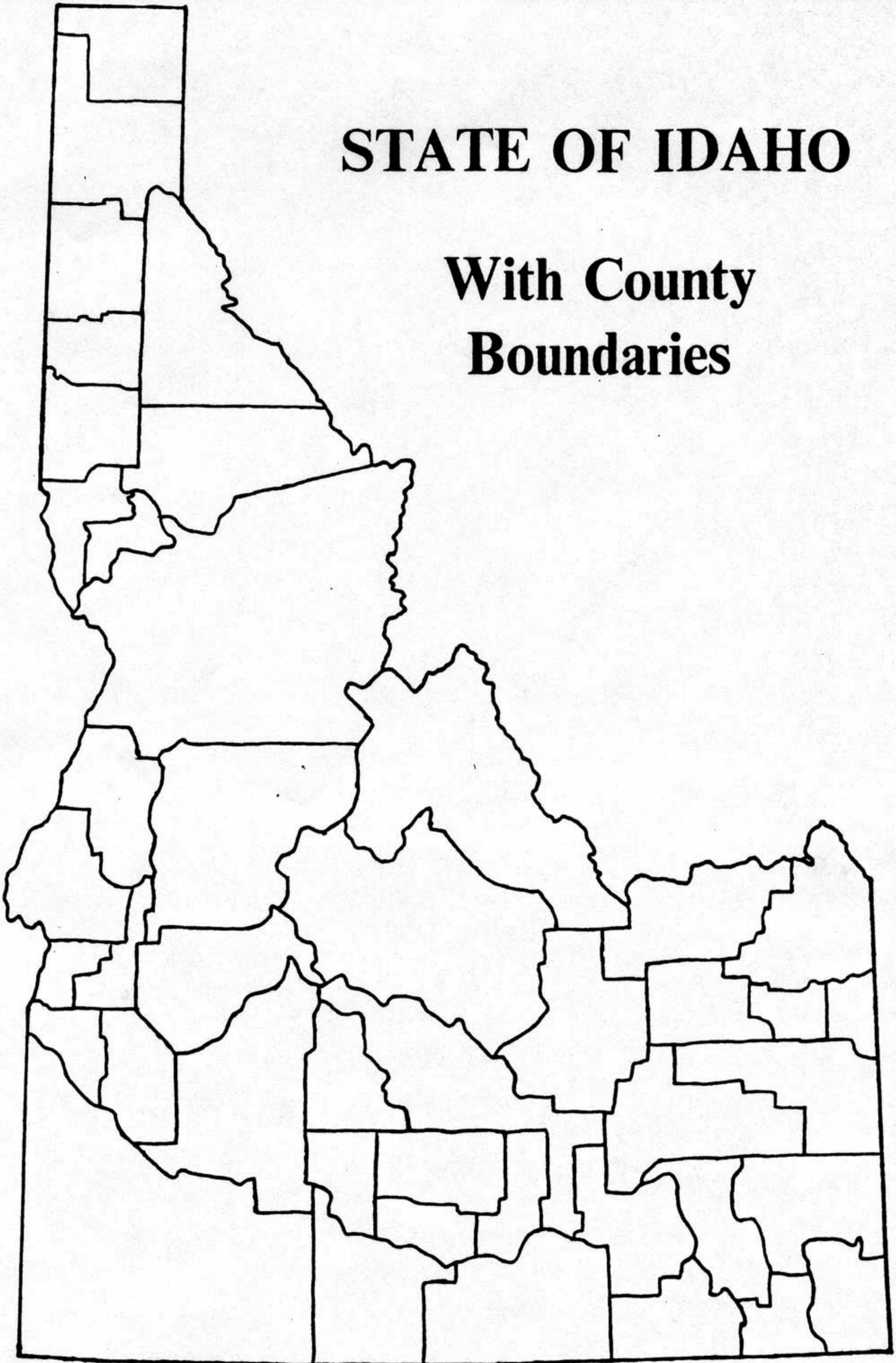


STATE OF IDAHO

**With County
Boundaries**



County Government

SEPARATION OF POWERS

Directions: Name the three branches of government and then complete the chart.

Branch	Function	Who comprises this Branch	Method of Selection	Constituency	Term of Office	Number of Members	Names

***** State Courts *****							

Organizational Diagram for _____ County

County Commissioners
Names:
Responsibilities:

County Clerk/Auditor/Recorder
Name:
Responsibilities:

County Prosecuting Attorney
Name:
Responsibilities:

County Sheriff
Name:
Responsibilities:

County Treasurer
Name:
Responsibilities:

County Assessor
Name:
Responsibilities:

County Coroner
Name:
Responsibilities:

FIRST DAY OF FEBRUARY TERM, A.D., 2004
CALDWELL, IDAHO FEBRUARY 9, 2004

PRESENT: Commissioner Todd Lakey, Chairman
Commissioners Matt Beebe and Robert Vasquez
Deputy Clerks Monica Reeves and Claudia Amaral

Tabled: Consider signing Canyon County/City of Nampa Mutual Assistance Agreement Regarding Limited Sharing of Databases of the Canyon County Sheriff's Office and the Nampa Police; and Consider signing Service Level Agreement for Electronic Transaction with Idaho Information Consortium, Inc. (Dba Access Idaho). Tabled to 2-12-04.

Cancelled: Meeting with Frank Stafford.

APPROVED CERTIFICATE OF RESIDENCY

The Board approved a Certificate of Residency for Jr. College tuition aid for the following student to attend the College of Southern of Southern Idaho: Jacob Bess.

APPROVED PERSONNEL FORM

The Board approved a Personnel Form for: Kevin Jessee.

SIGNED LEGAL NOTICE OF PUBLIC HEARING - MOONBEAM SUBDIVISION - PRELIMINARY PLAT, IRRIGATION PLAN AND WAIVERS OF SUBDIVISION IMPROVEMENTS

The Board signed a Legal Notice of Public Hearing in the matter of a petition by Intermountain Development for approval of a Preliminary Plat of Moonbeam Subdivision. Also requested was an Irrigation Plan and waivers of subdivision improvements consisting of curbs, gutters, sidewalks and streetlights. The public hearing will be held on Monday, March 15, 2004 at 9:00 a.m. in the Commissioners' Meeting Room, Canyon County Courthouse. To be published in the Press-Tribune on 2-16-04.

SIGNED LEGAL NOTICE OF PUBLIC HEARING - BULLOCK-KING INVESTMENTS, LLC - WITHDRAWAL OF TERRITORY FROM UPPER DEER FLAT FIRE DISTRICT

The Board signed a Legal Notice of Public Hearing in the matter of a petition by Bulluck-King Investments for the withdrawal of territory from the Upper Deer Flat Fire District. The public hearing will be held on February 23, 2004 at 3:30 p.m. in the Commissioners' Meeting Room, Canyon County Courthouse. To be published in the Press-Tribune on 2-13-04.

CONSIDER SIGNING APPENDIX 8.1, NOTICE OF ACTION TO BE A PARTY, WHICH IS PART OF THE CANYON COUNTY DISASTER PLAN AND ASSISTANCE AGREEMENT

The Board met today to consider signing Appendix 8.1, Notice of Action to be a Party, which is part of the Canyon County Disaster Plan and Assistance Agreement. Present were: Commissioners Todd Lakey, Matt Beebe and Robert Vasquez; Chief Deputy P.A. Chuck Saari; and Deputy Clerk Monica Reeves. The notice designates Lt. Roger Sharp as the point of contact and Commissioner Lakey as the alternate. The Board signed the Notice of Action to be a Party, which is on file with this day's minute entry.

SIGNED APPENDIX 8.1 - NOTICE OF ACTION TO BE A PARTY, WHICH IS PART OF THE CANYON COUNTY DISASTER PLAN AND ASSISTANCE AGREEMENT

The Board signed Appendix 8.1 - Notice of Action to be a Party, which is part of the Canyon County Disaster Plan and Assistance Agreement which includes School District 132 in Canyon County. A copy of the document is on file in this day's minutes.

PUBLIC HEARING - AN ORDINANCE REPEALING THE 1979 CANYON COUNTY ZONING MAP, AS AMENDED, AND AS APPROVED BY THE BOARD ON MAY 7, 1993, AND ADOPTED AS PART OF THE CANYON COUNTY ZONING ORDINANCE NO. 93-002, AND ADOPTING A CANYON COUNTY ZONING MAP THAT DISPLAYS THE CURRENT ZONING OF LAND IN CANYON COUNTY

The Board met today to consider an ordinance repealing the 1979 Canyon County Zoning Map, as amended, and as approved by the Board on May 7, 1993, and adopted as part of the Canyon County Zoning Ordinance No. 93-002, and adopting a Canyon County Zoning Map that displays the current zoning of the land in Canyon County. Present were: Commissioners Todd Lakey, Matt Beebe and Robert Vasquez; Deputy P.A. Scott Spears; Donna West, Director of D.S.D.; County Planner, Leon Jensen; Carl Miller, Planner I; Margorie Ellmacher, Mayor of Notus; and Deputy Clerk Monica Reeves. Leon Jensen stated that the map was originally adopted in 1993 as part of the zoning ordinance and it has not been officially recognized as a map in its entirety since that time. There are many rezones and conditional rezones that have taken place over the years and up until two years ago, staff was drawing them in by hand on a map and trying to track them. Mr. Jensen said they took the 1979 Zoning Ordinance map information to the Community Planning Association (COMPASS) and asked if they would digitize the information. COMPASS drew the map by township. Staff determined that the map was much better than what they had, but each page covered more area than they wanted so when D.S.D. obtained GIS capability two years ago, they started paring it down and putting it on a map, per page, by township and range. Mr. Jensen said the map being considered today has been updated through D.S.D., and has all of the current zoning. He said they would like to update the map annually due to the changing city boundaries. Following his comments, Mr. Jensen answered questions from the Board. Commissioner Lakey expressed his appreciation to the D.S.D. staff and noted that the map will be real asset as it updated. Commissioner Beebe made a motion that the updated zoning map that was presented today be approved for signature. The motion was seconded by Commissioner Vasquez and carried unanimously. Upon the motion of Commissioner Beebe and the second by Commissioner Vasquez, the Board voted unanimously to sign the ordinance which repeals the 1979 Zoning Map, as amended, and adopted as part of the Canyon County Zoning Ordinance No. 93-002 and adopting a Canyon County Zoning Map that displays the current zoning of land in unincorporated Canyon County. Ordinance No. 04-002 is on file with this day's minute entry. A taped recording of today's hearing is on file in the Commissioners Office.

ORDINANCE #04-002 - ORDINANCE REPEALING THE 1979 ZONING MAP, AS AMENDED AND ADOPTING A CANYON COUNTY ZONING MAP THAT DISPLAYS THE CURRENT ZONING OF LAND IN CANYON COUNTY

The Board adopted an ordinance which directs amendments to the Canyon County Zoning Ordinance #93-002, repealing the 1979 Zoning Map as amended and adopting a Canyon County Zoning Map that displays the current zoning of land in Canyon County. recorded as Instrument #200407358, and identified as Ordinance #04-002. A copy of the Ordinance is on file in this day's minutes.

PUBLIC HEARING - PRELIMINARY PLAT FOR BELMONT SUBDIVISION NO. 3

As properly noticed, the Board held a public hearing in the matter of a request by Triple Crown Development, LLC for preliminary plat approval of Belmont Subdivision No. 3. Also requested is approval of an irrigation plan and waivers of Nampa Subdivision Requirements consisting of curbs, gutters, sidewalks and streetlights. The development is located on the west side of McDermott Road east of Belmont Heights Subdivision Phase 2, in a portion of the E ½, SE ¼ of Section 20, Township 3 North, Range 1 West, Boise Meridian, Canyon County, Idaho. Present were: Commissioners Todd Lakey and Robert Vasquez; Wendy Howell, Planner II; Carl Miller, Planner I; Scott Stanfield; Lance Thueson; Mike Coleman; and Deputy Clerk Monica Reeves. **Carl Miller** gave the oral staff report. The request is for a 42-residential-lot subdivision on approximately 52 acres in an Agricultural Zone. The proposed road will be a paved private road that will be maintained by the homeowner's association. Landscaping will be provided. A community water system will be provided by United Water. A pressurized irrigation system will be utilized and extended from the existing Belmont Subdivision No. 2. The City of Nampa Planning and Zoning Commission and City Council have approved the irrigation plan. The C.U.P. was approved by the P&Z Commission on July 3, 2003, with 14 conditions. The conditions which can be met have been; the remaining conditions will be addressed at the final plat stage. The Subdivision Review Team reviewed the preliminary plat on September 14, 2003, finding that the plat meets the technical requirements of the Nampa Subdivision Ordinance. The P&Z Commission recommended approval of the preliminary plat, irrigation plan and waiver request on December 18, 2003. Mr. Miller said staff recommends that subdivision improvements be bonded or constructed prior to the signing of the final plat, and approval of the subdivision waivers, excluding paving, which the developer intends on doing. **Scott Stanfield**, the project engineer, testified that most of the project improvements have been constructed. He said the City of Nampa's decision to grant the waiver request was based solely on the premise of the adjacent Belmont Subdivision No. 1 and No. 2. The irrigation system is in place. Pressurized irrigation will be provided to each lot and sprinkled from that

point. The system is an extension of the Belmont Subdivisions. **Lance Thueson**, who represents Triple Crown Development, testified that the road has been paved and that all utilities are in place. Mr. Thueson said there are a total of 45 lots in Belmont Subdivisions No. 1 and No. 2. There are 40 one-acre building lots in the proposed development. Mr. Thueson said the lots are higher-end lots, and, he has obtained earnest money on all the lots in the proposed development. **Mike Coleman**, who is the real estate broker for Mr. Thueson, testified that he was involved in the first two phases of Belmont Subdivision. The first 44 lots were sold within nine months. Because of the strong demand Mr. Thueson sought to develop the adjacent land. Within 90 days, they had reservation agreements on the next 40 lots. They have 25 back-up buyers in case someone doesn't enter into a purchase agreement once it is recorded. Mr. Coleman said the average price per lot is \$65,000. The total package price range is from \$260,000 to \$385,000. The Board voted unanimously to close testimony and evidence. Following the Board's discussion, Commissioner Vasquez made a motion to approve the preliminary plat, irrigation plan and waiver request for Belmont Subdivision No. 3. House numbers shall be illuminated for emergency response purposes, and, all project improvements shall be either bonded or completed prior to the signing of the final plat. The motion was seconded by Commissioner Lakey and carried unanimously. The Board will consider the written Findings on February 17, 2004, at 2:15 p.m. A taped recording of today's hearing is on file in the Commissioners Office.

CONSIDER ORDINANCE AMENDMENTS DEALING WITH THE MANDATORY SOLID WASTE DISPOSAL ORDINANCE; THE OPEN BURNING ORDINANCE; AND THE SOLID FUEL HEATING ORDINANCE

The Board met today to consider three separate ordinance amendments. Present were: Commissioners Todd Lakey and Matt Beebe; Deputy P.A. Scott Spears; Lane Bettencourt of the Idaho Press-Tribune; and Deputy Clerk Monica Reeves. Mr. Spears prepared the ordinance amendments to essentially comply with the State's infraction rules. Upon the motion of Commissioner Beebe and the second by Commissioner Lakey, the Board voted unanimously to approve the three ordinance amendments as presented. The ordinances are on file with this day's minute entry.

ORDINANCE #04-003 - ORDINANCE DIRECTING AMENDMENTS TO CANYON
ORDINANCE #02-010/SOLID WASTE DISPOSAL PENALTIES

The Board adopted an ordinance which directs amendments to the Canyon County Ordinance #02-010, Enacting Amendments to Section 02-03-08(2) of the Canyon County Code of Ordinances, for the purpose of clarifying the penalties for noncompliance with requirements relating to mandatory solid waste disposal, recorded as Instrument #200407359, and identified as Ordinance #04-003. A copy of the Ordinance is on file in this day's minutes.

ORDINANCE #04-004 - ORDINANCE DIRECTING AMENDMENTS TO CANYON
ORDINANCE #03-003/OPEN BURNING PENALTIES (CLARIFICATION)

The Board adopted an ordinance which directs amendments to the Canyon County Ordinance #03-003, Enacting Amendments to Section 02-03-13(4) of the Canyon County Code of Ordinances, for the purpose of clarifying the penalties for noncompliance with requirements relating to penalties for noncompliance with requirements relating to limitations on open burning, recorded as Instrument #200407360, and identified as Ordinance #04-004. A copy of the Ordinance is on file in this day's minutes.

ORDINANCE #04-005 - ORDINANCE DIRECTING AMENDMENTS TO CANYON
ORDINANCE #04-001/EMISSIONS FROM SOLID FUEL HEATING APPLIANCES
PENALTIES (CLARIFICATION)

The Board adopted an ordinance which directs amendments to the Canyon County Ordinance #04-001, Enacting Amendments to Section 02-09-17(1) of the Canyon County Code of Ordinances, for the purpose of clarifying the penalties for noncompliance with requirements relating to penalties for noncompliance with requirements relating to the control and management of emissions from Solid Fuel Heating Appliances, Fireplaces, Solid Waste Incinerators and Refuse Burning, recorded as Instrument #200407361, and identified as Ordinance #04-004. A copy of the Ordinance is on file in this day's minutes.

THIRD DAY OF FEBRUARY TERM, A.D., 2004
CALDWELL, IDAHO FEBRUARY 11, 2004

Commissioners absent - attending Idaho Ag Summit at the DoubleTree Riverside in Boise.

FOURTH DAY OF FEBRUARY TERM, A.D., 2004
CALDWELL, IDAHO FEBRUARY 12, 2004

PRESENT: Commissioner Todd Lakey, Chairman
 Commissioner Matt Beebe
 Commissioner Robert Vasquez - absent - attending meeting at
 Bingham County in Blackfoot
 Deputy Clerks Monica Reeves and Claudia Amaral

APPROVED NOTICE OF LIEN AND APPLICATION FOR MEDICALLY INDIGENT
BENEFITS

The Board approved a Notice of Lien and Application for Medically Indigent Benefits for necessary medical services. The lien was recorded and filed as Instrument #200408359 to secure repayment to the County (Welfare Department).

APPROVED PERSONNEL FORMS

The Board approved a Personnel Form for: Lee Richard and Bryan Hall.

SIGNED LEGAL NOTICE OF PUBLIC HEARING - DENNIS WALKER'S - APPEAL -
CONDITIONAL USE PERMIT

The Board signed a Legal Notice of Public Hearing in the matter of a petition by Dennis Walker's appeal of the Canyon County Hearing Examiner's denying his request for a Conditional Use Permit to divide approximately 35 acres into 7 residential lots in an 'A' (Agricultural) Zone. The public hearing will be held on Tuesday, March 23, 2004 at 9:00 a.m. in the Commissioners' Meeting Room, Canyon County Courthouse. To be published in the Press-Tribune on 2-23-04.

MEDICAL INDIGENCY CONTINUANCES

The Board met today to continue medical indigency hearings. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; and Deputy Clerk Monica Reeves. The following cases were continued to June 17, 2004: Case No. 03-0699. The following cases were continued to May 20, 2004: Case No. 03-0994, 03-1057, 03-0836, 03-1092, 03-1057, 03-1093, 03-1111, and 03-1097. Case No. 03-1061 was continued to March 11, 2004. The following cases were continued October 21, 2004: 03-1096 and 03-1091. The following cases were continued to April 8, 2004: Case No. 03-1068 and 03-1215. Case No. 03-1090 was continued to May 6, 2004. Case No. 03-0699 was continued to June 17, 2004.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-0200

The Board met today to conduct a medical indigency hearing for Case No. 03-0200. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Shelly Frisbee of Mercy Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously to accept the Certificate of Withdrawal. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-0733

The Board met today to conduct a medical indigency hearing for Case No. 03-0733. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Shelly Frisbee of Mercy Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously that its original denial dated September 24, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1109

The Board met today to conduct a medical indigency hearing for Case No. 03-1109. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Shelly Frisbee of Mercy Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously that its original denial dated December 17, 2003, denial shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1059

The Board met today to conduct a medical indigency hearing for Case No. 03-1059. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Shelly Frisbee of Mercy Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously that its original denial dated December 10, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1216

The Board met today to conduct a medical indigency hearing for Case No. 03-1216. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Shelly Frisbee of Mercy Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously to accept the Certificate of Withdrawal. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1066

The Board met today to conduct a medical indigency hearing for Case No. 03-1066. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; and Deputy Clerk Monica Reeves. Neither the hospital representative nor the applicant appeared for today's hearing. The Board voted unanimously to accept the Certificate of Withdrawal. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1107

The Board met today to conduct a medical indigency hearing for Case No. 03-1107. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; and Deputy Clerk Monica Reeves. Neither the hospital representative nor the applicant appeared for today's hearing. The Board voted unanimously to accept the Certificate of Withdrawal. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1028

The Board met today to conduct a medical indigency hearing for Case No. 03-1028. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; and Deputy Clerk Monica Reeves. Neither the hospital representative nor the applicant appeared for today's hearing. The Board voted unanimously that its original denial dated November 19, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1113

The Board met today to conduct a medical indigency hearing for Case No. 03-1113. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Maria Marquez of West Valley Medical Center; the applicant; and Deputy Clerk Monica Reeves. County Exhibits #1 through #9 were admitted into the record. The Board voted unanimously to take the matter under advisement and issue a decision within 30 days. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1123

The Board met today to conduct a medical indigency hearing for Case No. 03-1123. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Anne Bates and Maria Marquez of West Valley Medical Center; the applicant and his spouse; and Deputy Clerk Monica Reeves. County Exhibits #1 and #2 were admitted into the record. The Board voted unanimously to take the matter under advisement and issue a decision within 30 days. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1070

The Board met today to conduct a medical indigency hearing for Case No. 03-1070. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Anne Bates and Maria Marquez of West Valley Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear. County Exhibit #1 was admitted into the record. The Board voted unanimously that the previous denial dated December 10, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1067

The Board met today to conduct a medical indigency hearing for Case No. 03-1067. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Anne Bates and Maria Marquez of West Valley Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously that its original denial dated December 10, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1179

The Board met today to conduct a medical indigency hearing for Case No. 03-1179. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Anne Bates and Maria Marquez of West Valley Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously to accept the Certificate of Withdrawal. A taped recording of today's hearing is on file in the Commissioners Office.

MEDICAL INDIGENCY HEARING FOR CASE NO. 03-1005

The Board met today to conduct a medical indigency hearing for Case No. 03-1005. Present were: Commissioners Todd Lakey and Matt Beebe; Welfare Director Leslie Pardue; Deputy P.A. Scott Spears; County Clerk Noel Hales; Anne Bates and Maria Marquez of West Valley Medical Center; and Deputy Clerk Monica Reeves. The applicant did not appear for today's hearing. The Board voted unanimously that the original denial dated November 19, 2003, shall be the final decision. A taped recording of today's hearing is on file in the Commissioners Office.

SIGNED CITY OF NAMPA MUTUAL ASSISTANCE AGREEMENT #04-015
REGARDING LIMITED SHARING OF DATABASES BETWEEN CANYON COUNTY
SHERIFF'S OFFICE AND NAMPA POLICE DEPARTMENT

The Board signed a Mutual Assistance Agreement between the Canyon County Sheriff's Office and the Nampa Police Department. The purpose of this agreement is to provide mutual assistance to each other in the investigations of criminal activity by limited sharing of criminal databases created by CCSO and NPD. A copy of the document is on file in this day's minutes.

APPROVED SERVICE LEVEL AGREEMENT BETWEEN ELECTRONIC
TRANSACTION AND ACCESS IDAHO AND CANYON COUNTY

The Board approved a Service Level Agreement between Electronic Transaction and Access Idaho and Canyon County. The purpose of this agreement is to provide electronic access and transactions for the public to pay their vehicle registration renewal on-line. A copy of the document is on file in this day's minutes.

EXECUTIVE SESSION - RECEIVE LEGAL ADVICE FROM THE P.A.'S OFFICE

Upon the motion of Commissioner Beebe and the second by Commissioner Lakey, the Board voted unanimously to go into Executive Session at 11:20 a.m. to receive legal advice from the P.A.'s Office. The Executive Session was held pursuant to I.C. 67-2345(1)(b)(d) or (f). Present were: Commissioners Todd Lakey and Matt Beebe; Chief Deputy P.A. Chuck Saari; Dan Hunter, Building Inspector; and Deputy Clerk Monica Reeves. Prosecuting Attorney Dave Young arrived at 11:35 a.m. At 11:40 a.m., upon the motion of Commissioner Beebe and the second by Commissioner Lakey, the Board voted unanimously to continue the Executive Session to 1:15 p.m. this afternoon. At 1:23 p.m., the Board voted unanimously to return to Executive Session pursuant to I.C. 67-2345(1)(b)(d) or (f). Present were: Commissioners Todd Lakey and Matt Beebe; Chief Deputy P.A. Chuck Saari; Landfill Manager Jack Biddle; and Deputy Clerk Monica Reeves. Mr. Biddle left at 1:53 p.m. Upon the motion of Commissioner Beebe and the second by Commissioner Lakey, the Board voted unanimously to conclude the Executive Session at 2:00 p.m. with no decision being called for in open session.

RESOLUTION #04-017 - REJECT ALL BIDS AND DIRECTED ISSUANCE OF ANOTHER INVITATION FOR BIDS FOR FILE STORAGE SYSTEMS FOR COUNTY CLERK

The Board signed a resolution rejecting all bids and directed the issuance of another Invitation for Bids for the File Storage Systems for the County Clerk. A copy of the document is on file in this day's minutes.

SIGNED INVITATION FOR BIDS (IFB) FOR THE FILE STORAGE SYSTEMS FOR THE COUNTY CLERK

The Board signed an Invitation for Bids (IFB) for the File Storage Systems for the County Clerk. Bids must be received by 4:00 p.m. on March 26, 2004 in the Canyon County Commissioners' Meeting Room located at 1115 Albany Street, Caldwell, Idaho. A copy of the document is on file in this day's minutes.

SIGNED LEGAL NOTICE FOR INVITATION FOR BIDS

The Board signed the legal notice for the Invitation for Bids for the purchase and installation of the file storage systems in the County Clerk's Office. Bids must be delivered by Friday, March 26, 2004. A copy of the document is on file in this day's minutes.

MEETING WITH DARIN TAYLOR RE NITRATE MANAGEMENT PLAN

The Board met today at the request of Darin Taylor regarding a nitrate management plan. Present were: Commissioners Todd Lakey and Matt Beebe; Darin Taylor; William Wessells; and Deputy Clerk Monica Reeves. Mr. Taylor wanted to talk to the Board regarding an earlier meeting with Kate Kelly and Joan Meitl regarding DEQ's process to develop a nitrate management plan for Canyon County. (The meeting took place on January 27, 2004). Mr. Taylor said Canyon County was focused on because it was ranked fourth on a statewide list by DEQ. He questioned how Canyon County could be ranked fourth in the state while the Boise-Meridian area is ranked 24th. When Mr. Taylor worked for Canyon County he served on a land use citizens committee. He said the citizens committee asked questions of a DEQ representative as to what criteria was used to bring Canyon County to a ranking of four. The committee received a general response that Canyon County received more hits in testing than Ada County, and that Canyon County has more dairies. Mr. Taylor pointed out that in the past, much of Ada County has been equally as agricultural as Canyon County. He said there are more testing wells existing in Canyon County than any other county in the state; therefore, more tests were done in Canyon County than anywhere in the state. He said the citizens committee was not convinced of the testing method between Canyon County and other counties. Mr. Taylor said he didn't know if it mattered to the Board or if the Board would be in the position to ask for more information on those subjects. He said the committee recognizes nitrates exist in the groundwater below Canyon County and they are in support of taking steps to reduce the amount once the sources are identified. However, they believe we should not start the process until we have an end in mind. Commissioner Lakey told Mr. Taylor that he appreciates the information. He said these types of questions should be asked by our representative on the committee. Commissioner Beebe wants to see some backup on how the rating system was derived. He said it would be interesting to see nitrate information on surface waters and contour data as well. In closing, Mr. Taylor said he wanted to make sure the Board was aware of this information.

