

TITLE 40  
HIGHWAYS AND BRIDGES

CHAPTER 8  
TAXES

40-801. AUTHORITY AND PROCEDURE FOR LEVIES. (1) The commissioners of a county highway system, the commissioners of a county-wide highway district, and the commissioners of highway districts are empowered, for the purpose of construction and maintenance of highways and bridges under their respective jurisdictions, to make the following highway ad valorem tax levies as applied to the market value for assessment purposes within their districts:

(a) Two-tenths per cent (0.2%) of market value for assessment purposes for construction and maintenance of highways and bridges; provided that if the levy is made upon property within the limits of any incorporated city, fifty per cent (50%) of the funds shall be apportioned to that incorporated city.

(b) A special levy of eighty-four thousandth per cent (0.084%) of market value for assessment purposes to be used for any one (1) or all of the following purposes:

1. bridge maintenance and construction;
2. matching state and federal highway funds;
3. secondary highway construction;
4. secondary highway maintenance and improvements;
5. maintenance during an emergency.

No part of this levy shall be apportioned to any incorporated city.

(2) The tax levies authorized by this section shall be certified to the county auditor of the county in which the levies are made, at the same time that other tax levies are certified for other county purposes, shall be collected by the same officers and in the same manner as any other county taxes are collected, and paid into the county treasury and apportioned to the districts or taxing units in the amount that their respective levies produced, exclusive of ordinary collection fees to the county and the proper apportionment to the incorporated cities.

(3) The total levies for construction and maintenance of highways and bridges, secondary highway matching funds and construction and maintenance of bridges only, shall not exceed two hundred eighty-four thousandth per cent (0.284%) of the market value for assessment purposes.

[40-801, added 1985, ch. 253, sec. 2, p. 627.]

40-802. AUDITOR TO FURNISH MARKET VALUE FOR ASSESSMENT PURPOSES -- BOARD TO MAKE LEVY. On or before the third Monday in July of each year the county auditor shall deliver to the secretary of each highway district within the county a statement showing the aggregate market value for assessment purposes of all the taxable property in the district, and showing separately the aggregate market value for assessment purposes of all the taxable property within each included city in each district. The highway district board shall levy the taxes provided for.

[40-802, added 1985, ch. 253, sec. 2, p. 628; am. 2012, ch. 38, sec. 3, p. 116.]

40-803. COLLECTION BY COUNTY OFFICIALS. The taxes levied by a highway board shall be extended on the general roll by the county assessor in a separate column at the rate fixed by the highway board and certified by the secretary of the highway board, at the same time the county taxes are extended. The taxes shall be carried into a column of aggregates and shall be collected by the tax collector of the county at the time and in the manner provided by law for collecting county taxes. The tax collector shall have the same powers conferred upon him respecting the collection of highway district taxes and the sale of delinquent property as are conferred respecting the collection of other county taxes.

[40-803, added 1985, ch. 253, sec. 2, p. 628.]

40-804. LIABILITY OF COUNTY OFFICIALS. All county officers entrusted with the assessment, collection, paying over or custody of taxes of any highway district within the county, and their sureties, shall be liable upon their official bonds for the faithful performance of their duties in the assessment, collection and safekeeping of the highway district taxes.

[40-804, added 1985, ch. 253, sec. 2, p. 629.]

40-805. PAYMENT OF MONEY TO DISTRICT. It is the duty of the tax collector of the county to pay over to the treasurer of the highway district all district tax moneys collected by him and payable to the district as soon as they are collected, and on or before the third Monday in July in each year make a final settlement with the district treasurer respecting the district taxes and pay over all moneys then due to the district, including all the district's proportionate amount of delinquent district taxes, interest and costs on all tax sales and redemptions from them. The treasurer of the district shall give to the tax collector of the county duplicate receipts for the payments, and the tax collector shall give one to the secretary of the district and the other shall be an acquittance to the county tax collector in settling with the highway district, to the extent of the payment shown.

[40-805, added 1985, ch. 253, sec. 2, p. 629.]

