician to attend to cases of sickness among the county's poor and the indigent sick in the county hospital as early as 1883 (L.T.I. 1882-83, p. 73). This connects the county physician directly with the function designated as "social welfare activities" (cf. essay on county governmental organization and records system, p. 10).

The county board of health originally provided for in 1885 and reenacted as part of the law creating a state board of health in 1907, (cf. essay on





county board of health, p. 166) was created for the purpose of performing the function of health and sanitation as distinguished from the care of the indigent sick. Under the provisions of the statute the county health officer can also be county physician (I.C.A. 1932, 38-301).

The duties of the county physician are limited. He is required: To attend to and render medical care to the inmates of the poor house and the county hospital (L.T.I. 1882-85, secs. 3-5, p. 78; I.C.A. 1932, 30-2902); and to render medical care to poor persons who are in quarantine (L.S.I. 1907, sec. 20, p. 182; I.C.A. 1932, 38-302).

The county physician is not required by law to keep any records and accordingly none were found in Kootenai County.

For county commissioners' welfare and indigent records, see entries 23-25.

#### XIX. COUNTY WELFARE COMMISSION

When Idaho Territory was organized in 1863 the counties were intrusted with the care of and responsibility for the indigent sick and otherwise dependent poor (L.T.I. 1863-64, sec. 19, p. 526). The law underwent a few changes between 1864 and 1921 when it was repealed in its old form and re-enacted in a new but very similar form (L.S.I. 1921, ch. 141, sec. 1, p. 328; I.C.A. 1932, 30-3301). Amendments were effected in 1935 (L.S.I. 1935, ch. 62, p. 114), and again in 1937 (L.S.I. 1937, ch. 81, p. 108). The law remains substantially the same as it was originally.

The method of administering relief under this act was clarified in 1885. Before this time the procedure was vague. The thirteenth session of the territorial legislature made it possible for any needy sick or indigent person to obtain relief if actually in need by making application to the probate judge, the clerk of the board of commissioners, or to any justice of the peace in the precinct. The persons to whom application was made, if the board of county commissioners were not in session, might grant relief by admitting applicants to the county hospital or poor house or if there were no county hospital or poor house, by granting an allowance not to exceed forty dollars. (L.T.I. 1884-85, sec. 1, p. 127; I.C.A. 1932, 30-2904.) The commissioners must finally determine the relief needs and the amount allowed (L.T.I. 1884-85, sec. 3, p. 127; I.C.A. 1932, 30-2906).

This law providing for the relief of needy persons in general has been affected by the passage of other laws providing for the relief of certain classes of needy persons. The first act to differentiate between certain classes of needy persons and those classed as indigent sick or otherwise dependent poor, was passed in 1913 (L.S.I. 1913, ch. 73, p. 310). The act was amended in 1915 to broaden its scope and clarify it generally (L.S.I. 1915 ch. 135, p. 293) and more minor changes were made prior to 1937. In general, this act provided relief for women whose husbands were dead or in the state penitentiary or other specified state institutions which made the support of their families impossible, if such women were poor and had dependent children under fifteen years of age. The probate judge with the approval of the county commissioners administered it.



In 1917, an act was passed for the relief of needy blind persons (L.S.I. 1917, ch. 89, p. 311). Men over the age of twenty-one and women over the age of eighteen who, by reason of the loss of their eyesight, were unable to provide themselves with a living and consequently would become a charge upon someone not required by law to support them, were eligible for relief. The probate judge was the exclusive administrator of relief under this act.

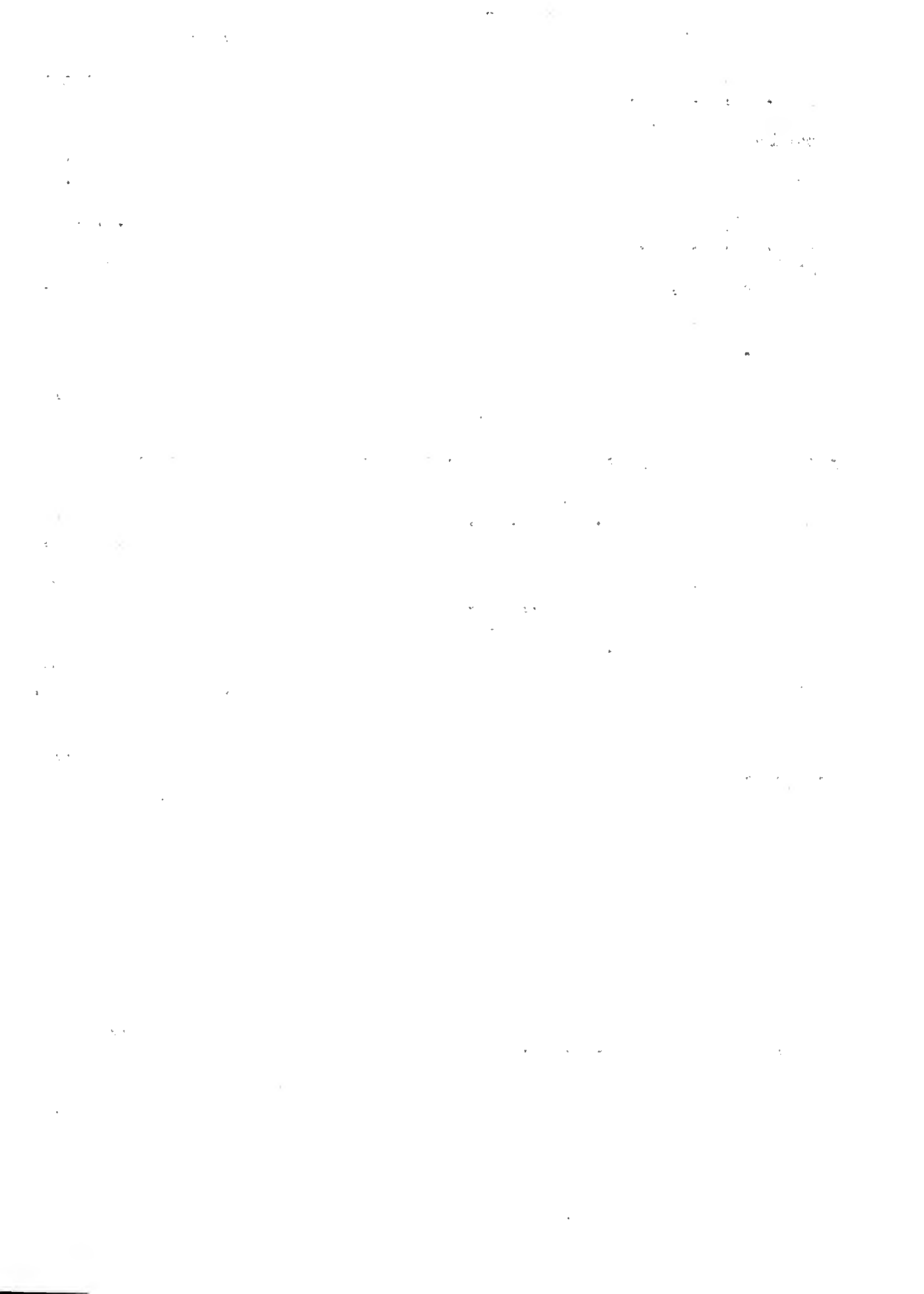
In 1931, the legislature enacted the first old age pension law (L.S.I. 1931, ch. 16, p. 19). Under the provisions of this law needy persons over sixty-five years of age were entitled to pensions not to exceed twenty-five dollars per month, if all the other provisions of the law were complied with. The probate judge and the board of county commissioners were designated as an old age pension commission with the probate judge the active administrator of the law.