MEET WITH JERRY GLENN RE WETLANDS PRESERVATION ON HIS LAND

The Board met today regarding wetlands preservation on land belonging to Jerry Glenn. Present were: Commissioners Todd Lakey and Matt Beebe; Jerry Glenn; Bill Wessells; and Deputy Clerk Monica Reeves. Mr. Glenn is applying for a grant from the EPA and as part of the requirements he has to obtain matching funds as well as letters of support. Mr. Glenn would like a letter of support from the Board. He is turning 100 acres of his land into wetlands and a wildlife habitat. The property is located 4.6 miles down Boise River Road from Notus Road. Mr. Glenn said anything to clean up the Dixie Slough will be appreciated because it's a nasty mess. He said the easement is through the NRCS and it has been recorded. Commissioner Beebe said Mr. Glenn should let the Development Services Department know so that the property can be shown on the County's maps. The Board has no problem with giving Mr. Glenn a letter of support for his project. Commissioner Beebe said Mr. Glenn is a pacesetter with his project and he would like a tour of the property. Mr. Glenn will prepare a letter of support for the Board's consideration.

FIFTH DAY OF FEBRUARY TERM, A.D., 2004
CALDWELL, IDAHO FEBRUARY 13, 2004

PRESENT: Commissioner Todd Lakey, Chairman
Commissioners Matt Beebe and Robert Vasquez
Deputy Clerks Monica Reeves and Claudia Amaral

To be
rescheduled: Consider signing amendments to Section 5.3 (Employee Classifications) and
12.7 (Sick Leave Policy) of the Canyon County Personnel Rules.

RELEASE OF MEDICALLY INDIGENT LIEN

The Board executed a Release of Medically Indigent Lien and recorded as Instrument #200410066 relating to medical costs paid by the County (Welfare Department).

ARTICLE 3

SOLID WASTE DISPOSAL REGULATIONS

SECTION:

02-03-01:	Solid Waste Disposal Site Designated
02-03-03:	Transportation Of Solid Waste
02-03-05:	Definitions
02-03-07:	Only Waste Generated In Canyon County Allowed; Exemptions
02-03-08:	Mandatory Solid Waste Disposal
02-03-09:	Fees For Use Of Disposal Site
02-03-11:	Disposal Regulations
02-03-13:	Prohibited Acts
02-03-15:	Penalty

02-03-01: **SOLID WASTE DISPOSAL SITE DESIGNATED:** The only lawful site(s) for the dumping and depositing of solid waste in Canyon County shall be at those areas designated at Pickles Butte, Canyon County, Idaho, or any other site specifically approved by the board of Canyon County commissioners. The Pickles Butte landfill site shall be maintained and operated by the solid waste division of the department of administration of Canyon County, under the direction of the solid waste administrator and the general supervision of the board of county commissioners. (Ord. 93-001, 1-26-1993, eff. 2-1-1993)

02-03-03: **TRANSPORTATION OF SOLID WASTE:**

- (1) Purpose: The public highways, as well as public and private lands adjacent to said public highways, leading to the various solid waste disposal sites in Canyon County are being littered with paper, cans, bottles and trash of every description because a small number of the people transporting solid waste to solid waste disposal sites are not properly covering or securing their loads and are thereby allowing solid waste of all kinds to blow, fall and scatter from the vehicles transporting the solid waste. It is the purpose of this section and the

duty of the board of county commissioners to require that all persons hauling garbage, refuse, rubbish, tree limbs, trash or solid waste of any kind, provide a proper cover or properly secure their load so as to prevent the scattering, blowing or loss of the materials being so transported. This section is enacted pursuant to authority given to the board of county commissioners by article 12, section 2, of the Idaho constitution which authorizes the county to make and enforce within its limits all such local policies, sanitary and other regulations as are not in conflict with the general laws, and Idaho Code section 31-714 which empowers the board of county commissioners to pass all ordinances and rules and make all regulations, not repugnant to law, necessary for carrying into effect or discharging the powers and duties conferred by the laws of the state of Idaho, and such as are necessary or proper to provide to the safety, promote the health and prosperity, improve the morals, peace and good order, comfort and convenience of the county and the inhabitants thereof, and for the protection of property therein.

- (2) Definitions: The following definition of terms shall apply to this section:

GARBAGE: Putrescible waste resulting from the storage, processing, distribution, preparation, cooking and serving of food and wastes from the handling, processing, storage, distribution and sale of products.

REFUSE: Garbage, rubbish and animal carcasses.

RUBBISH: All nonputrescible solid waste except abandoned vehicles and car bodies or car body parts, industrial solid waste and agricultural solid waste.

SOLID WASTE: As defined in section 02-03-05 of this article.

SOLID WASTE DISPOSAL SITE¹: The only lawful site(s) for the dumping and depositing of solid waste in Canyon County shall be at those areas designated at Pickles Butte in Canyon County, Idaho, or any other site specifically approved by the board of county commissioners.

1. See also section 02-03-01 of this article.

TRASH: Includes papers, bottles, nails and refuse of all kinds not otherwise described or referred to herein.

- (3) **Prohibited:** It shall be unlawful for any person hauling garbage, refuse, rubbish or trash of any kind upon the public highways of Canyon County outside the corporate limits of any municipality within Canyon County to haul garbage, refuse, rubbish or trash without properly binding and securing any such garbage, refuse, rubbish or trash in such a manner as to prevent scattering or blowing or loss of the material being so transported.
- (4) **Penalty:** Any person violating provisions of this section shall be guilty of a misdemeanor, and each separate violation hereof shall be punishable by fine of not more than one hundred dollars (\$100.00). (Ord. 93-001, 1-26-1993, eff. 2-1-1993; amd. 1996 Code)

02-03-05: DEFINITIONS: For the purpose of this article, the following words and terms shall have the meanings set out in this section:

HAZARDOUS WASTE: Such waste as defined in Idaho Code sections 29-4403(7) and (12), as amended.

LIQUID WASTE: As defined in 40 CFR 258.28(c)(1).

SOLID WASTE: Any garbage, refuse, sludge from a waste treatment plant, water supply treatment plant or air pollution control facility and other discarded material, including solid, liquid, semisolid or contained gaseous material resulting from industrial, commercial, mining and agricultural operations, and from community activities, but does not include solid or dissolved materials in domestic sewage or dissolved materials in irrigation return flows or industrial discharges that are point sources subject to permits under 33 USC 1342, or source, special, nuclear or byproduct material as defined by the atomic energy act of 1954, as amended; 68 statute 923. (Ord. 93-001, 1-26-1993, eff. 2-1-1993)

02-03-07: ONLY WASTE GENERATED IN CANYON COUNTY ALLOWED; EXEMPTIONS: Dumping and depositing of solid waste at the Pickles Butte site or any other site specifically approved by the board of county commissioners shall be limited to persons and companies who generate waste and reside in or whose principal place of business is within the boundaries of Canyon County, Idaho. This limitation is enacted in order to assure the continued availability of the Pickles Butte site to Canyon County users. An exemption to this prohibition may be granted by the administrator of solid waste department, in his discretion, up to five (5) cubic yards for each load. Exemptions in greater amounts may be granted by the board of county commissioners based upon clear and convincing evidence of fact: 1) that such waste was generated out of county by Canyon County residents, or 2) that the continued availability for the Pickles Butte site to Canyon County users will not be adversely affected by the acceptance of out of county waste, or 3) the county has entered into a contract with another governmental entity evidencing a factual basis for the above 1) or 2) factors. Conditions may be attached to the grant of an exemption as are believed by the board of county commissioners to be reasonably related to the health, safety, and welfare of Canyon County residents. If the board denies an application for an exemption, the unsuccessful applicant must file for a reconsideration of the denial and request a reconsideration hearing within five (5) days of the denial of their application. The reconsideration hearing before the board shall be conducted in accordance with Idaho Code, sections 67-5210, 67-5211 and 67-5212, as may be amended from time to time. The failure to timely request a reconsideration hearing shall mean the applicant forfeits his right to a reconsideration hearing. Said hearing shall be held within ten (10) days of the date the request for hearing is filed with the board. Any appeal of the board's decision shall be made to district court and shall be subject to procedures set forth at IRCP 83(C), 83(K), and 83(U). Such an appeal is to be heard as an appellate proceeding and shall not involve a trial de novo. (Ord. 93-001, 1-26-1993, eff. 2-1-1993)

02-03-08: MANDATORY SOLID WASTE DISPOSAL:

- (1) **Mandatory Solid Waste Disposal:** To maintain the public health, safety and aesthetics of the county, all persons in unincorporated Canyon County shall utilize one or all of the following methods for disposal of solid waste:
 - A. Utilize solid waste collection services where available and pay for such services.

B. Dispose of solid waste at a permitted municipal solid waste disposal site in a reasonable time and manner.

C. Burn solid waste pursuant to a valid permit issued by an authority having jurisdiction in accordance with subsection 02-03-13(4) of this article. (Ord. 02-010, 10-1-2002, eff. 10-7-2002)

(2) Violation; Penalty: The first violation of this section is hereby declared to be a nuisance and may be punishable as an infraction as defined in Idaho Code section 18-111 and subject to a fine in such an amount as prescribed in Idaho infraction rules, rule 9, and as such may be amended. The second violation of this section within a three (3) month period from the date of the first violation is hereby declared to be a nuisance and may be punishable as an infraction as defined in Idaho Code section 18-111 and subject to a fine in such an amount as prescribed in Idaho infraction rules, rule 9, and as such may be amended. The third violation of this section within a three (3) month period from the date of the first violation is hereby declared to be a nuisance and may be punishable as a misdemeanor as defined in Idaho Code section 18-111 and subject to a fine of three hundred dollars (\$300.00). (Ord. 04-003, 2-9-2004, eff. 2-13-2004)

02-03-09: FEES FOR USE OF DISPOSAL SITE:

(1) Usage Fees: Because of the increased costs of operating the solid waste program at the Pickles Butte landfill and to continue to implement the county's goal of effectuating a self-supporting solid waste program, the following fees shall be charged for the use of the solid waste site which may be changed or modified by resolution of the board of county commissioners:

The fees per cubic yard are set as follows:

Noncompact	\$1.75
Compact	2.25

(Effective January 1, 1993, whole tires may no longer be accepted for disposal at the landfill. However, the landfill may accept up to 4 tires, at a required fee of \$2.00 per tire, with a maximum diameter of 16.5 inches each, for temporary holding until proper disposal as authorized by law.)

Other fees are set as follows:

Minimum fee	\$5.00
Pickup loaded to bed level	6.00
Pickup loaded 1/2 cab	7.25
Pickup loaded top cab	8.50

The fee set for asbestos is fifty dollars (\$50.00) per cubic yard, with a fifty dollar (\$50.00) minimum fee. The fee set for liquid waste is five cents (\$0.05) per gallon.

- (2) **Determining Size Of Loads:** For the purpose of assessing a fee as provided for in subsection (1) of this section, the size of a load of solid waste brought to a site by a user shall be determined by the solid waste division personnel operating the access port of the site. The solid waste division shall prepare and post signs at the site setting forth the required fees, and setting forth examples of diagrams of loads by which the personnel of the division will determine the fee to be assessed.
- (3) **Collection Of Fees:** The fees provided for in subsection (1) of this section shall be collected by the solid waste division at the Pickles Butte site. All fees shall be paid at the time of dumping, unless previous charge arrangements have been made by the user and approved by the solid waste administrator.
- (4) **Billings And Charges:**
 - A. Those persons or companies desiring to charge the fees provided for in subsection (1) of this section must complete a charge application provided by the solid waste division and approved by the solid waste administrator.
 - B. Those persons or companies who have applied for, and been extended charge privileges, will be billed monthly by the solid waste division, and payment must be made within thirty (30) days of the billing. Late payments will result in assessment of one and one-half percent (1 1/2%) late payment charge on the fees owed. (Ord. 93-001, 1-26-1993, eff. 2-1-1993)

02-03-11: DISPOSAL REGULATIONS:

- (1) **Liquid Wastes:** Liquid waste may be dumped at the Pickles Butte site or any other site specifically approved by the board of county

commissioners only in accordance with title 39, chapter 74 of the Idaho Code as amended.

- (2) **Medical Wastes:** All medical waste shall be disposed of at the landfill in a form required by Idaho and federal law.
- (3) **Screening For Hazardous Wastes:** In order to reject hazardous waste, the solid waste administrator is authorized to adopt and implement appropriate hazardous waste screening procedures as defined in the landfill's operating record.
- (4) **Directing Disposal To Proper Area:** The solid waste administrator is authorized to direct waste to the landfill for appropriate disposal or to recycling or storage or composting areas approved by the board of county commissioners. (Ord. 93-001, 1-26-1993, eff. 2-1-1993)

02-03-13: PROHIBITED ACTS:

- (1) **Unlawful Dumping:** It shall be unlawful for any person or company to dump or deposit solid waste in any area or at any place in Canyon County other than the Pickles Butte site unless such site is specifically approved by the board of county commissioners.
- (2) **Waste Accumulating On Public Or Private Property¹:** It shall further be unlawful for any person or company to permit or allow to accumulate solid waste in or about any yard, lot, place or premises, or upon any adjacent street, alley or sidewalk owned, leased, used or occupied by such person or company. Provided however, that compost piles may be maintained for fertilization purposes, and matter used for fertilization purposes only may be transported, kept and used, provided the same shall not constitute a nuisance.
- (3) **Interference With Operations At Waste Disposal Site:** It shall be unlawful for any person or company to interfere with the operation of the solid waste site provided in section 02-03-11 of this article by dumping or depositing solid waste at the Pickles Butte site without paying the fees provided for in section 02-03-09 of this article.

1. For public nuisance regulations, see article 1 of this chapter.

(4) Limitation On Burning:

A. Open Burning Of Certain Solid Wastes Prohibited: No person may allow, suffer or cause the burning of materials which emit toxic contaminants or smoke or particulates (including, but not limited to: household garbage, tires or other rubber materials or products, junked motor vehicles or any materials resulting from motor vehicle salvage operation, plastics, petroleum products, dead animals or parts thereof, commercial waste, asphalt or composition roofing or any other asphaltic material or product, drywall, sheetrock, tar, tarpaper, floor underlayment, insulation, insulated wire, lumber or timber treated with preservatives, wet materials, pathogenic wastes, hazardous wastes, paint or chemicals, or any other materials that would otherwise be allowed under this subsection but the burning of which is determined to be a nuisance or hazard by the authority having jurisdiction and responsibility for the administration and enforcement of regulations for the prevention and control of fires) for the purpose of disposing of such waste.

B. Open Outdoor Burning Allowed: Materials not specifically prohibited by subsection (4)A of this section may be burned if the open burning is conducted on the property where the solid waste was generated and is one of the following categories of open burning:

1. Recreational And Warming Fires: Open outdoor fires used for the preparation of food or for recreational purposes (e.g., campfires, ceremonial fires, and barbecues) or small fires set for hand warming purposes are allowable forms of open burning.

2. Training Fires: Open outdoor fires used by qualified personnel to train firefighters in the methods of fire suppression and firefighting techniques, or to display certain fire ecology or fire behavior effects are allowable forms of open burning. Training fires shall not be allowed to smolder after the training session has terminated.

3. Industrial Flares: Industrial flares, used for the combustion of flammable gases are allowable forms of open burning.

4. Residential Solid Waste Disposal Fires: Open outdoor fires used to dispose of solid waste (e.g., tree leaves, yard trimmings, gardening waste, etc.) is an allowable form of open burning. However, open burning of garbage produced by the operation of a

8. Infectious Waste Burning: Upon the order of a public health officer, open outdoor fires used to dispose of diseased animals or infested material is an allowable form of open burning. Infectious waste burning is exempt from subsection (4)A of this section.

C. Additional Prohibitions: Provided however, that all open burning, even if allowed in subsection (4)B of this section is prohibited when:

1. The Idaho department of environmental quality ("DEQ") air quality index ("AQI") reaches sixty (60) or higher for any pollutant measured within Canyon County, Ada County or Elmore County, Idaho. It is the responsibility of the person intending to engage in allowed open burning to determine the level of the air quality index prior to igniting any open burning. The air quality index may be determined by calling DEQ or visiting DEQ's web page, or

2. Any time the sustained (10 minute average) winds exceed twenty (20) miles per hour and/or wind gusts exceed thirty five (35) miles per hour or any time that the national weather service - Boise ("NWS") has issued or has in effect a "red flag" warning for any portion of Canyon County, indicating conditions representing a high to extreme fire danger. NWS warnings may be determined by calling NWS or visiting the NWS's web page.

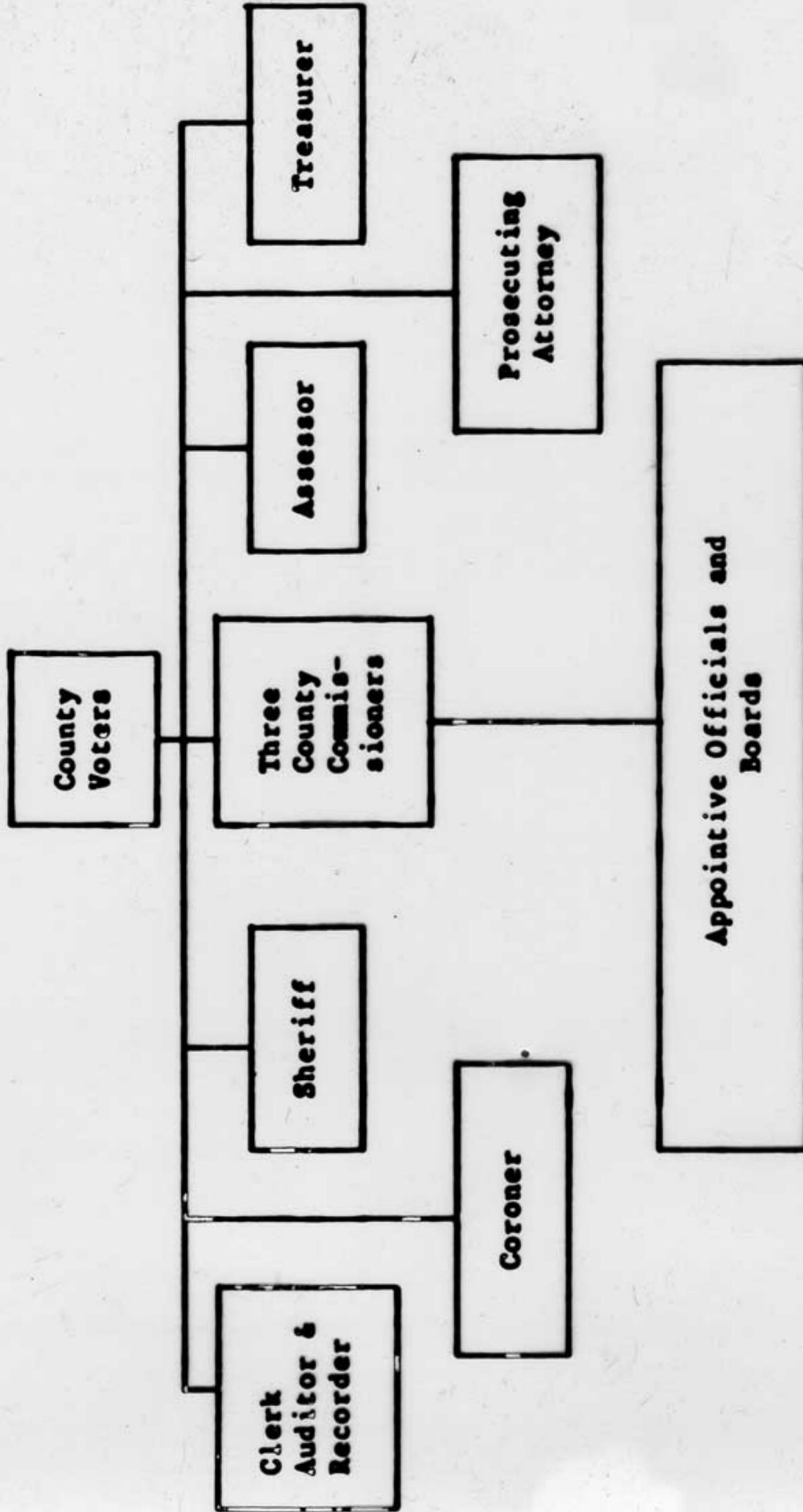
D. Constantly Attended Fire: All open burning conducted pursuant to subsection (4)B of this section shall be constantly attended until the fire is fully extinguished.

E. Compliance: Compliance with the provisions of this subsection (4) does not exempt or excuse any person from complying with applicable laws, rules, or policies of other governmental jurisdictions responsible for fire control or hazardous material disposal or from liability for damages or injuries which may result from open burning. (Ord. 03-003, 1-3-2003, eff. 1-9-2003)

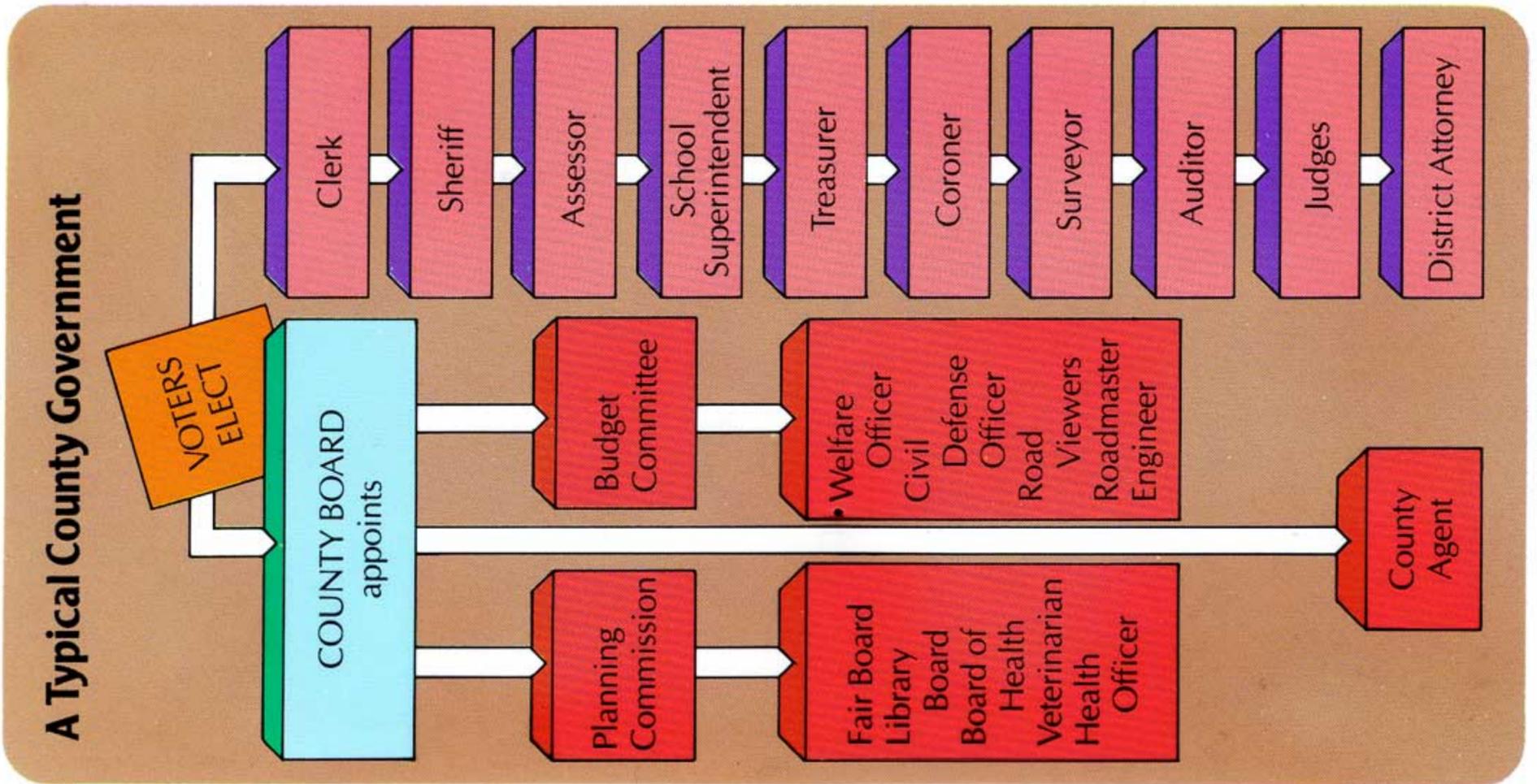
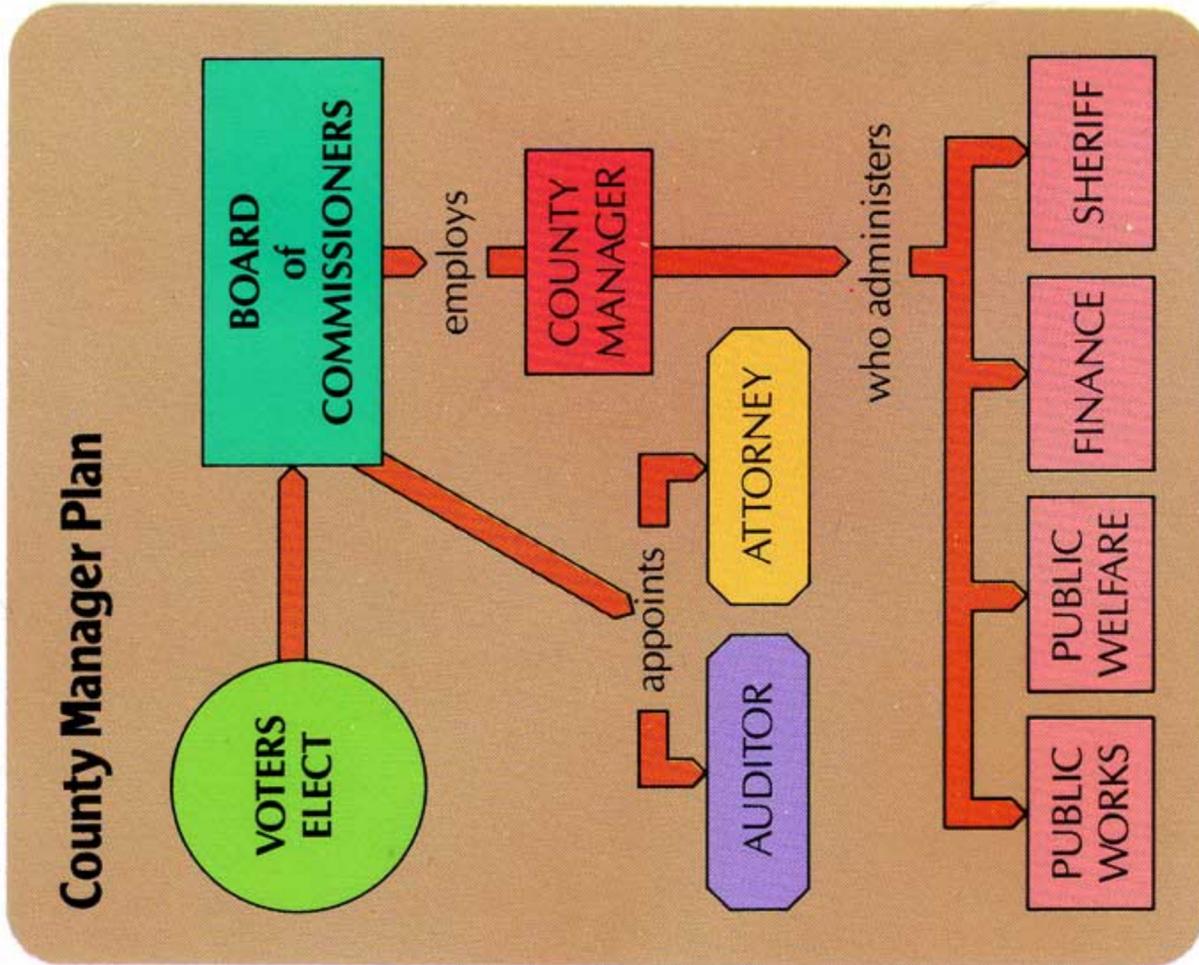
F. Violation; Penalty: The first violation of this subsection (4) is hereby declared to be a nuisance and may be punishable as an infraction as defined in Idaho Code section 18-111 and subject to a fine in such an amount as prescribed in Idaho infraction rules, rule 9, and as such may be amended. The second violation of this subsection (4) within a three (3) month period from the date of the first violation is hereby declared to be a nuisance and may be punishable as an infraction as defined in Idaho Code section 18-111 and subject to a fine in such an amount as prescribed in Idaho infraction rules, rule 9, and as such may be amended. The third

Chart 9-1

The Commission Form of County Government in Idaho



45 County Government



CALDWELL CITY GOVERNMENT

VOTERS

Mayor
non-partisan
4-year term
\$56,940
veto power over
city council
votes only in case
of a tie

City Council
6 members
elected at-large
staggered elections
non-partisan
4-year term
\$5,850/year
meets 1st & 3rd
Monday @ 7:00pm
can override veto
with 2/3 vote

appoints

confirms

City Clerk ~ Monica Jones

Deputy City Clerk ~ Sharon Imeson

City Attorney ~ Mark Little

City Engineer & Public Works Dir. ~ Gordon Law

Police Chief ~ Robert Sobba

Fire Chief ~ Bruce Allcott

City Treasurer & Finance Dir. ~ Eljay Waite

Community Development Dir. ~ Steve Hasson

City Government

SEPARATION OF POWERS

Directions: Name the three branches of government and then complete the chart.

