

TITLE 50
MUNICIPAL CORPORATIONS

CHAPTER 22
DISINCORPORATION PROCEDURE

50-2201. PETITION FOR DISINCORPORATION. A city existing under the laws of this state may disincorporate after proceedings had as required by sections [50-2201](#) through [50-2213](#), Idaho Code. The council shall, upon receiving a petition therefor, signed by not less than one-half (1/2) of the qualified electors thereof as shown by the vote cast at the last general city election held therein, submit the question of whether such city shall disincorporate to the electors of such corporation. In case such council shall cease to exist or fail to function for a period of two (2) years or more, the petition for said disincorporation of such city signed by a majority of the residents living within said city, shall be filed with the board of county commissioners of the county in which said city is situated. Upon the filing of such petition, showing that the council has failed to function for at least two (2) years prior thereto or has ceased to exist, such board of county commissioners shall have full power and authority to take all proceedings therein as it is authorized by sections [50-2201](#) through [50-2213](#), Idaho Code, to disincorporate said city.

[50-2201, added 1967, ch. 429, sec. 432, p. 1249; am. 2009, ch. 341, sec. 134, p. 1059.]

50-2202. ELECTION TO DETERMINE QUESTION. The question of disincorporation shall be submitted at an election on the next date authorized by section [50-405](#), Idaho Code, which is more than forty-five (45) days after the election called by the city council or board of county commissioners. Notice of the election shall be published pursuant to the requirements of section [34-1406](#), Idaho Code, along with two (2) additional notices published weekly.

[50-2202, added 1967, ch. 429, sec. 433, p. 1249; am. 2009, ch. 341, sec. 135, p. 1060.]

50-2203. CANVASS OF VOTE. The vote at such election shall be taken, canvassed and returned in the same manner as in other elections. The county board of canvassers shall meet within ten (10) days of such election and proceed to canvass the votes cast thereat.

[50-2203, added 1967, ch. 429, sec. 434, p. 1249; am. 2009, ch. 341, sec. 136, p. 1060.]

50-2204. EFFECT OF NEGATIVE VOTE. If it is found by the canvass of said votes that less than two-thirds (2/3) of the votes cast were in favor of disincorporation, the county board of canvassers shall declare the petition for disincorporation denied, in which case no other election shall be held on the question of disincorporating said city until after the expiration of two (2) years from the date of the election so held.

[50-2204, added 1967, ch. 429, sec. 435, p. 1249; am. 2009, ch. 341, sec. 137, p. 1060.]

50-2205. PROCEEDINGS UPON AFFIRMATIVE VOTE -- ORDER OF DISINCORPORATION. In case it shall appear from said canvass that two thirds (2/3) of all the votes cast were in favor of disincorporation, said county commission shall, under their hands make and file in their office, and cause to be entered upon their record or proceedings, an order that the petition for such disincorporation be granted, and declaring that said corporation be disincorporated, said order to take effect thirty (30) days from and after the holding of the election.

[50-2205, added 1967, ch. 429, sec. 436, p. 1249.]

50-2206. DETERMINATION OF INDEBTEDNESS -- TRANSMISSION OF MONEY AND FINANCIAL DATA. Said county clerk shall, forthwith, after ascertaining by said canvass that said disincorporation has been carried, determine the amount of indebtedness of said city, the taxes payable, the amount of money in the treasury, and shall take possession thereof within thirty (30) days from the date of said election, he shall transmit a certified statement of said amounts to the board of county commissioners of the county in which said city is situated, and the county clerk shall, before the expiration of said thirty (30) days, turn over, to the treasurer of said county, all moneys of said corporation and said county treasurer shall place said money in a special fund, to be drawn upon as hereinafter provided.

[50-2206, added 1967, ch. 429, sec. 437, p. 1249.]

50-2207. DISPOSITION OF RECORDS. Upon the disincorporation of said city, every public officer of said city shall immediately turn over, to the board of county commissioners of the county in which said corporation is situated, all public property of every nature and description in their possession.

