

ORDINANCE NO. 211

AN ORDINANCE OF THE CITY OF DONNELLY, IDAHO, DESIGNATING THE "STAR NEWS" OF McCALL, IDAHO, AS THE OFFICIAL NEWSPAPER FOR THE CITY OF DONNELLY, TOGETHER WITH AN EFFECTIVE DATE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY, IDAHO, AS FOLLOWS:

SECTION 1. Pursuant to Idaho Code Section 50-213, the "Star News" McCall, Idaho, is the official newspaper of the City of Donnelly. Publication of official notices, calls for bids, ordinances and other matters in this newspaper of general circulation shall constitute legal publication with the requirements of Federal codes, State statutes and legal ordinances.

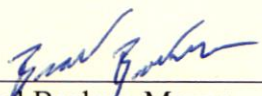
SECTION 2. REPEALER CLAUSE. All City of Donnelly ordinances or resolutions or parts thereof which are in conflict herewith are hereby repealed.

SECTION 3. CODIFICATION. The City Clerk is instructed to immediately forward this ordinance to the codifier of the official municipal code for proper revision of the code.

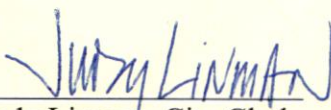
SECTION 4. This Ordinance shall be in full force and effective from and after its adoption upon publication in the City's official newspaper of record.

PASSED AND APPROVED THIS 16<sup>th</sup> DAY OF MAY, 2011.

CITY OF DONNELLY

By   
Brad Backus, Mayor

ATTEST:

By   
Judy Linman, City Clerk

Adopted City Council Meeting 5/16/11  
Published Star News 5/26/11



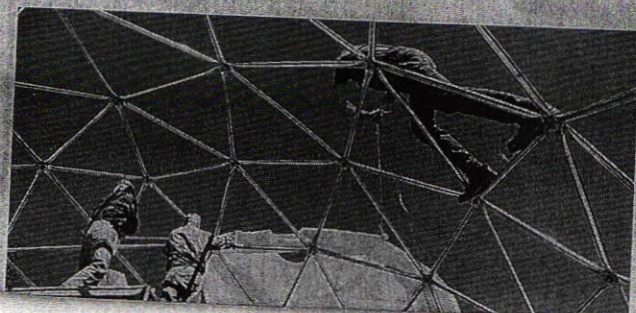




## COMMUNITY SCENES



**MOUSE MAMA** - Breanna Ellis, a seventh-grade student at Payette Lakes Middle School, holds an orphaned field mouse that she adopted and brings with her to school. Ellis gets up every two hours each night to feed the baby mouse, named Chance, with formula she warms up. She must use a paintbrush because an eyedropper is too large for Chance to draw liquid. Ellis, the daughter of Jess and Mickee Ellis, plans to keep the mouse because, "it has no mom to teach it how to gather stuff."



## PUBLIC NOTICES

whether to issue a Finding of No Significant Impact or to undertake an Environmental Impact Statement (EIS). Please submit all comments to: Caroline Poyurs, Ph.D., 1601 Lind Ave., SW, Suite 560 Renton WA 98056; email: caroline\_ctr.poyurs@faa.gov or phone: (206) 917 6701. 2/d6/2

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PASSED AND APPROVED  
THIS 16th DAY OF MAY, 2011.

CITY OF DONNELLY

By: Brad Backus, Mayor

ATTEST: By: Judy Linman  
City Clerk. ltc5/26

## PUBLIC NOTICES

### Standard Specifications

The Contractor will be required to pay not less than the minimum wage rates of the general wage decision for the project, as set out in the bid proposal. Such rates will be made part of the contract covering the project. The Fair Labor Standards Act of 1938 (U.S.C.A. Title 29, Paragraphs 201-219, Chapter 8)

the plans and the Project Manual (containing Bid forms, bidding instructions and conditions, bid proposal forms, contract documents and specifications) may be obtained and are available for review at the PUBLIC WORKS DEPARTMENT, 815 N. SAMSON TRAIL, MCCALL, IDAHO 83638, 208-634-5580.

Documents will be issued in either CD version (PDF format) or paper document format. Bidders will be required to pay a non-refundable cost of \$25.00 (including tax) for the paper document version, payable to the City of McCall.

Plans and specifications are also available for review electronically at the IDAHO AGC's plan room, 1649 WEST SHORELINE DR. SUITE 100, BOISE IDAHO 83702.

A pre-bid conference, open to the public, will be held at the American Legion Hall on May 19, 2011 at 10:00 AM.

All potential bidders are encouraged to attend.

Each bid proposal must be accompanied by cash, a certified check, bid bond, or cashier's check in the amount not less than 5% of the total amount bid, payable to the City of McCall Idaho Public Works Licenses are required to submit a bid in accordance with the project manual.

Any objections to the contents or terms of the bidding instruction and project plans and specifications shall be raised (5) days prior to the bid opening, or it shall be deemed to have been waived.

The City reserves the right to reject any and all bids.

Nathan Stewart

City of McCall Staff Engineer

000-221-0012-2-5/10



# Donnelly council votes to raise its pay \$100 per month

BY DAN GALLAGHER

For The Star-News

Donnelly City Council members have voted to give themselves a \$100 per month raise effective Jan. 1 as a way to retain members on the council.

Council members approved an ordinance last month changing their pay from \$200 per month to \$300 per month. The pay for the city's mayor was raised from \$300 per month to \$400 per month.

Tonight, the council will hold a public hearing on the city's proposed \$533,000 budget that takes effect Oct. 1. The hearing start at 6:30 p.m. at the Donnelly Community Center.

The board voted itself a pay hike to increase interest in serving and help offset the expenditures the members make on city business, Mayor Brad Backus said.

"We're trying to keep people on the council and get them more involved," Backus said, adding the posts provide no health insurance or other benefits. "We've had some huge results. This is not much more than a tank of gas."

Council member Jay Mentzer said he is not 100 percent behind the raise, but acknowledges council members spend a lot of time and effort to administer the city.

"It's darn near a full-time

job," said Mentzer, who works for Treasure Valley Transit. "We're trying to hold the line, including cuts from the state."

Donnelly is allowed by state law to increase its property tax by 3 percent per year, but the council will not raise taxes in the proposed budget.

With the soft economy, some revenues continue to slide. The anticipated tax from state liquor sales are projected to drop from \$34,000 to \$25,000. License and permit income is expected to fall from \$10,000 to \$1,700.

Income from Donnelly's local-option taxes also is expected to decrease, from \$72,000 to \$34,000. The city has a general 1 percent sales tax and 3 percent tax on lodging.

The rental income from the Donnelly Depot, a business incubator to boost fledgling companies with reduced rent, is expected to fall from \$34,000 to \$16,000.

Two of the five rental units are vacant and rents have been reduced, City Clerk Judy Linman said.

## CORRECTION

A story in The Star-News last week about the Cascade Library budget incorrectly said library Director Robin Mayfield was a full-time employee. Mayfield is a part-time employee.