Branch	Function	Who comprises this branch	Method of Selection	Constituency	Term of Office	Number of Members	Names
		*****	Same as for County	County Government	- State Courts	*****	*****

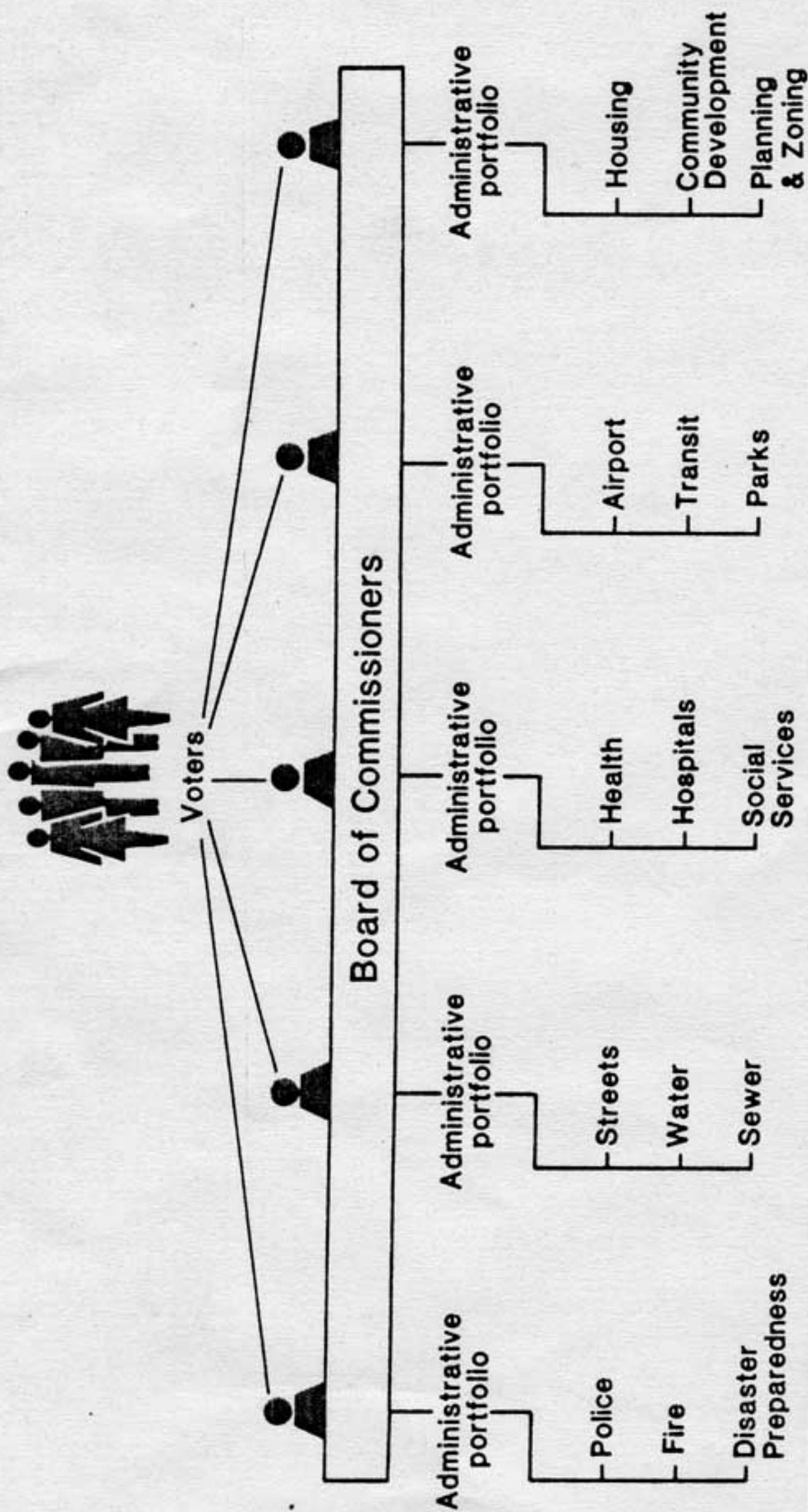


Figure 16-3. Commission form. (© 1985 BOGA Publications & Graphics.)

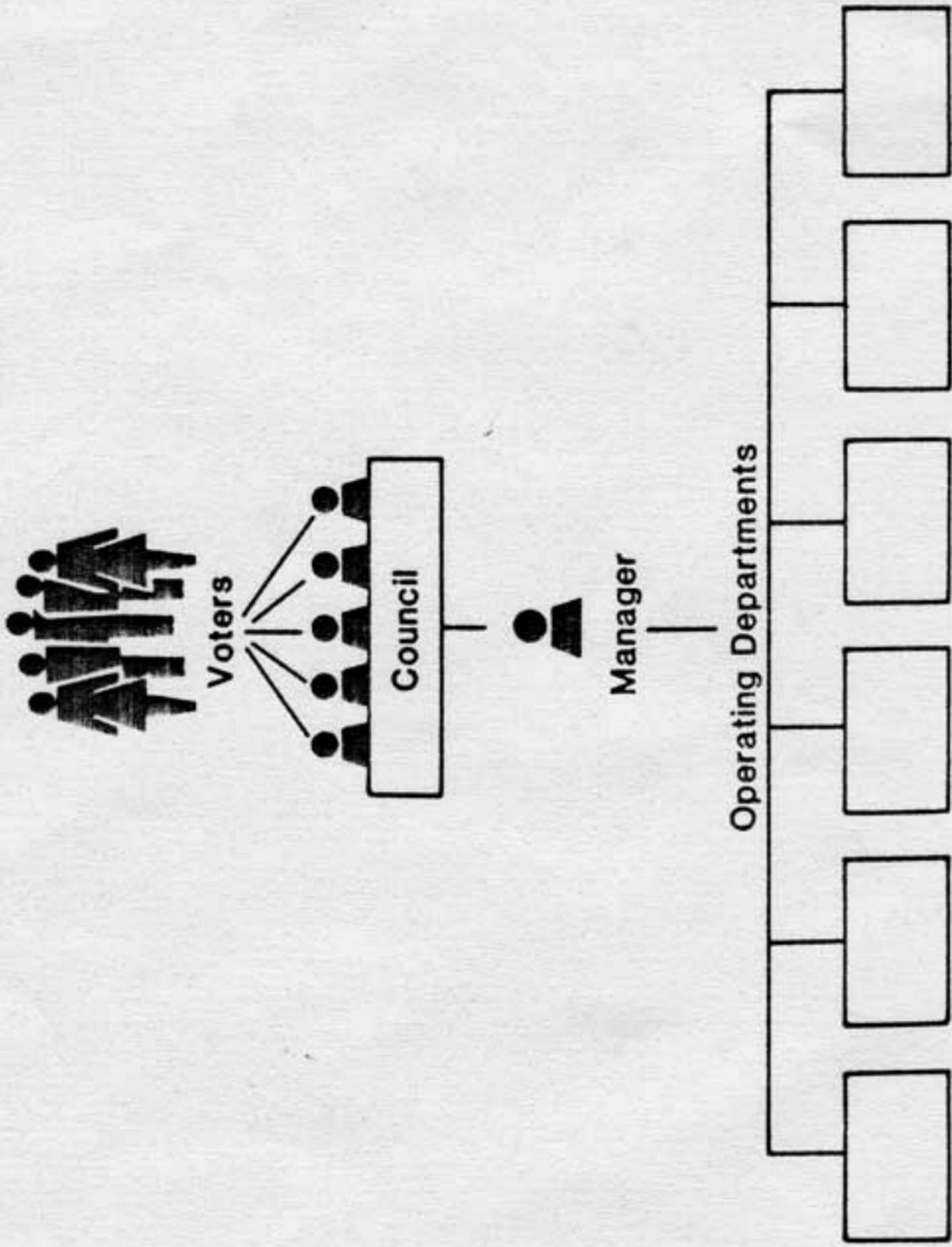


Figure 16-4. Council-manager form. (© 1985 BOGA Publications & Graphics.)

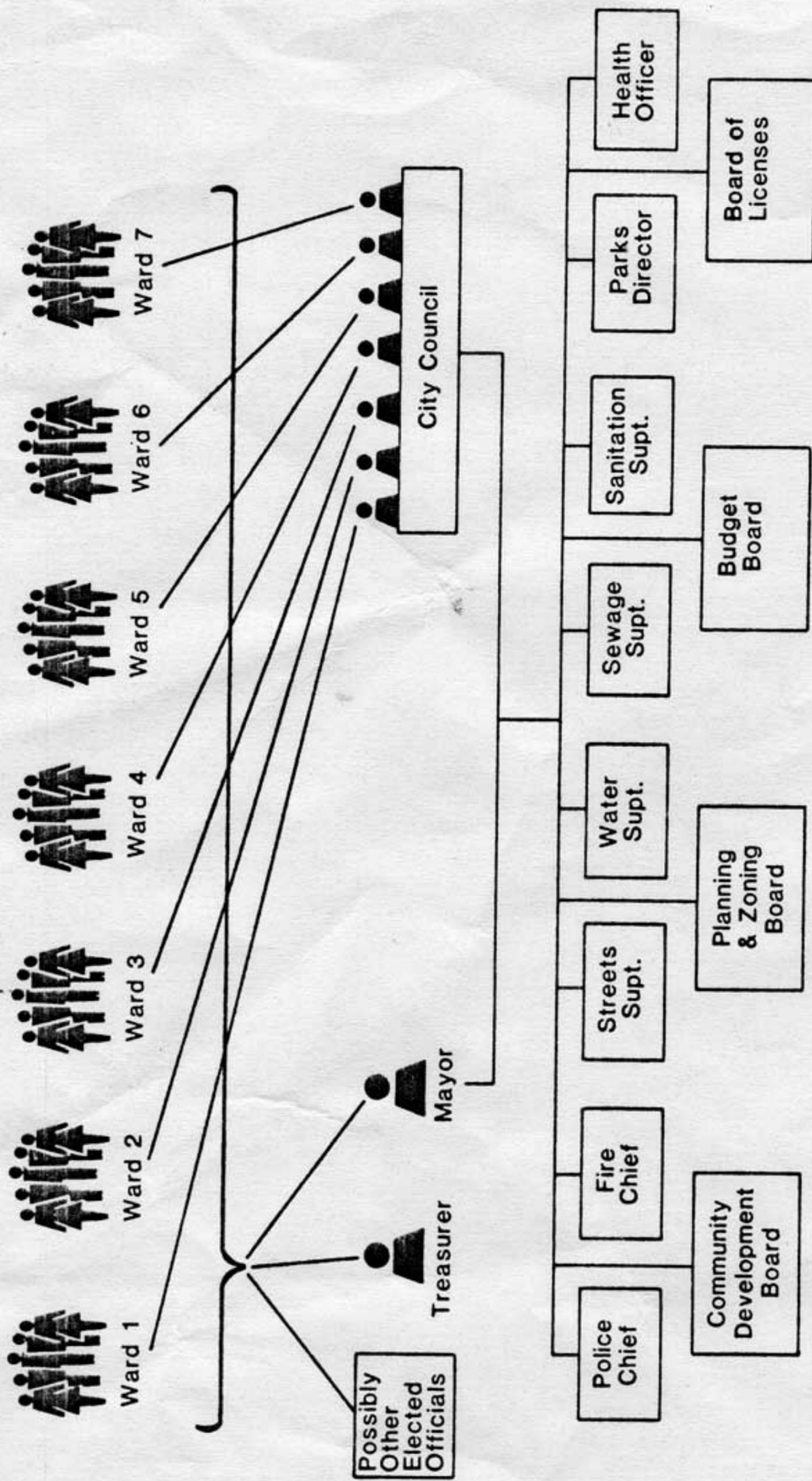


Figure 16-2. Mayor-council form. (© 1985 BOGA Publications & Graphics.)

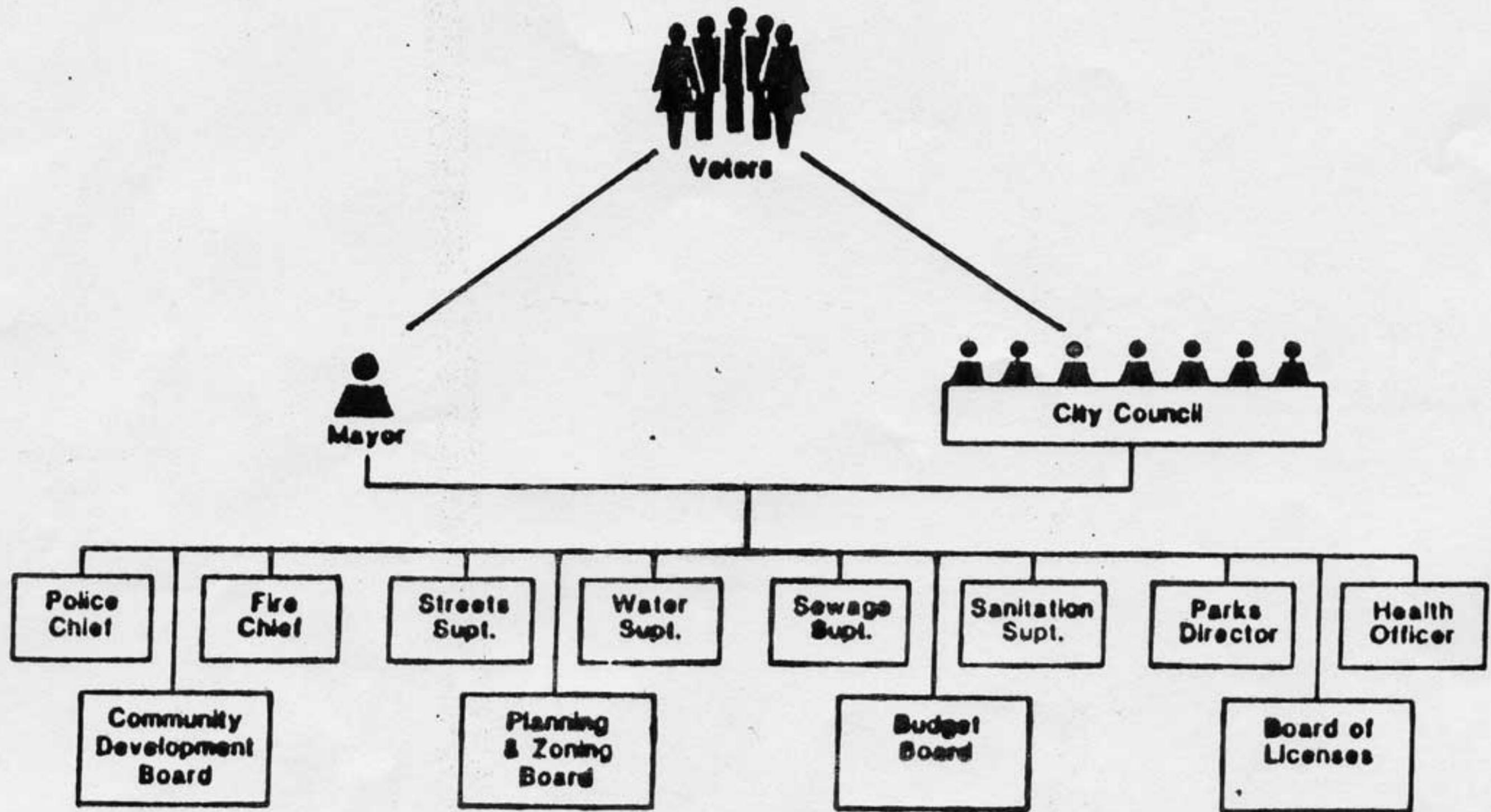


Figure 16-2. Mayor-council form. (© 1985 BOGA Publications & Graphics.)

REGULAR MEETING
APRIL 5, 2004
7:00 P.M.

The Meeting was called to order by Mayor Nancolas.

The Mayor asked that everyone stand for the Pledge of Allegiance to the Flag.

The Roll of the City Council was called with the following members present: Hopper, Ozuna, Blacker, and Oates. Absent: Dakan and Wells.

The Mayor indicated that Councilman Dakan was taking care of his wife who was ill and Councilman Wells recently had back surgery.

SPECIAL PRESENTATIONS

The Mayor presented an Employee of the Month plaque to Officer Bobby Goff. He read a letter that was submitted by a fellow officer and approved by Chief Sobba.

The Mayor introduced his exchange student from Brazil, Julia Olivera Lonza Tolichino.

The Mayor recognized Janie Archuleta for her 6 years of service on the Planning & Zoning Commission and presented her with a plaque.

ADDITIONS OR DELETIONS TO THE AGENDA

MOVED by Hopper, SECONDED by Ozuna to move Item 7 under the Consent Calendar to a discussion item as Item 3a under New Business. Also, the Executive Session under New Business is for discussion of both litigation and personnel issues.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

AUDIENCE PARTICIPATION

Elaine Trusty, 4406 S. Idaho Avenue, stated that the City did an LID on her street a couple of years ago that amounted to almost \$6,000. Recently, she found that the City had put a lien on their property. She stated that she called and spoke with ElJay Waite and Kevin Murphy who stated that she needed to have a subordination to the new lender and it couldn't be done. City staff stated that the LID would have to be paid off. She stated that the City told her when they did the LID that they had no choice in the matter and they had 10 years to pay off the LID at a rate of 3.787.

Trusty explained the financial hardships she has recently experienced and stated that she would not be able to do a full doc-loan and would need to do the VA streamline refinance. She feels that she is being penalized by the City because she is required to pay off the LID when she refinances before the 10 years is up. She asked for the City's help to subordinate. She stated that the City would be in the same position as they are now and that she would pay off the LID. She stated that she spoke with a VA representative who told her that federal government comes before any city or state. She was informed that since this was a VA loan the City needs to subordinate to the federal government. Trusty offered to supply any necessary documents needed to get this loan done.

Mark Hilty, City Attorney, stated that he looked at the subordination agreement that the City had received from the lending company. It was a straightforward subordination and would put the City's LID behind a significant first mortgage on the property. State Code provides that LID's are a first priority lien. He stated that the money is not due now and it is not in default; but it does constitute a lien until it is paid off. Hilty stated that he sent a letter to ElJay Waite stating that if the City subordinated its lien to a first mortgage it would change the City's position in terms of its security and would assume second place. If the lien was not paid and the City had to foreclose, the City would take the property subject to an existing mortgage of approximately \$120,000.

Hilty continued: it appeared that the City was being asked to do something that the legislature passed a statute to keep from happening. He did not see where it was a benefit for the City or where there was a requirement under law that

The Mayor stated that Council appreciates Trusty's issue. He stated that they would have to take it under advisement and let the Council be informed. If they chose to, they could bring it back up at a later meeting. He stated that approving this would set a precedent for future requests and they would need to make sure that they were in a firm position.

CONSENT CALENDAR:

The Mayor presented the following items on the Consent Calendar for approval by the Members of the City Council:

1. Dispense with reading of the minutes of the March 15, 2004 Regular City Council Meeting and approve as written;
2. Approve acceptance of the minutes from the Caldwell Public Library Board held on February 5, 2004; the Caldwell Historic Preservation Commission held on January 14, 2004 and February 11, 2004; the Caldwell Industrial Airport Commission held on March 7, 2004; and the Caldwell Public Hearing Before Hearing Examiner held on January 28, 2004, January 30, 2004, and February 25, 2004;
3. Approve Order of Decisions on Case No. SUB-51(5)F-00 (South Park #2 Unit No. 5); Case No. SUB-98P-03 (Holman Subdivision); and Case No. ANN-86-04 and SUB-99(P)-04 (Family YMCA);
4. Approve appointments of Janelle Kelly for a three (3) year term, Christy Marroquin for a three (3) year term, and Gene Shaffer as an alternate to the Planning & Zoning Commission;
5. Approve Resolution No. 39-04 authorizing the acceptance of a temporary turnaround easement from Saint Alphonsus Regional Medical Center, Inc for Medical Way Subdivision No. 1;
6. Approve Resolution No. 40-04 authorizing the execution of a Professional Services Agreement with HDR Engineering for the design of the Georgia Avenue and Stocktrail bridges in Griffiths Park.

MOVED by Hopper, SECONDED by Blacker to approve the Consent Calendar as amended.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

OLD BUSINESS

- None -

NEW BUSINESS

(PUBLIC HEARING TO CONSIDER PUBLIC DEBT COLLECTION FEE)

The Mayor indicated that no one was signed up to speak at this public hearing.

ElJay Waite, Finance Director, 1910 E. Homedale Road, gave the staff report. He submitted the affidavit of publication that shows that this hearing was properly noticed on two printings in the Press Tribune. He also submitted Idaho Code 67-2358, which talks about the collection of public debts and fees. Waite stated that the purpose of the hearing is to present the proposal to add a collection fee associated with the collection of bad debt and to hear public testimony on it. The collection fee as stipulated in Title 67, Chapter 23 cannot exceed 33% of the unpaid debt per account. The Finance Department is requesting the establishment of a 33% fee to be added to the unpaid debt when debts go delinquent. This fee will result in the City receiving 100% of the amount due; rather than taking a loss for sending the debt to collections. Waite noted that since the institution of the \$100 deposit on utility accounts, the bad debt has gone down. Waite added that he believes that the accounts that are larger than \$125 and go to collections would have a substantial fee increase that would prompt the debtor to repay the debt before the fee is assessed. In that case, the City would collect 75% of the bad debt that is currently going there.

Councilman Oates asked Waite what other cities were doing with regards to collections. Waite stated that he does not know specifically what other cities do; however, this item was brought to his attention by the collection agency the City works with because of their work with other communities. Waite stated that this item was specifically designed in the statutes to protect the cities and make sure the debt came back to them. Councilman Oates asked if this fee would apply to many customers. Waite replied that the City would have about \$2500 per month and the City would not have to expend extra resources to collect that debt. Councilman Oates asked if service is continued while the City tries to collect on bad debt. Waite stated that services are discontinued when they are delinquent by a certain amount and period of time.

The Mayor asked Gordon Law to review the utility policy regarding collection. Law stated that residents have a total

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

MOVED by Hopper, SECONDED by Blacker to approve this collection fee for bad debt and authorize staff to move forward to contract with a collection agency to provide that service.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

The Mayor recognized Mrs. Jackson, a government teacher, and had her students introduce themselves. The Mayor also recognized Mr. Wynkoop, COMPASS Board member and Ada County Highway District Commissioner.

(PUBLIC HEARING [LEGISLATIVE] ON CASE NO. OA-52-04, A REQUEST BY THE ECONOMIC DEVELOPMENT COUNCIL TO AMEND ZONING ORDINANCE NO. 1451 BY ADDING "OFFICE, MEDICAL, PROFESSIONAL" IN THE LIST OF PERMITTED USES ON THE LAND USE TABLE IN AN M-1 [LIGHT INDUSTRIAL] ZONE)

The Mayor declared this hearing open.

Joan Johnson, Community Development Planner, 621 Cleveland Blvd., gave the staff report. She noted that individuals have expressed interest in locating a call center or office in areas zoned M-1. In particular, a call center has expressed interest along Hwy 20-26 corridor. This area is zoned M-1. A call center is a use that is less intensive than the uses generally found in that zone. Staff is supporting this text amendment.

Steve Fultz, 704 Blaine Street, stated that the Caldwell Economic Development Council has had a number of inquiries from prospects looking for sites for call centers ranging from 10,000 to 150,000 square feet and employing anywhere from 100 to 600 people. He added that there are a number of sites currently zoned M-1 that look to fit some of the needs they would have from a land use perspective. Fultz stated that this change would allow more opportunities to show locations to various groups that would look at employing a significant number of people with a fairly large facility.

Councilman Hopper asked Mr. Fultz if there were any concerns that this light industrial use may have conflicts with the heavier use operations that could hamper the operation of the call center. Fultz stated that they have been looking at giving the opportunity and they are explaining those risks. The decision is left up to them.

MOVED by Ozuna, SECONDED by Hopper to close the Public Testimony portion of this Public Hearing.

Roll call vote. Those voting yes: Ozuna, Blacker, Oates, and Hopper. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

EVIDENCE LIST:

The Mayor presented the Evidence List: Staff report and sign-up sheets.