[50-2207, added 1967, ch. 429, sec. 438, p. 1249; am. 2010, ch. 35, sec. 3, p. 65.]

50-2208. PAYMENT OF INDEBTEDNESS. Nothing contained in sections [50-2201](#) through [50-2213](#) shall relieve said city or the territory included in it, from any liability for any debt contracted by such city prior to its disincorporation. All warrants for said indebtedness shall be drawn, by the board of county commissioners of the county in which said corporation is situated, on the fund herein above provided in the county treasury.

[50-2208, added 1967, ch. 429, sec. 439, p. 1249.]

50-2209. COLLECTION AND DISPOSITION OF CURRENT TAX LEVIES. If at the time of such disincorporation, a tax shall have been levied by said city and remains uncollected, it shall be the duty of the tax collector of the county in which said corporation is situated to collect said tax when due and pay the same into the county treasury. All property upon which any city tax has been levied and the same has become delinquent, either before or after the date of such disincorporation, and all property, sold for any tax levy by said corporation, may be redeemed by any party interested within the time provided by law by the payment to the county treasurer upon the estimates of the auditor, of the money that would have been necessary to redeem said property, had such city not disincorporated. All moneys paid into the county treasury un-

der the provisions of sections [50-2201](#) through [50-2213](#)[, Idaho Code,] shall be placed to the credit of the special fund hereinbefore provided.

[50-2209, added 1967, ch. 429, sec. 440, p. 1249.]

50-2210. SUBSEQUENT TAX LEVIES AUTHORIZED. If, at any time after the disincorporation of said city, it shall be found that there is not sufficient money in the treasury to the credit of the fund, herein above provided, with which to pay any indebtedness of said corporation, the board of county commissioners of said county shall have the power, and it shall be their duty to levy, and there shall be collected from the territory formerly included within said city, a tax or taxes sufficient in amount to pay the indebtedness of said corporation as the same shall become due. Such tax or taxes, assessments and collections shall be made in the same manner and at the same time that other taxes of the said county are levied and collected and shall be an additional tax upon the property included within said territory for the payment of said debts.

[50-2210, added 1967, ch. 429, sec. 441, p. 1249.]

50-2211. DISPOSITION OF SURPLUS FUNDS. If, after payment of the debts of said corporation, any surplus shall remain in the hands of said county treasurer to the credit of the fund hereinbefore mentioned, the money so remaining shall be transferred to the school fund of the district or districts covered by said city.

[50-2211, added 1967, ch. 429, sec. 442, p. 1249.]

50-2212. COUNTY COMMISSIONERS VESTED WITH POWER TO CLOSE CITY AFFAIRS. Said board of county commissioners shall make provisions for the collection of the amounts due to said corporation and for the closing up of its affairs, and any act or acts, necessary for such purpose and not otherwise provided, shall, upon the order of said board of county commissioners directing the same, be as fully done and performed by the officer or officers performing similar duties for the said county, and with as full effect as if the same had been performed by the proper officer of said city, before disincorporation. Said county shall succeed to and possess all rights of said corporation in and to said indebtedness and shall have power to sue for or otherwise collect any such debts in the name of the county.

[50-2212, added 1967, ch. 429, sec. 443, p. 1249.]

50-2213. PAYMENT OF COSTS. All costs and expenses of ascertaining the information hereinbefore mentioned and all other costs and expenses incurred by the board of county commissioners in the execution of the powers and duties of said board of county commissioners, provided for in sections [50-2201](#) through [50-2213](#), shall be paid out of the special fund in said county treasury.

[50-2213, added 1967, ch. 429, sec. 444, p. 1249.]

50-2214. AFFIDAVIT TO BE FILED. When the conditions and procedures set forth herein have been fully satisfied, and a declaration of disincorporation has been recorded in the proceedings of the county commissioners, the

county recorder shall within fifteen (15) days, file with the secretary of state, an affidavit of disincorporation stating the date on which the dissolution became effective.

[50-2214, as added by 1971, ch. 11, sec. 1, p. 22.]