COUNTY FUNDS	FY2012 Budget	UNENCUMBERED FUND BALANCE	OTHER REVENUE	AG EQUIP TAX REPLACEMENT	PROPERTY TAX NEEDED
CURRENT EXPENSE	\$8,228,626	\$1,352,796	\$3,143,226	\$268	\$3,732,406
ROAD AND BRIDGE	\$4,530,137	\$1,135,137	\$3,395,000	\$0	\$0
AIRPORT	\$27,500	\$0	\$0	\$0	\$27,500
ELECTION CONSOLIDATION	\$60,725	\$57,764	\$60,725	\$0	**\$0
DISTRICT COURT	\$861,612	\$162,706	\$326,350	\$0	\$472,556
FAIRGROUNDS	\$25,500	\$362	\$0	\$0	\$25,138
HEALTH	\$89,740	\$0	\$0	\$0	\$89,740
INDIGENT	\$212,937	\$133,032	\$25,000	\$0	\$54,905
JR. COLLEGE	\$18,000	\$70,336	\$24,000	\$0	**\$0
REVALUATION	\$403,430	\$55,672	\$0	\$0	\$347,668
SOLID WASTE	\$1,938,103	\$1,642,930	\$295,172	\$0	\$0
TORT	\$174,750	\$16,920	\$0	\$0	\$157,830
VETERANS MEMORIAL	\$8,200	\$0	\$0	\$0	\$8,200
WEED	\$381,639	\$48,493	\$218,625	\$0	\$114,521
PEST CONTROL	\$19,767	\$15,397	\$2,500	\$0	\$1,870
SNOWMOBILE	\$278,521	\$0	\$278,521	\$0	\$0
WATERWAYS	\$316,102	\$0	\$316,102	\$0	\$0
NON EXEMPT TOTALS	\$17,575,289	\$4,691,545	\$8,085,221	\$268	\$5,032,334
EXEMPT - BOND REDEMPTION	\$275,260	\$0	\$0	\$0	\$275,260
TOTALS	\$17,850,549	\$4,691,545	\$8,085,221	\$268	\$5,307,594

## Notice of Tax Deed Sale

The Board of Valley County Commissioners will sell the following Tax Deed properties at public auction on Monday, Sept 12, 2011, beginning at 1:00 p.m. in the Valley County Courthouse at 219 N. Main, Cascade, Idaho.

The Commissioners reserve the right to reject all bids and to waive informalities or irregularities of bids received if this is to the advantage of the County.

The Commissioners reserve the right to sell any of these advertised lots or parcels singly or as bulk, if this is to the advantage of the County.

TERMS of property sales are as follows:

- Cash, Cashier's Check, or Money Order made payable to Valley County. No personal checks will be accepted.
- Payment in full for property sold shall be received in the Valley County Treasurer's Office no later than 5:00p.m. Monday, Sept 12, 2011. NO EXCEPTION to these payment methods will be made.

2007 PARCEL NUMBER & PROPERTY ADDRESS	NAME & ADDRESS	LEGAL DESCRIPTION	TOTAL DUE
RP00214000024B 975 PINE TERRACE DR	NEWTON SHANE L 307 E PARK ST STE 203 MCCALL ID 83638	AMENDED PINE TERRACE ADDITION NO. 1 LOT 24	\$2,790.00 Includes recording fee
RP005170130450 727 WHITEWATER DR	HUAWS LLC 4911 NE LAURELCREST LN SEATTLE WA 98105	TAMARACK RESORT P.U.D. PHASE 2.2 LOT 45 BLOCK 13	\$18,313.64 Includes recording fee
RP0052101063B0 29 TAPPAN FALLS CT	A & M DEVELOPMENT LLC 8671 WILSHIRE BLVD RM 700	TAMARACK RESORT P.U.D. PHASE 2.3 LOT 63B BLOCK 10	\$14,838.46 Includes



with a son, Dan, in 1947 and a daughter, Bobbie Kay, in 1951.

Entered the Army in 1945 and was serving in Japan when the peace treaty was signed on the battleship USS Missouri.

After I returned from the service, I farmed with my dad in Arling and worked at Pumice Block Company in Boise and Smith & Bedal Logging Co. in Garden Valley.

I was a distributor for Utah and American Oil Co. in Cascade for 26 years, delivering in Valley County and its

## BIRTHS

### Colton Robert Alexander Farner

Born July 18, 2011, at St. Luke's Regional Medical Center in Boise to Kayla Riggs and Zach Farner of Donnelly. A boy, 3 pounds, 11 ounces, 15 inches long

Immediate family: A brother, Avery, 4

Grandparents: Maternal, Cindy and Don Riggs of McCall. Paternal, Kathy and Bob Farner of McCall and Boise.

## THANKS

### Support for Taste of McCall was inspiring

To the Editor:

The McCall-Donnelly Education Foundation couldn't be happier with the success of this year's Taste of McCall gala event.

We were truly inspired to receive so much support from the community for our endeavors to enrich the lives and education of Valley County's youth.

Among the people and businesses we would like to thank are: Bobbi and Jim Hoover and the Rustic Inn, EventRent, Honey Dippers, Lake Shore Disposal, MDHS Boys Soccer Team and Coach Mike Maini, Mountain Monkey Business and John Watkins, River Ranch, Sysco Food Services, and Tom Stewart.

This year's event included a number of local vendors, all of whom did a beautiful job of sharing their specialties with our guests.

Many thanks to these hardworking and talented people:

Alpine Pantry, Buffalo Gal, Evening Rise Bakery, Home Town Pizza, Jug Mountain Ranch, McCall Brewing Company, Red Pavilion, Rupert's, Si Bueno, Stacey Cakes, Steamers Seafood Restaurant, Shore Lodge, The Sushi Bar, Toll Station Pizza and Pasta, Paradise Burgers.

The MDEF is also indebted to you, the community, for showing your support by attending the gala. It was the highlight of our summer, and we hope to see you again at the next Taste of McCall.

Anna Demetriades, Executive Director, and the MDEF Board of Directors  
**FoggLifter raises money from T-Shirts**

To the Editor,

We at Printshop McCall and United

berry Patches for generously donating fabric for the project as well.

Through FoggLifter Cafe's generosity, we have been able to place a retail location at their shop and have been able to give hundreds of dollars to the International Medical Corps to aid Japan, Beauty For Ashes Intl. to help in the fight against human trafficking, and to our own Vern Loveall and Voices Against Brain Cancer.

We are happy to announce a secondary location at the new Yellow Closet Thrift Shop, and will be adding two new causes to the Disastees repertoire.

One T-shirt will see the net proceeds being donated to help the Lost Boys of Sudan, and another, through the McCall Rotary Club, will help end polio for good. Since January of this year, Disastees has raised over \$1,700 for different causes.

Much thanks to those who have supported Disastees!

Ian and Sarah Williams  
Printshop McCall

United Graphic Design & Screen Printing

### Fodick tournament raised more than \$30,000

To the Editor:

The 26th Annual Fodick Benefit Golf Tournament Event held Aug. 6-7 raised over \$30,000. Events included Saturday's Community Dinner, silent and live auctions.

In spite of a little cloudburst which caused a delay in the silent auction, the volunteers quickly covered the auction items and when the storm passed continued with the auction.

A total of 140 golfers competed Sunday at Meadow Creek Golf Resort in New Meadows that resulted in a tie for first place by teams of 3B - W. Yeast, K. Kerby, M. Mitchel, and T. Rutherford and team 14A - J. Smith, J. Rutherford, S. Moore and B. Yoakum.

The Rancher's Rescue Raffle first place

## ORDINANCES

*These notices inform you of ordinances your governing bodies are considering on which you may want to comment.*

**ORDINANCE ESTABLISHING SALARIES FOR ELECTED CITY OFFICIALS CITY OF DONNELLY ORDINANCE NO. 212 AN ORDINANCE ESTABLISHING THE SALARIES OF THE MAYOR AND COUNCIL MEMBERS OF THE CITY OF DONNELLY, REPEALING CONFLICTING ORDINANCES AND PROVIDING AN EFFECTIVE DATE.**

BE IT ORDAINED BY THE MAYOR AND COUNCIL OF DONNELLY, IDAHO:

### SECTION 1. MAYOR AND COUNCIL SALARIES.

Commencing January 1, 2012, the salaries of the Mayor and of the members of the Donnelly City Council shall be as follows:

(a) The Mayor shall receive a monthly salary in the sum of four hundred dollars (\$400.00); and

(b) Each member of the Council shall receive a monthly salary in the sum of three hundred dollars (\$300.00).

