

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 158

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO FIRE PROTECTION DISTRICTS AND LEVIES; AMENDING SECTION 31-1423,
2 IDAHO CODE, TO REVISE PROVISIONS RELATING TO A CONSOLIDATED DISTRICT'S
3 BUDGET REQUEST.
4

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

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

8 31-1423. LEVY. (1) Each year, immediately prior to the annual county
9 levy of taxes, the board of commissioners of each fire protection district,
10 organized and existing under this chapter, may levy a tax upon all the tax-
11 able property within the boundaries of such district sufficient to defray
12 the cost of equipping and maintaining the district of twenty-four hundredths
13 percent (.24%) of market value for assessment purposes, to be used for the
14 purposes of this chapter and for no other purpose. The levy shall be made by
15 resolution entered upon the minutes of the board of commissioners of the fire
16 protection district, and it shall be the duty of the secretary of the dis-
17 trict, immediately after entry of the resolution in the minutes, to transmit
18 to the county auditor and the county assessor certified copies of the reso-
19 lution providing for such levy. Said taxes shall be collected as provided by
20 section 63-812, Idaho Code.

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