MOVED by Hopper, SECONDED by Blacker to approve the Evidence List as presented by the Mayor.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

COMPREHENSIVE PLAN ANALYSIS:

MOVED by Hopper, SECONDED by Blacker to adopt the Comprehensive Plan Analysis as presented in the staff report.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

FINDINGS OF FACT:

Roll call vote. Those voting yes: Ozuna, Blacker, Oates, and Hopper. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

ORDER OF DECISION:

MOVED by Hopper, SECONDED by Blacker that based on the Findings of Fact and Conclusions of Law, the Caldwell City Council orders that Case No. OA-52-04, a request by the Caldwell Economic Development Council to amend Zoning Ordinance No. 1451, Article 2, Section 10-02-02, Land Use Schedule, Commercial Categories, by adding "Office, Medical, Professional" to the list of permitted uses in an M-1 (Light Industrial) zone is approved.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

MOVED by Hopper, SECONDED by Blacker to close the public hearing.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

(CONSIDER BILL NO. 10 [ORDINANCE NO. 2496] ON CASE NO. OA-52-04, WITH REQUEST TO WAIVE THE THREE READING PROCESS AND PASS BILL NO. ON THE FIRST READING)

The Mayor read Bill No. 10 by title only:

AN ORDINANCE TO AMEND CHAPTER 10, OF THE MUNICIPAL CODE OF THE CITY OF CALDWELL, COUNTY OF CANYON, STATE OF IDAHO, REGARDING: AMENDMENTS TO ARTICLE 2, SECTION 10-02-02, LAND USE SCHEDULE, TABLE 1, BY ADDING "OFFICE, MEDICAL, PROFESSIONAL" TO THE LIST OF PERMITTED USES IN AN M-1 (LIGHT INDUSTRIAL) ZONE. REPEALING ALL ORDINANCES, RESOLUTIONS, ORDERS, AND PARTS THEREOF IN CONFLICT HEREWITH.

MOVED by Hopper, SECONDED by Ozuna to waive the three reading process and pass Bill No. 10 on its first reading.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

MOVED by Hopper, SECONDED by Blacker to sponsor Bill No. 10 and move for its passage.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

(PUBLIC HEARING [LEGISLATIVE] ON CASE NO. OA-53-04, A REQUEST BY THE PUBLIC WORKS AND COMMUNITY DEVELOPMENT DIRECTOR TO AMEND SUBDIVISION ORDINANCE NO. 1758 FOR PURPOSE OF MODIFYING THE DEFINITION OF SUBDIVISION FOUND IN SECTION 11-01-04 BY QUALIFYING WHAT CONSTITUTES A BUILDABLE LOT, TRACT OR PARCEL)

The Mayor declared this hearing open.

Steven Hasson, Community Development Director, 621 Cleveland Blvd., gave the staff report. He noted that there is a lot of old language that needs to be cleaned up. Hasson stated that the subdivision definition needs to be revamped to make more sense. The present language requires that a subdivision of land is dedication through or along any tract of land even when the land division is intended to serve a public purpose that is incidental to the adjoining lot, tract, or parcel that you need to go through the subdivision process.

Hasson read from the staff report. He noted that he has discussed this with the Public Works Director and they are in agreement that this would facilitate the acquisition of land very incidental to public purpose without going through the subdivision process and thereby save a lot of money and help the Engineering Department.

EVIDENCE LIST:

The Mayor presented the Evidence List: Sign-up sheets and staff report.

MOVED by Hopper, SECONDED by Blacker to approve the Evidence List as presented by the Mayor.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

COMPREHENSIVE PLAN ANALYSIS:

MOVED by Hopper, SECONDED by Blacker to adopt the Comprehensive Plan Analysis as presented in the staff report.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

FINDINGS OF FACT:

MOVED by Hopper, SECONDED by Blacker to accept the general facts as outlined in the staff report, the public testimony given tonight, the evidence list as presented and the fact that there was no testimony in opposition to the applicant's request.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

CONCLUSIONS OF LAW:

MOVED by Ozuna, SECONDED by Hopper that the City Council has the authority to hear this case and to make the decision to approve or deny, the public hearing was noticed and heard within the guidelines of applicable state codes and local ordinances.

Roll call vote. Those voting yes: Ozuna, Blacker, Oates, and Hopper. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

ORDER OF DECISION:

MOVED by Hopper, SECONDED by Blacker that based on the Findings of Fact and Conclusions of Law, the Caldwell City Council orders that Case No. OA-53-04, a request by the Community Development and Public Works Director to amend Subdivision Ordinance No. 1758, Section 11-01-04 for purpose of modifying its definition of subdivision is hereby approved.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

MOVED by Hopper, SECONDED by Blacker to close the Public Hearing.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

(APPROVE RESOLUTION ACCEPTING THE RECOMMENDATION THAT RIGHT-OF-WAY IN THE IMPACT AREA ON THE ¼ SECTION LINE OF SECTION 29, T4N R3W, BE RESERVED FOR AN EXTENSION OF WALKER DRIVE [VACATE PORTIONS OF LOGAN STREET])

The Mayor stated that this was not noticed as a public hearing but Council will accept any comments from the public.

Law stated that three weeks ago Canyon Highway District No. 4 sent notice of a pending hearing on a vacation request. The right-of-way in discussion has a portion that extends north-south and a portion that extends east-west. The Highway District requested that the City take an official position on the vacation request. Thus, the Engineering Department has submitted an analysis of the request in the City's interest. The Engineering Department's recommendation was to not give consent to vacate the north-south portion of the right-of-way. The east-west portion of the requested vacation does not lie along the quarter line or the section line and the Engineering Department recommended that Council consider not making a judgment on that portion but leave it to the Highway District in the public hearing to take testimony.

Law stated that both attorneys representing both sides on this request did contact him and Mr. Wynkoop has requested to address Council on this request.

David Wynkoop, 730 N. Main Street, Meridian, stated that he represents Mrs. Wint who is the property owner immediately to the south of the right-of-way proposed to be vacated. He referred to the map in the Council packets. He stated that he is almost entirely in agreement with the staff recommendation. He agrees with the recommendation to not consent to the north-south leg because it will extend to Walker Drive and provide necessary neighborhood interconnectivity. He stated that under the statute, it is the intent that the Council should have a say as to whether right-of-ways should be vacated. The reason for this is that the City will eventually end up with it.

Wynkoop stated that the standard for vacations is that the relevant governing bodies must make a finding that it is in the public interest for the vacation to occur. He requested that the Council's resolution treat the east-west segment. He added that they have been in litigation for about two years on this issue. He stated that the court has ruled against the property owners who sued Mrs. Wint. The court has determined that that area is public property. The next step the petitioners have attempted is to go to the various agencies and asking them to vacate that area so they can have some of that property back.

Wynkoop stated that they are opposed to that because Mrs. Wint has had access to Logan Street by a driveway for 35 years. She also owns 10 acres immediately to the east of her 5-acre parcel. At the current time, Walker Drive has a large pond on its southern end. That is not practical access for Mrs. Wint at the current time. The north-south leg has a large shed in the middle of it. Wynkoop stated that they believe that the grandparents of the petitioners home is located about 10 feet from the north-south segment. The north-south segment will provide wonderful interconnectivity some day in the future. It is unknown when that development will occur. It will probably occur when residential development occurs and then there will be a need to open that north-south all the way through including through Mrs. Wint's property. In the mean time, the east-west segment needs to be opened or preserved now in order for Mrs. Wint to have legal access to Logan Street today.

Wynkoop suggested that when development occurs, he thinks that the east-west segment will provide for a valuable neighborhood street. He added that there was a lot of testimony before the Highway District that the curve in Logan Street is hazardous. He is not sure that the current Logan Street, which is only a prescriptive right-of-way, will remain in its current location. This makes it more important that Mrs. Wint has access to the Logan Street in the future and now. Wynkoop suggested waiting for a development application before determining to vacate.

Wynkoop stated that there was a lot of testimony at the Highway District meeting from the petitioners about why they felt it would be in their interest to have the vacation occur. There was no testimony as to why it would be in the public interest. Wynkoop noted that the petitioners want both the north-south and east-west segments vacated because otherwise, they are left with a small parcel. They are under orders to relocate their mobile home because they placed it in violation of Canyon County Ordinances. One reason they are asking for this vacation is to try to give them as much space as possible on this small parcel. Wynkoop suggested that the resolution indicate that the Council does not consent to the vacation of the east-west segment.

Councilman Hopper asked if there is any right-of-way to the east of the Walker Drive intersection with the old Logan Street. Wynkoop stated that currently there is not. He added that Mrs. Wint has no present intention to develop. She would like to sell this property and needs to clear up the access issues to do so.

Councilman Hopper asked where Mrs. Wint's current driveway access to Logan Street is and whether it involves any of the east-west right-of-way. Wynkoop stated that it does. Councilman Hopper stated that that right-of-way goes through the vacation applicant's property today. Wynkoop stated that that is correct.

The Mayor asked if Mrs. Wint would lose her access if the east-west portion was vacated. Wynkoop stated that she would have theoretical access to the north-south portion that is currently unopened. The Mayor stated that because that is unopened, she would not have a driveway.

Councilman Hopper asked if there was any danger to the Logan Street right-of-way in the future because it is not a

Billie Jo Boyce, 16549 Logan Street, Caldwell, apologized that her lawyer was unable to attend the meeting due to prior engagements. Boyce stated that she is the petitioner in this case and she would like to abandon the whole road if it is possible. She noted that the road was one road right-of-way and was swapped for the new Logan right-of-way. She noted that they closed down the old Logan because it was dangerous. Boyce stated that due to some Canyon County errors the road trade never went through the correct paperwork. She noted that they thought they owned the land and then put their house on the old road right-of-way. Boyce stated that closing the road would not block Mrs. Wint from access to her property because she has two accesses to her property.

Boyce stated that this would be in the public interest because the road was dangerous and that is why it was closed in the first place. Boyce stated that they have made offers. Mrs. Wint has a ten-foot driveway going into her place and no one would be able to give her more than that because that is what she has had.

The Mayor asked what type of home is built in the roadway. Boyce stated that it is a manufactured home on a permanent foundation. She also noted that her grandfather built a shop on the north-south segment. She added that they have paid taxes on the property and have deeds showing that this is their property.

Councilman Oates asked about the additional access that Mrs. Wint has. Boyce stated that it comes in off of Walker and that is her true easement.

Councilman Hopper asked Law about the Georgia Street vacation request in the past and what the history is on that. Law stated that that was an unopened right-of-way and the petitioner wanted the whole right-of-way vacated. Testimony was given by staff that it would be necessary to keep that right-of-way in order to have property connections for that area that was not fully developed. The City had agreed to reduce the right-of-way width to the standard for residential streets and required that a connection be made between this unopened right-of-way and another section of unopened right-of-way so that they would have the through connection. Law stated that the essence of it was that it would not be wise to cut off local access just because the right-of-way wasn't open then.

Councilman Hopper asked how wide the existing right-of-way on the east-west segment is. Law stated that he is not sure how wide it is. Wynkoop stated that the width determined by the judge is 46.6 feet. Councilman Hopper asked if that would be sufficient for our local road right-of-ways today. Law stated that it would not be sufficient.

Wynkoop stated that the original mobile home did not have a building permit and therefore, has been required by Canyon County to be removed. Wynkoop stated that the mobile home would need to be moved regardless of the outcome of the vacation petition. Wynkoop also noted that Boyce's statement on taxes is incorrect. He added that this is not a cooperative venture and the petitioners decided to request this vacation without notifying them. He noted that Mrs. Wint is also very deep into this situation financially.

Alice Wint, 16583 W. Logan Street, stated that this all came as a surprise. She noted that she offered petitioners the 22 feet to give her a bigger driveway and they wouldn't take it. She stated that she made the same offer two years later and asked them to pay her attorney fees.

Councilman Oates asked Law what the City's experience has been with resolving these types of issues with Canyon County Highway District. Law stated that state code indicates that in order to vacate the right-of-way it must lie within one mile of a city or in the area of impact. It requires the consent of the City to do that. Councilman Oates stated that if the Council recommends vacation it wouldn't demand the action of the Highway District. Law stated that if we offered our consent for vacation they would still have the opportunity to try the matter and they could refuse to vacate. They can't vacate without our consent though, according to State Code.

The Mayor stated that Council has no opinion on civil matters between individuals and cannot take a position on who is right or wrong. The matter before the Council tonight is simply whether to grant consent for request of vacation or not. He added that if Council is to give their consent for vacation, it has to be in the best interest of the City and its citizens.

Law stated that the Engineering Department sensed early on that the east-west segment had the most personal issues involved in it. Also, State Code does not dictate that they bring the matter to Council noticed for a hearing. He noted that they have been concerned that the more personal issues need to be tried in a properly noticed public hearing before the body that is designated by State Code to hear them. Law stated that one road lies along the ¼ section line and they have already shown a pattern of how that is to be used. The Engineering Department has already expressed the opinion to Council that they not give consent for vacation on that part. The reasoning was to reserve the other one to be tried in a forum that they felt was balanced and noticed.

Councilman Oates asked if that puts us into a bind because the code says Council has to consent if they are going to vacate. He stated that by not offering an opinion on this portion, Council would have consent denied and the request

always at the core of those application requests. He stated that vacating rights-of-way in advance of those plans and applications does not serve the public interest in those areas. Hopper added that without some development plan or guarantee that access in this area is enhanced by other means it is difficult for him to say that there is a benefit to the public interest.

Councilman Oates asked Councilman Hopper if his comments were in regards to both north-south and east-west right-of-way vacations. Councilman Hopper answered yes, he is referring to both.

The Mayor asked Law if these vacations meet the usual criteria for approval. Law stated that neither of the vacations meet that criteria. The Mayor stated that the City has a precedent that they have used in considering vacations in the past and if this were before the Traffic Commission they would make the finding that this did not meet the criteria for a vacation.

MOVED by Hopper, SECONDED by Ozuna to submit Resolution No. 41-04 with an amendment that the second paragraph read that the City of Caldwell, Idaho does not consent to the vacation and recommends the amended Resolution No. 41-04 for passage.

Councilman Oates asked if this language means that the City will maintain both right-of-ways. Councilman Hopper stated that that is correct.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

(FINANCE AND HUMAN RESOURCE REPORTS)

Councilman Blacker reported that the Finance Committee has reviewed current accounts payable in the amount of \$1,031,130.84 for the period ending March 24, 2004 and a net payroll of \$185,150.45 for the pay period ending March 6, 2004 and a net payroll in the amount of \$195,733.53 for the pay period ending March 20, 2004.

MOVED by Blacker, SECONDED by Hopper that accounts payable in the amount of \$1,031,130.84 represented by check numbers 19689 through 20072 and the total payroll for the amount of \$380,883.98 represented by check numbers 4684 through 4846 be accepted, payments approved, and vouchers filed in the Office of the City Clerk.

Roll call vote. Those voting yes: Blacker, Oates, Hopper, and Ozuna. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

(COUNCIL COMMENTS)

Councilwoman Ozuna commented on how pleased she was that the City recognized Jane Archuleta tonight for her service on the Planning & Zoning Commission.

Councilman Hopper encouraged attendance at the ceremony to honor the City's welding artists.

Councilman Oates stated that he was glad to be back. His work will continue to take him out of the area for this month. He indicated that he was very interested in making arrangements to electronically connect to attend these meetings in his absence. There was discussion about the pros and cons of using this technology.

Councilman Blacker reported on CEDC. Councilman Hopper indicated that Steve Fultz has stated that there is going to be a change in focus for CEDC.

(MAYOR'S COMMENTS)

The Mayor reported that Rick Wells, ElJay Waite, and he met with the Library Board and it went very well. The investment concern has been resolved.

The Mayor attended a Fire Department training on the emergency management process and it was very informative.

The Mayor attended the Chamber of Commerce event where they are trying to restructure the focus and it was a good meeting.

The Mayor's Old Guys pummeled Parma in basketball. They are 2-1 for the tournament. They are playing Middleton

April 15th from 9:00 a.m. to 4:00 p.m. at the Nampa Civic Center is the Association of Idaho Cities Spring Seminar to review all of the legislative action that just took place.

On April 21st at 4:00 p.m. Wayne Iesenbrandt is going to receive a humanitarian award from West Valley Medical Center.

April 15th at 2:00 p.m. there is a meeting at the Police Station regarding the weed & seed grant for Police involvement with narcotics and a council member needs to attend.

The Mayor referred to the informational item on the agenda regarding pre-purchasing on a contract. This does not require any Council action. The Mayor stated that they are moving forward with pre-purchasing two items and it is acceptable under State Code.

(EXECUTIVE SESSION)

MOVED by Hopper, SECONDED by Oates that pursuant to Idaho State Code, Section 67-2345 that the City Council convenes into an Executive Session for the purpose of discussing pending litigation and personnel issues.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

Council convened into the Executive Session after which they reconvened into the Regular Meeting.

(ADJOURNMENT)

MOVED by Hopper, SECONDED by Blacker to adjourn at 9:57 p.m.

Roll call vote. Those voting yes: Hopper, Ozuna, Blacker, and Oates. Those voting no: none. Absent and/or not voting: Dakan and Wells.

MOTION CARRIED

APPROVED AS written THIS 19th DAY OF April, 2004.

Mayor

Councilperson

Councilperson

Councilperson

Councilperson

Councilperson

Councilperson

ATTEST:

City Clerk

08-03-09: LICENSING:

(1) Canine License Required; Application:

A. Licenses:

1. License Required: It shall be unlawful of any person to own, harbor, keep or possess a canine more than three (3) months of age within the unincorporated areas of the City without first procuring a license therefor.

2. Exception: The provisions of this Section shall not apply to any person visiting in the unincorporated areas of the City for a period not exceeding thirty (30) days, and owning or possessing a canine, if such canine is currently licensed or bearing the license issued by another municipality or other licensing authority, or if such person is a permanent resident where no such license is required.

3. Term Of License: Canine licenses may be purchased for a one year period or a three (3) year period. All canine licenses shall begin on the date when rabies vaccination is completed and shall remain in effect for either one.

4. Application; Fee: The owner, or person having charge of any canine within the City shall make application to the Animal Shelter Director, or other designated agent, and pay a license fee according to the schedule adopted by the Board.

B. Proof Of Spay/Neuter; Rabies Vaccination Required: No canine will be licensed as spayed or neutered without proof that such surgery was performed. No canine will be licensed without proof of current rabies vaccination.

1. Receipt, Tags; Duplicate License: Upon receipt of application for license and payment of fees, the person issuing the license shall issue a receipt designating the owner's name and the number of the license, the sex (or status of spayed or neutered) of the canine and the amount paid by him together with a metal tag bearing the number corresponding to the number of the receipt. If a microchip containing the necessary information has been implanted in the canine, then a metal tag need not be issued. If a license is lost, the Animal Shelter Director or other designated agent shall, upon application and payment of a fee established by Canyon County, issue a duplicate license. Licenses for the following year may be purchased within thirty (30) days prior to the expiration date.

2. Guide Canine; Fees Waived: License fees shall be waived for any guide canine that has been properly trained for the purpose of and is used to guide a blind or partially blind person, a person with impaired hearing, or any other severely disabled person who requires a guide canine.

(2) Kennel License; Application: It is unlawful to keep, maintain or possess upon the premises of any one household more than three (3) canines three (3) months of age or older in an incorporated area of the City unless the owner or person in charge thereof, shall obtain a kennel license. Such kennel license shall only be permitted and issued in accordance with the terms and provisions of the City Zoning Ordinance; provided, however, that notice of any public hearing required on any application for a kennel license shall be mailed to all abutting

property owners within the boundary line of an area determined by the intersection of lines drawn six hundred feet (600') at right angles out from and parallel to all sides of the tract whereupon such kennel is to be erected or maintained. Where dedicated street rights of way are encountered, they shall be included in establishing the six hundred feet (600') boundary line around the tract.

A. License Fees: A kennel license shall be issued when the applicant pays the annual kennel license fee as established by the Board plus the annual tag fee for each canine six (6) months of age or older to be kept in the kennel, provided the requirements established in this Section have been fulfilled.

B. Location: No kennel shall be established within one hundred fifty feet (150') of any dwelling house other than that of the kennel owner; provided, however, that a kennel license may be issued to establish a kennel within one hundred fifty feet (150') of a dwelling house other than that of the kennel owner upon consent of all property owners within three hundred feet (300') of the kennel.

C. Condition; Noise: Said canine kennel shall be kept at all times in a clean and sanitary condition, and the canines shall be reasonably restrained from annoying the neighborhood or the general public by loud, frequent, or habitual barking, yelping or howling.

(3) Sterilization Required: It shall be unlawful for any person to own, harbor, keep or possess an unsterilized canine more than three (3) months of age within the incorporated areas of the City without obtaining a license therefor as provided by this Section.

A. Exceptions: The provisions of this Section shall not apply in the following instances:

1. To any person visiting in the incorporated areas of the City for a period not exceeding thirty (30) days, and owning or possessing a canine, if such canine is currently licensed or bearing a license issued by another municipality or other licensing authority, or if such person is a permanent resident where no such license is required.
2. If a licensed veterinarian states, in writing, that the canine is unfit to undergo the required surgical procedure because of a health condition. Age of a canine does not automatically constitute a prohibitive health condition for purposes of this Section. The veterinarian must describe the physical condition or symptoms of the canine making it unfit to undergo the required surgery.

B. License For Nonsterilized Canine: To possess an unsterilized canine, an individual must obtain a license as set forth herein. The license shall be issued or renewed only if the following conditions have been met:

1. The canine is examined by a licensed veterinarian; and
2. The canine has current vaccinations for rabies; and
3. The individual has not had more than two (2) violations of the canine portions of the City of Caldwell Animal Control Regulations within the past twenty-four (24) months; and

4. Upon the third impound of the same unsterilized canine, the canine shall be sterilized before it is returned to the owner. The owner shall be responsible for the cost of sterilization and other fees associated with the impoundment of their canine. (Ord. 2271, 2-16-1999)

FAIRVIEW U.S.A.

Background Information

Fairview is a small suburban community. Unlike many of the newer suburbs that have mushroomed around it, Fairview has an old-fashioned charm in which its residents take a great deal of pride. Except for a senior citizens' apartment community near the center of town, Fairview is a community of single-family homes and duplexes. Sixty-five percent of the people living in Fairview own their homes, and the other 35 percent rent. The town is noted for its ban on fast-food restaurants. More than 25 years ago, the city passed an ordinance that prohibited their operation within town limits.

Recently a fast-food restaurant called Kwiki Burger approached the Planning Board, asking for special permission to open a restaurant near the high school. Kwiki Burger representatives told the board that if the ordinance against fast-food outlets were waived, the restaurant would participate in the high school's business program. Kwiki Burger would also give interested students paid internships that would provide them with experience in every facet of the fast-food restaurant business.

After receiving the Kwiki Burger application, the board ran a notice in the local newspaper, announcing the date for a public hearing. It also posted a sign on the abandoned garage where Kwiki Burger wants to locate.

As news of the hearing spread, residents of the area surrounding the high school began organizing to oppose Kwiki Burger's application. The police chief, when interviewed in the local newspaper, expressed concern that the restaurant would attract teenagers who would "just hang around and cause trouble." The leader of a local civic organization wrote a letter to the editor of the newspaper in which she argued that a fast-food restaurant would destroy the town's image.

Kwiki Burger also had its supporters. The principal of the high school said that the internship program would create much-needed part-time jobs for Fairview's teenagers. A group of local officials stated that the town would benefit from the increased tax revenue that the new business would generate. And finally, the owners of the property where Kwiki Burger wants to build also support the proposed restaurant. They claim that they have been trying to sell the land for years, and that this is the first acceptable offer that has been made.

The Roles



Members of the Planning Board

Fairview's Planning Board consists of six town residents appointed by the Fairview City Council. The job of the board is to plan, develop, and oversee the city's growth. Members are listed and described below.

David Edwards, a building contractor who believes that more development will bring important economic benefits to the town.

Paula Wright, a lawyer who is very active in the Parent-Teacher Association at the high school.

Darlene Newcomb, the owner of a medium-sized food market in another part of town. She plans to run for mayor next year.

Martin Washington, retired director of the Fairview Public Works Department. He has always lived and worked in Fairview.

Francesca Brissetta, an architect who believes that planned growth is very important. She lives in the neighborhood where Kwiki Burger wants to build.

Ian Lacey, the youngest and newest member of the Planning Board, who moved to Fairview two years ago.

Leaders of the Group in Favor of Building a Kwiki Burger

Claire Johnson, the Kwiki Burger representative. She has experience in setting up Kwiki Burgers throughout the country.

Caleb Fishbyne, who represents a group of small business owners operating near the proposed restaurant. They believe that Kwiki Burger will pull many new customers into their shops.

Elizabeth Grossman, a member of the family trying to sell Kwiki Burger the land it needs to build on. This person lives in Fairview, but the remaining members of the family have moved to other parts of the country.

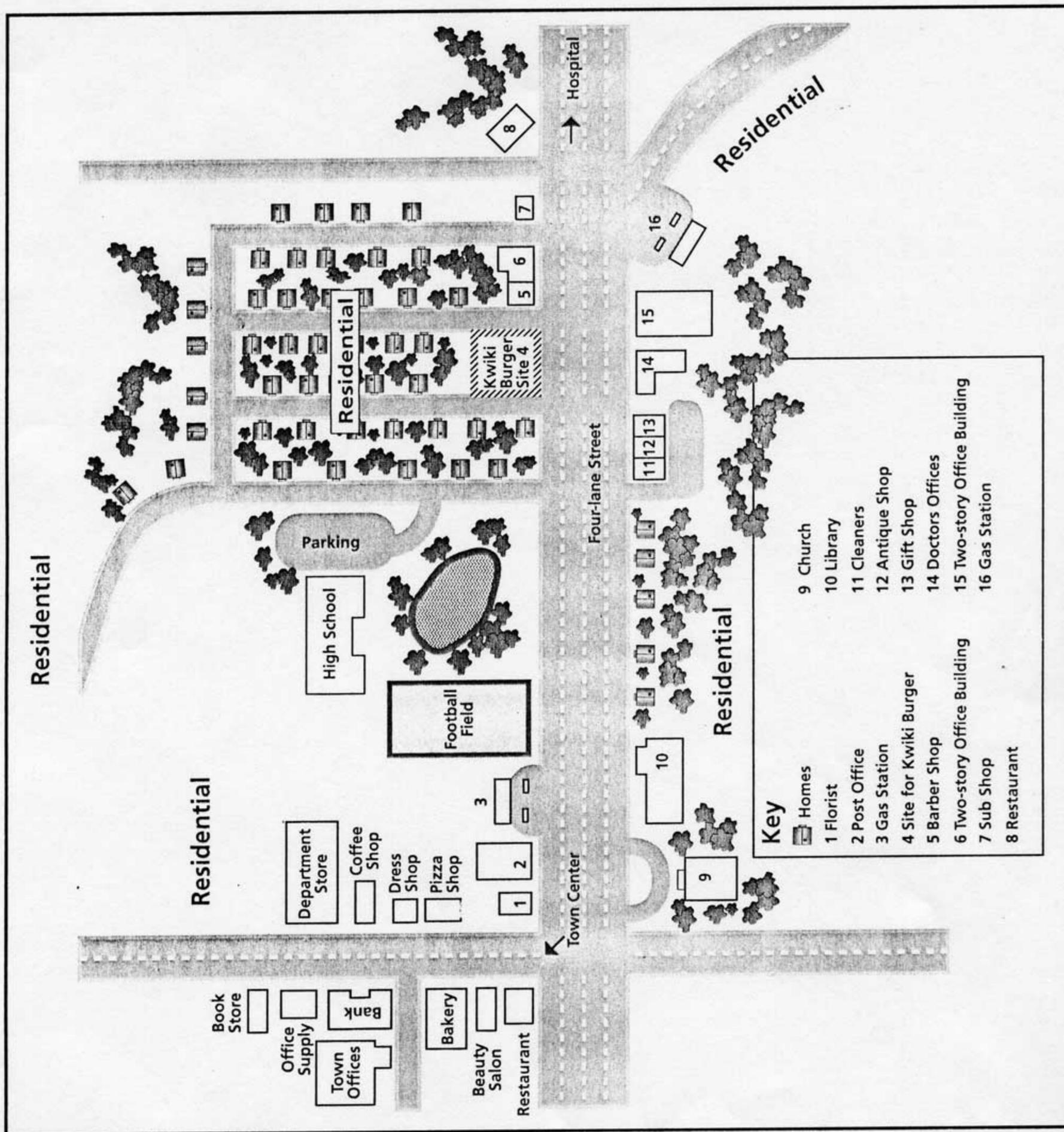
Leaders of the Group Opposed to Building a Kwiki Burger

Nancy Dunn and **Bill Whitehall**, who live on the block behind the proposed Kwiki Burger site. They have an eight-year-old boy, Sam, and a five-year-old girl, Liza. They bought their house two years ago.