### SECTION 2. REPEAL OF CONFLICTING PROVISIONS.

All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed to the extent of such conflict.

### SECTION 3. EFFECTIVE DATE.

This ordinance shall be effective upon its passage and publication as provided by law.

Enacted by the city council as an ordinance of the City of Donnelly on the 22nd day of August, 2011.

Approved by the Mayor on the 22nd day of August, 2011.

City of Donnelly, Brad Backus, Mayor

ATTEST: Judy Linman, City Clerk. 1tc8/25

## BID NOTICES

*These notices inform the public of items to be bought or sold by*

using deck, gravel walkways and retaining walls, and install paver patio and walkways, and retaining walls. The property is zoned R4 and more particularly described as: Davis Beach Tracts No. 2 Tax No. 48 in Lot 2 Block 1 DR-11-25

### 2036 Payette Drive

Gil Gould representing Frank Crowe: Design Review application to repair existing upper deck and remove and replace existing lower in-ground deck within shoreline zone. The property is zoned R-4 and is more particularly described as Lot 21 Payette Lakes Cottage Sites.

DR-11-26

SR-11-07

### 201 W. Lake Street

Steve Hart representing James and Dianne Graham: Design Review and Scenic Route application to construct a new attached garage as an expansion of an existing garage. The property is zoned R-4 and is more particularly described as Lot 8 South Shore Subdivision.

The complete application is on file at the Community Development Department, McCall City Hall, 216 East Park Street, McCall, ID, and are available for review during regular business hours. The public is invited and encouraged to attend and/or make written comment by one week prior to the hearings. Written comments should be addressed to:

Delta James, City Planner  
216 East Park Street, McCall, ID 83638

(208) 634-4256

djames@mccall.id.us. 1tc8/25

### VALLEY COUNTY PLANNING AND ZONING COMMISSION

NOTICE is hereby given that the Valley County Planning and Zoning Commission will hold a public hearing on the following during the regularly scheduled session on **September 8, 2011, at 6:00 p.m.** at the Valley County Court House, 219 North Main Street, Cascade, Idaho.

1. C.U.P. 11-06 **Edwards Mosquito District** - Operational Facility: The Edwards Mosquito District is requesting a conditional use permit for an operational facility including an office and garage/shop. The site was previously used as a real estate office. The site is addressed as 13102 Cameron Drive and is located in West Mountain Estates Subdivision Lot 15, Blk 1, in the NE 1/4 of Section 17, T16N

ARE NAMED TO COMPLY WITH SECTION (45-1506)(4)(A). IDAHO CODE. NO REPRESENTATION IS MADE THAT THEY ARE, OR ARE NOT, PRESENTLY RESPONSIBLE FOR THIS OBLIGATION.

The default for which this sale is to be made is the failure to pay when due, under Deed of Trust Note, the amount of 274,500.00, for Principal, due and payable on or before October 1, 2010, as evidenced by an Agreement dated September 28, 2005. The unpaid accrued interest owing is \$10,834.15, as of July 26, 2011. After July 26, 2011, the daily interest accrual is \$28.2020548. All amounts are now due, together with unpaid and accruing taxes, assessments, trustee's fees, attorney's fees, costs, and advances made to protect the security associated with this foreclosure.

Therefore, the Beneficiary elects to sell or cause the trust property to be sold to satisfy said obligation.

Dated: August 16, 2011

TITLEONE CORPORATION

Successor Trustee

By: Amy Wilcoxson, Trust Officer. 4tc9/15

### NOTICE OF TRUSTEE'S SALE

TS No. 7103201 Parcel No. RPM041600000M0 On 12/1/2011 at the hour of 11:00 AM, of said day At the office of First American Title Company located at 616 N. 3rd Street, Suite 101, McCall, Idaho 83638, First American Title Insurance Company, as Trustee, will sell at public auction, to the highest bidder, for cash, cashiers check drawn on a state or national bank, a check drawn by a State or Federal Credit Union, or a check drawn by a State or Federal Savings and Loan Association, Savings Association, or Savings Bank, all payable at the time of sale, the following described real property situated in the County of Valley, state of Idaho described as follows, to wit: CONDOMINIUM UNIT M, AS SHOWN ON THE CONDOMINIUM PLAT FOR THE CANDLEWOOD CONDOMINIUMS PHASE II, APPEARING IN THE RECORDS OF VALLEY COUNTY, IDAHO AS INSTRUMENT NO. 289581, AS DEFINED AND DESCRIBED IN THAT CONDOMINIUM DECLARATION OF COVENANTS, CONDITIONS AND RESTRICTIONS FOR THE CANDLEWOOD CONDOMINIUM

Savings, Beneficiary; said Deed of Trust having been recorded on May 13, 2004 as Instrument No. 282984, records of Valley County, Idaho. The above Grantor is named to comply with Idaho Code Section 45-1506(4)(a). No representation is made that said Grantor is or is not presently responsible for this obligation.

The nature of the default for which this sale is to be made is the failure of the Grantor(s) to pay monthly installments in the sum of \$780.00 each, due for the months of April, 2011 through July, 2011, in accordance with the provisions of the Promissory Note of even date, secured by said deed of trust.

The original loan amount was \$117,800.00, with interest thereon at the rate of 5.875% per annum commencing on May 11, 2004. The unpaid balance of said Promissory Note, including accrued interest through July 21, 2011, is \$107,755.35, with interest accruing thereafter at the rate of \$17.19 per day, until paid, late charges of \$138.64, inspection and NSF fees of \$40.00, and a reserve account deficit of \$228.28.

All delinquent amounts are now due and payable, along with all accruing late charges, and all costs and fees associated with this foreclosure. The sale is made without representation, warranty, or covenant of any kind or nature.

DATED this 3rd day of August, 2011.

### SUCCESSOR TRUSTEE

/s/ David E. Wishney

Attorney at Law

P.O. Box 837

Boise, ID 83701. 4tc9/1

### NOTICE OF TRUSTEE'S SALE

On December 6, 2011, at the hour of 1:00 o'clock PM of said day, at First American Title of Valley County, 616 N. 3rd Street, Ste. 101, McCall, Idaho, JUST LAW, INC., as Successor Trustee, will sell at public auction to the highest bidder, for cash, in lawful money of the United States, all payable at the time of sale, the following described real property, situated in the County of Valley, State of Idaho, and described as follows to wit:

Condominium Unit No. 49, Block 2, as shown on the Condominium Plat for Timberlost IV appearing in the records of Valley County, Idaho, as Instrument No. 92548 and as defined and described in that Condominium Declaration



SCANNED

# **Ordinance Establishing Salaries for Elected City Officials**

## **City of Donnelly Ordinance No. 212**

**AN ORDINANCE ESTABLISHING THE SALARIES OF THE MAYOR AND COUNCILMEMBERS OF THE CITY OF DONNELLY, REPEALING CONFLICTING ORDINANCES AND PROVIDING AN EFFECTIVE DATE.**

**BE IT ORDAINED BY THE MAYOR AND COUNCIL OF DONNELLY, IDAHO:**

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- (a) The Mayor shall receive a monthly salary in the sum of four hundred dollars (\$400.00); and
- (b) Each member of the Council shall receive a monthly salary in the sum of three hundred dollars (\$300.00).