The last law enacted for the relief of certain needy dependent persons, other than those who are employable, was enacted in response to and in cooperation with the federal government. The National Social Security Act (U.S. Statutes at Large, Washington, D.C. 1936, vol. 49, title 1, p. 620) provided for grants in aid to states which enacted proper laws to cooperate with the federal government. The law enacted by Idaho is known as the "Public Assistance Law" (L.S.I. 1937, ch. 216, p. 372). The law provides generally for the relief of three classes of dependent needy persons, aged, blind, and dependent children. This enactment repealed the mother's pension law enacted in 1913, the blind pension law enacted in 1917, and the old age pension law enacted in 1931 (ibid., sec. 42, p. 390), leaving only the law for relief in general, enacted in 1863, unrepealed. Even this has been affected somewhat by the new law. The various county boards may enter into agreements with the state department of public assistance for the care of dependent persons for whom no federal appropriation has been made (ibid., sec. 15, p. 381).

The administration of assistance as far as the county is concerned is the responsibility of a county welfare commission created by the act (ibid., sec. 11, p. 379). The personnel of the commission consists of a county supervisor appointed by the state department of public assistance, one member appointed by the board of county commissioners who may be a member of their own body removable at the will of the board, and three other members designated jointly by the county commissioners and the state department, to hold office for a period of three years except that the members of the first commission shall hold office for one, two and three years respectively.

The county welfare commission under the supervision of the state department of public assistance is authorized: To supervise the work of the county supervisor; to supervise the granting of assistance authorized by cooperative agreements made by the county board with the state department for the care of persons for whom no federal grant has been made (ibid., sec. 13, p. 380; subdvs. 1, 2).

It is the duty of the county welfare commissioner: To make reports to the state department as required; to submit to the county board a budget estimate of the amount of money required from the county for all forms of public assistance allowed to be granted by the county welfare commission; and to provide services for the protection and care of children handicapped on account of dependency or physical or mental incapacities, or who are in danger of becoming handicapped, and to cooperate with all other agencies public



Surveyor

(Next entry 432, p. 173)

or private that provide help for this class of children (ibid., sec. 13, p. 380, subdivs. 3, 4, 5).

The law does not require that any particular records be kept by the county welfare commission. All county welfare commission officers have a system of case records for each individual person receiving assistance, and other files necessary for the proper handling of the business.

No county welfare commission had been set up in Kootenai County at the time its records were inventoried and therefore no records for this commission have been reported.

For commissioners' welfare records, see entries 23-25; for probate judge pension records, see entries 243-246.

## XX. SURVEYOR

The county surveyor's office and duties are closely connected with the activities of the board of county commissioners as they pertain to the building and maintenance of roads and bridges and the surveying of county lines in connection therewith. Since road building as a county function has diminished in general and disappeared in some counties on account of the increase in the activity by highway districts and the department of public works, the responsibilities of the county surveyor, once extensive, have now become insignificant. In many counties the surveyor receives a nominal salary and in others is paid for each job.

When the office, among other offices, was created in 1864 (L.T.I. 1863-64, sec. 1, p. 591), the duties were extensive. A vast wilderness of territory with a few well defined or marked roads, was embraced by each county. The surveying of county section lines for road purposes was an important duty which carried on down through the years until all necessary roads had been surveyed or the planning had been taken over by road or highway districts or included in the state's system of highways and those built and maintained by the state in cooperation with the federal government.

Kootenai County has an elected surveyor who is paid two hundred dollars yearly. The salary paid is not supposed to be full-time compensation, since the responsibilities of the office do not require the person elected to devote more than part of his time to whatever work there may be.

The surveyor like all other officers must be an elector of the county and state (L.S.I. 1890-91, sec. 5, p. 57; I.C.A. 1932, 57-101). Upon entering his office he must take the oath as prescribed by law (R.S. 1887, sec. 350; I.C.A. 1932, 57-401), and give bond to the county in the sum of two thousand dollars (R.S. 1887, sec. 1828; I.C.A. 1932, 30-1515). The term of office is two years.

The surveyor was assigned general duties by the first territorial legislature most of which are on the statute books at present in about the same form. He is required: To make surveys as ordered by the court or on application of any person (R.S. 1887, sec. 2067; I.C.A. 1932, 30-2201); to make all surveys, maps and plats requested by the board of commissioners (L.S.I. 1897, sec. 8, p. 21; I.C.A. 1932, 30-2207); to make surveys in



Surveyor - Plats and Maps; ;  
Field Notes

(432-434)

conformity with the U.S. manual of surveying instructions (L.S.I. 1897, sec. 1, p. 19; I.C.A. 1932, 30-2209); to make reports to the department of public works (L.S.I. 1919, ch. 8, sec. 36, p. 64; I.C.A. 1932, 65-3101); to act as county road supervisor when appointed by the board of commissioners (R.C. 1908, sec. 883a; as enacted by L.S.I. 1911, ch. 60, sec. 3, p. 168; I.C.A. 1932, 39-408); to deliver a copy of any survey to any court or person requiring the same upon payment of the fee allowed by law; to mark all established corners by stones or other imperishable material placed securely in the ground; to turn over all records and plats to his successor in office (R.S. 1887, sec. 2067; I.C.A. 1932, 30-2201).

The surveyor has power to administer oaths to chairmen and flagmen; hire to assist in making official surveys (L.S.I. 1897, sec. 4, p. 20; I.C.A. 1932, 30-2202).

He is required to keep a fair and correct record of all his official surveys, in books proved for that purpose. All records of road surveys and county boundary lines must be kept as separate records (R.S. 1887, sec. 2067; I.C.A. 1932, 30-2201).

Only a few records were reported as being kept by the surveyor of Kootenai County. Two of these, the Road Plat Book (entry 432) and the Field Notes (entry 434) are those specifically required by law.

For county commissioners' road and bridge matters, see entries 21-29; for surveyor's reports to county commissioners, see entry 46.

Plats and Maps

(See also entries 144-146, 310-319, 430, 451)

432. ROAD PLAT BOOK, not dated. 1 vol.

Hand-drawn plats showing sections, township and range with lines indicating the exact course of all roads and highways in Kootenai County. Arr. num. by twp. and range nos. No index. Handdrawn on printed form. 43 pp. 32 x 34 x 2 $\frac{1}{2}$ . Sur. off.