40-806. GENERAL LAWS APPLICABLE. All ad valorem highway taxes levied and assessed under the provisions of this title shall become due and delinquent and shall attach to and become a lien on the real property assessed at the same time as other county taxes. All the provisions of the Idaho Code, governing the assessing and collecting of county taxes, are applicable to the assessment and collection of highway district taxes, wherever the same are consistent with the provisions of this title.

[40-806, added 1985, ch. 253, sec. 2, p. 629.]

40-807. JOINT LOCAL HIGHWAY JURISDICTION BRIDGES -- ADDITIONAL TAX LEVY. (1) Any two (2) or more local highway jurisdictions in the state are empowered to join in the construction, maintenance and repair of bridges at places where the bridges will directly benefit each of the local highway jurisdictions, and contract for the cost of construction, maintenance or repair of the bridge that each local highway jurisdiction is to bear.

(2) For the purpose of defraying the costs and expenses incurred under the provisions of this section, the commissioners of the respective lo-

cal highway jurisdictions are empowered to levy upon all taxable property of each local highway jurisdiction, in addition to all other taxes, an annual tax not exceeding twenty-four ten thousandths percent (0.0024%) of the market value for assessment purposes of the property. The entire proceeds of the levy shall be used solely for the purposes of this section.

[40-807, added 1985, ch. 253, sec. 2, p. 629; am. 1998, ch. 154, sec. 2, p. 529.]

40-808. CREATION OF SPECIAL TAX DISTRICTS -- APPORTIONMENT OF COSTS. As a highway is built and completed with the proceeds of a bond issue within an area of land which under a resolution of a highway district board is provided, there may be created a special tax district. When the highway has been accepted by the highway district board, and the director of highways for the district has certified to his board the cost of the highway so far as it lies within the special tax district, then the highway district board shall, by order, create a special tax district, fix and designate the boundaries of it, and designate the portion of the cost of the highway to be charged against the land in the special tax district, not exceeding the maximum percentage specified in the original resolution. The highway district board shall fix and determine the amount per acre charged against the lands within the special tax district, not exceeding, in respect to any single highway, the maximum amount per acre specified for the highway in the original resolution. The amount per acre need not be the precise proportionate cost of the highway, but may be the approximate proportion, avoiding inconvenient fractions or fractional parts of a dollar, and shall be the same uniform amount per acre throughout any single special tax district. The highway district board shall include as part of the cost of the highway the fair and reasonable portion of overhead charges applicable, and an additional amount equal to two per cent (2%) of the cost to cover the expenses of the highway district for the collection of the special taxes. From time to time as highways or portions of highways are completed and accepted and the cost certified, the highway district board shall create the proper tax districts. In respect to each special tax district created, the highway board is constituted the local executive authority of each special tax district with authority in respect to each district, to levy the special tax, the authority being confined in each district to the limits of the highway district, and within the limits the special tax in each special tax district shall be at a uniform amount per acre throughout the special tax district. The order of the highway district board creating the special tax district, fixing and determining its boundaries, stating the number of acres in it, fixing the amount of the indebtedness created by the bond issue which is charged against the land in the special tax district, and the amount per acre to be specially taxed against the land shall be entered at length on the minutes of the highway district board and shall be open to public inspection. A notice stating generally the nature and date of the order and designating the township and sections within the special tax district shall be published for at least two (2) separate times in a newspaper published in the county. On the filing with the secretary of the highway district of proof of publication, the order shall be deemed complete.

[40-808, added 1985, ch. 253, sec. 2, p. 629.]