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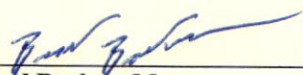
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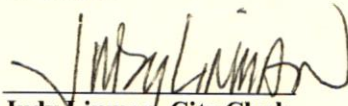
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**Approved by the Mayor on the 22nd day of August, 2011.**

City of Donnelly,

  
\_\_\_\_\_  
Brad Backus, Mayor

ATTEST:

  
\_\_\_\_\_  
Judy Linman, City Clerk

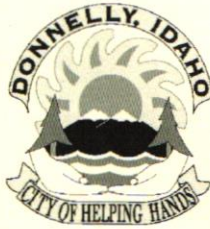
*Published: Star News 8-25-11*











## City of Donnelly

169 Halferty Street  
P.O. Box 725  
Donnelly, ID 83615

SCANNED

Telephone (208) 325-8859 Fax (208) 325-4091

### CITY OF DONNELLY – ORDINANCE NO. 213

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2011, APPROPRIATING THE SUM OF \$533,477 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF DONNELLY FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE.

BE IT ORDAINED by the Mayor and City Council of the City of Donnelly, Valley County, Idaho.

Section 1: That the sum of \$533,477 be, and same is appropriated to defray the necessary expenses and liabilities of the City of Donnelly, Valley County, Idaho for the fiscal year beginning October 1, 2011 and ending September 30, 2012.

Section 2: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

#### ESTIMATED EXPENDITURES:

##### GENERAL FUND:

Administration .....	\$100,339
Public Safety .....	2,000
Roads & Streets .....	55,092
Parks & Recreation .....	3,500
Airport .....	100
Local Option Expenses .....	34,000
<b>TOTAL GENERAL FUND .....</b>	<b>\$195,031</b>

##### WATER FUND:

Administration .....	\$68,241
Solid Waste .....	5,000
Notes Payable (bond/loan) .....	13,012
Reserve Account .....	20,662
Improvement Fund .....	54,730
<b>TOTAL WATER FUND .....</b>	<b>\$161,644</b>



ED: Tri State Electric to temporary power pole.  
 ESTED: Clerk Banbury to mobile Advisory Commission concerning roomer Coordinator.  
 OVED: Francis Wallace release.  
 OVED: \$200 to help costs of person attending Development meeting.

#### ing of May 3, 2011

Budget Workshop for 2012.

#### ing of May 4, 2011

Budget Workshop for 2012.

#### ing of May 9, 2011

OVED: Proposed Agendas.

OVED: Payment of the presented in the amount of \$4.34.

OVED: Board Orders in the amount of \$6.

OVED: Junior College Certification for Diantha.

OVED: Reports from Officials and Department.

OVED: Fee for Edwards District CUP. Scheduled 9-30 a.m.

OVED: Discussion on Matter for May 16th at.

OVED: Medical Assistance CW053.

OVED: Medical Lien #11-AC070, #11-HB079, #11-NM079.

OVED: Valley County nger bill for or collect fees alley.

OVED: entity unless legally to do so. Prosecutor to as.

OVED: Implementing de.

OVED: Report from John concerning his activities and ation as Economic Development.

OVED: Established salary \$4,281 for interim period.

OVED: Official with completion ation within 6 months.

OVED: Allocation of Dispatch Operation.

OVED: Clerk should set up fund for Road Development.

OVED: Jerry Robinson proceed with a small repair ally.

OVED: Previously approved proposal for Tennessee.

OVED: Meeting minutes 25th and April 26th, 2011.

OVED: Appointment of sioner Moore to vote on budget.

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OVED: Appointment of sioner Moore to vote on budget.

OVED: Addition of Lett support for Cascade EMS to f May 12th.

OVED: Authorization rman to sign Planning ments when corrections.

OVED: Meeting minutes 25th and April 26th, 2011.

amount of \$202,281.70, holding \$5,000.00 for Economic Development.

APPROVED: Board Order claims in the amount of \$14,055.98.

APPROVED: Junior College Tuition Certification for Courtney Keith.

RECEIVED: Veteran's Service Officer report.

RECEIVED: Reports from Department Heads and Elected Officials.

APPROVED: Agreement with Tower/Comm Technology to erect antenna at Packer John.

APPROVED: 70 Tax Cancellations totaling \$17,600.

DENIED: Medical Assistance for Case #11-AC070, #11-NM079, #11-LM066.

RELEASED: Medical Assistance Lien for Case #11-AB072.

REQUESTED: Medical Lien for Case #11-GM060.

SIGNED: 17 CAT Fund Payment Assignments.

RECEIVED: Report from John Blave together with list of top 25 prospects.

DISCUSSED: John Blave's contract for services.

APPROVED: Election results for May 17th, 2011 as presented. In favor of local Option tax in McCall and election of Aaron Guest as Director of Sub-District Three of Southern Valley County Recreation District.

DISCUSSED: Concerns with present fee system used to reimburse County for dispatch services.

APPROVED: Authorization for Prosecuting Attorney to engage in offer of settlement for claim presented March 28, 2011.

RECEIVED: Pre-season Fire Update from Krassel and McCall District Rangers.

APPROVED: Authorization for Chairman to sign a Federal Highway grant request.

APPROVED: Quit claim for Nissula easement.

APPROVED: Meeting minutes of May 16th as corrected and May 12th, 2011.

APPROVED: Lawn Maintenance bid from Cutting Edge.

DISCUSSED: Updated recommendation from Tami Bishop Rhodes concerning Paid Time Off.

APPROVED: Resolution #11-12 for transfer of funds from Ambulance Fund into General Fund in amount of \$5,661.48.

APPROVED: Resolution #11-11 to transfer \$870.00 from Corner's 'B' Budget to his 'A' budget to meet payroll costs of Deputy Corner.

Meeting of May 31, 2011

APPROVED: Meeting agenda as amended.

DISCUSSED: County Coordination with other governments.

DISCUSSED: Heartland Hunger Food Bank.

APPROVED: Declaration of old Waterways equipment as surplus and purchasing new at prices quoted.

DISCUSSED: No Business Radio Tower Site.

APPROVED: Motion to terminate agreement with John Blave, Idaho Economic Development, LLC.

DISCUSSED: Future of Economic Development.

APPROVED: Easement as re-

ministrator. 1tc8/18

### NOTICE OF LOCAL OPTION TAX COMMITTEE HEARING Tuesday August 30th, 2010 9:30 am. City of Donnelly LOT Tax Committee Hearing

Notice is hereby given that the City of Donnelly LOT Tax Committee will hold a hearing on Tuesday, August 30, 2011, at 9:30 a.m. at the Donnelly Community Center located at 169 Halferty Street, Donnelly, Idaho for the purpose of receiving applications and presentations from interested persons regarding the Donnelly Local Option Tax Proceeds and to set priorities for LOT Funding for FY 2011-2012. The public is invited to attend.

Deadline is extended for written LOT Tax proposals and will be accepted at City Hall located at 169 Halferty Street, P.O. Box 725, Donnelly, Idaho 83615, until 5:00 P.M. Wednesday, August 24th, 2011. Full copies of the Donnelly Local Option Tax Ordinances are on file at City Hall, 169 Halferty, Donnelly, Idaho and LOT Tax dollars request forms can be downloaded from the City of Donnelly's website at [www.cityofdonnelly.org](http://www.cityofdonnelly.org) or obtained from City Hall.