433. MAP - KOOTENAI COUNTY, 1919. 1 map.

Geological map showing the different types of soil in Kootenai County. Bureau of Soils. Washington, D. C. 1 inch equals 1 mile. 30 x 42. Pj. deputy's off.

Field Notes

434. FIELD NOTES, 1881--. 69 vols. (1-69).

Record of field notes of surveyor of surveys made in Kootenai County. Gives measurements and observations of surveys made. Arr. chron. No index. Hdw. 64-100 pp. 7 $\frac{1}{2}$  x 4 $\frac{1}{2}$  x  $\frac{1}{4}$  - 7 $\frac{1}{2}$  x 4 $\frac{1}{2}$  x 3/4. Sur. off.





XXI. COUNTY ROAD SUPERVISOR

Building and maintenance of roads and bridges has been a county function since 1863. During the early period of the territory's history, it held an important place among other county functions (cf. essay on governmental organization and records system, page 10). The chief functionaries, the road supervisors in the various road districts in the county, were made elective officers. The first territorial legislature gave the commissioners the authority to divide the county into road districts and made provision for the election of a road supervisor for each district (L.T.I. 1863-64, sec. 2, p. 597).

Matters stood thus until 1873 when section 2 above was amended making road supervisors appointees of the county commissioners (L.T.I. 1872-73, sec. 2, p. 12). No other changes were made in the method of choosing road supervisors until 1897. In that year the legislature enacted a law providing for the election of road overseers in the several road districts in the county (L.S.I. 1897, p. 78). The only difference in this law and the one which made the road personnel elective before, is that the name "overseer" instead of supervisor is used. The law was reenacted verbatim in 1899 with the exception that an emergency clause was added making the law take effect immediately upon its approval. (L.S.I. 1899, p. 306.) The overseers of the various road districts continued to be elective officers until 1911, although an attempt was made to repeal this part of the law in 1909 (L.S.I. 1909, sec. 22, p. 286). In the meantime other laws were enacted which tended to confuse the operation of the laws then on the statute books pertaining to road overseers.

Two separate laws appertaining to road overseers or supervisors were enacted in 1909. One gave the commissioners the right to create the office of general road overseer for the county and appoint such an overseer to serve under the direction of the board and at its pleasure (L.S.I. 1909, p. 148) the other, a law providing for a system of county roads, if such a system were authorized by a vote of the people, and making it mandatory upon the county commissioners, if a county road system was adopted, to appoint a road district supervisor for the entire county who may or may not be the county surveyor but must be skilled in the building and maintenance of roads (ibid., sec. 8, p. 279). The similarity of these two separate laws on the matter of a general road supervisor indicates that the former law would be effective if the county road system were not organized. But if it were, the appointment of a district road supervisor, provided for in connection with the system, was intended to make unnecessary the appointment of a general road overseer for the county.

The law providing for the organization of a county road system was declared unconstitutional on account of defective provisions, not pertaining to the district supervisor (Cunningham v. Thompson, 18 Ida. 149, 108 Pac. 898). The law providing for a general county road overseer was repealed in 1911 (L.S.I. 1911, ch. 60, sec. 4, p. 170). The same session of the legislature made the road overseers of the various districts in the county, heretofore elected by the voters of the district, appointive and their appointment mandatory on the board of commissioners (ibid., sec. 1, p. 161). The substance of the two laws mentioned above making the appointment of a general county road overseer possible and creating a county road system with a district road supervisor, was embodied in a new law enacted in 1911; it

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in financial reporting and compliance with regulatory requirements. The text notes that incomplete or inaccurate records can lead to significant legal and financial consequences for the organization.

2. The second section focuses on the role of internal controls in preventing fraud and errors. It outlines various control mechanisms, such as segregation of duties, authorization procedures, and regular audits, which are designed to minimize the risk of misstatements and ensure the integrity of the financial data. The document stresses that a robust internal control system is a key component of an organization's risk management strategy.

3. The third part of the document addresses the challenges of data security and privacy in the digital age. It highlights the need for organizations to implement strong cybersecurity measures to protect sensitive information from unauthorized access, theft, and disclosure. The text also discusses the importance of data governance and the role of privacy policies in ensuring that personal data is handled in a lawful and ethical manner.

4. The fourth section discusses the impact of external factors, such as market volatility and economic uncertainty, on an organization's financial performance. It suggests that organizations should adopt a proactive approach to risk management, including diversification of investments and the use of hedging strategies, to mitigate the potential negative effects of these external factors. The document also emphasizes the importance of maintaining a strong financial position to ensure the organization's long-term sustainability.

5. The final part of the document provides a summary of the key findings and offers recommendations for improving the organization's financial and operational performance. It suggests that a combination of strong internal controls, robust data security measures, and proactive risk management strategies is essential for achieving long-term success in a highly competitive and uncertain market environment. The document concludes by encouraging the organization to regularly review and update its policies and procedures to stay current with the latest industry trends and regulatory requirements.

County Agricultural Agent

gives the board of commissioners discretionary authority to appoint a road supervisor for the county, who may be the surveyor and must be skilled in the building and maintenance of roads and bridges (ibid., sec. 3, p. 168).

In keeping with all laws now on the statute books, all counties must have a road overseer for each road district in the county (if there are any county roads in the county), who is under the direction of a general county road supervisor, if one has been appointed, and if not, then under the direction of the county commissioners (L.T.I. 1863-64, sec. 2, p. 597; am. 1873, sec. 2, p. 12; am. 1897, p. 78; reen. 1899, p. 306; am. 1911, ch. 60, sec. 1, p. 161; am. 1912, ch. 9, sec. 1, p. 45; am. 1919, ch. 105, p. 371; I.C.A. 1932, 39-409).

Each county may have a general county road supervisor acting as supervisor of district overseers and subject to the direction of the county board. (R.C. 1908, sec. 883a; enacted in 1911, ch. 60, sec. 3, p. 168; I.C.A. 1932, 39-408.)

District road overseers in the county have the following duties: Under the direction of the county board or the county supervisor, if there be one, it is their duty to take charge of the county public highways; to keep them clear from obstructions and in good repair; to keep mail routes free from snow; to cause banks to be graded and cause ways to be made when necessary and to keep them in repair; to receive and present petitions for new roads; make recommendations as to their feasibility; and make reports to the county board of all labor performed, all expenditures incurred, and of the general condition of the roads in their charge, or such other information as may be required (L.S.I. 1890-91, sec. 2, p. 190; I.C.A. 1932, 39-410).