40-809. APPEAL FROM ORDER OF HIGHWAY DISTRICT BOARD IN SPECIAL TAX DISTRICTS. Within thirty (30) days after the filing provided for in section [40-808](#), Idaho Code, but not after the expiration of the thirty (30) days, any owner of land within a special taxing district may file in the office of the highway district board a copy of a verified petition in a proceeding in the district court of the highway district for the review of the order, specifying the grounds of objection. At the expiration of the thirty (30) days, all proceedings relating to the special tax district where copies of petitions for review have been duly filed shall be consolidated by order of the district court into a single proceeding, and notice shall be given and procedure followed as the district court shall prescribe. The district court shall have jurisdiction as a court of equity, and without a jury, try and determine the proceeding. On the review, the only question to be tried and determined shall be whether, in creating a special tax district and in fixing the amounts so charged against the land, the district board has observed the requirements specified in sections [40-810](#) and [40-811](#), Idaho Code. The district court shall, if it determines that the board has materially departed from the requirements, make a final order in the proceeding directing any necessary change or modification in the order of the highway district board, and that board shall make the changes and modifications in their order, and the changed or modified order shall be submitted to the district court and finally made as directed and approved by the court. If in the proceeding the district court shall determine that the highway board has not materially departed from the requirements, it shall affirm the order of the highway district board. On the expiration of thirty (30) days from the date of the highway district board's original order, without any copy of a petition for review having been filed, or on the filing with the secretary of the highway board, of the order of the district court in the proceeding for review affirming the order, or on the filing with the secretary of the new order of the board embodying the changes and modifications directed by the district court in the proceeding for review, with the written approval of the court attached, as the case may be, the order shall be final and conclusive in respect to all the matters and things contained.

[40-809, added 1985, ch. 253, sec. 2, p. 630.]

40-810. LEVY IN SPECIAL TAX DISTRICTS. When an order of the highway district board has become final and conclusive, the board shall levy upon all the land within the special tax district created by the order a special tax equal in amount to the amount so charged in the order against the special tax district, specifying the amount per acre. The secretary of the district shall transmit to the assessor and tax collector of the county a certified copy of the levy and of the order creating the special tax district. On receiving the certified copy, the county assessor shall assess, against the land in the special tax district, the amount levied, but it shall not be collected except as installments as shall be called for by the annual levies made by the highway district board of the taxes necessary to meet the requirements of the bonds. The existence of an assessment against land in the special tax district shall not be held to constitute a cloud upon the title of that land, nor as a breach of a covenant of warranty, title, nor against encumbrances in a deed or contract for the land, nor as rendering the title to the land unmarketable. The special tax authorized within special tax districts is a tax for the purpose of securing for the special tax districts the benefit of local highways within the limits of the special tax district, as

distinguished from the general purpose of the bond issue as a whole of securing the benefit of a system of highways for the highway district at large.

[40-810, added 1985, ch. 253, sec. 2, p. 631.]

40-811. LIMITATIONS ON LEVY IN SPECIAL TAX DISTRICTS. No special tax or charge shall be made by a highway district against land within a special tax district until the highway has been completed to within at least one (1) mile of all the land within the special tax district, the highway has been accepted by the district board, the cost certified, and all the proceedings taken as specified. All interest payable on the bonds up to that time shall be paid by the highway district without imposing on the special tax district a special tax other than its share in the taxation of the highway district as a whole. After the special tax has been levied the highway district board shall in each year, at the same time of the tax levy to meet the interest requirements of bonds, also levy a special tax on the land within every special tax district then created, in an amount sufficient to pay the interest for that year on the portion of the bond issue, the indebtedness which shall have been charged against the special tax district. Whenever the highway district board shall levy a tax to meet any principal or sinking fund requirement of the bonds, they shall at the same time levy a special tax on the land within every special tax district an amount sufficient to pay the principal or sinking fund requirements for that year on the portion of the bond issue, the indebtedness of which shall have been charged against the special tax district. All special taxation within any single special tax district shall be of a uniform amount per acre within the special tax district. Each installment of principal or sinking fund tax collected from the taxation of any land within a special tax district shall be credited on the original assessment of special tax made, and where all the installments shall have been paid, the special assessment shall be deemed canceled, paid and discharged. No special tax district shall ever be called upon to pay as special taxes any sum greater than the amount charged against the district or the land in the original special assessment and proportionate share of interest. In making the levy for the requirements of the bonds, the highway district board shall levy on the district at large only an amount of taxes in each year as shall be required to meet the requirements for that year of that portion of the bond issue which has not been charged against the special tax districts. Should the levy together with the levies on special tax districts in any year fail to produce sufficient funds to meet the obligation of the highway district on the whole issue, then the deficiency shall be paid out of the other revenues of the highway district, and if necessary, the bond levy shall be increased in the following year to make good that deficiency. No failure or delay on the part of the highway district in imposing, levying or collecting the special taxes shall, as between the district and the bondholders, impair the obligation of the highway district upon the whole of the bonds.