Joe Brookstone, a recently retired community organizer who now volunteers on the Senior Citizens' Council.

Randall Nokes, Fairview's chief of police. He believes that the Kwiki Burger will create traffic problems in the area. The chief has lived in Fairview for 10 years.

Planning Board Simulation



Boise County plan for ambulance tax district to be aired

By JULIE STUTTS
The Idaho Statesman

IDAHO CITY — A proposal to raise property taxes to pay for replacement of two of Boise County's four aging ambulances will be aired at a public hearing.

The hearing is scheduled for 4 p.m. Sept. 28 at the courthouse in Idaho City.

The proposed taxing district for ambulance service would have the same boundaries as the Boise Basin Library District. It would exclude Bogus Basin but include Idaho City, Lowman, Centerville, New Centerville, Placerville, Pionerville and the areas of Robie Creek, Daggett Creek, Grimes Creek and Grandjean.

If created, the district would assess two mills, or \$2 per \$1,000 of assessed

value, in its first year and one mill each successive year. One mill would raise about \$18,000.

If approved, the earliest the district could receive tax money would be January 1989. The money would be used to buy equipment and replace ambulances in Idaho City and Lowman.

Boise County Clerk Arlene Kolar said petitions to create the district carried 139 signatures; only 84 were verified as valid. Organizers of the petition drive needed 50 signatures from registered voters or landowners, she said.

After the hearing is held, the Boise County commissioners will decide within 30 days whether to form the taxing district, Commissioner Oscar Baumhoff said.

An advisory ballot in last November's election favored a taxing district. However, people thought they were voting for the concept to have ambulance service rather than being taxed to pay for it, County Commissioner Dave Alley said earlier.

Meanwhile, Boise County Ambulance Coalition and county commissioners reached an agreement after several months of negotiations, Charlie Vaughn, spokesman for the coalition, said.

The coalition originally wanted a countywide taxing district but backed off after Horseshoe Bend and Crouch emergency medical technicians did not support the idea, Vaughn said.

Doug Hunt, vice president of the Crouch Volunteer Ambulance Inc., said

most people don't want more taxes.

"People would rather have personal control over their money," Hunt said. "Any time government gets involved, it's impossible to get rid of. Taxes never go down or away."

In two weekends, Crouch ambulance volunteers went door-to-door and collected more than \$5,000 in donations, he said.

"We can generate the funds necessary to replace the ambulance in five years," Hunt said.

Boise County's ambulance service is furnished and organized by volunteers.

The all-volunteer ambulance force receives money for each transport and from the county to cover vehicle liability

See AMBULANCE, Page 2C

Ambulance

Continued from Page 1C

insurance, Vaughn said.

The county's four ambulances are stationed in Idaho City, Lowman, Crouch and Horseshoe Bend. The units were bought with money from county, state and federal matching grants, Vaughn said. Fund-raisers also helped pay for them, he said.

The county owns all the ambulances except the ones in Horseshoe Bend and Crouch. The city of Horseshoe Bend owns the ambulance there, and Crouch Volunteer Ambulance Inc. owns Crouch's.

If approved, the taxing district money will be used to start a replacement fund for the ambulances, Vaughn said.

"Right now, we don't have any

means to replace the ambulances," Vaughn said.

Idaho City's ambulance is about 9 years old and needs to be replaced now, he said adding that a new vehicle would cost between \$40,000 to \$50,000. Lowman's is a 1981 model, and he wasn't sure about the other two.

The county would manage and have jurisdiction over the ambulances if the district were approved, he said.

Baumhoff, who represents the Idaho City portion of the county, said if the commissioners approve the taxing district, some changes would occur.

"Changes will come in the financial aspect of operations," Baumhoff said. "But I don't foresee any change of operations procedures."

Southwest Ada readies to vote on sewer district

By Anne Peterson
The Idaho Statesman

Residents of a proposed sewer district in Southwest Ada County will vote Tuesday on whether to form an independent taxing unit.

The ballot will include a "yes" or "no" vote on forming a district in an unincorporated area south of Interstate 84. Additionally, six people are running for five board positions if the district is formed.

They are: Mike Bermensolo, H. Scott Brown, Robert Kunesh, Sam Cisners, Bruce MacEwan and Dale Winston.

Proposed district boundaries are Interstate 84 to the north; Lake Hazel Road to the south; Cloverdale Road on the west; and Curtis Road on the east.

Spokesmen for the proposed district, which includes about 3,500 homes, were out of town late last week because of family

emergencies.

But resident Brent Brocksome listed his reasons for support.

"It will allow the residents of Southwest Ada County to decide for themselves the issues of development, growth, annexation and sewer," he said Saturday.

He said there is a city requirement that landowners agree to be annexed if a sewer line is extended outside city boundaries.

But material prepared by the Boise Public Works Department says Idaho law does not restrict cities from annexing land within a sewer district. Annexation decisions are based on the city's ability to provide services, including parks, police, fire protection and sewer, it says.

"It will provide us with some options an independent sewer district can offer and let us control our destiny," Bermensolo said.

Those options, he said, range from building an independent

sewer treatment plant as outlined in papers presented in Fourth District Court last spring validating the election to disbanding, and saying, "Say, Boise, come and get us."

Sewer district opponent Sharon Ullman, who petitioned to be excluded from the proposed district and therefore is not eligible to vote, said a new taxing district is counter to efforts underway to consolidate governments.

It also may be more expensive than a Boise city proposal that would cost about \$4,700 for a half-acre lot, she said.

"According to the amended petition submitted to the court by the sewer district organizers, the total cost for providing sewer to the approximately 3,500 households... is over \$24 million, or a per household average of \$6,860," Ullman said.

Brocksome and Bermensolo



If you vote

Polls will be open from noon to 8 p.m. Tuesday. Polling places are:

■ Whitney Fire Station, 9500 Overland Road, for those living north of Victory Road.

■ Amity Elementary School, 10000 Amity Road, for electors south of Victory Road.

Qualified voters must have lived within the proposed Southwest Ada County Sewer District boundaries for at least 30 days.



said this election is not about cost but about forming a district. Another election would be scheduled before revenue bonds are sold.

Statesman 9-13-93

Southwest Ada voters reject sewer district

By Melanie Threlkeld

The Idaho Statesman

A proposal to establish a Southwest Ada County Sewer District was defeated by voters Tuesday night.

The final vote was 1,453 to 679 against the proposal, County Clerk Dave Navarro said.

A simple majority vote was needed to establish a sewer district independent of the city of Boise.

Voters also were asked to choose five directors from six candidates who would manage the district. Navarro said election officials would tally those votes today.

H. Scott Brown, a candidate for one of the positions, said supporters of the proposal haven't given up.

They'll push the issue again, he said, "as soon as everybody sucks up their belt and makes sure their neighbors understand what's going on."

Brown blamed Boise Mayor Brent Coles and Ada County

commissioners for the defeat, saying they convinced the area's residents they would be taxed in order to set up the district.

"We weren't planning on taxing anybody," Brown said, adding that state and federal dollars would have been used to set up the independent system. "We didn't realize our opponents were interested in us little ol' people out here."

An independent district would have authority under state law to apply for grants, issue revenue or other bonds, set user fees and levy taxes.

Coles said he was invited to two meetings by landowners in the area to provide information to the residents about what the city's costs would be to establish a sewer system.

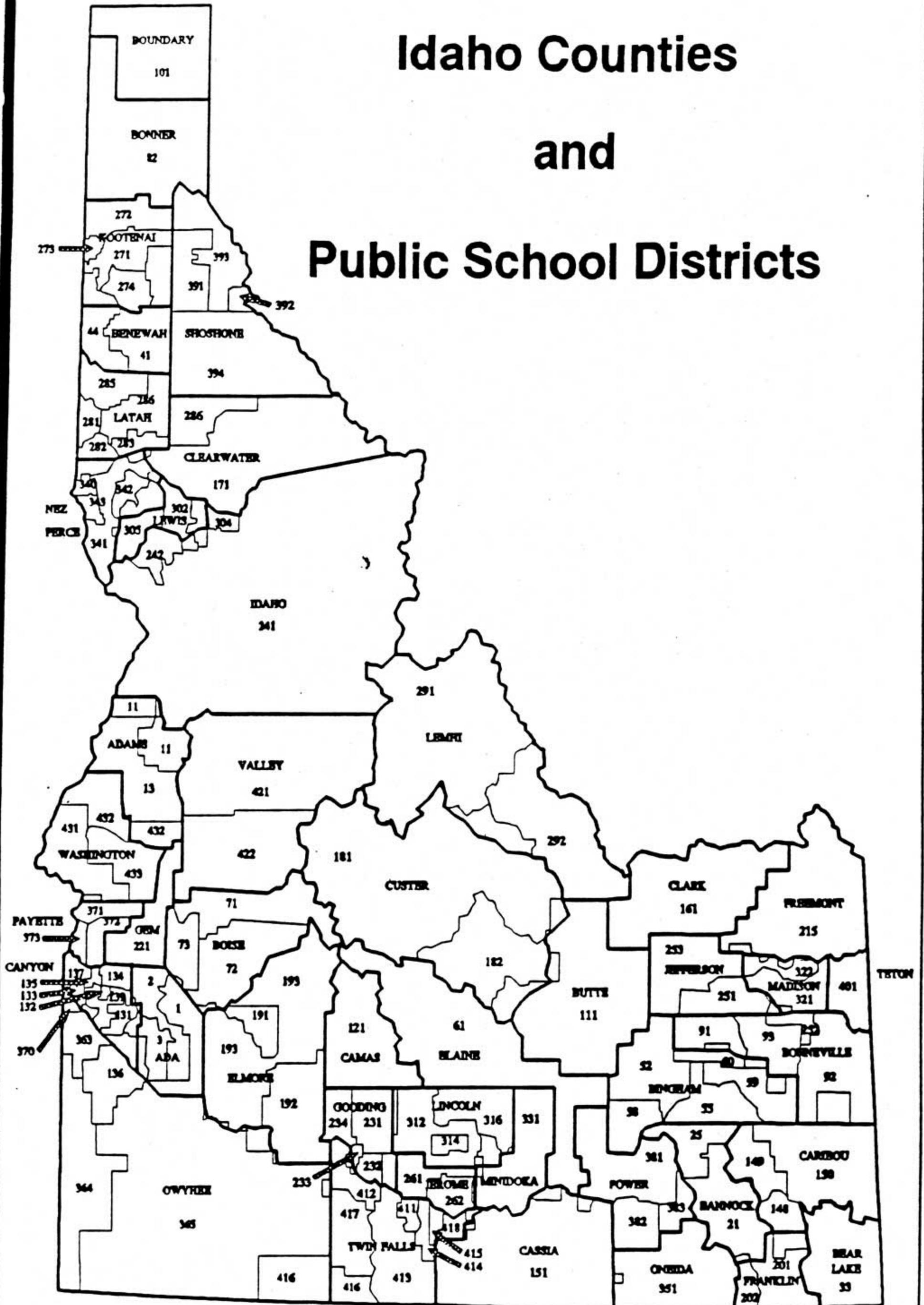
"We had no campaign," he said.

Brown also said he was surprised by the proposal's defeat because residents voted last November on an advisory ballot to establish the independent sewer district.

Idaho Counties

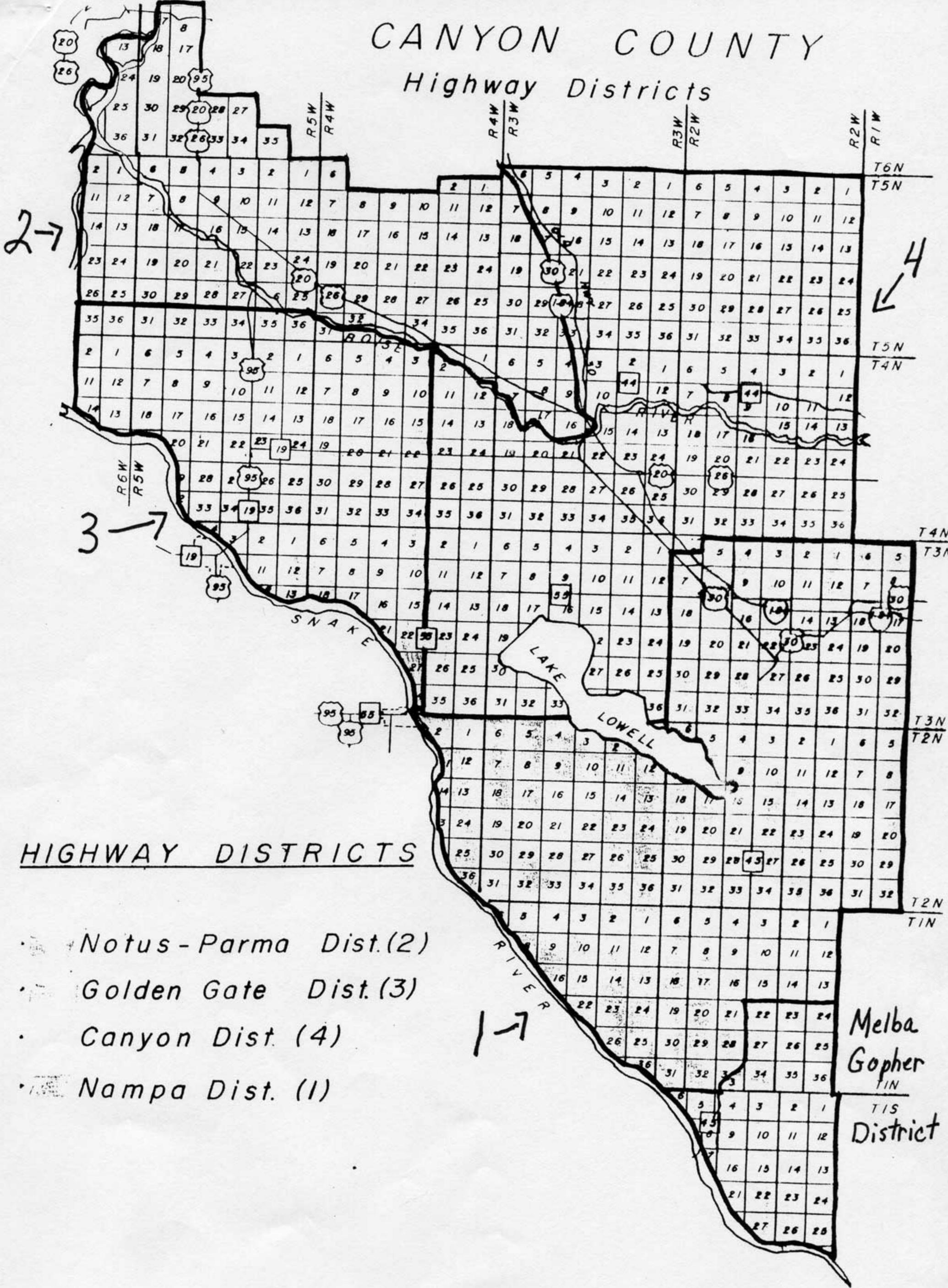
and

Public School Districts



CANYON COUNTY

Highway Districts



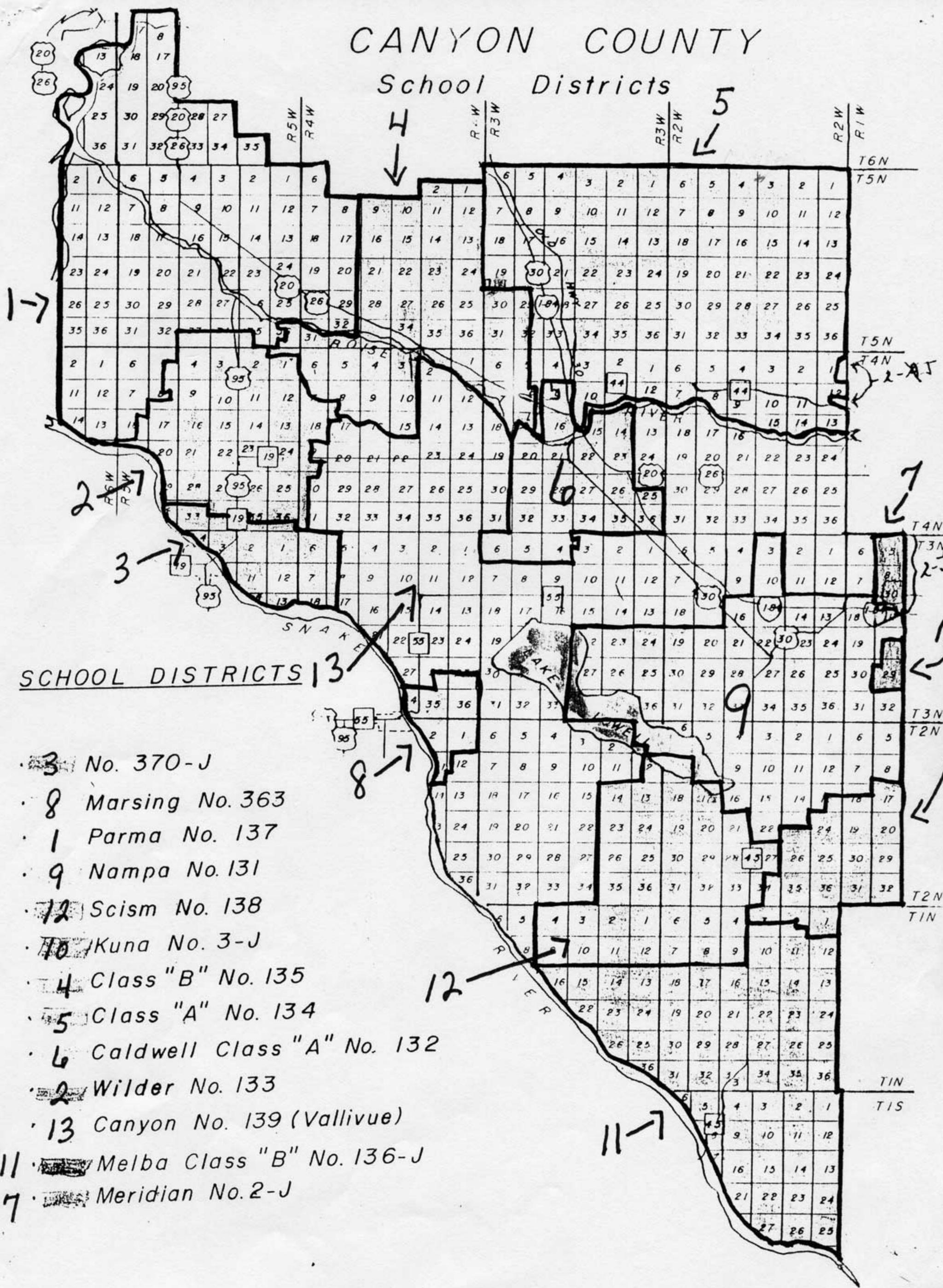
HIGHWAY DISTRICTS

- Notus-Parma Dist. (2)
- Golden Gate Dist. (3)
- Canyon Dist. (4)
- Nampa Dist. (1)

Melba
Gopher
T1N
District

CANYON COUNTY

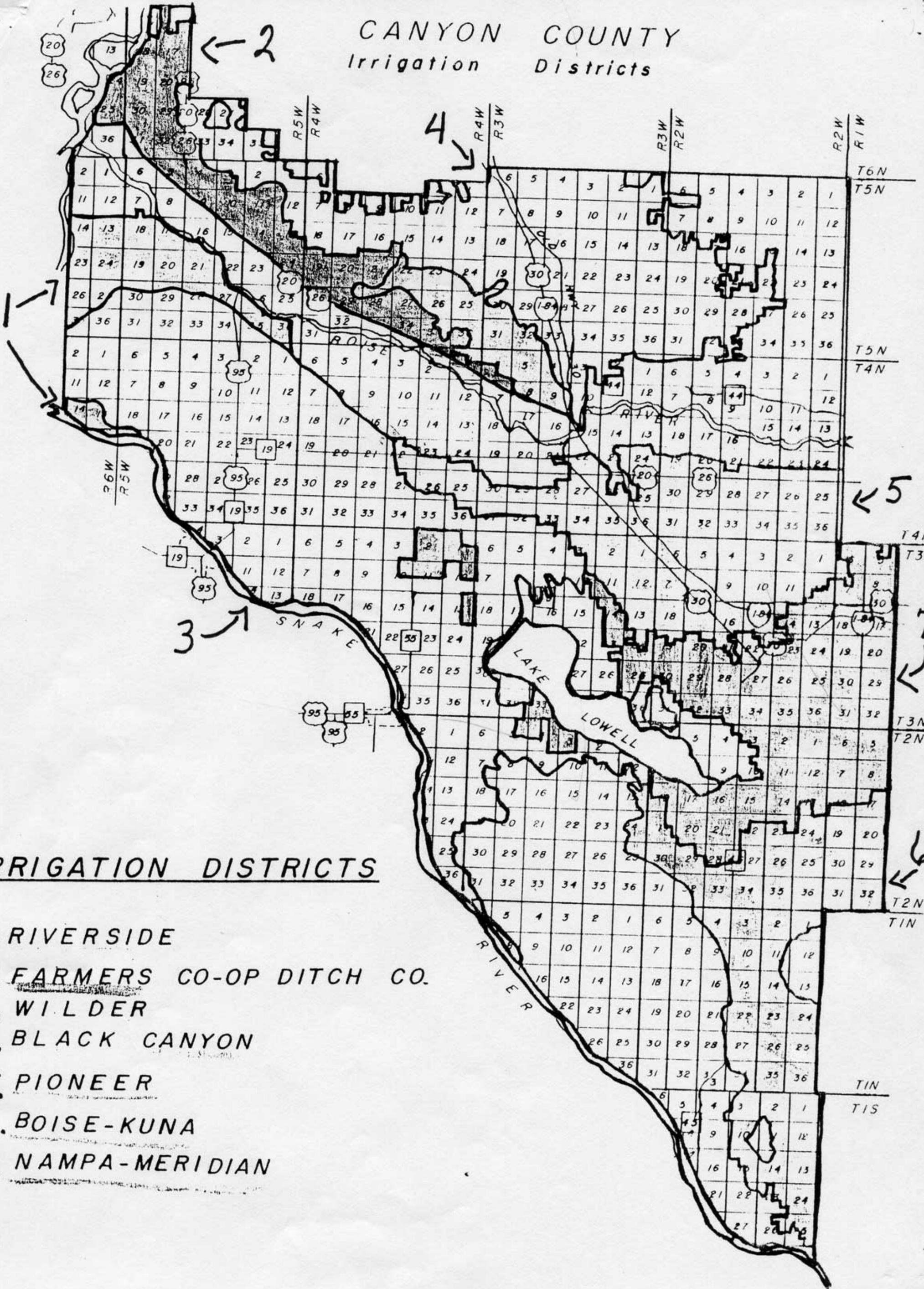
School Districts



SCHOOL DISTRICTS

- 3 No. 370-J
- 8 Marsing No. 363
- 1 Parma No. 137
- 9 Nampa No. 131
- 12 Scism No. 138
- 10 Kuna No. 3-J
- 4 Class "B" No. 135
- 5 Class "A" No. 134
- 6 Caldwell Class "A" No. 132
- 2 Wilder No. 133
- 13 Canyon No. 139 (Vallivue)
- 11 Melba Class "B" No. 136-J
- 7 Meridian No. 2-J