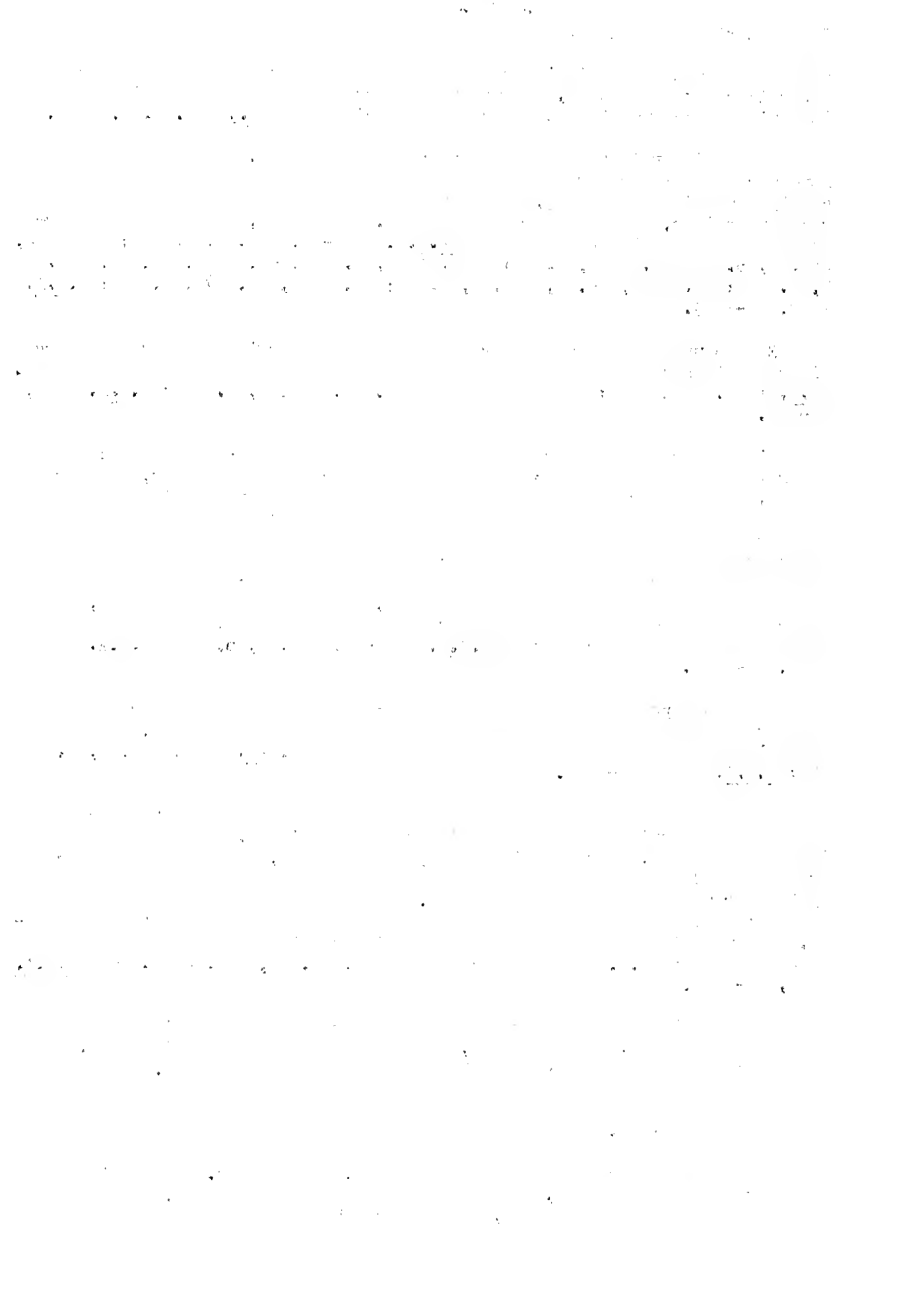
They have power to collect all road poll taxes if any such are levied and force their payment by seizure and sale of personal property, on refusal or failure of the taxpayer to pay taxes when due (L.S.I. 1899, sec. 1, p. 392; I.C.A. 1932, 39-411).

The county road supervisor has immediate control of the county road system and supervision of the district road supervisors. It is his duty to inspect all roads, oversee all repairs, construction, maintenance and improvement and to advise the county board on the matter of adopting a uniform system for maintenance of all highways. He is required to furnish the board monthly itemized reports showing the work done and expenditures involved. He must file an oath with the commissioners similar to that of the county officers (R.C. 883a as enacted in 1911, ch. 60, sec. 3, p. 168; I.C.A. 1932, 39-409).

Neither district overseers or county supervisors are required to keep a system of records. Consequently, none were found in Kootenai County. Records concerning roads are kept by the board of commissioners.

## XXII. COUNTY AGRICULTURAL AGENT

The county agricultural agent is in fact, an educator. The position is an outgrowth of the policy, followed by the federal government, of rendering various services to agriculture, particularly by way of experimentation with