[40-811, added 1985, ch. 253, sec. 2, p. 631.]

40-812. COLLECTION OF TAXES IN SPECIAL TAX DISTRICTS. The land within each special tax district is charged with a lien in favor of the highway district to the extent of the entire amount of all special taxes levied on the land within the special tax district in accordance with the provisions of this title. The amounts levied, both as to principal and interest, shall be assessed and collected by the tax collector as other taxes in the high-

way district are assessed and collected, and all the provisions of highway district law shall apply to the collection and the rights and remedies in respect to them. The portion of the amount of any bond issues of any highway district as shall be assessed and charged against land within special tax districts, shall be deducted and excluded in computing the two per cent (2%) bond limit of the highway district imposed by section [40-1101](#), Idaho Code.

[40-812, added 1985, ch. 253, sec. 2, p. 632.]

40-813. LIABILITY OF SPECIAL TAX DISTRICTS FOR GENERAL TAXES. All land within special tax districts shall be subject to the same taxation at the same rate as other property in the highway district for the purpose of meeting the principal and interest requirements of that portion of any bond issue which is not charged against adjoining property but is paid by the highway district as a whole. All bonds issued by a highway district shall, as to a specified portion of the indebtedness created, not exceed fifty per cent (50%), be met and paid by special taxation upon the land adjoining the highways built with the proceeds of the bonds, not exceed a specified sum per acre, and as to the remaining portion shall be met and paid by taxation of all property in the highway district, including the property within special tax districts, and including all property within any incorporated cities included within the limits of the highway districts.

[40-813, added 1985, ch. 253, sec. 2, p. 633.]

40-814. RESOLUTIONS AND ORDERS ADOPTED BY COMMISSIONERS. All resolutions and orders adopted by commissioners and boards of highway district commissioners in respect to the organization and operation of each highway district and the bonds and taxes, as they appear upon the records of the respective board, or certified copies, are legal evidence of the resolutions and orders.

[40-814, added 1985, ch. 253, sec. 2, p. 633.]

40-815. ESTIMATE AND LEVY OF TAX -- EXCEPTION. The commissioners must each year, at the meeting at which they are required to levy the ad valorem tax for county purposes, estimate the probable amount of ad valorem tax for highway and bridge purposes which may be necessary for the ensuing year, and must regulate and fix the amount of ad valorem highway and bridge tax, and levy them. When all of the territory of a county is included in one or more highway districts the commissioners shall not regulate, fix or levy any tax for highway or bridge purposes.

[40-815, added 1985, ch. 253, sec. 2, p. 633.]

40-816. INDEBTEDNESS IN EXCESS OF EXPRESS PROVISIONS PROHIBITED -- EXCEPTIONS. A highway district board, or other officers of the highway district, shall have no power to incur any debt or liability whatever, either by issuing bonds or otherwise, in excess of the express provisions of this title. Any debt or liability incurred in excess of the express provisions shall be and remain absolutely void. For the purpose of organization or for any of the purposes of this title, a highway district board may, before making the tax levy in any year, incur an indebtedness not exceeding in the aggregate a sum equal to one-tenth per cent (.1%) of the market value for

assessment purposes of all the property in the highway district subject to taxation. After making the levy, they may incur an indebtedness within the limit, on the entire indebtedness, of the amount of the levy. At no time shall the total indebtedness exceed that amount and may cause warrants of the highway district to be issued, bearing interest to be fixed by the highway district. The power granted in this section is in addition to and independent of the power granted to issue bonds.

[40-816, added 1985, ch. 253, sec. 2, p. 633.]

40-817. HIGHWAY DISTRICT TAXES -- DUTIES OF COUNTY ASSESSOR. Upon receiving a certified copy of a resolution of a highway district board, the county assessor must assess upon all property in the highway district subject to taxation the taxes so levied and certified to him. His assessment of all taxes levied by the highway district board may be computed and made upon the valuation of property as fixed by the board of equalization for county purposes, and as appears upon the assessment roll in the same year. The taxes as levied by the highway district board shall become a lien upon the property assessed from the date of the assessment, and shall be due and payable at the same time as other county taxes, and in all respects are to be collected in the same way, except that the tax collector must keep a separate list or assessment roll of them, and when paid, they must be named in his receipt to the taxpayer as a separate item. The tax collector shall pay the taxes, when collected, to the treasurer of the highway district and at the time of payment he must specify to the treasurer receiving them what taxes they are, take a separate receipt and keep separate accounts for the payment of the tax. The commissioners shall furnish the tax collector with any blanks as are needed to comply with these provisions.