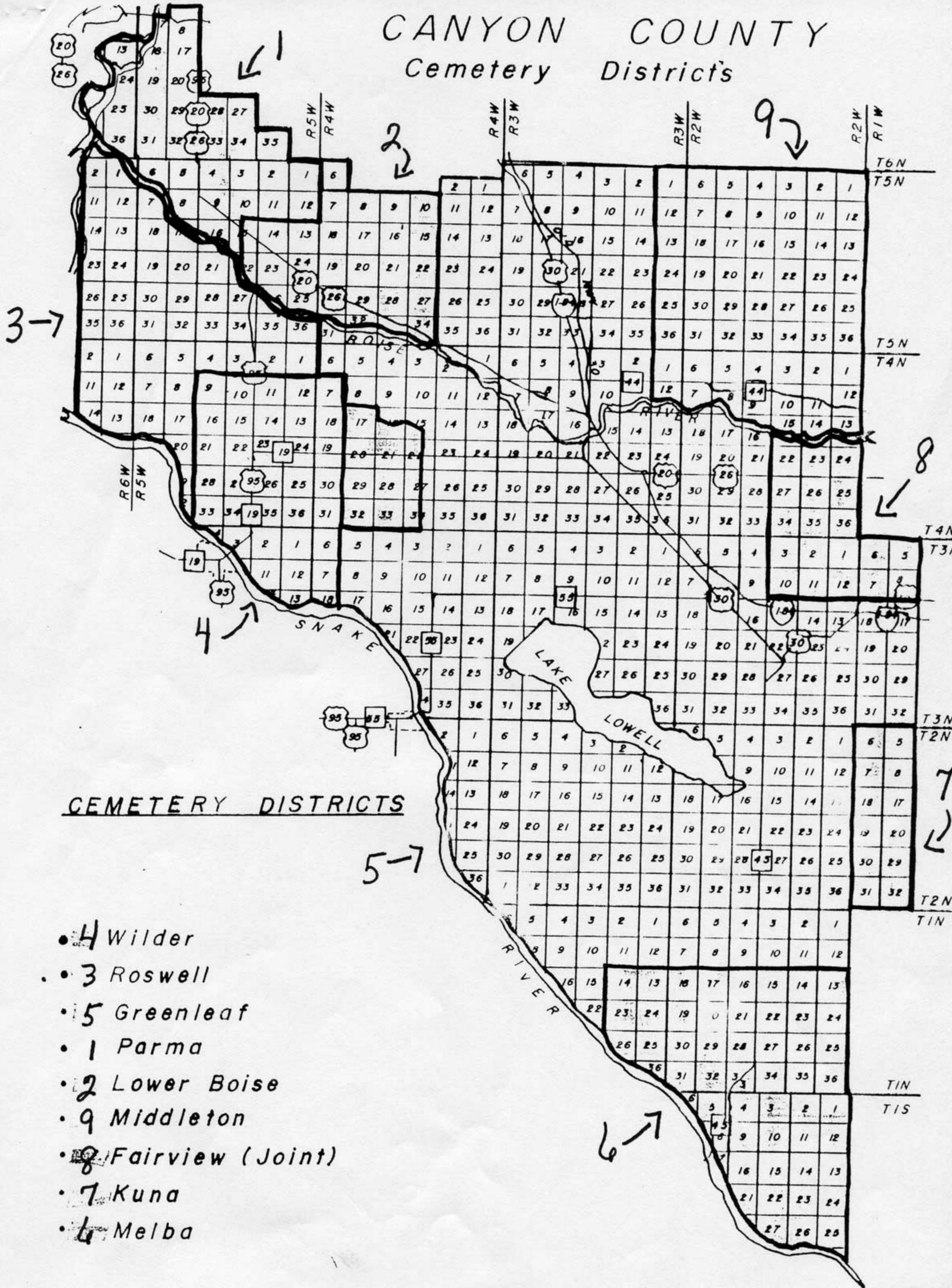
CANYON COUNTY Irrigation Districts



IRRIGATION DISTRICTS

1. RIVERSIDE
2. FARMERS CO-OP DITCH CO.
3. WILDER
4. BLACK CANYON
5. PIONEER
6. BOISE-KUNA
7. NAMPA-MERIDIAN

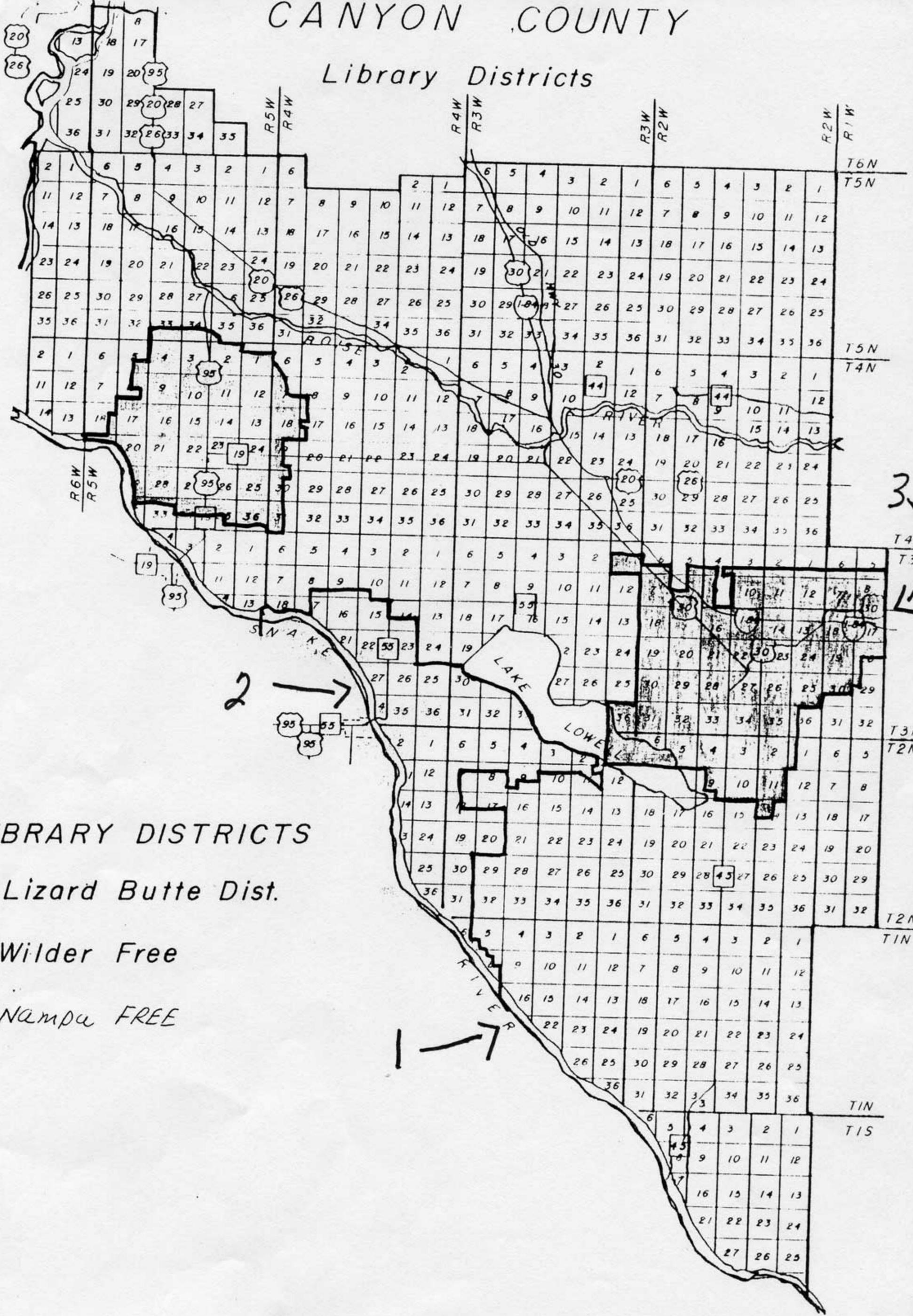
CANYON COUNTY Cemetery Districts



- 4 Wilder
- 3 Roswell
- 5 Greenleaf
- 1 Parma
- 2 Lower Boise
- 9 Middleton
- 8 Fairview (Joint)
- 7 Kuna
- 6 Melba

CANYON COUNTY

Library Districts



LIBRARY DISTRICTS

2. Lizard Butte Dist.

1. Wilder Free

3. Nampa FREE

ADA COUNTY CONSOLIDATED PROPERTY TAX BILL

ADA COUNTY TREASURER - TAX COLLECTOR FOR TAXING DISTRICTS OF ADA COUNTY

P.O. BOX 2868, BOISE, ID 83701 PH. #(208) 287-6800

PROPERTY TYPE: REAL

TAX ROLL: PRIMARY

PARCEL NUMBER: R7335540045

PROPERTY DESCRIPTION:

LOT 1 BLK 2
RANDOLPH ROBERTSON SUB 5
#8765874

DELINQUENT TAXES
YEAR(S)

TAX YEAR	CODE AREA	BILL NUMBER
2003	01-1	66140

PROPERTY ADDRESS: 6900 W HUMMEL DR

MORTGAGE COMPANY REQUESTING YOUR TAX BILL
FLAGSTAR BANK

THIS IS A LISTING OF THE TOTAL AMOUNT YOU PAY EACH TAXING DISTRICT, INCLUDING BONDS, OVERRIDES AND CERTIFICATIONS IF APPLICABLE. PHONE INDIVIDUAL TAXING DISTRICTS WITH QUESTIONS REGARDING TAXES.

IF YOU HAVE SOLD THIS PROPERTY OR A MORTGAGE COMPANY RESPONSIBLE FOR PAYING THE TAX, PLEASE FORWARD THIS BILL IMMEDIATELY.

FOR MORE DETAILED INFORMATION REGARDING TAX LAWS, SEE BACK OF TAX BILL.

TO AVOID LATE CHARGE AND INTEREST ON FULL OR FIRST HALF TAXES MUST BE PAID IN PERSON OR BY U.S. POSTMARK NO LATER THAN:

DEC 22, 2003

IF ANY PORTION OF THE TAX BECOMES DELINQUENT, A 2% LATE CHARGE WILL BE APPLIED. INTEREST ON THE DELINQUENT BALANCE WILL ACCRUE AT 1% PER MONTH DATING FROM JANUARY 1ST. WHEN PAYING DELINQUENT BALANCES, PLEASE CALL (208) 287-6800 FOR THE CORRECT AMOUNT INCLUDING LATE CHARGE AND INTEREST.

IF YOU HAVE QUESTIONS ABOUT YOUR ASSESSED VALUE, CALL THE ADA COUNTY ASSESSOR (208) 287-7200.

CURRENT YEAR ASSESSED VALUE

126700.

AMOUNT OF HOMEOWNER'S EXEMPTION

49700.

% LEVY CHANGE	NAME OF TAXING DISTRICT	TAXING DISTRICT PHONE NUMBER	TAXING DISTRICT TOTAL LEVY AMOUNT	TAX AMOUNT BY TAXING DISTRICT
4.92	SCHOOL DISTRICT #1	287-2029	.006990187	538.21
	SCHOOL #1 BOND	287-2029	.000620000	47.74
2.66-	SCH #1 SUPPLMNT	287-2029	.000832633	64.11
4.35-	BOISE CITY	384-3725	.005559237	428.06
2.06	ADA COUNTY	287-7000	.002800145	215.61
.72	ADA COUNTY HIGHWAY	387-6120	.001011366	77.88
5.15	EMERGENCY MEDICAL	375-7048	.000122472	9.43
	TOTAL LEVY:		.017936040	
	TOTAL TAXES:			1381.04

ADMINISTRATIVE ADJUSTMENT	-	
TOTAL PROPERTY TAX BILLED	-	1381.04
PREPAYMENTS RECEIVED PRIOR TO BILL PRINTING	-	
CIRCUIT BREAKER (SENIOR CITIZEN) EXEMPTION	-	
TOTAL TAXES DUE		1381.04

TO PAY YOUR PROPERTY TAX WITH A CREDIT CARD - SEE INSTRUCTIONS ON BACK.



PRIOR YEAR VALUE	CURRENT YEAR VALUE
74700.	77000.

IF YOU HAVE SOLD THIS PROPERTY, OR A MORTGAGE COMPANY OTHER THAN THE LENDER LISTED AT THE TOP OF THIS NOTICE IS RESPONSIBLE FOR PAYING THIS TAX, PLEASE FORWARD THIS BILL IMMEDIATELY.

PRIOR YEAR TAX	CURRENT YEAR TAX
1330.70	1381.04

6900 HUMMEL DR
BOISE ID 83709-1936

THIS IS A COPY BILL

THE ORIGINAL TAX BILL WAS SENT TO YOUR BANK OR MORTGAGE COMPANY AT THEIR REQUEST.

THIS COPY BILL IS FOR YOUR RECORDS. IF FOR ANY REASON YOUR BANK OR MORTGAGE COMPANY WILL NOT BE PAYING THE BILL, YOU MAY PAY USING THIS COPY. PLEASE WRITE THE PARCEL NUMBER ON YOUR CHECK FOR IDENTIFICATION PURPOSES.

ASSESSMENT NOTICE

& ESTIMATE OF TAX

PARCEL DESCRIPTION:

HILLHOUSE SUBDIVISION
LOT 28
CONSTR. @95% COMPLETE FOR 2003

For any questions, please notify the Assessor's Office immediately.

Assessor's Telephone Number: (208) 382-7126

PARCEL ADDRESS:

13104 HILLHOUSE LP

Appeals of your property value must be filed in writing, on a form provided by the County, by:

JUNE 23, 2003

Tax Code Area: 37-0000

Parcel Number: RP 001130000280 A

6900 HUMMEL DR
BOISE ID 83709

ASSESSED VALUE OF YOUR PROPERTY

CURRENT CATEGORY AND DESCRIPTION	LOTS/ACRES	LAST YEAR'S VALUE	CURRENT YEAR'S VALUE
15 RURAL SUBD RES. LAND	.982 AC	19,700	21,500
37 RES BLDG ON CATEG 15		14,040	145,100
SUBTOTAL:	.982	33,740	166,600
LESS HOMEOWNERS EXEMPTION:			
NET TAXABLE PROPERTY VALUE:		33,740	166,600

These values may not include personal property values. Taxes are based on the values shown on this Notice and on the Budgets of the taxing districts.

ESTIMATED PROPERTY TAXES

TAXING DISTRICTS	LAST YEAR'S TAXES	CURRENT YEAR'S ESTIMATED TAXES	PHONE NUMBER	DATE OF PUBLIC BUDGET HEARING
COUNTY	74.64	368.56	208-382-7100	09/02/2003
SCHOOL #421	123.26	608.66	208-634-2161	06/09/2003
V.C. CEMETERY	1.22	6.04	208-382-3317	08/19/2003
MCL MEM. HOSP.	34.26	169.20	208-634-2221	08/27/2003
NORTH LAKE S/W	9.22	45.52	208-325-8958	08/22/2003
SUBTOTAL:	242.60	1,197.98		
FEES:	22.48	22.48		
TOTAL PROPERTY TAXES & FEES:	265.08	1,220.46		

THIS IS NOT A BILL. DO NOT PAY.

See the back of this Notice for details.

CANYON COUNTY

ACCOUNT NO.

TAX NOTICE FOR CALENDAR YEAR

2003 Real Property

3R 3700-000- -0

*** LENDER HAS BEEN NOTIFIED OF TAXES DUE ***

21190

3R 3700-000- -0

PARCEL NO. C5860057000D
34-4N-3W NE MOUNTAIN VIEW ADD
TAX 6 BLK 57

SPRUCE ST
CALDWELL ID 83605

SPRUCE ST, CA

BILL NUMBER 2003021212

CODE AREA 001-00
LAND 17,500 QTY
IMPROVEMENT 70,400

TOTAL VALUE 87,900
HOMEOWNERS 35,200

ADJ VALUE 52,700

BANK	LOAN NUMBER	Year	Taxable FCV	Tax Amount
D04	2872282	2002	52,700	1,170.76
		2003	52,700	1,138.72

0.21

TAXING DISTRICT	RATE	AMOUNT
APPLICABLE VALUE		52,700
AMBULANCE	0.000204822	10.80
CITY CA	0.008875665	467.74
CAN HWY 4	0.001153348	60.78
SCH 132 CA	0.006775039	357.04
COUNTY	0.004598848	242.36
TOTAL LEVY	0.021607722	

IMPORTANT

PLEASE READ BOTH FRONT AND BACK

MONTHLY PAYMENTS ACCEPTED

PAYMENTS RECEIVED WITH A DELINQUENCY WILL BE APPLIED TO THE OLDEST DELINQUENT YEAR.

KEEP TOP PORTION FOR YOUR RECORDS.

TRACIE LLOYD

(208) 454-7354
Please Make Checks Payable To:

CANYON COUNTY TAX COLLECTOR

1115 ALBANY ST., ROOM 342

P.O. BOX 1010

CALDWELL, IDAHO 83606

TOTAL TAX 1,138.72

TOTAL DUE 1,138.72

CHECKS SUBJECT TO BANK CLEARANCE
YOUR CANCELLED CHECK IS YOUR RECEIPT

FOR PROPER CREDIT THIS STUB MUST BE RETURNED WITH YOUR PAYMENT

BILL NUMBER 2003021212
ACCOUNT NUMBER 3R 3700-000- -0



PARCEL NO. C5860057000D
34-4N-3W NE MOUNTAIN VIEW ADD
TAX 6 BLK 57

DELINQUENT IF NOT PAID ON OR BEFORE DECEMBER 20TH 2003

BANK LOAN NUMBER
D04 2872282

TOTAL DUE

1,138.72

SPRUCE ST, CA
CODE AREA 001-00
VALUE 52,700 QTY 0.21

****PLEASE READ****

DO NOT REMIT IF your taxes are included in your loan payment. IF YOU ARE RESPONSIBLE FOR THE TAXES, send this portion with your check.

1ST HALF

SPRUCE ST
CALDWELL ID 83605

569.36

CANYON COUNTY

2003 TAX LEVY RATES BY CODE AREA

CODE AREA 001-00		CODE AREA 001-14 CEUR		CODE AREA 002-08	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014
CANYON #4 CA	.001153348	CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736
CALDWELL SCH #132	.006775039	VALLIVUE SCH #139	.008057941	FAIRVIEW CEMETERY	.000088794
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	NAMPA SCH #131	.007185049
	-----		-----	CANYON COUNTY	.004598848
	.021607722		.022890624		-----
					.021821263
CODE AREA 001-01 F		CODE AREA 001-15 CEUR		CODE AREA 002-10	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014
CANYON #4 CA	.001153348	CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736
CALDWELL SCH #132	.006775039	VALLIVUE SCH #139	.008057941	VALLIVUE SCH #139	.008057941
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	CANYON COUNTY	.004598848
	-----		-----		-----
	.021607722		.022890624		.022605361
CODE AREA 001-02 G		CODE AREA 001-16		CODE AREA 002-11	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	CALDWELL CITY OF	.008875665	MOSQUITO ABATEMENT	.000572023
CANYON #4 CA	.001153348	NAMPA #1 IN CA	.001140736	NAMPA CITY OF	.008603014
CALDWELL SCH #132	.006775039	VALLIVUE SCH #139	.008057941	NAMPA #1 IN NA	.001140736
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	NAMPA SCH #131	.007185049
	-----		-----	CANYON COUNTY	.004598848
	.021607722		.022878012		-----
					.022304492
CODE AREA 001-03		CODE AREA 002-00		CODE AREA 003-00	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	MELBA CITY OF	.004502358
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736	NAMPA #1 IN ME	.001140736
VALLIVUE SCH #139	.008057941	NAMPA SCH #131	.007185049	MELBA RURAL FIRE	.001105846
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	MELBA CEMETERY	.000092504
	-----		-----	MELBA SCH #136	.006826223
	.022890624		.021732469	CANYON COUNTY	.004598848
CODE AREA 001-04		CODE AREA 002-01		CODE AREA 004-00F	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	MIDDLETON CITY OF	.003897009
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736	CANYON #4 MI	.001153348
VALLIVUE SCH #139	.008057941	VALLIVUE SCH #139	.008057941	MIDDLETON RUR FIRE	.001233044
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	MIDDLETON CEMETERY	.000048828
	-----		-----	MIDDLETON SCH #134	.007424367
	.022890624		.022605361	CANYON COUNTY	.004598848
CODE AREA 001-07 G		CODE AREA 002-03 NNUR		CODE AREA 004-01	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	MIDDLETON CITY OF	.003897009
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736	CANYON #4 MI	.001153348
CALDWELL SCH #132	.006775039	NAMPA SCH #131	.007185049	MIDDLETON RUR FIRE	.001233044
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	MIDDLETON CEMETERY	.000048828
	-----		-----	MIDDLETON SCH #134	.007424367
	.021607722		.021732469	CANYON COUNTY	.004598848
CODE AREA 001-08 G CEUR		CODE AREA 002-04 NNUR		CODE AREA 005-00	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	NOTUS CITY OF	.003122068
NOTUS-PARMA #2 CA	.001683156	NAMPA #1 IN NA	.001140736	NOTUS-PARMA #2 NO	.001683156
CALDWELL SCH #132	.006775039	FAIRVIEW CEMETERY	.000088794	LOWER BOISE CEM	.000232481
CANYON COUNTY	.004598848	NAMPA SCH #131	.007185049	NOTUS SCH #135	.007850158
	-----	CANYON COUNTY	.004598848	CANYON COUNTY	.004598848
	.022137530		-----		-----
			.021821263		.017691533
CODE AREA 001-10		CODE AREA 002-05 NNUR		CODE AREA 005-01G	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	NOTUS CITY OF	.003122068
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736	NOTUS-PARMA #2 NO	.001683156
VALLIVUE SCH #139	.008057941	FAIRVIEW CEMETERY	.000088794	LOWER BOISE CEM	.000232481
CANYON COUNTY	.004598848	VALLIVUE SCH #139	.008057941	NOTUS SCH #135	.007850158
	-----	CANYON COUNTY	.004598848	CANYON COUNTY	.004598848
	.022890624		-----		-----
			.022694155		.017691533
CODE AREA 001-12 CEUR		CODE AREA 002-06 NNUR		CODE AREA 006-00	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014	PARMA CITY OF	.007421923
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736	NOTUS-PARMA #2 PA	.001683156
CALDWELL SCH #132	.006775039	VALLIVUE SCH #139	.008057941	PARMA RURAL FIRE	.001060259
CANYON COUNTY	.004598848	CANYON COUNTY	.004598848	PARMA CEMETERY	.000159055
	-----		-----	PARMA SCH #137	.007934881
	.021607722		.022605361	CANYON COUNTY	.004598848
CODE AREA 001-13 G CEUR		CODE AREA 002-07			-----
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822		.023062944
CALDWELL CITY OF	.008875665	NAMPA CITY OF	.008603014		
CANYON #4 CA	.001153348	NAMPA #1 IN NA	.001140736		
CALDWELL SCH #132	.006775039	FAIRVIEW CEMETERY	.000088794		
CANYON COUNTY	.004598848	VALLIVUE SCH #139	.008057941		
	-----	CANYON COUNTY	.004598848		
	.021607722		-----		
			.022694155		

CODE AREA 006-01G		CODE AREA 016-00		CODE AREA 025-00	
AMBULANCE DISTRICT	.000204822	PEST	.000044280	PEST	.000044280
PARMA CITY OF	.007421923	AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
NOTUS-PARMA #2 PA	.001683156	NAMPA HWY #1	.001140736	GOLDEN-GATE HWY #3	.001698153
PARMA RURAL FIRE	.001060259	UDF RURAL FIRE	.000720549	WILDER RURAL FIRE	.001236455
PARMA CEMETERY	.000159055	NAMPA SCH #131	.007185049	WILDER CEMETERY	.000192308
PARMA SCH #137	.007934881	CANYON COUNTY	.004598848	WILDER LIBRARY	.000611231
CANYON COUNTY	.004598848		-----	WILDER SCH #133	.007115699
	-----		.013894284	CANYON COUNTY	.004598848
	.023062944				-----
		CODE AREA 017-00			.015701796
CODE AREA 007-00		PEST	.000044280	CODE AREA 026-00	
AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822	PEST	.000044280
WILDER CITY OF	.008039932	CANYON HWY #4	.001153348	AMBULANCE DISTRICT	.000204822
GOLDEN-GATE #3 WI	.001698153	CALDWELL RUR FIRE	.001649963	GOLDEN-GATE HWY #3	.001698153
WILDER RURAL FIRE	.001236455	CALDWELL SCH #132	.006775039	CALDWELL RUR FIRE	.001649963
WILDER CEMETERY	.000192308	CANYON COUNTY	.004598848	GREENLEAF CEMETERY	.000207382
WILDER LIBRARY	.000611231		-----	VALLIVUE SCH #139	.008057941
WILDER SCH #133	.007115699		.014426300	CANYON COUNTY	.004598848
CANYON COUNTY	.004598848				-----
	-----	CODE AREA 018-00 CEUR			.016461389
	.023697448	PEST	.000044280	CODE AREA 027-00	
CODE AREA 008-00 N		AMBULANCE DISTRICT	.000204822	PEST	.000044280
PEST	.000044280	CANYON HWY #4	.001153348	AMBULANCE DISTRICT	.000204822
AMBULANCE DISTRICT	.000204822	CALDWELL RUR FIRE	.001649963	GOLDEN-GATE HWY #3	.001698153
NAMPA HWY #1	.001140736	VALLIVUE SCH #139	.008057941	WILDER RURAL FIRE	.001236455
MERIDIAN SCH #2	.006309126	CANYON COUNTY	.004598848	GREENLEAF CEMETERY	.000207382
CANYON COUNTY	.004598848		-----	WILDER LIBRARY	.000611231
	-----		.015709202	WILDER SCH #133	.007115699
	.012297812	CODE AREA 019-00		CANYON COUNTY	.004598848
CODE AREA 009-00 N		PEST	.000044280		-----
PEST	.000044280	AMBULANCE DISTRICT	.000204822		.015716870
AMBULANCE DISTRICT	.000204822	NAMPA HWY #1	.001140736	CODE AREA 028-00	
NAMPA HWY #1	.001140736	VALLIVUE SCH #139	.008057941	PEST	.000044280
FAIRVIEW CEMETERY	.000088794	CANYON COUNTY	.004598848	AMBULANCE DISTRICT	.000204822
MERIDIAN SCH #2	.006309126		-----	GOLDEN-GATE HWY #3	.001698153
CANYON COUNTY	.004598848		.014046627	WILDER RURAL FIRE	.001236455
	-----	CODE AREA 020-00		GREENLEAF CEMETERY	.000207382
	.012386606	PEST	.000044280	WILDER LIBRARY	.000611231
CODE AREA 010-00 N		AMBULANCE DISTRICT	.000204822	VALLIVUE SCH #139	.008057941
PEST	.000044280	NAMPA HWY #1	.001140736	CANYON COUNTY	.004598848
AMBULANCE DISTRICT	.000204822	VALLIVUE SCH #139	.008057941		-----
NAMPA HWY #1	.001140736	CANYON COUNTY	.004598848		.016659112
KUNA LIBRARY	.000588281		-----	CODE AREA 029-00	
KUNA SCH #3	.006531636		.014426300	PEST	.000044280
CANYON COUNTY	.004598848			AMBULANCE DISTRICT	.000204822
	-----	CODE AREA 021-00		GOLDEN-GATE HWY #3	.001698153
	.013108603	PEST	.000044280	PARMA RURAL FIRE	.001060259
CODE AREA 012-00		AMBULANCE DISTRICT	.000204822	ROSWELL CEMETERY	.000169226
PEST	.000044280	NOTUS-PARMA HWY #2	.001683156	WILDER LIBRARY	.000611231
AMBULANCE DISTRICT	.000204822	CALDWELL RUR FIRE	.001649963	WILDER SCH #133	.007115699
MOSQUITO ABATEMENT	.000572023	CALDWELL SCH #132	.006775039	CANYON COUNTY	.004598848
NAMPA HWY #1	.001140736	CANYON COUNTY	.004598848		-----
NAMPA SCH #131	.007185049		-----		.015502518
CANYON COUNTY	.004598848		.014956108	CODE AREA 030-00	
	-----	CODE AREA 022-00		PEST	.000044280
	.013745758	PEST	.000044280	AMBULANCE DISTRICT	.000204822
CODE AREA 013-00 N		AMBULANCE DISTRICT	.000204822	CANYON HWY #4	.001153348
PEST	.000044280	NOTUS-PARMA HWY #2	.001683156	STAR RURAL FIRE	.001115460
AMBULANCE DISTRICT	.000204822	MIDDLETON RUR FIRE	.001233044	MIDDLETON CEMETERY	.000048828
NAMPA HWY #1	.001140736	CALDWELL SCH #132	.006775039	MIDDLETON SCH #134	.007424367
FAIRVIEW CEMETERY	.000088794	CANYON COUNTY	.004598848	CANYON COUNTY	.004598848
NAMPA SCH #131	.007185049		-----		-----
CANYON COUNTY	.004598848		.014539189		.014589953
	-----	CODE AREA 023-00		CODE AREA 031-00	
	.013262529	PEST	.000044280	PEST	.000044280
CODE AREA 014-00		AMBULANCE DISTRICT	.000204822	AMBULANCE DISTRICT	.000204822
PEST	.000044280	GOLDEN-GATE HWY #3	.001698153	CANYON HWY #4	.001153348
AMBULANCE DISTRICT	.000204822	WILDER LIBRARY	.000611231	MIDDLETON RUR FIRE	.001233044
MOSQUITO ABATEMENT	.000572023	WILDER SCH #133	.007115699	MIDDLETON CEMETERY	.000048828
CANYON HWY #4	.001153348	CANYON COUNTY	.004598848	MIDDLETON SCH #134	.007424367
NAMPA SCH #131	.007185049		-----	CANYON COUNTY	.004598848
CANYON COUNTY	.004598848		.014273033		-----
	-----	CODE AREA 024-00			.014707537
	.013758370	PEST	.000044280	CODE AREA 032-00	
CODE AREA 015-00		AMBULANCE DISTRICT	.000204822	PEST	.000044280
PEST	.000044280	GOLDEN-GATE HWY #3	.001698153	AMBULANCE DISTRICT	.000204822
AMBULANCE DISTRICT	.000204822	WILDER RURAL FIRE	.001236455	CANYON HWY #4	.001153348
CANYON HWY #4	.001153348	WILDER LIBRARY	.000611231	MIDDLETON RUR FIRE	.001233044
STAR RURAL FIRE	.001115460	WILDER SCH #133	.007115699	MIDDLETON CEMETERY	.000048828
FAIRVIEW CEMETERY	.000088794	CANYON COUNTY	.004598848	MIDDLETON SCH #134	.007424367
VALLIVUE SCH #139	.008057941		-----	CANYON COUNTY	.004598848
CANYON COUNTY	.004598848		.015509488		-----
	-----				.014658709
	.015263493				