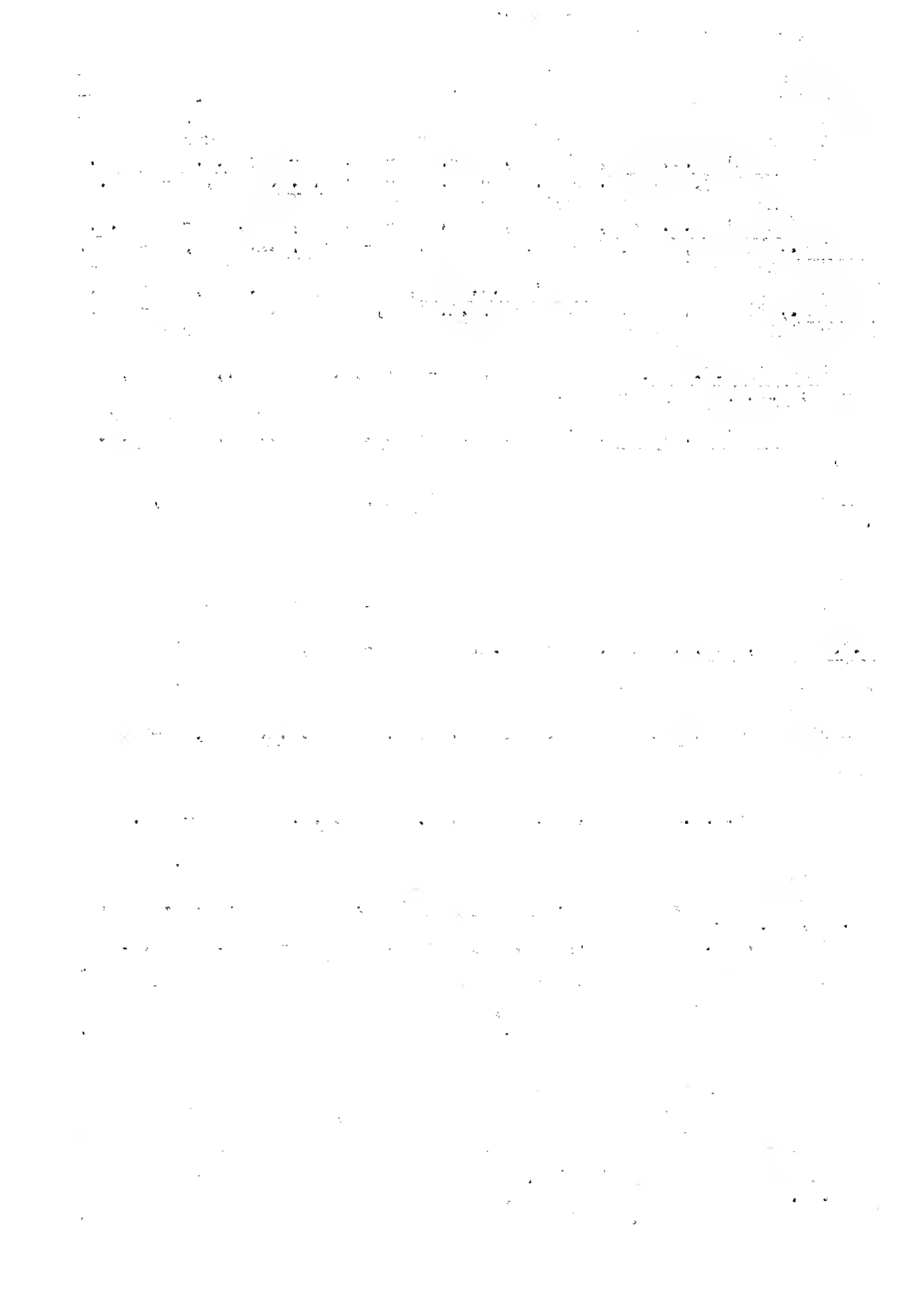
County Agricultural Agent

the growing of farm crops and livestock and the passing along of this information for the benefit of those engaged in agricultural pursuits. This service consisted of a series of enactments of an educational nature. The Morrill Act providing for grants of land to agricultural colleges was approved in 1863 (Mason's U.S. Code, title 7, secs. 301-303, 305-308; U.S. Code Ann. (compact edition), title 7, secs. 301-303, 305-308; I.C.A. 1932, 32-2401). The Hatch Act providing for agricultural experimental stations was approved in 1887 (Mason's U.S. Code, title 7, secs. 362-365, 368, 372, 377-379; U.S. Code Ann., title 7, secs. 362-365, 368, 372, 377-379; I.C.A. 1932, 32-2402). The Adams Act providing for increased appropriations for experimental stations was approved in 1906 (Mason's U.S. Code, title 7, secs. 369, 375; U.S. Code Ann., title 7, secs. 369, 373; I.C.A. 1932, 32-2403). The Smith-Lever Act providing for cooperative extension work between the state agricultural colleges and the United States Department of Agriculture was approved in 1914 (Mason's U.S. Code, title 7, secs. 341-348; U.S. Code Ann., title 7, sec 341-348; I.C.A. 1932, 32-2404). The Purnell Act authorizing more complete endowment of agricultural experimentation and for other purposes was approved in 1925 (Mason's U.S. Code, title 7, ch. 14; U.S. Code Ann., ch. 14; I.C.A. 1932, 32-2405), and an act providing for further development of agricultural extension work by the agricultural colleges and the United States Department of Agriculture was approved in 1928 (Mason's U.S. Code, supplement 1, title 7, secs. 343a, 343b).

The original functions of the agricultural agent are a direct outgrowth of the extension of educational work to the counties, by means of a resident agent, made possible by the passage of the Smith-Lever Act (supra) and the acceptance of the provisions of this act by the Idaho State Legislature (L.S.I. 1915, H.J.R. 21, p. 397; I.C.A. 1932, 32-2404), together with laws making it possible for the county commissioners to make appropriations for demonstration work in agriculture and for the employment of extension agents in cooperation with the University of Idaho and the United States Department of Agriculture (L.S.I. 1919, ch. 41, sec. 1, p. 139; I.C.A. 1932, 30-737) and also laws authorizing the county boards to fix the salaries of county agents in cooperation with the director of the extension division of the College of Agriculture, University of Idaho, and make provisions for payment of the same (L.S.I. 1919, ch. 41, sec. 2, p. 139; I.C.A. 1932, 30-738).

The county agricultural agent has recently assumed new duties. When the Agricultural Adjustment Act was passed by the United States Congress and approved May 12, 1933 (U.S. Statutes at Large, Washington, D. C. 1934, vol. 48, pp. 31-54) and the Soil Conservation Act passed by the Congress and approved Feb. 29, 1936 (ibid., vol. 49, part I, pp. 1148-1153), the U.S. Department of Agriculture was charged with the administration of these acts. By agreement between the aforesaid department and the extension departments of the various agricultural colleges, the county agents were charged with the routine administration of these, as agents of the extension departments. This is a move away from what can be strictly classified as education.

The practice in Idaho with respect to the employment of extension agents is as follows: If a county desires an agent, application is made to the extension department of the University of Idaho and an agent is appointed by the joint action of the university and the board of commissioners of the county making the application. This appointment must be approved by the U. S. Department of Agriculture. The amount paid by the counties varies in the different states. In Idaho, the counties pay two hundred dollars per



County Agricultural Agent

year toward the salary expense and in addition, furnish the person appointed with quarters and office supplies.

The agricultural agent is **almost** exclusively under the control of the extension department of the University of Idaho and the U. S. Department of Agriculture. No duties are prescribed by state statute.

In general, under the provisions of the Smith-Lever Act, the county agent is an educator whose duty it is to make available to those interested in agricultural pursuits, results of experiments and other literature pertaining to agriculture, and to give advice to agriculturists. Since the advent of 4 H club work in the county, also sponsored by the extension department of the university, the agricultural agent is charged with the organization and promotion of these clubs.

The most important activity of county agents in many of the Idaho counties now consists of work to be done in the administration of the Agricultural Adjustment Act, and most of the records kept are kept in connection with this work.

No listing was made of these records in Kootenai County by the field workers.

1. The first part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for transparency and accountability, particularly in the context of public administration and government operations. The text notes that without reliable records, it becomes difficult to track expenditures, assess performance, and ensure that resources are being used effectively and ethically.

2. The second part of the document addresses the challenges associated with data collection and analysis. It highlights that while digital tools and technologies have advanced significantly, the quality and consistency of the data being collected remain a major concern. The document points out that incomplete or inaccurate data can lead to flawed conclusions and poor decision-making. It suggests that organizations should invest in training and infrastructure to improve data management practices and ensure that the information being used is both reliable and relevant.

3. The third part of the document focuses on the role of leadership in driving organizational success. It argues that strong leadership is not just about setting a vision and providing direction, but also about fostering a culture of innovation and collaboration. The text suggests that leaders should encourage their teams to think creatively and take ownership of their work. It also emphasizes the importance of communication and transparency, as these factors are crucial for building trust and ensuring that everyone is working towards the same goals.

4. The final part of the document discusses the impact of external factors on organizational performance. It notes that organizations are often subject to various external influences, such as changes in market conditions, regulatory requirements, and global events. The document suggests that organizations should be proactive in monitoring these factors and developing strategies to mitigate potential risks. It also emphasizes the importance of flexibility and adaptability, as these qualities are essential for navigating uncertainty and seizing opportunities in a rapidly changing environment.