[40-817, added 1985, ch. 253, sec. 2, p. 634.]

40-818. LIMITATION ON LEVIES -- PENALTIES. It shall be unlawful for any board of highway district commissioners or its members to levy any tax upon the property in a highway district for any purpose whatsoever in excess of the levies provided by law. Any highway district commissioner violating the provisions of this chapter shall be deemed guilty of a misdemeanor and upon conviction shall forfeit his office, and it shall become vacant immediately. The vacancy in office shall be filled in the manner provided by law for filling of vacancies.

[40-818, added 1985, ch. 253, sec. 2, p. 634.]

40-819. ELECTION TO INCREASE LEVY -- NOTICE. (1) Whenever the levies provided by law to be made by highway district commissioners will not, in the opinion of the highway district commissioners, produce a sufficient amount of money for the use of the highway district for their purposes, the highway district board may by order authorize the holding of an election within the highway district, at which election the voters may determine whether or not any levy for any purpose authorized by law for highway districts shall be increased to produce revenues for those purposes. If at the election the majority of the qualified voters shall vote in favor of increasing any of the levies, the levies may be increased. The increase shall not exceed an additional twenty percent (20%) of the levy authorized by law for that purpose.

(2) The highway district commissioners shall designate the date of the election that is in accordance with the dates authorized in section [34-106](#), Idaho Code, and which shall be held within the highway district. Notice of the election shall be given by the county clerk in accordance with the provisions of [title 34](#), Idaho Code, and section [40-206](#), Idaho Code. The notice shall state:

- (a) The time and place of holding the election;
- (b) The amount of money which the levy authorized by law to be made by the highway district commissioners will produce;
- (c) The amount of money in excess of each of the levies desired to be raised by the highway district commissioners, and generally the purpose for which the additional money is to be used;
- (d) If at the election a majority of the qualified voters voting vote in favor of increasing the levy that the levy may be increased in an amount not exceeding twenty percent (20%) of the levy provided by law; and
- (e) The additional levy, if authorized by a majority vote at the election, will when added to the levy provided by law provide sufficient money for the particular purpose of which the levy is authorized.

[40-819, added 1985, ch. 253, sec. 2, p. 634; am. 2009, ch. 341, sec. 72, p. 1039.]

40-820. EXPENDITURES IN EMERGENCIES. In the event of a great public disaster, or if it is necessary to do emergency work to prepare for national or local defense, the board of highway district commissioners may pass a resolution declaring the public interest and necessity demand the immediate expenditure of public money to safeguard life, health or property. Upon adoption of the resolution, the highway district board may expend any sum required in the emergency without complying with this title.

[40-820, added 1985, ch. 253, sec. 2, p. 635.]

40-821. TREASURER OF HIGHWAY DISTRICT -- DUTIES. It is the duty of the treasurer of a highway district to keep accounts of the district and to place to the credit of the district all moneys received by him, and to pay over all moneys belonging to the district on legally drawn warrants or orders of the district officers entitled to draw them.

[40-821, added 1985, ch. 253, sec. 2, p. 635.]

40-822. DETACHED TERRITORY -- ORDER DETERMINING APPORTIONMENT OF INDEBTEDNESS -- SPECIAL LEVY. (1) A board of highway district commissioners shall enter upon its records an order determining the net proportionate share of the indebtedness of the highway district incurred prior to a detachment of territory for which the detached territory should be and remain liable.

(2) Notwithstanding the detachment of territory with respect to the future operations and conduct of the district, the board of highway district commissioners shall annually levy upon all the property within the detached territory a special tax sufficient to pay as it falls due, the principal and interest of that proportionate share of the prior indebtedness of the district for which the detached territory is and shall remain liable. The special tax shall be levied at the same time, certified, and collected in the same manner as are the other taxes levied by the district, but after detach-

ment the detached territory or the property in the district shall not be subject to taxation by a highway district for future operations of the district or for the repayment of any indebtedness subsequently incurred by the district.