Posted: August 15, Judy Linman, City Clerk 1tc8/18

### NOTICE OF PUBLIC HEARING DATE CHANGE FOR FY 2011-2012 BUDGET THURSDAY SEPTEMBER 1, 2011 - 6:30 PM

PUBLIC HEARING CITY OF DONNELLY, IDAHO BUDGET HEARING FOR FISCAL YEAR 2011/2012. Public Notice is hereby given that the City Council of the City of Donnelly, Idaho, will hold a public hearing for the consideration of the proposed budget for fiscal period October 1, 2011.

September 30, 2012, pursuant to provisions of Section 50-1002 Idaho Code. Said hearing is to be held at the Donnelly Community Center, 169 Halferty Street, Donnelly, ID, on Thursday, September 1, 2011 at 6:30 p.m. At said hearing any interested person may appear and show cause, if any, why said proposed budget should or should not be adopted. The proposed expenditures and revenues for fiscal year 2011/2012 will be reviewed for publishing by the City Council at their meeting on Monday August 22, 2011 at 6:00 p.m.

Posted: August 15, 2011, Judy Linman, City Clerk 1tc8/18

These notices inform the public of items to be bought or sold by bid and the terms of bidding.

### SALE OF CASCADE RURAL FIRE PROTECTION DISTRICT SURPLUS PROPERTY

The Cascade Rural Fire Protection District invites sealed bids for the purchase of a 1997 Ford 250 Truck, 4x4 extended cab with camper shell. The surplus property is sold as is, requires a minimum bid of \$6,500.00, and may be viewed at the Cascade Rural Fire Protection District fire station, 109 East Pine Street, Monday-Friday between the hours of 9 a.m. and 5 p.m. A check, money order or cash shall

opportunity to make their concerns known before a decision is made by the Responsible Official, Keith Lannom, Payette Forest Supervisor. The analysis is expected to be documented in an Environmental Assessment (EA). Your comments in response to this proposal will be considered as we prepare the EA, and there will be no comment period following publication of the EA. Comments should be specific and should address issues the Forest should consider.

Comments concerning the project must be postmarked or received within 30 days following publication of legal notice in the Idaho Statesman, tentatively scheduled to be published on Wednesday August 17, 2011. If the time period expires on a Saturday, Sunday, or Federal holiday, comments are due by the end of the next Federal working day. Comments received in response to this notice, including names and addresses of those who comment, will be part of the project record and available for public review. Only those who submit timely comments will have standing to appeal the project decision. The decision will be subject to appeal under 36 CFR 215.

Please send written comments to Keith Lannom, Payette National Forest, 300 W. Lakeside Ave. McCall, ID 83638, phone (208) 634-0701, fax (208) 634-0744. E-mail comments may be sent to [comments.interim@payette.mcall.us](mailto:comments.interim@payette.mcall.us) or [comments.mcall@fs.fed.us](mailto:comments.mcall@fs.fed.us). E-mail comments must be in an e-mail message or attached as a MS Word (.doc or .docx) document or rich text format (.rtf) only. Written or phone comments can be delivered during business hours of 8:00 a.m. to 4:30 p.m. Monday through Friday except Federal holidays. Hand delivered comments can be taken to the PNF Supervisor's Office at 300 W. Lakeside Ave., McCall, Idaho, during business hours. Each individual or representative from each organization that provides comment or otherwise expresses an interest in the project must either sign the comments or otherwise verify identity in order to attain appeal eligibility.

To request a paper copy of any documents or for further information please contact Paul Klasan, Project Leader, by phone at (208) 634-0630 or by email at [pk.lasner@fs.fed.us](mailto:pk.lasner@fs.fed.us) 1tp8/18

These notices inform you of properties in the process of foreclosure and the terms of bidding.

### NOTICE OF TRUSTEE SALE

NOTICE IS HEREBY GIVEN that on Thursday, the 8th day of December, 2011, at the hour of 1:30 o'clock P.M. of said day, at the offices of AmeriTitle, located at 700 South Main Street, Cascade, Valley County, Idaho, 83611, David E. Wishney, a member of the Idaho State Bar Association, as Successor Trustee, will sell at public auction to the highest bidder, for cash in lawful money of the United States of America, all payable at the time of sale, the following described real property situated in the County of Valley, State of Idaho, and de-

101, McCall, Idaho, JUST LAW, INC., as Successor Trustee, will sell at public auction to the highest bidder, for cash, in lawful money of the United States, all payable at the time of sale, the following described real property situated in the County of Valley, State of Idaho, and described as follows to wit:

Condominium Unit No. 49, Block 2, as shown on the Condominium Plat for Timberlost IV appearing in the records of Valley County, Idaho, as Instrument No. 92548 and as defined and described in that Condominium Declaration of Timberlost IV recorded in the records of Valley County, Idaho as Instrument No. 92550.

The Trustee has no knowledge of a more particular description of the above referenced real property, but for purposes of compliance with Section 60-113 Idaho Code, the Trustee has been informed the address of 1663 Timber Circle, McCall, ID, is sometimes associated with the said real property.

This Trustee's Sale is subject to a bankruptcy filing, a payoff, a reinstatement or any other conditions of which the Trustee is not aware that would cause the cancellation of this sale. Further, if any of these conditions exist, this sale may be null and void, the successful bidder's funds shall be returned, and the Trustee and the Beneficiary shall not be liable to the successful bidder for any damages.

Said sale will be made without covenant or warranty regarding title, possessions or encumbrances to satisfy the obligation secured by and pursuant to the power of sale conferred in the Deed of Trust executed by Skip D. Clapp, an unmarried man, as Grantor(s) with Mortgage Electronic Registration Systems, Inc., solely as nominee for Guild Mortgage Company, a California Corporation as the Beneficiary, under the Deed of Trust recorded October 30, 2009, as Instrument No. 346773, in the records of Valley County, Idaho. The Beneficial interest of said Deed of Trust was subsequently assigned to Guild Mortgage Company, recorded August 1, 2011, as Instrument No. 361850, in the records of said County.

THE ABOVE GRANTORS ARE NAMED TO COMPLY WITH SECTION 45-1506(4)(a), IDAHO CODE. NO REPRESENTATION IS MADE THAT THEY ARE, OR ARE NOT, PRESENTLY RESPONSIBLE FOR THIS OBLIGATION.

The default for which this sale is to be made is the failure to pay the amount due under the certain Promissory Note and Deed of Trust, in the amounts called for thereunder as follows:

Monthly payments in the amount of \$1,283.07 for the months of January 2011 through and including to the date of sale, together with late charges and monthly payments accruing. The sum owing on the obligation secured by said Deed of Trust is \$183,228.12 as principal, plus service charges, attorney's fees, costs of this foreclosure, any and all funds expended by Beneficiary to protect their security interest, and interest accruing at the rate of 5.50% from December 1, 2010, together with delinquent taxes plus

## FORECLOSURES

These notices inform you of properties in the process of foreclosure and the terms of bidding.

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(Continued on Page 14)





## City of Donnelly

169 Halferty Street  
P.O. Box 725  
Donnelly, ID 83615

Telephone (208) 325-8859 Fax (208) 325-4091

Judy Linman  
City Clerk/Treasurer

VIA FACIMILE 382-7107 and US MAIL

April 19, 2011

Archie Banbury  
County Clerk and Recorder  
PO Box 1350  
Cascade, ID 83611

Dear Archie,

On April 18, 2011 at the Donnelly City Council regularly scheduled meeting, the City Council set the date, time and place for the City of Donnelly's public budget hearing for Fiscal Year 2012.