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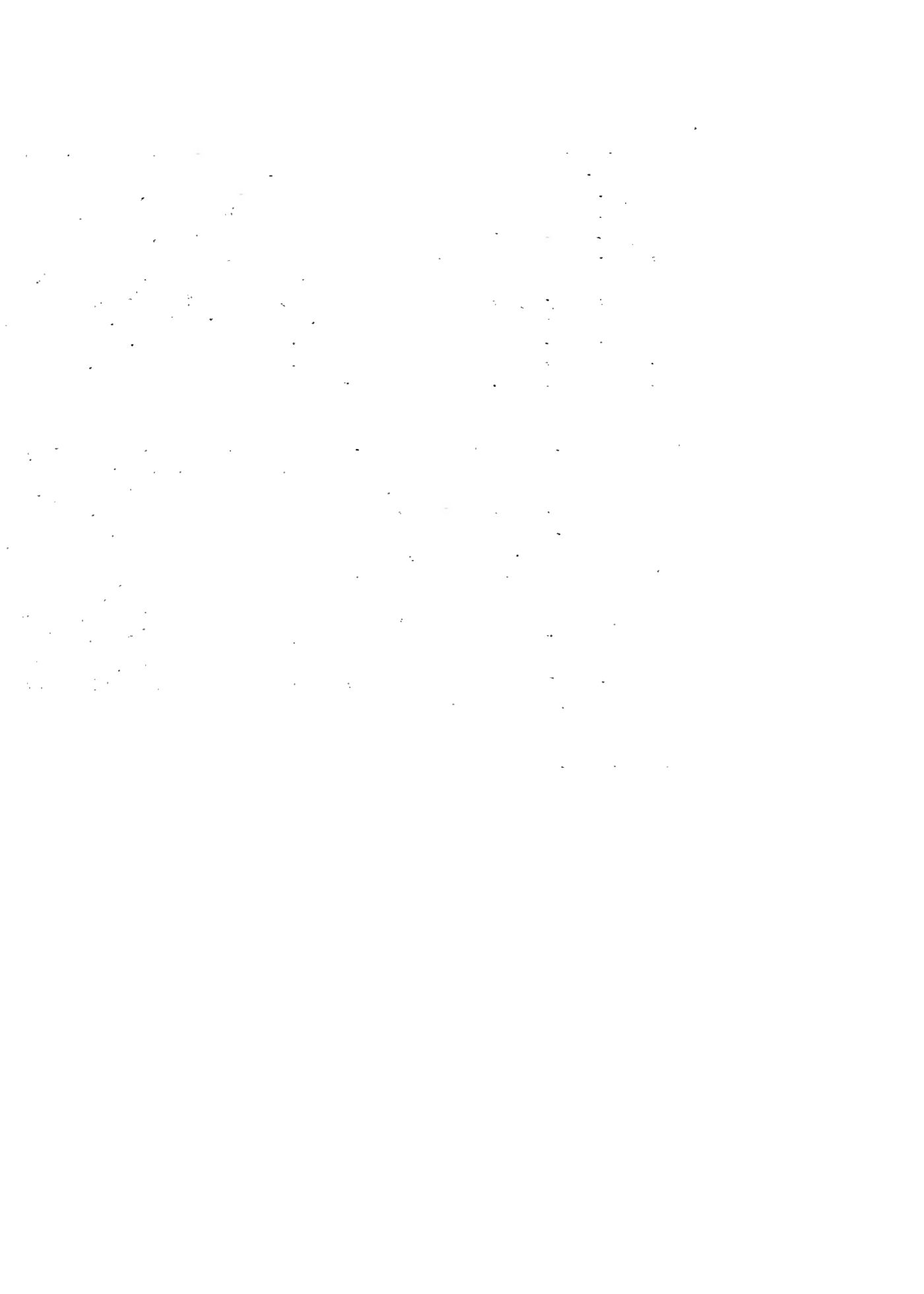
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2. The second part of the document focuses on the implementation of robust risk management strategies. It outlines various risk assessment techniques and provides guidance on how to identify, measure, and mitigate potential risks. The text stresses the need for a proactive approach to risk management to protect the organization's assets and reputation.

3. The third part of the document addresses the importance of effective communication and reporting. It discusses the need for clear and concise communication channels and the role of regular reporting in keeping stakeholders informed. This section also touches upon the importance of maintaining accurate financial statements and the role of external auditors in verifying the accuracy of these reports.

4. The fourth part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also highlights the role of internal controls in preventing fraud and errors.

5. The fifth part of the document focuses on the implementation of robust risk management strategies. It outlines various risk assessment techniques and provides guidance on how to identify, measure, and mitigate potential risks. The text stresses the need for a proactive approach to risk management to protect the organization's assets and reputation.

6. The sixth part of the document addresses the importance of effective communication and reporting. It discusses the need for clear and concise communication channels and the role of regular reporting in keeping stakeholders informed. This section also touches upon the importance of maintaining accurate financial statements and the role of external auditors in verifying the accuracy of these reports.

7. The seventh part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also highlights the role of internal controls in preventing fraud and errors.

8. The eighth part of the document focuses on the implementation of robust risk management strategies. It outlines various risk assessment techniques and provides guidance on how to identify, measure, and mitigate potential risks. The text stresses the need for a proactive approach to risk management to protect the organization's assets and reputation.

9. The ninth part of the document addresses the importance of effective communication and reporting. It discusses the need for clear and concise communication channels and the role of regular reporting in keeping stakeholders informed. This section also touches upon the importance of maintaining accurate financial statements and the role of external auditors in verifying the accuracy of these reports.

10. The tenth part of the document discusses the importance of maintaining accurate records of all transactions and activities. It emphasizes that proper record-keeping is essential for ensuring transparency and accountability in financial operations. This section also highlights the role of internal controls in preventing fraud and errors.