[40-822, added 1985, ch. 253, sec. 2, p. 635.]

40-823. LEVY TO PAY INDEBTEDNESS UPON DIVISION OF DISTRICT. Whenever there is a division of a highway district and an amount is found to be due from either of the districts to the other, and where a warrant or warrants have been drawn for the amount due payable to the creditor district, and the levy for the first year is found to be insufficient for the payment of the warrant or warrants, it shall be the duty of the board of highway district commissioners of the debtor district to levy annually a tax sufficient to pay at least twenty-five per cent (25%) of the warrant indebtedness annually, or so much of the warrant indebtedness as the limit of levying taxes by a highway district as prescribed by law will permit. The highway district commissioners of the former district shall annually levy an ad valorem tax for both the former and the new district for the purpose of providing a sinking fund to pay the bonded indebtedness of the former district at the time of the division. Upon any levy being made by the board of highway district commissioners of the former district, it shall be the duty of the clerk of that board to transmit to the board of highway district commissioners of the new district a certified copy of the resolution providing for the tax. It shall be the duty of the board of highway district commissioners of the new district to spread the resolution on its minutes, and a tax shall be levied on the new district in accordance with the resolution and collected in the same manner as other special highway district taxes are collected. The moneys shall be paid as soon as collected by the tax collector of the county in which the new district is situated, to the treasurer of the former district who shall credit the tax moneys to the sinking fund to liquidate the existing bonded indebtedness.

[40-823, added 1985, ch. 253, sec. 2, p. 636.]

40-824. COMPUTATION AND PAYMENT OF INDEBTEDNESS OF DISSOLVED DISTRICT SITUATED IN TWO OR MORE COUNTIES. In the case of dissolved highway districts situated in two (2) or more counties, the commissioners of the county having jurisdiction of the dissolution of the district shall compute the indebtedness of the entire district and shall provide for the payment of the indebtedness out of the district funds on hand, or to be raised by special levies, which shall be determined and levied by the county, and shall be certified to the clerk of the commissioners of each of the counties in which is situated any part of the dissolved district. The tax shall be levied and imposed by each of the counties upon the property of the former district as may be within the county, the tax collected and, not less than quarterly, be remitted to the treasurer of the succeeding operational unit to be applied in payment of the indebtedness of the district.

[40-824, added 1985, ch. 253, sec. 2, p. 636.]

40-825. LEVIES TO PAY CLAIMS AGAINST DISSOLVED OR CONSOLIDATED SYSTEMS AND DISTRICTS -- CERTIFICATION AND ASSESSMENT -- ISSUANCE OF NEW HIGHWAY USERS' FUND BONDS. After dissolution of a county or city highway system or a highway district, or upon a consolidation of districts, and at the next

regular annual meeting of the succeeding operational unit when levies for other county purposes are fixed, the succeeding highway system board shall in addition to apportioning moneys arising out of the highway users' fund and the moneys from all other sources as the system or district would be entitled to receive had it not been dissolved and all other tax levies, including general highway and bridge levies, levy a special tax upon all of the property situated within the former boundaries of any former system or district, sufficient to raise funds for the payment of all remaining unpaid current claims against or debts of the former system or district, together with funds for payment of current and accruing terms and conditions of outstanding bonds and warrants of the former system or district. Each following year they shall continue that levy, or make other or additional levies as may be required to fully pay and retire the indebtedness of the former county or city highway system or highway district. The taxes shall be collected in the same manner as other county taxes and shall be turned over to the treasurer of the succeeding operational unit, who shall redeem, or post for redemption, all warrants and bonds as they mature and in order of their line, and for which funds are available from the former system or district for the payment of them. The succeeding operational unit, whenever it may deem it necessary or expedient, has the power to issue highway users' fund bonds for and on behalf of the former system or district and of the same force and effect as if validly issued by the board of highway commissioners or councilmen of the former system or district during its existence. All bonds shall be in form and issued, registered, sold or exchanged and redeemed in accordance with the provisions of [chapter 2, title 57](#), Idaho Code, and of general law relating to bond issues.

