



BOISE COUNTY

RESOLUTION #2021-40

A BOISE COUNTY, IDAHO, RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, RECOVERING FORGONE AMOUNT FOR FISCAL YEAR 2022, FOR USE IN THE OPERATIONS OF BOISE COUNTY

WHEREAS, Idaho Code §31-811 empowers the board of county commissioners of each county to levy property taxes; and,

WHEREAS, Idaho Code §31-1605 requires the board of county commissioners of each county in the State of Idaho to pass an annual budget; and,

WHEREAS, Idaho Code §63-802 sets limitations on taxing district budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

WHEREAS, Idaho Code §63-802(1)(a)(i) allows each taxing district to increase property tax budget amounts by a maximum of 3%, and provides for the calculation of a preliminary levy rate to be applied to new construction, the new construction value being the assessed value multiplied by 90%; and,

WHEREAS, Idaho Code §63-802(1)(a)(ii) establishes that a total budget increase may not exceed 8%; and,

WHEREAS, Idaho Code §63-802(1)(e)(i) allows a taxing district to recover a forgone amount, by certifying, in addition to any increase otherwise allowed, any or all of the original forgone amount; and

WHEREAS, Idaho Code §63-802(1)(e)(ii) provides that if a forgone amount is budgeted for the purpose of maintenance and operations, the rate of recovering the reserved forgone moneys may increase the taxing district's budget by no more than one percent per year; and

WHEREAS, Boise County has met the notice and hearing requirements in Idaho Code §63-802(1)(e)(i) to recover the budgeted forgone amount; and,

WHEREAS, Boise County intends to recover \$52,041.00 of its reserved forgone amount, for the purpose of maintenance and operations.

NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOISE, IDAHO, that \$52,041.00 of its forgone amount is being recovered and included in the Boise County FY2022 budgeted property taxes, for the purpose of maintenance and operations of Boise County.

APPROVED and ADOPTED this 31st day of August, 2021, in Open Session of the Boise County Board of County Commissioners.

BOISE COUNTY BOARD OF COMMISSIONERS

AYE VIA TELEPHONE

Ryan T. Stirm, Chairman

S. M. Twilegar (Acting Chair)
Steven M. Twilegar, Commissioner

Robert T. Holmes
Robert T. Holmes, Commissioner



ATTEST:

Mary T. Prisco
Mary T. Prisco, Clerk to the Board



Idaho Statutes

Idaho Statutes are updated to the web July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 8

LEVY AND APPORTIONMENT OF TAXES

63-802. LIMITATION ON BUDGET REQUESTS – LIMITATION ON TAX CHARGES – EXCEPTIONS. (1) Except as otherwise provided in this section, no taxing district shall certify a budget request for an amount of property tax revenues to finance an annual budget that exceeds the maximum sum permitted under this section:

(a) (i) The highest dollar amount of property taxes certified for its annual budget for any one (1) of the three (3) tax years preceding the current tax year, which amount may be increased by a growth factor of not to exceed three percent (3%) plus the amount of revenue calculated as described in this subsection. The taxing district shall determine what portion of the three percent (3%) increase permitted under this subparagraph that it requires and then calculate a preliminary levy rate based on the percent chosen. In calculating the preliminary levy rate, the most current taxable market value shall be used, except that for taxable market values of centrally assessed operating property, the prior year's valuation may be used instead of the current year's taxable market values. The preliminary levy rate shall be multiplied by the value shown on the new construction roll compiled pursuant to section 63-301A, Idaho Code, and by ninety percent (90%) of the value of annexation during the previous calendar year, as certified by the state tax commission for taxable market values of operating property of public utilities and by the county assessor; except for a fire protection district annexing property prior to July 1, 2021, pursuant to section 31-1429, Idaho Code, the new levy rate shall be multiplied by one hundred percent (100%) of the value of any such property annexed prior to July 1, 2021.

(ii) The total budget increase calculated under this paragraph must not exceed eight percent (8%), except that any distribution of funds to a taxing district as a result of the termination of a revenue allocation area of an urban renewal district pursuant to section 50-2909(4), Idaho Code, shall not be subject to such limitation.

(iii) Following the first year in which a fire protection district has annexed city property pursuant to section 31-1429, Idaho Code, the city shall subtract an amount equal to the moneys spent on fire protection services during the last full year the city provided fire protection services to its residents from its budget limitation under this section.

(b) If the taxing district has not imposed a levy for three (3) or more years, the highest dollar amount of property taxes certified for