

Appendix C

Election to Create a New Taxing District

TITLE 63
REVENUE AND TAXATION

CHAPTER 8
LEVY AND APPORTIONMENT OF TAXES

[63-802C](#). ELECTION TO CREATE A NEW TAXING DISTRICT. (1) In the case of an election to create a new taxing district, the county clerk, of the county or counties where the proposed taxing district is proposed to be located, shall mail a notice of the election to all residences within the proposed taxing district or to residents in the proposed taxing district who are eligible to vote in this election. The notice shall be mailed not less than fourteen (14) calendar days prior to the day of the election and shall state with specificity: the purpose of the election, the date of the election, which shall be on a date authorized in section [34-106](#), Idaho Code, the polling places, the time the polls will be open, the aggregate amount of taxes that will be raised in the proposed taxing district if the election is successful and the increase that will occur per one hundred thousand dollars (\$100,000) of taxable value of property, above any exemptions, of residential property, commercial property, industrial property, land actively devoted to agriculture and operating property.

(2) The county clerk shall, within ten (10) days after the filing of the petition to create the new taxing district, estimate the cost of advertising and holding the election provided in this section and notify in writing the person or any of the persons filing the petition as to the amount of the estimate. The person or persons shall within twenty (20) days after receipt of the written notice deposit the estimated amount with the county clerk in cash, or the petition shall be deemed withdrawn. If the deposit is made and the proposed new taxing district is formed, the person or persons so depositing the sum shall be reimbursed from the first moneys collected by the county from the taxes authorized to be levied by this section.

(3) Compliance with this section shall satisfy any notice or publication requirement as may be provided by law.