The budget hearing will be at the Donnelly Community Center, 169 Halferty Street, in Donnelly at 7:00 pm on Monday, August 22, 2012.

Sincerely,

Judy Linman  
City Clerk



**SEWER FUND:**

Operation & Maintenance.....	\$38,400
Administration .....	30,272
Notes Payable.....	13,349
Reserve Account.....	23,897
Improvement Fund .....	31,795
<b>TOTAL SEWER FUND .....</b>	<b>\$137,714</b>

**DEPOT CENTER:**

Operation & Maintenance.....	\$ 17,212
Economic Development .....	2,000
Improvement Fund .....	12,000
Security Deposit.....	500
<b>TOTAL DEPOT CENTER.....</b>	<b>\$31,712</b>

**CITY LIBRARY**

Building Upgrades.....	1,000
Donations.....	250
Operation and Maintenance.....	3,300
Books.....	2,100
Improvement Fund.....	726
<b>TOTAL CITY LIBRARY.....</b>	<b>\$ 7,376</b>

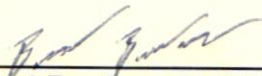
**TOTAL ALL EXPENSES:..... \$533,477**

**Section 3: That a general tax levy on all taxable property within the City of Donnelly be levied in the amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2011.**

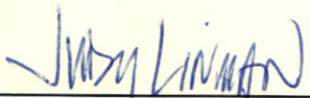
**Section 4: All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.**

**Section 5: This ordinance shall take effect and be in full force upon its passage, approval and publication in one issue of the Star News, a newspaper of general circulation in the City of Donnelly and the official newspaper of said City.**

**Passed and approved this 1st day of September, 2011.  
Published 9/08/11, Star News.**

  
\_\_\_\_\_  
**Brad Backus, MAYOR**

**Attest:**

  
\_\_\_\_\_  
**Judy Linman, CITY CLERK**









shrubs, vines, hedges and other plants upon the right-of-way of any street, alley, sidewalk, or other public places in the City.

#### **XV. COMPENSATORY PAYMENTS**

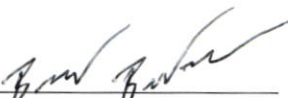
In the event any person removes, destroys or damages any public tree except as otherwise required by law, that person shall be required to replace such tree with a tree(s) of equivalent dollar value on public property, unless otherwise determined by the City Clerk. The value of a tree shall be determined by the City Tree Board in accordance with accepted plant appraisal methods as set forth in the 9<sup>th</sup> edition of "The Guided for Plant Appraisal", published by the International Society of Arboriculture of the same as amended from time to time. If no suitable location exists in the vicinity of the tree removed or if the replacement tree(s) is of lesser value, the person causing the tree to be removed shall make a compensatory payment to the City of Donnelly equal to the difference in value between the tree removed and any replacement tree(s). Any public tree that is determined by the City Tree Board to be damaged, but not sufficiently to justify its removal, shall be considered to be devalued. The amount of devaluation shall be paid to the City by the person causing the damage. Compensatory payments shall be paid into a fund established for that purpose and restricted to use for community forestry programs.

#### **XVI. PENALTIES**

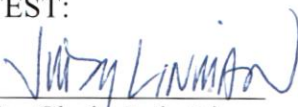
Any person who violates any provision of this Ordinance or who fails to comply with a lawful order of the City Clerk or City Tree Board shall be guilty of a misdemeanor. Any person convicted of a misdemeanor under the provisions of this Ordinance may be punished by a fine not to exceed \$300 or be imprisoned for a period not to exceed 6 months or by both such fine and imprisonment for each separate offense.

PASSED AND APPROVED THIS 20<sup>th</sup> DAY OF AUGUST 2012

CITY OF DONNELLY

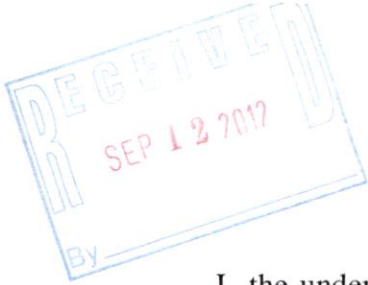
  
\_\_\_\_\_  
Mayor, Brad Backus

ATTEST:

By   
\_\_\_\_\_  
City Clerk, Judy Linman

Adopted City Council Meeting 8/20/12  
Published Star News 9/13/12

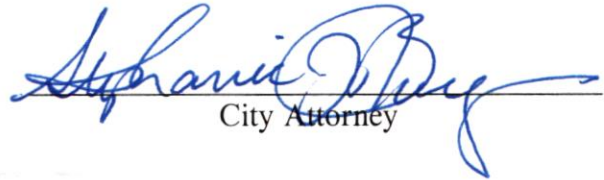




# CERTIFICATION OF CITY ATTORNEY

I, the undersigned City Attorney for and legal advisor to the City of Donnelly, Idaho, hereby certify that I have read the foregoing Summary of Ordinance No. 214 of the City of Donnelly and that the same is true and complete and provides adequate notice to the public of the contents of said Ordinance.

DATED as of the 11<sup>th</sup> day of September.

  
City Attorney



abnormality, scenic enhancement, old age if the tree is healthy and in good condition.

- c. Riparian zones in subdivisions or business areas may not be damaged without a permit from City Clerk.
- d. Upon the discovery of any destructive or communicable disease or other pestilence which endangers the growth or health of trees, or threatens to spread disease or insect infestations, the Tree Board shall at once cause written notice to be served upon the owner of the property upon which such diseased or infested tree is situated, and the notice shall require such property owner to eradicate, remove or otherwise control such condition within reasonable time to be specified in such notice.
- e. Private Trees: The City Clerk or his/her official designee has the authority to enter onto private property whereon there is located a tree, shrub, plant or plant part that is suspected to be a public nuisance and to order its removal if necessary. Public nuisance is defined as any tree with an infectious disease or insect problem; dead or dying trees; a tree or limb(s) that obstruct street lights, traffic signs, the free passage of pedestrians, or vehicles; a tree that poses a threat to safety.
  - i. The City Clerk may cause a written notice to be personally served or sent by mail to the owner of the particular property.
  - ii. In the event the nuisance is not abated by the date specified in the notice, the City Clerk is authorized to cause the abatement of said nuisance. The reasonable cost of such abatement may be charged to the subject property owner. Monies which have not been recovered through the City bill collection procedures may result in a lien against the property or assessed on taxes as provided for in Idaho Code Title 50. In addition, the owner of the property upon such the nuisance is located may be subject to prosecution under this Chapter for maintaining a public nuisance. Nothing in this provision shall be construed to exempt any person from the requirement of obtaining permits under VI.

### **XIII. APPEALS**

Any person affected by an order, denial, or revocation of a license or permit by the City Clerk or Tree Board may appeal such order, denial or revocation to the Donnelly City Council. Such appeal shall be filed in writing and submitted to the City Clerk within 10 days of the dated of the notification of the decision of the City Administrator. The appeal shall be heard by the City Council. Action by the City Clerk or Tree Board shall be delayed until the decision of the City Council is rendered. The City Council may in conformity with the provisions of this Chapter reverse or affirm or modify wholly or partly, the order, denial, or revocation of any permit and the decision of the City Clerk or Tree Board. The Decision of the City Council shall be final.