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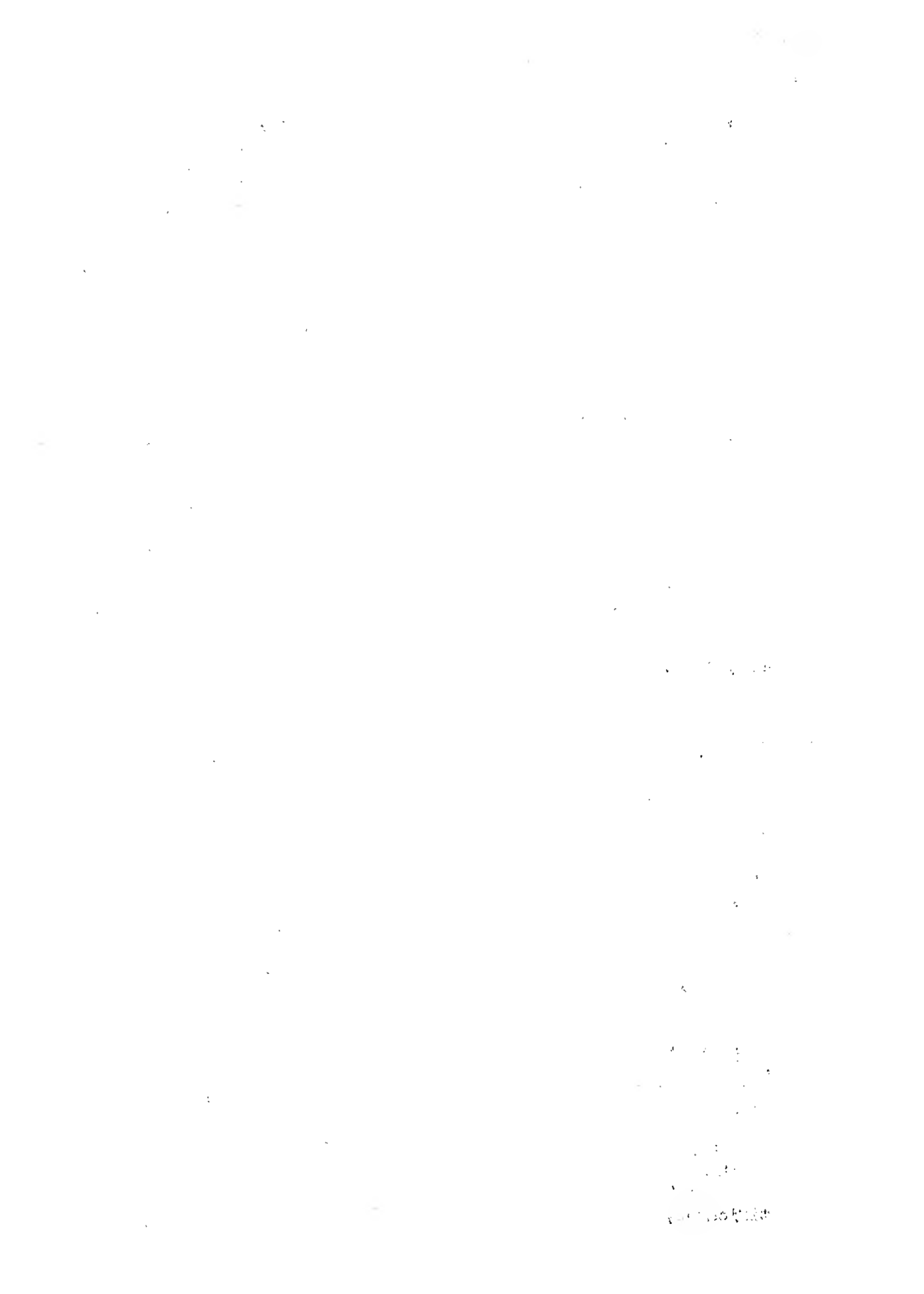
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1. The first part of the document discusses the importance of maintaining accurate records of all transactions. This is essential for ensuring the integrity of the financial statements and for providing a clear audit trail. The records should be kept up-to-date and should be accessible to all relevant parties.

2. The second part of the document outlines the procedures for handling discrepancies. It is important to identify any errors as soon as possible and to investigate the cause of the discrepancy. Once the cause has been identified, the appropriate corrective action should be taken to prevent the error from recurring.

3. The third part of the document discusses the role of the internal control system. This system is designed to prevent and detect errors and fraud. It is important to ensure that the internal control system is effective and that all employees are aware of their responsibilities under the system.

4. The fourth part of the document discusses the importance of communication. It is essential to maintain open communication between all relevant parties, including management, employees, and external auditors. This will help to ensure that any issues are identified and resolved as quickly as possible.

5. The fifth part of the document discusses the importance of documentation. All transactions should be properly documented, and the documentation should be kept in a secure and accessible location. This will help to ensure that the records are accurate and complete.

6. The sixth part of the document discusses the importance of training. All employees should receive appropriate training to ensure that they are able to perform their duties accurately and efficiently. This will help to reduce the risk of errors and fraud.

7. The seventh part of the document discusses the importance of monitoring and review. It is essential to monitor the performance of the internal control system and to review the records regularly. This will help to identify any weaknesses in the system and to take corrective action as needed.

8. The eighth part of the document discusses the importance of transparency. It is essential to be transparent about the financial performance of the organization and to provide accurate and complete information to all relevant parties. This will help to build trust and confidence in the organization.

9. The ninth part of the document discusses the importance of ethics. It is essential to maintain high ethical standards and to act in the best interests of the organization and its stakeholders. This will help to ensure the long-term success of the organization.

10. The tenth part of the document discusses the importance of compliance. It is essential to ensure that the organization complies with all applicable laws and regulations. This will help to avoid legal and financial penalties and to ensure the integrity of the organization.

11. The eleventh part of the document discusses the importance of risk management. It is essential to identify and assess the risks faced by the organization and to take appropriate measures to mitigate these risks. This will help to ensure the stability and sustainability of the organization.

12. The twelfth part of the document discusses the importance of innovation. It is essential to encourage innovation and to invest in research and development. This will help to ensure that the organization remains competitive and successful in the long term.

13. The thirteenth part of the document discusses the importance of sustainability. It is essential to consider the environmental, social, and governance (ESG) factors in the organization's operations. This will help to ensure that the organization is sustainable and that it is able to meet the needs of all stakeholders.

14. The fourteenth part of the document discusses the importance of digital transformation. It is essential to embrace digital technologies and to use them to improve the organization's efficiency and effectiveness. This will help to ensure that the organization is able to compete in the digital economy.

15. The fifteenth part of the document discusses the importance of talent management. It is essential to attract, develop, and retain top talent. This will help to ensure that the organization has the skills and resources needed to succeed in the long term.

16. The sixteenth part of the document discusses the importance of corporate governance. It is essential to establish a strong corporate governance framework and to ensure that it is effectively implemented. This will help to ensure that the organization is run in a transparent and accountable manner.

17. The seventeenth part of the document discusses the importance of stakeholder engagement. It is essential to engage with all relevant stakeholders and to listen to their views and concerns. This will help to ensure that the organization is able to meet the needs of all stakeholders and to build a strong reputation.

18. The eighteenth part of the document discusses the importance of continuous improvement. It is essential to continuously monitor and improve the organization's performance. This will help to ensure that the organization is able to adapt to changing circumstances and to remain successful in the long term.