**CANYON COUNTY
2003 TAX LEVY RATES BY TAXING UNIT**

PEST	.000044280	MELBA RURAL FIRE		CALDWELL SCH #132	
MELBA GOPHER DIST	.000123363	GENERAL	.000614178	M & O	.002933503
AMBULANCE DISTRICT	.000204822	BONDS & INTEREST	.000491668	TORT CLAIMS	.000106766
MOSQUITO ABATEMENT	.000572023		-----	EMERGENCY	.000084824
MIDDLETON RECREATION DISTRICT		MIDDLETON RUR FIRE		BOND REDEMPTION	.002629013
\$45.00 CHARGE		GENERAL	.000753748	PLANT FACILITIES	.000273855
		BONDS & INTEREST	.000479296	OVERRIDE BY ELECTION	.000747078
			-----		-----
CALDWELL CITY OF			.001233044	WILDER SCH #133	
GENERAL	.006308783	PARMA RURAL FIRE		M & O	.002463204
LIBRARY	.000473161	GENERAL	.001008341	TORT CLAIMS	.000175259
STREETS, OIL, LIGHTS	.000956637	TORT CLAIMS	.000051918	COSSA	.000379823
AIRPORT (CITY)	.000073057		-----	OVERRIDE BY ELECTION	.001519292
RECREATION	.000182563	UDF RURAL FIRE		BOND REDEMPTION	.002578121
CEMETERY	.000073080	GENERAL	.000227969		-----
CAPITAL IMPROVEMENT	.000272284	OVERVERRIDE	.000492580	MIDDLETON SCH #134	
BONDS & INTEREST	.000536100		-----	M & O	.002664962
	.008875665		.000720549	TORT CLAIMS	.000050267
				OVERRIDE BY ELECTION	.000541324
NAMPA CITY OF		MARSING RURAL FIRE	.000180054	EMERGENCY	.000599998
GENERAL	.007859411			BOND REDEMPTION	.003567816
AIRPORT (CITY)	.000072160				-----
STREETS, OIL, LIGHTS	.000052345	STAR RURAL FIRE	.001115460		.007424367
LIBRARY	.000619098			NOTUS SCH #135	
	.008603014	WILDER RURAL FIRE	.001236455	M & O	.002500533
				TORT CLAIMS	.000357815
MELBA CITY OF	.004502358	NAMPA FIRE PROTECT	.001955296	COSSA	.000915478
		FAIRVIEW CEMETERY	.000088794	BOND REDEMPTION	.003710471
MIDDLETON CITY OF		GREENLEAF CEMETERY	.000207382	PLANT FACILITIES	.000365861
GENERAL	.002922757	KUNA CEMETERY	.000109424		-----
RECREATION	.000584551	LOWER BOISE CEM	.000232481		.007850158
LIBRARY	.000389701	MELBA CEMETERY	.000092504	MELBA SCH #136	
	.003897009	MIDDLETON CEMETERY	.000048828	M & O	.002531976
		PARMA CEMETERY	.000159055	TORT CLAIMS	.000087455
NOTUS CITY OF	.003122068	ROSWELL CEMETERY	.000169226	BOND REDEMPTION	.002641106
		WILDER CEMETERY	.000192308	PLANT FACILITIES	.001358943
PARMA CITY OF		WILDER LIBRARY		EMERGENCY	.000206743
GENERAL	.005227967	LIBRARY	.000598837		-----
STREETS, OIL, LIGHTS	.001008375	TORT CLAIMS	.000012394		.006826223
LIBRARY	.000500398		-----	PARMA SCH #137	
AIRPORT (CITY)	.000217758	LIZARD BUTTE LIB		M & O	.002549644
RECREATION	.000467425	LIBRARY	.000205158	OVERRIDE BY ELECTION	.000844654
	.007421923	TORT CLAIMS	.000001487	TORT CLAIMS	.000226069
WILDER CITY OF			-----	BOND REDEMPTION	.002111634
GENERAL	.007915334	KUNA LIBRARY		PLANT FACILITIES	.001226708
STREETS, OIL, LIGHTS	.000124598	LIBRARY	.000441268	COSSA	.000976172
	.008039932	BONDS & INTEREST	.000147013		-----
			-----		.007934881
GREENLEAF CITY OF	.002152122		.000588281	VALLIVUE SCH #139	
NAMPA HWY #1		LIBRARY		M & O	.002752529
ROAD	.001045371	TORT CLAIMS	.000001487	TORT CLAIMS	.000060828
SPECIAL BRIDGE	.000095365		-----	EMERGENCY	.000600000
	.001140736		.000206645	OVERRIDE BY ELECTION	.001021290
		KUNA LIBRARY		BOND REDEMPTION	.003161026
NOTUS-PARMA HWY #2		LIBRARY	.000441268	PLANT FACILITIES	.000462268
ROAD	.001506653	BONDS & INTEREST	.000147013		-----
TORT CLAIMS	.000051913		-----		.008057941
SPECIAL BRIDGE	.000124590	MERIDIAN SCH #2		MARSING SCH #363	
	.001683156	M & O	.002667799	M & O	.002769924
GOLDEN-GATE HWY #3		TORT CLAIMS	.000041250	TORT CLAIMS	.000275343
ROAD	.001443238	EMERGENCY	.000255724	COSSA	.000999993
TORT CLAIMS	.000072833	BOND REDEMPTION	.002532857	BOND REDEMPTION	.003227619
SPECIAL BRIDGE	.000182082	PLANT FACILITIES	.000811496		-----
	.001698153		-----		.007272879
CANYON HWY #4		KUNA SCH #3		HOMEDALE SCH #370	
ROAD	.000313348	M & O	.002654767	M & O	.002687819
SPECIAL BRIDGE	.000840000	TORT CLAIMS	.000093269	TORT CLAIMS	.000138031
	.001153348	EMERGENCY	.000599999	COSSA	.000966520
		BOND REDEMPTION	.002840647	BOND REDEMPTION	.002521629
		PLANT FACILITIES	.000342954	PLANT FACILITIES	.000525339
			-----		-----
			.006531636	FLOOD CONT DIST 10	.000103104
CALDWELL RUR FIRE	.001649963	NAMPA SCH #131		FLOOD CONT DIST 11	.000409207
HOMEDALE RUR FIRE	.001136188	M & O	.002869009	DRAIN DIST #2	.060000000
KUNA RURAL FIRE		TORT CLAIMS	.000098410	DRAIN DIST #3	.129436730
GENERAL	.001006663	EMERGENCY	.000600000	DRAIN DIST #4	.150323194
BONDS & INTEREST	.000167602	BOND REDEMPTION	.003617630	DRAIN DIST #6	.174650117
	.001174265		-----		
			.007185049		

YON COUNTY	
CURRENT EXPENSE	.001215280
CHARITY	.000535051
WEED CONTROL	.000037940
ASSESSOR'S REAPPRAISAL	.000197820
DISTRICT COURT	.000180665
HEALTH DISTRICT	.000133259
COUNTY FAIR	.000084078
PARKS & RECREATION	.000080782
HISTORICAL SOCIETY	.000007992
TORT	.000100744
JUSTICE	.001808413
BOND RED-SERIES 1998A	.000195528
BOND REDEM-2000	.000021296

	.004598848

Property Tax Notice #1

Homeowner's Exemption = \$23,630

House =

Lot = \$18,150

Assessed Value =

Adjusted Value =

Code Area 007-00

Tax Rate

Tax Amount

Ambulance District =

City of Wilder =

Golden Gate Hwy #3 =

Wilder Rural Fire =

Wilder Cemetery =

Wilder Library =

Wilder School #133 =

Canyon County =

Total Tax Rate =

Total Tax Amount =

Property Tax Notice #2

Homeowner's Exemption =

House =

Lot = \$25,500

Assessed Value = \$111,920

Adjusted Value =

Code Area 008-00

Pest Control District =
Ambulance District =
Nampa Hwy #1 =
Meridian School #2 =
Canyon County =

Tax Rate

Tax Amount

Total Tax Rate =

Total Tax Amount =

Property Tax Notice #3

Homeowner's Exemption =

House =

Lot =

Assessed Value =

Adjusted Value =

Code Area:

Tax Rate

Tax Amount

List of Taxing Districts

Total Tax Rate =

Total Tax Amount =

Do not report the following:

- Inheritance
- Gifts from friends and family
- Grocery Credit Refund (Form 24)
- One-time lump sum insurance benefits (life, etc.)
- Food stamps
- Fuel/energy assistance
- Principal portion of any payment received from the sale of property
- VA compensation received by a veteran for a 40-100% service-connected disability.



For more information, contact:

- Your county assessor
- Idaho State Tax Commission
In the Boise area 334-7736
Toll free 800-972-7660 x 7736
- Hearing impaired:
TDD 1-800-377-3529

Costs associated with this publication are available from the **Idaho State Tax Commission** in accordance with Section 60-202, Idaho Code.

BR135
10-22-03

Tax Commission

IDAHO

2004

IDAHO PROPERTY TAX REDUCTION PROGRAM

"CIRCUIT BREAKER"

APPLY BETWEEN JANUARY 1 AND APRIL 15



WHAT IS THE PROPERTY TAX REDUCTION PROGRAM?

The Property Tax Reduction (Circuit Breaker) program reduces property taxes* for qualified applicants. The amount of reduction is based on income for the previous calendar year.

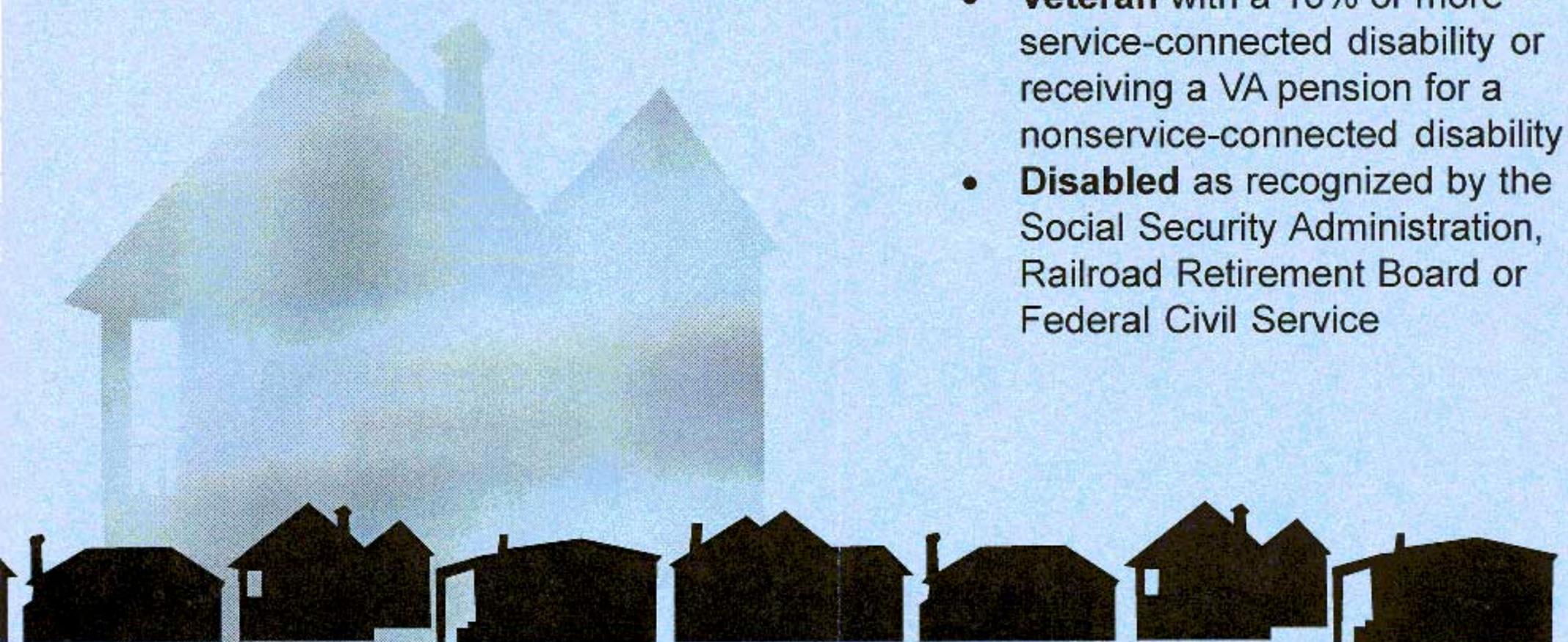
If you qualify, the property taxes on your home and up to one acre of land may be reduced by as much as \$1,200.

**Property Tax Reduction benefits will not reduce solid waste, irrigation, or other fees charged by government entities.*

WHO QUALIFIES?

You may qualify for property tax reduction in 2004 if you meet the following requirements:

1. You owned and lived in a home or mobile home in Idaho that was your primary residence before April 15, 2004. (You may qualify if you lived in a care facility or nursing home. Contact your county assessor for information.)
2. Your income for 2003 was \$21,580 or less.
3. You were in one or more of the following categories as of **January 1, 2004**:
 - **Age 65 or older**
 - **Widow(er)**
 - **Blind**
 - **Fatherless or motherless child** under 18 years of age
 - Former **prisoner of war/ hostage**
 - **Veteran** with a 10% or more service-connected disability or receiving a VA pension for a nonservice-connected disability
 - **Disabled** as recognized by the Social Security Administration, Railroad Retirement Board or Federal Civil Service



HOW TO APPLY

- You **must apply** for your **2004** property tax reduction between **January 1** and **April 15, 2004**.
- **Contact your county assessor for application materials.** The office is listed under County Offices in your telephone directory.
- **Complete an application.** If you need help, the assessor's staff will assist you.

You will be **required** to show proof of your eligibility, income, and medical expenses when you file your application. If your information is incomplete, you should complete as much of the form as possible by the filing deadline. Your application must be signed and on file with the assessor's office by April 15. You will be allowed a reasonable amount of time to complete the form after the filing deadline.

You will also be required to provide documentation to establish your filing status.

You must apply and qualify each year to receive this benefit.

Property tax reductions are not renewed automatically.

If your application is approved, your property tax reduction will appear on the tax notice sent to you in November 2004.

DOCUMENTATION OF INCOME

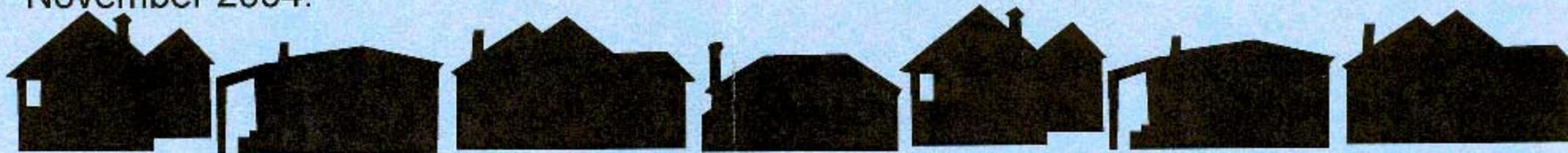
The following documents should be provided to the assessor's office to show your 2003 income and expenses.

If You File a Tax Return:

- Federal income tax return
- Documents showing income not reported on your tax return including non-taxable income
- Federal Schedule A or other proof of payment of non-reimbursed medical expenses or a completed medical expense form with documentation
- Proof of payment or prepayment of funeral expenses

If You Do Not File a Tax Return:

- Social Security/Railroad Retirement or other 1099 forms
- W-2
- Any other documentation showing taxable or non-taxable income from all sources
- Proof of payment of non-reimbursed medical expenses or a completed medical expense form with documentation
- Proof of payment or prepayment of funeral expenses



INCOME GUIDELINES

When you complete your application, you must **include** income **received** by you and your spouse in 2003.

You must include:

- Wages
- Interest (taxable and non-taxable)
- Dividends
- Business, farm and rental net income
- Social Security/SSI (Supplemental Security Income)
- Railroad Retirement
- Unemployment/workers compensation
- Pensions, annuities and IRAs (excluding qualified rollovers)
- Military retirement benefits
- VA pensions and compensation*
- Department of Health and Welfare payments (Including Aid for Dependent Children and housing assistance)
- Child support
- Alimony
- Strike benefits
- "Loss of earnings" insurance compensation
- Disability income from any source*

** Excluding compensation received by a veteran from the VA who has a 40-100% service-connected disability*

When you complete your application, you may **deduct** the following expenses you or your spouse **paid** in 2003.

You may deduct:

- Medical/dental and related expenses (including eyeglasses and prescription drugs) not reimbursed by insurance*
- Medical insurance premiums*
- Payment or prepayment of funeral expenses
- Farm, rental and/or business losses (You must submit a copy of the appropriate federal schedule.)
- Early withdrawal penalties
- Alimony paid

**Qualified medical expenses are defined in section 213(d) of the Internal Revenue Code.*



PERSONAL PROPERTY TAXPAYERS' TIMETABLE

January	Personal property declarations mailed out.
January 1	Lien date for assessment of property.
March 15	DUE: Personal property declarations returned to Canyon County Assessor's Office.
April	Reminder notices for return of personal property declarations mailed out.
1 st Monday of June	Assessment notices mailed out.
June 20	DUE: 2 nd half of previous years' taxes payable to Canyon County Treasurer.
4 th Monday	DUE: Appeals forms returned to Canyon County Commissioners' Office.
START: Board of Equalization	
2 nd Monday of July	END: Board of Equalization
September	Personal property subroll declarations mailed out.
1 st Monday of November	Transient personal property reported to Assessor.
November 1	Subroll assessment notices mailed out.
4 th Monday of November	DUE: Subroll notice appeals forms returned to Canyon County Commissioners' Office
START: Board of Equalization	
1 st Monday of December	END: Board of Equalization
December 20	DUE: 1 st half of current taxes payable to Canyon County Treasurer.



A Guide to Personal Property Taxation

**Canyon County
Assessor's Office**



A Message from Canyon County Assessor Charles "Chuck" Johnson

The mission of the Canyon County Assessor's Office is to value all property in the county at market value using mass appraisal techniques, assuring that similar properties have similar assessed values.

This pamphlet has been published to better inform you about how we appraise personal property and what you can do to ensure our appraisals are fair and accurate.

Although this pamphlet explains several statutes concerning personal property, not all references to personal property have been included in this pamphlet. Should you have any questions or concerns, I encourage you to investigate this issue in depth or call my office anytime at (208) 454-6657.

Thank you for taking time to review this personal property taxation pamphlet.

Charles "Chuck" Johnson
Canyon County Assessor

WHAT PERSONAL PROPERTY IS ASSESSED?

Unless specifically exempted, all personal property in Idaho is subject to assessment and taxation. *ID Code 63-302*

Some examples of taxable personal property consists of items used in a business or farming, such as:

- ▶ Office Furniture (desks, filing cabinets and chairs)
- ▶ Professional Libraries
- ▶ Leased equipment
- ▶ Farm equipment
- ▶ Machinery and equipment
- ▶ Tools (including small hand tools)
- ▶ Signs and Telephones
- ▶ Unregistered vehicles
- ▶ Store counters and display racks
- ▶ Computers (including software), typewriters and office machines
- ▶ Medical/scientific equipment and instruments.

WHAT PERSONAL PROPERTY IS EXEMPT?

- ▶ Personal effects
- ▶ Household items
- ▶ Non-business apparel
- ▶ Registered motor vehicles
- ▶ Livestock
- ▶ Business inventory
- ▶ Equipment used for education
- ▶ Facilities for water or air pollution control.
- ▶ Property owned by a fraternal, benevolent or charitable corporations that has received a formal approval of exemption from the Canyon County Board of Commissioners.
- ▶ Other exemptions allowed by law

WHAT IS TRANSIENT PERSONAL PROPERTY?

Transient personal property is unregistered farming, construction, logging and mining equipment which spend more than 30 days

in more than one county in the state during the same year.

If you own transient personal property, you should consider the county in which you maintain a residence or usual place of business as your home county. *ID Code 63-313*

WHAT IS A LIEN DATE?

The lien date for real property and most personal property is January 1. For personal property brought into Idaho after January 1, the lien date is the first day in which the property was brought into the state or put into service.

WHO ASSESSES PERSONAL PROPERTY IN CANYON COUNTY?

The Canyon County Assessor's Office.

HOW DOES THE COUNTY ASSESSOR KNOW WHAT TO ASSESS?

If you have taxable personal property in Canyon County, you are required to report it to the Canyon County Assessor. This is done by using a "Personal Property Declaration," a form available from the Canyon County Assessor's Office. The form contains sections for listing personal property by make, manufacturer, year of manufacture, serial number, year acquired and cost, including installation if required.

WHEN MUST I REPORT MY PERSONAL PROPERTY?

You must return your personal property declaration to the Canyon County Assessor by the date indicated on the declaration, or no later than March 15. A different deadline may be given if your personal property is missed or your business starts after January 1st.

You should file the declaration for transient personal property on or before the first Monday of November of each year with the assessor of your home county.

If you own transient personal property, you should notify the county assessor within ten days of entering a county other than the property's home county.

AT WHAT VALUE IS MY PERSONAL PROPERTY ASSESSED?

Personal property is assessed at market value. This value includes shipping and installation charges. Appraisers use several methods to arrive at the value. Depreciation tables, sales information, cost guides and other resources are used in this process.

WHAT IS "MARKET VALUE"?

"Market Value" means the amount of US dollars or equivalent for which, in all probability, a property would exchange hands between a willing seller, under no compulsion to sell, and an informed, capable buyer, with a reasonable time allowed to consummate the sale, substantiated by a reasonable down or full cash payment. All personal property is valued at the retail level, including sales tax if applicable.

HOW DO I KNOW WHAT THE ASSESSED VALUE OF MY PERSONAL PROPERTY IS?

The value of personal property is included on the assessment notice mailed to you. When you get your notice, please review it carefully to ensure all the information is accurate.

Assessment notices are usually mailed by the first Monday in June. However, if you start a new business after January 1 or have transient personal property, the assessment notice for your personal property is usually mailed in December. *ID Code 63-308*

WHAT IF I DISAGREE WITH THE ASSESSED VALUE OF MY PERSONAL PROPERTY?

Contact the Canyon County Assessor's Office if you disagree with the assessed

value. The Assessor's Office maintains a file of information on your personal property. If you have questions about your assessment, you should review this information with an appraiser to ensure its accuracy.

If you cannot resolve your disagreement with the appraiser, you may appeal to the Canyon County Board of Equalization, which consists of the County Commissioners. Your appeal must be filed with them by the fourth Monday in June. If you received your assessment notice in the latter part of the year, your appeal must be filed in January.

Please be prepared to document your reasons for requesting a change in your property's assessed value. You will need to prove that the appraiser's value is not the current market value of the personal property.

If needed, you can obtain an appeal form from the Canyon County Assessor or Commissioners' Office.

WHAT HAPPENS IF I CLOSE OR SELL MY BUSINESS?

If you sell to another person or at a farm auction or close a business, you should notify the Canyon County Assessor's Office in writing as soon as possible. The prior owner is responsible for taxes for the entire year, because the lien date is January 1st.

WHAT IF A BUSINESS DOES NOT REPORT ITS PERSONAL PROPERTY?

The Canyon County Assessor is required to assess property which is not declared. The assessment is based on the best information available.

Idaho law provides that county officials must double the assessed value of any personal property they discover which has been willfully concealed in order to avoid paying taxes. The assessment is doubled for each year the property escaped assessment. County officials may sell personal property

immediately after taxes become delinquent and pay off the tax lien from the proceeds of the sale. *ID Code 63-1401*

HOW ARE MY PERSONAL PROPERTY TAXES DETERMINED?

The market value of your property is one factor in setting the amount of tax you pay. The County Assessor does not determine tax amounts. The amount of taxes is determined by the budgets of the taxing districts in which your property is located.

WHEN WILL I GET MY PERSONAL PROPERTY TAX BILL?

You will normally receive your personal property tax bill by the end of November from the Canyon County Treasurer. For transient personal property or December assessments, you should receive the bill in February of the following year.

WHAT HAPPENS IF MY PERSONAL PROPERTY TAXES ARE NOT PAID ON TIME?

Taxes are delinquent if not paid by the due date. Delinquent taxes accrue interest and penalties, which are also a lien against your property. At this point, the Canyon County Sheriff may seize and sell your property.

If you have questions about your property tax bill, please contact the Canyon County Treasurer's Office at (208) 454-7354.



A publication of the Canyon County Assessor's Office, Charles "Chuck" Johnson, Assessor

*1115 Albany Street, 3rd Floor, Room 343
Caldwell, Idaho 83605 (208) 454-6657*

Hours: 8 a.m - 5 p.m Monday-Friday (except holidays)

Understanding Our Idaho Property Tax System



IACTM IDAHO
ASSOCIATION
OF COUNTIES

P.O. Box 1623 • Boise, Idaho 83701
Phone: (208) 345-9126 • Fax: (208) 345-0379
Web Site: <http://www.idcounties.org>

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Canyon County

Assessor:

Chuck Johnson (R)
1115 Albany, Rm 323 Caldwell, 83605
Phone: 454-7431
FAX: 454-7349

Clerk:

Ned Kerr (R)
1115 Albany, Caldwell, 83605
Phone: 454-7557
FAX: 454-7272
E-Mail: cclerk@micron.net

Commissioner Dist 1:

Pat Galvin (R)
1115 Albany, Caldwell, 83605
Phone: 454-7501
FAX: 454-7336

Commissioner Dist 2:

Zelda Nickel (R)
1115 Albany, Caldwell, 83605
Phone: 454-7502
FAX: 454-7336

Commissioner Dist 3:

*Abe Vasquez (R)
1115 Albany, Caldwell, 83605
Phone: 454-7503
FAX: 454-7336

Treasurer:

Tracie Lloyd (R)
Box 1010, Caldwell, 83606
Phone: 454-7354
FAX: 454-7388

Are you concerned about rising property taxes?

In order to communicate your concerns or questions effectively, you need to understand the three elements of the local property tax system:

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TAXATION

Taxing authorities such as counties, cities, school districts, fire districts and other taxing districts set operating budgets, which in turn determine **tax** rates. Taxpayers demand services and taxing authorities need revenue to provide those services.

If you are concerned about increasing taxes.....

- Attend taxing district budget hearings.
- Call or write the elected governing boards of the taxing authorities.
- Decide whether you are willing to do without services or reduce service levels to keep taxes low.
- Work for efficiency in government.

What are the different classes of property for taxing purposes?

Class 1. Real property, including residences, business locations, bare ground and section land.

Class 2. Personal property, which includes manufactured homes.

Class 3. Operating property, which includes the public utilities under the jurisdiction of the Idaho Public Utilities Commission.

Do different property classes pay tax at different rates?

NO. Every taxpayer pays tax to each taxing district at the same rate, according to the value of their taxable property.

Is all property subject to taxation?

No. The legislature has provided exemptions, such as the homeowner's, motor vehicle and

business inventory exemptions to encourage business development and provide property tax relief. Taxes are levied only on the taxable value, not on the assessed value of properties.

How are property taxes calculated?

Determining your annual property tax payment involves many people working together. Each year the individual **taxing districts** such as schools, cities and counties decide how much money they will budget from property tax revenue. At the same time, the **county assessor's** office places values on each parcel and determines the total assessed value of all taxable property. The **county auditor** then calculates the tax rate by dividing the amount of tax to be raised for each district by the total taxable value of the district. Finally, the **county treasurer** applies the tax rate (levy) to your taxable value to determine how much property tax you will pay.

What if I move into a new home or a new manufactured home after January 1st?

If a new home or new manufactured home is occupied after the first of a given year, it will be assessed on an occupancy roll. This allows for pro-ration of value according to the amount of time the building is occupied. The occupancy and subsequent rolls allow the **county assessor** to properly assess all properties for a given year. The **county treasurer** will collect the taxes using these special billings.