### **XIV. ENFORCEMENT**

The City Clerk shall have the power to promulgate and enforce rules, regulations and specifications concerning the trimming, spraying, removal, planting, pruning and protection of trees,



- a. care and maintenance of public owned trees and shrubs
- b. removal of dead, diseased, or hazardous City trees and shrubs
- c. controlling insects and diseases of City trees and shrubs
- d. Care and maintenance of all public trees in the downtown area.

#### **IX. Public Nuisances**

The following are hereby declared public nuisances under this ordinance:

- a. any tree or shrub which harbors pathogens or injurious insects which reasonably may be expected to harm other trees or shrubs.
- b. any tree or shrub which obstructs the free passage of pedestrian or vehicular traffic or which obstructs a street light or traffic control device.
- c. any tree or shrub or portion thereof which obstructs the view in the “visibility triangle” as defined by Idaho Code.
- d. any tree or shrub which, by reason of location or condition, constitutes an imminent danger to the health, safety, or welfare of the general public.

#### **X. Right to Inspect Suspected Nuisance Trees and Shrubs**

The City of Donnelly reserves the right to inspect suspected nuisance trees and shrubs. Officer, agents, servants and employees of the City shall have the authority to enter onto private property whereon there is reasonable cause to believe that there is located a tree or shrub that is suspected to be a public nuisance as defined herein. It is unlawful and shall be a misdemeanor to take action to prevent, delay or otherwise interfere with the City’s performance of supervisory or inspection responsibilities.

#### **XI. Landscaping**

In new subdivisions or when the development of commercial property occurs, the Tree Committee shall review landscaping plans and make recommendations to the Donnelly Planning and Zoning Committee. Landscaping plans may require street trees to be planted in any of the streets, parking lots, parks and other public abutting lands henceforth developed and/or subdivided.

#### **XII. Responsibilities of Adjacent Property Owners**

Any person in possession of private property shall maintain trees upon adjacent public rights of way and any trees upon private property which may affect public property, in a safe, healthy condition in compliance with the provisions of this ordinance:

- a. No person shall plant, remove, cut above the ground, or disturb any tree on any street, park, or other property managed by the City of Donnelly without first filing an application and procuring a permit from the City Clerk. The person receiving the permit shall abide by the standards set forth in this ordinance.
- b. Tree Protection: The Tree Committee will have as one their duties the location, selection and identification of any trees which qualify as “Landmark Trees”. A tree may qualify as a Landmark Tree if it meets one or more of the following criteria: species rarity, documented association with a historical event or person,



properties, but is not limited to, streets, alleys, sidewalks, tree lawn, provisions for public utilities, cut and fill slopes and open spaces.

**Public Trees:** are trees growing on or within any street, park, or public property owned or managed by the City of Donnelly.

**Shrub:** is a woody perennial plant, branched at or near the base and which at maturity is expected to grow less than fifteen (15) feet in height.

**Street Trees:** are trees, shrubs, brushes and all other woody vegetation on land lying between property lines on either side of a public street, avenue, or alley within the City.

**Topping:** is the severe cutting back of limbs within a trees' crown to such a degree that only stubs remain; or the removal of the top part (trunk and limbs) thereby removing a significant portion of the normal canopy and thus disfiguring the tree.

**Tree:** is a woody perennial plant, usually having one main stem or trunk and many branches and which, at maturity, is expected to exceed fifteen (15) feet in height and two (2) inches in diameter. The failure to achieve such height at maturity shall not preclude its consideration as a tree.

**Tree Committee:** The citizen committee established and designated as the "Tree Committee", sanctioned by the Donnelly City Council to be the advisory body, which may assist the City in its efforts to carry out a tree management program and may recommend regulations and standards for the planting, care, and maintenance of the public trees and private trees within the City.

**Tree Lawn:** means that portion of the public right-of-way lying between the street and private property lines which is generally unimproved and planted with grass or other vegetation.

## **VI. Permits**

Any person desiring a permit to plant, remove, cut, or in any way damage publicly owned trees on or within the City properties shall file with the City Clerk an application to be approved by the City, setting forth therein the detail of the work that is contemplated and the location and address of the same. Upon filing of such application, the City Clerk shall investigate the contemplated work and if it is desirable, shall issue a written permit. All work performed on public owned trees will be done under the direct supervision of an ISA Certified Arborist, or under ANSI standards. City employees are not required to obtain permits.

## **VII. Insurance**

Before any permit shall be issued each applicant shall first file evidence of possession of worker compensation and liability insurance in the minimum amounts of \$1,000,000.00 for bodily injury or death and \$500,000.00 property damage indemnifying the City or any person injured or damaged resulting from the pursuit of such endeavor as herein described.

## **VIII. Care of Trees within the City of Donnelly**

The City of Donnelly shall be responsible for the following:



## City of Donnelly Tree Ordinance 214 – August 20, 2012

### I. Purpose

It is the purpose of the ordinance to promote and protect the public health, safety, and general welfare by providing for the regulation of the planting, maintenance, and removal of trees, shrubs, and other plants within the City of Donnelly, Idaho.

### II. Authority

There is hereby created and established a City Tree Board for the City of Donnelly, Idaho, which shall consist of five members that do not have to be residents of Donnelly, who shall be appointed by the mayor with the approval of the City Council. Members of the board shall serve without compensation.

### III. Term of Office

The term of the five persons to be appointed by the mayor shall be three years, except that the term of two of the members appointed to the first board shall be for only one year and the term of two members of the first board shall be for two years. In the event that a vacancy shall occur during the term of any member, his or her successor shall be appointed for the unexpired portion of the term.

### IV. Applicability

This ordinance provides full power and authority over all trees, plants and shrubs located within street right-of-way, parks and public places of the City and to trees, plants and shrubs located on private property that constitute a hazard or threat as described herein.

### V. Definitions

The terms used in this chapter shall have the meanings described below:

**ANSI A300:** The American National Standard for Tree Care Operations – Tree, Shrub and Other Woody Plant Maintenance – Standard Practices. This is a document offering basic performance standards for tree pruning, published in 1995 by the American National Standards Institute (ANSI) or the same as amended from time to time.

**Community Forest:** is the sum of all trees and shrubs within the City.

**Hazard:** Any tree, public or private, with visibly defined structural defects likely to cause failure of all or part of the tree, and be a danger to public safety.

**Owner:** means the legal owner or owners of real property in the City of Donnelly.

**Person:** is any individual, firm, partnership, or corporation.

**Pest:** Any insect, disease or other organism harmful to trees.

**Public Right-of-Way:** is improved or unimproved public property owned by, dedicated to, or deeded to the public or the public uses for the purposes of providing vehicular, pedestrian and other public use. Such public property provides circulation and travel to the abutting



**SCANNED**

**CITY OF DONNELLY ORDINANCE NUMBER 215**

AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1 %) TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION UNDER IDAHO CODE 63-3601, *et seq.*, IDAHO SALES TAX ACT; PROVIDING FOR A SEVEN (7) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES; CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS, RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY, IDAHO:

SECTION 1. FINDINGS: The City Council of the City of Donnelly hereby finds that said City has a population not in excess of 10,000 according to the most recent census and is a City that derives the major portion of its economic well being from people catering to recreational needs and meeting needs of people traveling to said destination City for an extended period of time; that said City has a significant economic dependence upon visitors and travelers passing through or staying in the community and said City; and, that said visitors and travelers require services of said City which place an undue burden upon the taxpayers of said City.

SECTION 2. DEFINITIONS: For the purposes of this Ordinance, the following terms, phases, words and derivations shall have the meaning given herein.

(A) In the City of Donnelly means within the municipal boundaries of the City of Donnelly, Valley County, Idaho.

