



# BOISE COUNTY

## RESOLUTION #2024-37

### A BOISE COUNTY, IDAHO, RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS, RECOVERING FORGONE AMOUNT FOR FISCAL YEAR 2025, FOR USE IN THE OPERATIONS OF BOISE COUNTY

**WHEREAS,** Idaho Code §31-811 empowers the board of county commissioners of each county to levy property taxes; and,

**WHEREAS,** Idaho Code §31-1605 requires the board of county commissioners of each county in the State of Idaho to pass an annual budget; and,

**WHEREAS,** Idaho Code §63-802 sets limitations on taxing district budget requests on the amount of property tax revenues that can be used to fund programs and services; and,

**WHEREAS,** Idaho Code §63-802(1)(a)(i) allows each taxing district to increase property tax budget amounts by a maximum of 3%, and provides for the calculation of a preliminary levy rate to be applied to new construction, the new construction value being the assessed value multiplied by 90%; and,

**WHEREAS,** Idaho Code §63-802(1)(a)(ii) establishes that a total budget increase may not exceed 8%; and,

**WHEREAS,** Idaho Code §63-802(1)(e)(i) allows a taxing district to recover a forgone amount, by certifying, in addition to any increase otherwise allowed, any or all of the original forgone amount; and

**WHEREAS,** Idaho Code §63-802(1)(e)(ii) provides that if a forgone amount is budgeted for the purpose of maintenance and operations, the rate of recovering the reserved forgone moneys may increase the taxing district's budget by no more than one percent per year; and

**WHEREAS,** Boise County has met the notice and hearing requirements in Idaho Code §63-802(1)(e)(i) to recover the budgeted forgone amount; and,

**WHEREAS,** Boise County intends to recover \$36,827.00 of its reserved forgone amount, for the purpose of maintenance and operations.

**NOW, THEREFORE BE IT RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF THE COUNTY OF BOISE, IDAHO,** that \$36,827.00 of its forgone amount is being recovered and included in the Boise County FY2025 budgeted property taxes, for the purpose of maintenance and operations of Boise County.

**APPROVED and ADOPTED** in Open Session on the 3<sup>rd</sup> day of September, 2024.



*Mary Prisco*  
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**MARY T. PRISCO**, Clerk to the Board

#### BOISE COUNTY BOARD OF COMMISSIONERS

*Clay S. Tucker*  
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**CLAY S. TUCKER**, Chairman

*Lindy E. Lindstrom*  
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**LINDY E. LINDSTROM**, Commissioner

*Bob Callahan*  
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**BOB CALLAHAN**, Commissioner