[40-825, added 1985, ch. 253, sec. 2, p. 636.]

40-826. COLLECTION OF TAXES -- DISPOSITION UPON COLLECTION. Taxes levied shall become a lien upon the property so assessed from the date of assessment and shall be due and payable at the same time as other county taxes. The taxes shall be collected in the same way, except that the tax collector must keep a separate list or assessment roll of them; and when paid, they must be named in his receipt to the taxpayer as a separate item. The tax collector shall pay the taxes collected to the treasurer of the succeeding district, and at the time of payment must specify to the treasurer receiving them what taxes they are, take a separate receipt, and keep a separate account for the payment of taxes. The commissioners shall furnish the tax collector with blanks as are needed to comply with the provisions of this section.

[40-826, added 1985, ch. 253, sec. 2, p. 637.]

40-827. AUTHORIZATION FOR VOTERS TO APPROVE VEHICLE REGISTRATION FEE. (1) Notwithstanding the provisions of section [49-207](#), Idaho Code, the voters of any county may authorize the board of county commissioners to adopt an ordinance by majority vote of the board of county commissioners to implement and collect a motor vehicle registration fee not to exceed two (2) times the amount established in section [49-402](#), Idaho Code. The authorization to adopt, implement, and collect a vehicle registration fee may be made by the registered voters of the county only at a general election and a simple majority of the votes cast on the question shall be necessary to authorize the fee.

(2) In any election, the ordinance submitted to the county voters shall: (a) state the exact rate of the fee; and (b) state the duration of the fee.

No rate shall be increased and no duration shall be extended without the approval of the voters, by a simple majority of the votes cast.

An election to approve or disapprove the adoption of a vehicle registration fee increase may be called for by the adoption of an ordinance by majority vote of the board of county commissioners or shall be called upon a request in writing from the governing board of each of the local highway jurisdictions in the county or ten per cent (10%) or more of the number of qualified voters voting in the last general election in each county commissioner subdistrict.

(3) Any county adopting an ordinance for a vehicle registration fee increase shall contract with the department for the collection, distribution, and administration of the fee in a like manner, and under the definitions, rules, and regulations for the collection and administration of other registration fees as set forth in [chapter 4, title 49](#), Idaho Code. Each month, following receipt by the department of revenues from the implementation of a vehicle registration fee increase, the department shall remit the same to the county implementing such fee, less a deduction for such amount for the department's actual costs for collection and administration of the fee, but not to exceed one and one-half per cent (1 1/2%). The increased vehicle registration fee shall not become part of the state highway account or the state highway distribution account.

(4) The local highway jurisdictions in the county shall use the funds generated by the increased vehicle registration fee exclusively for the construction, repair, maintenance, and traffic supervision of the highways within their respective jurisdictions and the payment of interest and principal of obligations incurred for said purposes.

(5) Sections [49-404](#), [49-405](#), [49-408](#), [49-409](#), [49-410](#), [49-414](#), [49-415](#) and [49-416](#), Idaho Code, shall be subject to the provisions of this code section.

(6) Such funds generated from the optional vehicle registration fee increase shall be distributed as provided by written agreement approved by each of the local highway jurisdictions in the county or, if no agreement is adopted, as follows:

(a) Thirty per cent (30%) shall be apportioned among the cities, incorporated and specially chartered, in the county, in the same proportion as the population of the city bears to the total population of all the cities in the county, as shown by the last regular or special federal census.

(b) Seventy per cent (70%) shall be apportioned as follows:

(i) Twenty per cent (20%) shall be divided equally between the county highway department, where applicable, and each highway district in the county, where applicable;

(ii) Eighty per cent (80%) shall be divided between the county highway department where applicable, and each highway district in the county, where applicable, in the proportion that the number of miles of improved highways in each highway system of the county bears to the total number of improved miles of highways in the county.

[40-827, added 1988, ch. 353, sec. 1, p. 1054; am. 1989, ch. 310, sec. 32, p. 804; am. 1991, ch. 285, sec. 1, p. 733; am. 1996, ch. 203, sec. 1, p. 626.]