

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 555

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO COUNTY JUSTICE FUNDS; AMENDING SECTION 63-805, IDAHO CODE, TO
2 REVISE THE TAX LEVY RATE FOR A COUNTY JUSTICE FUND AND TO MAKE TECHNICAL
3 CORRECTIONS.
4

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

6 SECTION 1. That Section 63-805, Idaho Code, be, and the same is hereby
7 amended to read as follows:

8 63-805. ANNUAL LEVIES. (1) The county commissioners of each county
9 in this state may levy annually upon all taxable property of said county, a
10 property tax for general county purposes, including the provision of pub-
11 lic defender services, to be collected and paid into the county treasury
12 and apportioned to the county current expense fund, which levy shall not
13 exceed twenty-six hundredths percent (.26%) of market value for assessment
14 purposes of such property, or a levy sufficient to raise two hundred fifty
15 thousand dollars (\$250,000), whichever is greater. If a county establishes
16 the justice fund, as provided in section 31-4602, Idaho Code, the maximum
17 current expense levy shall be reduced to twenty hundredths percent (.20%)
18 of market value for assessment purposes, or a levy sufficient to raise two
19 hundred fifty thousand dollars (\$250,000), whichever is greater.

20 (2) The county commissioners of each county in this state may levy upon
21 all taxable property of said county, a property tax for the purposes set
22 forth in the statutes authorizing a county justice fund, to be collected and
23 paid into the county treasury and apportioned to the county justice fund, if
24 one has been established. Said levy shall not exceed twenty-five hundredths
25 percent (.205%) of market value for assessment purposes of such property, or
26 a levy sufficient to raise two hundred fifty thousand dollars (\$250,000),
27 whichever is greater.

28 The county commissioners shall have the right to make a "general reserve
29 appropriation," said appropriation not to exceed five percent (5%) of the
30 county justice fund budget as finally adopted. The total levy, however, for
31 the county justice fund, including the "general reserve appropriation,"
32 shall be within the limitations imposed by chapter 8, title 63, Idaho Code,
33 or by any statutes of the state of Idaho in force and effect.

34 (3) Annually, before the second Monday in September, the board of
35 trustees of any school district within the county having determined the
36 number, if any, of pupils in average daily attendance above the number in-
37 cluded in the last annual report thereof, and the amount of money required
38 to provide the educational support programs and transportation support pro-
39 grams for such additional pupils in average daily attendance, as defined in
40 chapter 10, title 33, Idaho Code, the county commissioners shall determine
41 the total of such new requirements within the county and upon the taxable
42 property situate within the district requesting the same, and the county

1 commissioners shall levy a tax sufficient to provide such amount, provided
2 in no case shall the levy be more than ~~six-hundredths~~ six hundredths percent
3 (.06%) of the taxable value of the property to be collected and paid to the
4 requesting district.

5 (4) (a) The county commissioners of each county in this state may levy
6 annually upon all taxable property of its county, a property tax for the
7 acquisition, maintenance and operation of public parks or public recre-
8 ational facilities, to be collected and paid into the county treasury
9 and apportioned to a fund to be designated as the "parks and recreation
10 fund," which is hereby created, and such county commissioners may ap-
11 propriate otherwise unappropriated funds for such purposes. No levy
12 made under this subsection shall exceed ~~one-hundredth~~ one hundredth
13 percent (.01%) of the market value for assessment purposes on all tax-
14 able property within the district.

15 (b) Any funds unexpended from the "parks and recreation fund," or any
16 funds unexpended from the current year's certified parks and recreation
17 budget, may be retained in, or deposited to, the "parks and recreation
18 fund" for the purpose of future land acquisition, park expansion or im-
19 provement, or the acquisition of operating equipment. The maximum ac-
20 cumulation of funds allowable shall not exceed twice the amount of money
21 provided by the levy authorized in paragraph (a) of this subsection.

22 (5) Upon the same property and for the same year the county commission-
23 ers must also levy such other property taxes as may be necessary for the pay-
24 ment of the interest on county bonds or to provide a sinking fund for the re-
25 demption of county bonds or such other authorized taxes as may be necessary
26 for any other or special purposes, to be collected and paid into the county
27 treasury and apportioned as provided by the laws of this state.