How do growth and inflation effect taxes?

Your taxable property value is multiplied by a tax rate to arrive at total taxes paid. Your share of taxes will increase if the value of your property increases at a faster rate than other properties in your taxing district. New growth adds new property improvements to the tax roll. If your

community is growing rapidly, the demand for new services may outpace the ability of new growth to pay for itself. This can trigger higher levies or passage of new bond issues. Finally, inflation may increase the amount of money needed by schools and local governments to fund the existing services they provide.

If assessed value rises, do taxes have to increase? No. If assessed value goes down do taxes have to fall? No

• Taxing districts decide how much property tax will be collected each year. **Say \$1 million.**

•  **assessors** estimate the total assessed value of all taxable property in the district. **Say \$100 million.**

• The **county auditor** calculates a tax rate by dividing the amount of tax to be raised by the total assessed value:

$$\begin{array}{r} \$ 1 \text{ million} \\ \text{-----} = 1\% \\ \$100 \text{ million} \end{array}$$

• If your home's assessed value is \$100,000, your tax bill will be:

$$.01 \times \$100,000 = \$1,000$$

• If total assessed value for the district doubles to \$200 million, and the amount to be raised stays the same, the tax rate will be:

$$\begin{array}{r} \$ 1 \text{ million} \\ \text{-----} = 1/2\% \\ \$200 \text{ million} \end{array}$$

• Your taxes, if your home doubles in value, will still be \$1,000:

$$.005 \times \$200,000 = \$1,000$$

• If assessed value goes up, and the tax rate remains the same, taxes will rise. The taxing districts are demanding more money, even though the **county auditor** has not changed the rate.

$$.01 \times \$200,000 = \$2,000$$

If you think that the estimated value of your property is incorrect, you will want to know:

1. How the **county assessor** values property.
2. How to gather information about your property and similar properties
3. How the appeals process works and what the deadlines are.

You also have a responsibility to furnish good information about your property to the **county assessor**.

Why did my taxes go up so much?

There are many reasons your taxes might increase. Taxing districts' budgets increase do to inflation, rapid growth, lawsuits or other demands. Voter approved bonds, annexation, loss of major taxpayer(s), adjustments by the State Tax Commission, lawsuits or homeowner's exemption removal may also change the tax amount due. Special fees such as delinquent sewer or water fees, etc may be attached to your tax bill.

What does the county do with all the money it collects?

Most of the money collected by the **county treasurer** is distributed to other taxing districts. The **county treasurer** collects tax dollars for all taxing districts within the county using one

consolidated bill. In most Idaho counties less than 20% of the dollars collected are used to support "County" functions. The largest portion of each tax dollar is spent to support our schools. There are many taxing districts in Idaho, but your individual property tax bill will tell you which services and districts your tax dollar supports.

Is there a limit on how much tax can be collected?

Annual levies are approved each year by the **county commissioners**. Each levy has a cap. The county current expense levy shall not exceed twenty six hundredths percent (.26%) of market value, or a levy sufficient to raise two hundred fifty thousand dollars (\$250,000) whichever is greater. Also, the tax supported portion of the budget of taxing districts, other than schools, may not grow by amounts greater than three percent (3%) each year.

VALUATION

Buyers and sellers in the real estate market **establish value**. The **county assessor's** staff researches the market and collects information about properties and inspects properties to **estimate value**; but, the **county assessor's** office has no control over the tax rate.



Why do property values change?

The most frequent cause of a change in value is a change in the market.

A property's value may change for a number of reasons. The most obvious is that the property changes when a bedroom, garage or bathroom is added or part of the property is destroyed by vandalism or fire. In a stable neighborhood, with no extraordinary pressure from the market, **inflation** may still increase property value.

If a community's major industry leaves, property values can collapse. As older neighborhoods with good quality housing are discovered by young home buyers, prices gradually rise and then may even soar as the neighborhood becomes fashionable. A shortage of detached homes in a desirable city neighborhood can send prices to extreme levels. In a recession, larger homes may stay on the market for a long time but more affordable homes are in demand, so their prices rise.

What is market value?

State Tax Commission regulation 35.03.202, states basically that: An open market value concept is that amount of U.S. money or its equivalent that in all probability a property would exchange hands for between a willing seller under no compulsion to sell and an informed, capable buyer with a reasonable time being allowed to consummate the sale and substantiated by a reasonable down payment or full cash payment.

How can you raise my value when we are in an economic depression and you said my value last year was current market value?

The values that are assessed each year are current market values. When we receive sufficient evidence that the market is increasing or decreasing the **county assessor's** office will adjust the values.

What about terms of sale?

The terms are in the sale, so if enough sales information is gathered, the non-typical sales can be identified. The **county assessor** adjusts all valuation methods to reflect **average sales**. If sufficient sales information is not available, then the **county assessor** must rely on other methods, mainly the cost approach, which will usually fall at the upper limits of value.



How can you increase my value every year?

Section 63-314 Idaho Code states that it shall be the duty of the **county assessor** to conduct and carry out a continuing program of valuation on all properties under his jurisdiction to the end that all parcels of property are appraised at **current market value**. Taxable property must be appraised or indexed annually in order to achieve this goal.

Just because the county is broke, you raised my value.

Not true. Your value increased because the market value on your property increased. Each year the **county assessor's** office continues to audit the assessment roll, reviewing all parcels of property, correcting any errors and attempting to bring all property to 100% of market value as quickly as possible.

I think my property valuation is too high. Do I have a right to appeal it?

Yes. An assessment appeal is conducted as a hearing about the accuracy of your property's assessed value. The hearing is **not** the appropriate place to complain about higher taxes. You may appeal when you can prove at least one of these three conditions exist:

1. Items on your property record that affect value are incorrect. For example, you have one bath, not two; your home is 1600 square feet, not 2000 or you have a carport, not a garage.
2. You have evidence that very similar properties in similar neighborhoods have recently sold for less than the assessed value of your home.
 - a) Similar properties are those that have the same square footage, same number of bathrooms, same number of bedrooms and/or the lot size is the same.
 - b) You can contact your **county assessor** or use the county's public computer, if available, to obtain characteristics on the properties to verify similarity.
3. The estimated market value of your property is accurate but inequitable because the estimated value of similar properties is lower.

Ok, so I meet one of the three conditions. What do I do next?

- The first step in the appeal process is usually an informal meeting with someone from the **county assessor's** office to verify that the information on your property is correct. (Sometimes this review can be handled by telephone or mail.)

To prepare for this informal meeting:

- Find your parcel number on your assessment notice. Use this number to view or obtain a copy of your property record from the **county assessor's** office.

- Review the facts on the property record. Check the living area square footage, the size of your lot, number of bathrooms and bedrooms, finished basement, presence/absence of a garage or carport, the overall condition and so on. Under Idaho law, it is **your** responsibility to furnish good information about your property to the **county assessor's** office. If there are any changes to your property, please tell your **county assessor** about them.

- Gather as much information as you can on similar properties in your neighborhood. Ask the **county assessor's** office or a real estate broker for sales prices on these properties. Use the assessor's maps and the parcel number of comparable properties to review their property record forms, which should also show their estimated values. (The assessment notice stub or an on-line computer query can often be used for quick reference.)

- Compare the features of these properties to the features of yours. If there are differences, the values may be different.

- After you have collected your information, call the **county assessor's** office to set up an appointment. Make sure the meeting is prior to the June deadline for filing a formal appeal. Be aware that the person conducting the meeting may not commit to a change in value at this meeting, even though you may have uncovered an error or the assessment appears inequitable. The decision about a value change may need to be made by someone else and communicated to you in writing. Find out when you can expect to hear from the office. Usually, a corrected assessment notice can be mailed within 2 to 3 weeks.

The Assessor's office didn't satisfy my concerns. How do I file a formal valuation appeal?

- If you are not satisfied with the results of the informal meeting, you have additional opportunities to appeal. The first level of formal appeals is to the Board of Equalization. When the **county commissioners** meet as a Board of Equalization; they can only address the fairness and accuracy of the value placed on your property. Your appeal will be more likely to succeed if you are prepared.



- The Appeal forms may be obtained from the **county assessor's** office or the **county commissioner's** office anytime after you receive your assessment notice. You will need your parcel number and the legal description from your notice to fill out the form.

- Any appeal regarding the market value of property on the property roll must be filed with the **county commissioners** acting as a Board of Equalization, on or before the fourth Monday of June. If property is listed on the subsequent roll, such as new buildings, the assessment notice will be mailed in the fall and you may file an appeal on or before the fourth Monday in November.

- Assessments for missed property are mailed in December, and an appeal may be filed before the Board of Equalization adjourns on the day of their January meeting.

- If you disagree with the Board of Equalization's decision, additional appeals may be filed, either with the State Board of Tax Appeals or in District Court. Information about these procedures is available from the **county commissioner's** office.

How do I change my address or the name shown on my parcel so that I receive the assessment notices and tax bills on time?

Your address change must be sent to the **county assessor** in writing so that there is a record of your request. A name change needs to be done using a recorded quit claim deed or by recording any other legal document that allows the name to be changed.

COLLECTION

Tax bills are mailed as early as possible in November of each year. The tax bill is for the full calendar year but may be paid in two equal halves. The first one-half is due on or before December 20th and the second one-half can be paid on or before June 20th of the following year without late charge and interest.



How can I get help with my taxes? They are too high.

Tax relief is available for most Idaho residents through the Homeowner's exemption, the Hardship (exceptional situations) exemption and the Circuit Breaker program.

The **Homeowner's exemption** is available to all individuals on their primary residence. This exemption reduces the value used to calculate taxes by 50% of the value of the home, not including land, up to a maximum of \$50,000. To qualify, you must own and occupy the home by December 31st, application must be filed between January 1st and April 15th of the following year. **You only need to apply for this exemption once unless you move or** changes are made to the deed. This exemption applies to manufactured homes as well.

The **Hardship exemption** is available upon application to and approval by the county Board of County Commissioners at a public hearing. The decision of the **county commissioners** is based on extreme and unusual needs and is typically granted on a one-time basis. For information on this exemption, contact the **county commissioners'** office.

The **Circuit Breaker** program is funded by the State of Idaho as a benefit for individuals 65 or older, and those disabled or widowed at any age. Eligibility is determined by income. The income criteria changes yearly, so check with the **county assessor** for current details on eligibility. You must apply for this exemption every year between January 1st and April 15th. Through the Circuit Breaker program, the state actually pays a portion of the taxes due.

Why can't you tell me what my tax amount will be before bills are sent? Why can't I get my bill early, since I spend the winter in Arizona?

The levies are not finalized until late in the month of October. The treasurer can give you an estimated amount that you can prepay. If it doesn't equal the total amount due at the time the bills are printed, you will be billed for the difference. If you travel during part of the year, be sure to send the **county assessor's** or **county treasurer's** office your temporary address. Notify them of your return as well.

I didn't get a bill or delinquent notice in the mail so I shouldn't have to pay tax or late fee or interest. Right?

Failure to mail notices does not invalidate taxes or any collection procedure. Even if you don't receive the notices or they are later than you expected, as the property owner you are responsible for your tax payments. County officials work hard to make sure you get appropriate notices. They are personally subject to enforcement procedures and penalties if they willfully neglect to mail tax bills to the address shown in county records. It is important for you to directly provide written notification to the **county assessor** if your mailing address changes. Except for renumbering, this law has not been changed since 1913.

Why do I have to prepay my taxes if I am moving or selling my manufactured home or closing my business?

The lien date for any and all property is 12:01 a.m. January 1. All property must be assessed for each given year, as it was and where it was on that date. Section 63-904 Idaho Code states that all taxes must be prepaid before a manufactured home or personal property can be moved or sold. If a manufactured home moves into the county or a business opens after the 1st of January, it will be placed on a subsequent roll and taxes will be collected.

Do I still have to pay property taxes or delinquencies if I have filed a bankruptcy?

YES. Property taxes are an obligation which follows the property and cannot be discharged by filing a bankruptcy.

I want to apply my payment to the current tax, not my delinquent tax. Why won't you do what I ask?

Since 1992, Idaho's property tax laws have specifically required county Treasurers to apply all payments to the oldest delinquency. A previous allowance, for payments being applied to current taxes, was removed at that time. Since collection steps become more strict as tax delinquencies continue, this change protects your interest.

Can I spread my payments out over time?

You may make partial payments toward future or delinquent tax amounts. All partial payments will be applied to the oldest delinquency first, beginning with the accrued tax, late charge, and interest. If no delinquency or current year tax is due, partial payments of at least \$25.00 can be applied toward future taxes. Only full payment of all delinquent taxes will stop the

mandated collection processes. If real property taxes are delinquent for three years, the property must be deeded to the county using the Tax Deed process.

What does it cost if my tax payment is late?

Delinquent taxes accrue a 2% late charge on December 21st and 1% interest from January 1st of the following year. Any payment postmarked or brought into the office after December 20th or June 20th is considered delinquent. If your second one-half payment does not meet the June 20th deadline, a 2% late charge will be added on June 21st and 1% interest will be calculated from January 1st of that year. While it is frustrating for you and for us, we must collect interest of 6% or more, even though you missed the deadline by only a few days. Idaho laws are very specific about this requirement.



What is a warrant of distraint and what happens when it is issued?

If there is a property tax delinquency on any personal property, including manufactured homes, the Treasurer must issue a warrant of distraint for the collection of the delinquency. The warrant must contain a direction to the **county sheriff** to seize and sell a sufficient amount of the property or any other personal property of the delinquent taxpayer to be found within the county, with the minimum bid sufficient to pay the delinquency together with interest and late charge thereon and together with all accrued fees, commissions, mileage and costs.

What is the Tax Deed process and how does it affect me?

If a parcel of property has a three (3) year delinquency, the **county treasurer** must record a tax deed for that property, changing ownership to the county. The county shall issue a tax deed if a notice of pending issue is sent to the owner of record, interested parties, and an affidavit of compliance is filed with the county Recorder. When the owner of record or any interested party fails to appear to defend and answer at the time set for hearing, that property becomes the property of the county.

Why do you have to assess a late charge and interest on my tax when I've never been late before? Why should I pay interest if I am only one day late?

Unfortunately, the law does not allow payment history to be considered when collecting late charge and interest. Section 63-1102 Idaho Code mandates the addition of a late charge and interest on delinquent taxes. The amount and timing of the late charge and interest are clearly defined in the law to make sure that all taxpayers are treated equitably.

All interest begins on January 1st of the year after the tax lien applies. When a manufactured home or personal property tax becomes delinquent, Idaho Code mandates that it be paid in full rather than allowing partial payments. In addition, a warrant of distraint is printed and sent to the **county sheriff** for collection of those taxes.



Paying for State and Local Government



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Idaho Standards and Applications for 12th Grade Civics and Government

Idaho Statutes

TITLE 31
COUNTIES AND COUNTY LAW
CHAPTER 50
OPTIONAL FORMS OF COUNTY GOVERNMENT
GENERAL PROVISIONS

31-5001. CONSTITUTIONAL BASIS -- EXCLUSIVE OPTIONAL FORMS OF COUNTY GOVERNMENT.

(1) The purpose of this act is to establish optional forms of county government in compliance with section 12, article XVIII of the Idaho constitution. In addition to the original three (3) member board of county commissioners form of county government authorized by the constitution and laws of the state of Idaho before the enactment of section 12, article XVIII of the Idaho constitution, the following shall be the exclusive optional forms of county government:

- (a) The commission-executive, as authorized in chapter 52, title 31, Idaho Code;
- (b) The commission-manager, as authorized in chapter 53, title 31, Idaho Code;
- (c) The three-member board of county commissioners with changes in other county offices, as authorized in chapter 54, title 31, Idaho Code;
- (d) The five-member board of county commissioners, as authorized in chapter 55, title 31, Idaho Code;
- (e) The seven-member board of county commissioners, as authorized in chapter 56, title 31, Idaho Code;
- (f) Consolidation of offices among counties, with all other characteristics of the government of each participating county to remain unchanged, as authorized in chapter 57, title 31, Idaho Code.

(2) The adoption of an optional form of county government shall not relieve a county from the performance of the duties and responsibilities imposed upon the county, the board of county commissioners or any elected officer of the county by the constitution and laws of the state of Idaho.



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TITLE 31
COUNTIES AND COUNTY LAW
CHAPTER 7
BOARD OF COUNTY COMMISSIONERS

31-702. DISTRICT FROM WHICH ELECTED. Each member of a board of commissioners must meet the residency requirements in the county and district which he represents as set out in section 34-617, Idaho Code.



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TITLE 33
EDUCATION
CHAPTER 3
SCHOOL DISTRICTS

33-301. SCHOOL DISTRICTS BODIES CORPORATE. Each school district, now or hereafter established, when validly organized and existing, is declared to be a body corporate and politic, and in its corporate capacity may sue and be sued and may acquire, hold and convey real and personal property necessary to its establishment, extension and existence. It shall have authority to issue negotiable coupon bonds and incur such other debt, in the amounts and manner, as provided by law.



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TITLE 34
ELECTIONS
CHAPTER 1
DEFINITIONS

34-104. "QUALIFIED ELECTOR" DEFINED. "Qualified elector" means any person who is eighteen (18) years of age, is a United States citizen and who has resided in this state and in the county at least thirty (30) days next preceding the election at which he desires to vote, and who is registered as required by law.

TITLE 34
ELECTIONS
CHAPTER 4
VOTERS -- PRIVILEGES, QUALIFICATIONS AND REGISTRATION

34-404. REGISTRATION OF ELECTORS. All electors must register before being able to vote at any primary, general, special, school or any other election governed by the provisions of title 34, Idaho Code. Registration of a qualified person occurs when a legible, accurate and complete registration card is received in the office of the county clerk or is received at the polls pursuant to section 34-408A, Idaho Code.

TITLE 34
ELECTIONS
CHAPTER 6
TIME OF ELECTIONS --
OFFICERS ELECTED

34-617. ELECTION OF COUNTY COMMISSIONERS --
QUALIFICATIONS. (1) A board of county commissioners shall be elected in each county at the general elections as provided by section 31-703, Idaho Code.
(2) No person shall be elected to the board of county commissioners unless he has attained the age of twenty-one (21) years at the time of the election, is a citizen of the United States, and shall have resided in the county one (1) year next preceding his election and in the district which he represents for a period of ninety (90) days next preceding the primary election.
(3) Each candidate shall file his declaration of candidacy with the county clerk.



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(4) Each candidate who files a declaration of candidacy shall at the same time pay a filing fee of forty dollars (\$40.00) which shall be deposited in the county treasury.



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TITLE 50
MUNICIPAL CORPORATIONS
CHAPTER 1
MANNER OF ORIGINAL
INCORPORATION – ORGANIZATION

50-101. INCORPORATION. The residents of any unincorporated contiguous area (village) containing not less than 125 qualified electors may present a petition signed by a majority of the said electors to the board of commissioners of the county in which said petitioners reside, praying that they be incorporated as a city, designating the name they wish to assume and the metes and bounds of the proposed city.

Upon the petition to incorporate filed as herein provided, the board of county commissioners petitioned shall have no jurisdiction to take any action thereon or enter an order of incorporation, regardless of the number of petitioners thereon, where the boundaries of the proposed new city approach any point within one (1) mile of the boundary limits of any existing city of less than five thousand (5,000) population, within two (2) miles of the boundary limits of any existing city of five thousand (5,000) but less than ten thousand (10,000) population, within three (3) miles of the boundary limits of any existing city of ten thousand (10,000) but less than twenty thousand (20,000) population, or within four (4) miles of the boundary limits of any existing city of twenty thousand (20,000) or more population, all populations as determined by the last official or special United States census, unless there is first furnished said board of county commissioners either (a) a certified copy of a resolution of the city council of any existing city within the above applicable distances of the proposed city approving said petition for incorporation, or (b) appropriate evidence that the city council of any existing city within the above applicable distances of the proposed city, if contiguous or adjacent, has rejected and refused to annex the area of the proposed city to the existing city upon the petition made as hereinafter set out. Where the proposed new city area lies within the applicable distance of one or more cities, all cities must approve the petition of incorporation. An existing city shall be deemed to have rejected and refused to annex the contiguous or adjacent area when a petition for annexation is filed prior to [ninety (90)] days before the end of any fiscal year, and the city council, within [sixty (60)] days after receipt of said petition has not by appropriate action, declared that such area will be a part of such existing city, effective not later than the last day of the fiscal year in which said petition was filed. Such petition shall be signed by a majority of the inhabitants paying real estate taxes within said area requesting annexation, contain a certain metes and bounds description of the area set out in the petition and certify that the



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area so described falls within the distance limits herein set forth. The existing city, the petitioners, as herein provided, or the board of county commissioners is granted the power to petition the district court for a declaration of the right on any disputes arising between any of the parties so named hereunder.

TITLE 50
MUNICIPAL CORPORATIONS
CHAPTER 1
MANNER OF ORIGINAL
INCORPORATION – ORGANIZATION

50-102. MANNER OF INCORPORATING. When the provisions of section 50-101[,Idaho Code,] have been satisfied and the county board or a majority of the members thereof has been satisfied that [sixty per cent (]60[%)] [per cent] of the qualified electors of the proposed city have signed such petition and that qualified electors to the number of [one hundred and twenty-five (]125[)] or more are actual residents of the territory described in the petition, the said board shall hold a public hearing upon said petition and fix a time and place therefore, not more than thirty (30) days from the filing of said petition, and cause notice thereof to be published twice prior to said hearing, in a newspaper of general circulation in said county and said board shall, on or before thirty (30) days following the date of said hearing, determine, by resolution, whether or not said proposed city may be incorporated and, in the event said board determines that the proposed city is to be incorporated, they shall enter the order of incorporation upon their records, and designate the metes and bounds thereof. Thereafter the said city shall be governed as other cities by the laws of the state of Idaho. The said county board shall, at the time of the incorporation: (1) proclaim that henceforth the former area shall be known as; (2) order the clerk of the board of county commissioners to certify a copy of such proclamation, which shall be filed with the office of the secretary of state; (3) appoint a mayor and either four (4) or six (6) councilmen having the qualifications provided in this act, who shall at that time subscribe to the oath, and after receiving a certificate of election, they shall assume their offices and perform all the duties required of them by law, until the next general city election succeeding their appointment and until their successors are elected and qualified.



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TITLE 50 MUNICIPAL CORPORATIONS CHAPTER 4 MUNICIPAL ELECTIONS

50-402. DEFINITIONS. The following words and phrases when used in this chapter, have the meanings respectively given herein.

(a) General election. "General election" means the election held on the first Tuesday succeeding the first Monday in November in each odd-numbered year at which there shall be chosen all mayors and councilmen as are by law to be elected in such years.

(b) Special election. "Special election" means any election other than a general election held at any time for any purpose provided by law.

(c) Qualified elector. A "qualified elector" means any person who is eighteen (18) years of age, is a United States citizen and who has resided in the city at least thirty (30) days next preceding the election at which he desires to vote and who is registered within the time period provided by law.

A "qualified elector" shall also mean any person who is eighteen (18) years of age, is a United States citizen, who is a registered voter, and who resides in an area that the city has annexed pursuant to chapter 2, title 50, Idaho Code, within thirty (30) days of a city election.

(d) Residence.

(1) "Residence" for voting purposes, shall be the principal or primary home or place of abode of a person. Principal or primary home or place of abode is that home or place in which his habitation is fixed and to which a person, whenever he is absent, has the present intention of returning after a departure or absence there from, regardless of the duration of absence. In determining what is a principal or primary place of abode of a person the following circumstances relating to such person may be taken into account: business pursuits, employment, income sources, residence for income or other tax pursuits, residence of parents, spouse, and children, if any, leaseholds, status of personal and real property, and motor vehicle registration.

(2) A qualified elector shall not be considered to have gained residence in any city of this state into which he comes for temporary purposes only without the intention of making it his home but with the intention of leaving it when he has accomplished the purpose that brought him there.

(3) A qualified elector who has left his home and gone to another area outside the city, for a temporary purpose only shall not be considered to have lost his residence.



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(4) If a qualified elector moves outside the city, with the intentions of making it his permanent home, he shall be considered to have lost his residence in the city.

(e) Election official. "Election official" means the city clerk, registrar, judge of election, clerk of election, or constable engaged in the performance of election duties as required by this act.

(f) Election register. The "election register" means the voter registration cards of all electors who are qualified to appear and vote at the designated polling places.

(g) Combination election record and poll book. "Combination election record and poll book" is the book containing a listing of registered electors who are qualified to appear and vote at the designated polling places.

(h) Tally book. The "tally book" or "tally list" means the forms in which the votes cast for any candidate or special question are counted and totaled at the polling precinct.

(i) Reference to male. All references to the male elector and male city officials include the female elector and female city officials and the masculine pronoun includes the feminine.

(j) Computation of time. Calendar days shall be used in all computations of time made under the provision of this act. In computing time for any act to be done before any election, the first day shall be included and the last, or election day, shall be excluded. Saturdays, Sundays and legal holidays shall be included, but if the time for any act to be done shall fall on Saturday, Sunday or a legal holiday, such act shall be done upon the day following each Saturday, Sunday or legal holiday.

TITLE 50 MUNICIPAL CORPORATIONS CHAPTER 6 MAYOR

50-602. MAYOR, ADMINISTRATIVE OFFICIAL. The mayor, except as provided in sections 50-801 through 50-812[, Idaho Code], shall be the chief administrative official of the city, preside over the meetings of the city council and determine the order of business subject to such rules as the council may prescribe, have a vote only when the council is equally divided, have the superintending control of all the officers and affairs of the city, preserve order, and take care that the ordinances of the city and provisions of this act are complied with and enforced.



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TITLE 50
MUNICIPAL CORPORATIONS
CHAPTER 7
COUNCIL

50-701. COMPOSITION -- POWERS. The legislative authority of each city in the state of Idaho, except those operating under the provisions of section[s]50-801 through 50-812 shall be vested in a council consisting of either four(4) or six (6) members, one half (1/2) of whom shall be elected at each general city election. Councils shall have such powers and duties as are now or may hereafter be provided under the general laws of the state of Idaho.

TITLE 50
MUNICIPAL CORPORATIONS
CHAPTER 8
COUNCIL-MANAGER PLAN

50-801. CITIES MAY ADOPT PLAN. Any city within the state of Idaho, organized under the general laws of the state, special chapter, or a general incorporation act, may adopt the council-manager plan of government by proceedings as herein provided.



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TITLE 63
REVENUE AND TAXATION
CHAPTER 3
ASSESSMENT OF REAL AND PERSONAL PROPERTY

63-301. TIME OF ASSESSMENT -- PROPERTY ROLL, SUBSEQUENT PROPERTY ROLL AND MISSED PROPERTY ROLL. (1) The assessor shall complete an assessment of all real and personal property in his county which is subject to assessment by him on or before the fourth Monday of June. In making such assessment, the assessor shall determine, according to recognized appraisal methods and techniques, the market value for assessment purposes of real and personal property. Said assessments shall be entered on the property roll. After the aforesaid date, any property which has been omitted from the property roll shall be entered on the subsequent property roll and submitted to the county commissioners meeting as a board of equalization, from the fourth Monday of November through the first Monday of December of the current year, or entered on the missed property roll and submitted during the county board of equalization's monthly meeting in January of the following year.

(2) The market value for assessment purposes of each parcel of property subject to assessment shall be listed on the appropriate roll, as defined in subsection (1) of this section, by category of property established and defined pursuant to section 63-109, Idaho Code.