

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 89

BY STATE AFFAIRS COMMITTEE

AN ACT

1
2 RELATING TO FIRE PROTECTION DISTRICTS; AMENDING SECTION 31-1423, IDAHO
3 CODE, TO ELIMINATE THE REQUIREMENT THAT THE SECRETARY OF EACH FIRE
4 PROTECTION DISTRICT TRANSMIT TO THE STATE BOARD OF EQUALIZATION A CER-
5 TIFIED COPY OF THE RESOLUTION PROVIDING FOR THE PROPERTY TAX LEVY.

6 Be It Enacted by the Legislature of the State of Idaho:

7 SECTION 1. That Section 31-1423, Idaho Code, be, and the same is hereby
8 amended to read as follows:

9 31-1423. LEVY. (1) Each year, immediately prior to the annual county
10 levy of taxes, the board of commissioners of each fire protection district,
11 organized and existing under this chapter, may levy a tax upon all the tax-
12 able property within the boundaries of such district sufficient to defray
13 the cost of equipping and maintaining the district of twenty-four hundredths
14 percent (.24%) of market value for assessment purposes, to be used for the
15 purposes of this chapter and for no other purpose. The levy shall be made by
16 resolution entered upon the minutes of the board of commissioners of the fire
17 protection district, and it shall be the duty of the secretary of the dis-
18 trict, immediately after entry of the resolution in the minutes, to transmit
19 to the county auditor, and the county assessor ~~and state board of equaliza-~~
20 ~~tion~~ certified copies of the resolution providing for such levy. Said taxes
21 shall be collected as provided by section 63-812, Idaho Code.

22 (2) If two (2) or more fire protection districts consolidate into one
23 (1) district, the provisions of section 63-802, Idaho Code, shall apply to
24 the consolidated district's budget request as if the former district which,
25 in the year of the consolidation, has the higher levy subject to the lim-
26 itations of section 63-802, Idaho Code, had annexed the other district or
27 districts. In addition, the consolidated district shall receive the bene-
28 fit of foregone increases accumulated by the former districts under section
29 63-802(1)(a), Idaho Code.