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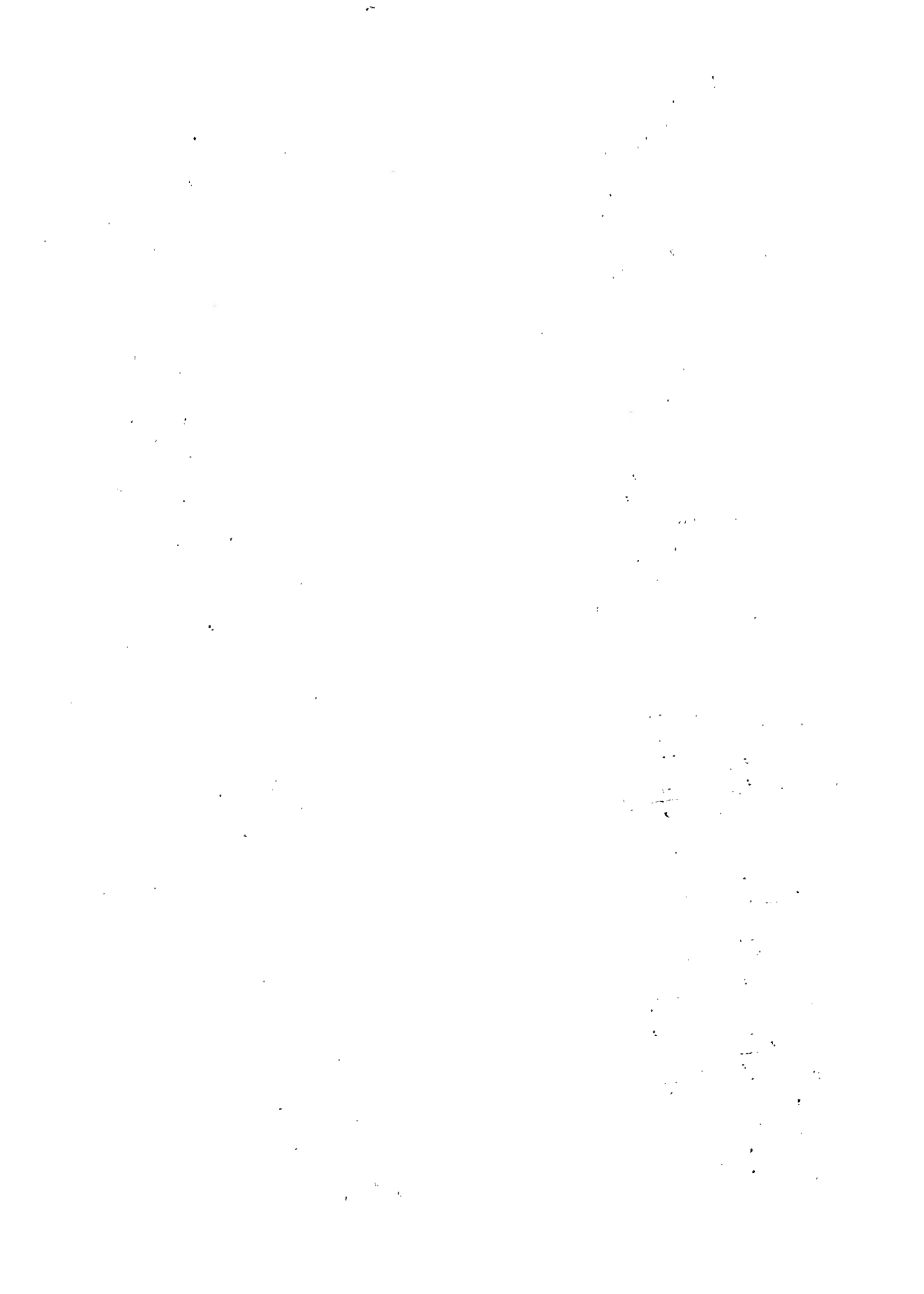
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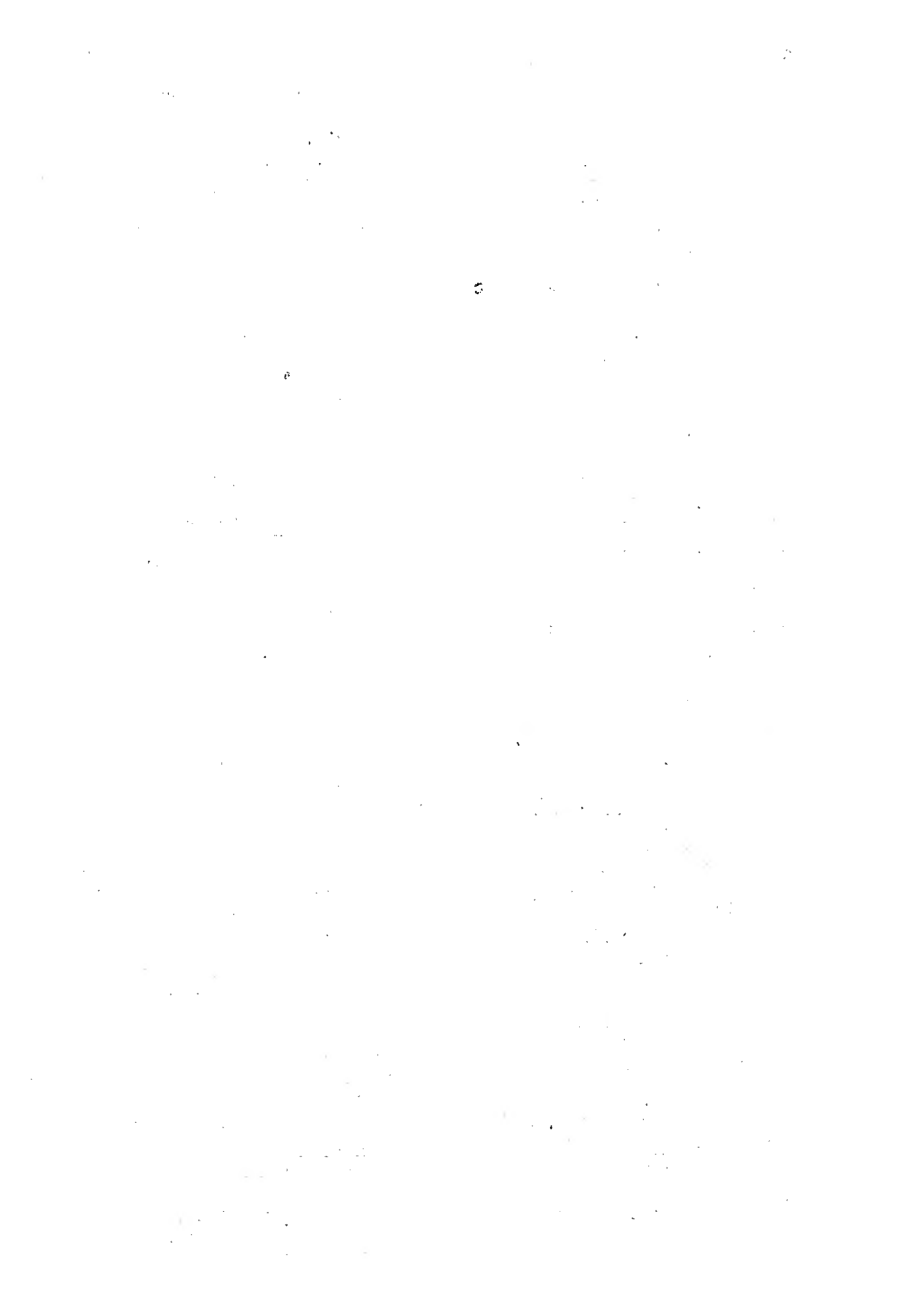
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