(B) Person: The term "person" includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business



trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

(C) Purchase: The term “purchase” means any transfer, rental, exchange, or barter, conditional or otherwise, in any manner or by any means whatsoever, of tangible personal property for a consideration. A transaction whereby the possession of property is transferred but the seller retains the title as security for the payment of the price is a purchase. A transfer for a consideration of any publication or of tangible personal property which has been produced, fabricated, or printed to the special order of the customer is also a purchase.

(D) Occupancy Rental: Means and includes the rental or leasing of lodging and other sleeping accommodations to members of the public for a fee of any hotel room, motel room, condominium, vacation rental, home, room, recreational vehicle park (RV Park) space, camping space or any other sleeping accommodations, except where a residence is maintained continuously under terms of a lease or similar agreement for a period in excess of thirty (30) days.

(E) Retail sale - Sale at retail: The terms “retail sale” or “sale at retail” means a sale for any purpose other than resale in the regular course of business or lease or rental of property in the regular course of business where such rental or lease is taxable under section 63-3612(h), Idaho Code.

1. All persons engaged in constructing, altering, repairing or improving real estate, are consumers of the material used by them; all sales to or use by such persons of tangible personal property are taxable whether or not such persons intend resale of the improved property.

2. For the purpose of this chapter, the sale or purchase of personal property incidental to the sale of real property or used mobile homes is deemed a sale of real property.

(F) Retailer: The term “retailer” includes:

1. Every seller who makes any retail sale or sales of tangible personal property and every person engaged in the business of making retail sales at auction of tangible personal property owned by the person or others.

2. Every person engaged in the business of making sales for storage, use, or other consumption or in the business of making sales at auction of tangible personal property owned by the person or others for storage, use, or other consumption.

3. Every person making more than two (2) retail sales of tangible personal property during any twelve (12) month period, including sales made in the capacity of assignee for the benefit of creditors, or receiver or trustee in bankruptcy, or every person making fewer sales who holds himself out as engaging in the business of selling such tangible personal property at retail or who sells a motor vehicle.

4. When the City Clerk determines that it is necessary for the efficient



administration of this act to regard any salesmen, representatives, peddlers, or canvassers as agents of the dealers, distributors, supervisors, or employers under whom they operate or from whom they obtain the tangible personal property sold by them, irrespective of whether they are making sales on their own behalf or on behalf of such dealers, distributors, supervisors, or employers, the City Clerk may so regard them and may regard the dealers, distributors, supervisors, or employers as retailers for the purpose of this act.

5. Persons conducting both contracting and retailing activities. Such persons must keep separate accounts for the retail portion of their business and pay tax in the usual fashion on this portion.

(G) Sale: The term “sale” means any transfer of title, exchange or barter, conditional or otherwise, of tangible personal property for a consideration and shall include any similar transfer of possession found by the City Clerk to be in lieu of, or equivalent to, a transfer of title, exchange or barter. “Sale” shall also include the following transactions when a consideration is transferred, exchanged or bartered:

1. Producing, fabricating, processing, printing, or imprinting of tangible personal property for consumers who furnish, either directly or indirectly, the tangible personal property used in the producing, fabricating, processing, printing, or imprinting.
2. Furnishing, preparing, or serving food, meals, or drinks and nondepreciable goods and services directly consumed by customers included in the charge thereof
3. A transfer of possession of property where the seller retains the title as security for the payment of the sales price.
4. A transfer of the title or possession of tangible personal property which has been produced, fabricated, or printed to the special order of the customer, or of any publication.
5. Admission to a place or for an event in Idaho, provided that an organization conducting an exempt function as defined in section 527 or exempted by section 501(c)(3) of the Internal Revenue Code, as incorporated in section 63-3004, Idaho Code, and collecting any charges for attendance at the aforementioned event, shall not have those admission charges be defined as a sale if the event:
  - (i) Is not predominately recreational or commercial; and
  - (ii) Any included entertainment value is minimal when compared to the charge for attendance; andSuch entity has paid sales and use tax on taxable property or services used during the event.
6. The use of or the privilege of using tangible personal property or facilities for recreation.
7. Providing an Occupancy Rental.
8. The lease or rental of tangible personal property.

(H) Sales price:

1. The term “sales price” means the total amount for which tangible personal



property, including services agreed to be rendered as a part of the sale, is sold, rented or leased, valued in money, whether paid in money or otherwise, without any deduction on account of any of the following:

- i. The cost of the property sold. However, in accordance with such rules as the City Clerk may prescribe, a deduction may be taken if the retailer has purchased property for some purpose other than resale or rental, has reimbursed his vendor for tax which the vendor is required to pay to the City or has paid the use tax with respect to the property, and has resold or rented the property prior to making any use of the property other than retention, demonstration or display while holding it for sale in the regular course of business. If such a deduction is taken by the retailer, no refund or credit will be allowed to his vendor with respect to the sale of the property.
  - ii. The cost of materials used, labor or service cost, losses, or any other expense.
  - iii. The cost of transportation of the property prior to its sale.
  - iv. The face value of manufacturer's discount coupons. A manufacturer's discount coupon is a price reduction coupon presented by a consumer to a retailer upon purchase of a manufacturer's product, the face value of which may only be reimbursed by the manufacturer to the retailer.
2. The term "sales price" does not include any of the following:
- i. Retailer discounts allowed and taken on sales, but only to the extent that such retailer discounts represent price adjustments as opposed to cash discounts offered only as an inducement for prompt payment.
  - ii. Any sums allowed on merchandise accepted in payment of other merchandise, provided that this allowance shall not apply to the sale of a "new manufactured home" or a "modular building" as defined herein.
  - iii. The amount charged for property returned by customers when the amount charged therefore is refunded either in cash or credit; but this exclusion shall not apply in any instance when the customer, in order to obtain the refund, is required to purchase other property at a price greater than the amount charged for the property that is returned.
  - iv. The amount charged for labor or services rendered in installing or applying the property sold, provided that said amount is stated separately and such separate statement is not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property; except that charges by a manufactured homes dealer for set up of a manufactured home shall be included in the "sales price" of such manufactured home.
  - v. The amount of any tax (not including, however, any manufacturers' or importers' excise tax) imposed by the United States upon or with respect to retail sales whether imposed upon the retailer or the consumer.
  - vi. The amount charged for finance charges, carrying charges, service charges, time-price differential, or interest on deferred payment sales, provided such charges are not used as a means of avoiding imposition of this tax upon the actual sales price of the tangible personal property.



vii. Delivery and handling charges for transportation of tangible personal property to the consumer, provided that the transportation is stated separately and the separate statement is not used as a means of avoiding imposition of the tax upon the actual sales price of the tangible personal property; except that charges by a manufactured homes dealer for transportation of a manufactured home shall be included in the "sales price" of such manufactured home.

viii. Manufacturers' rebates when used at the time of a retail sale as a down payment on or reduction to the retail sales price of a motor vehicle to which the rebate applies. A manufacturer's rebate is a cash payment made by a manufacturer to a consumer who has purchased or is purchasing the manufacturer's product from the retailer.

ix. The amount of any fee imposed upon an outfitter as defined in section 36-2102, Idaho Code, by a governmental entity pursuant to statute for the purpose of conducting outfitting activities on land or water subject to the jurisdiction of the governmental entity, provided that the fee is stated separately and is presented as a use fee paid by the outfitted public to be passed through to the governmental entity.

x. The amount of any discount or other price reduction on telecommunications equipment when offered as an inducement to the consumer to commence or continue telecommunications service, or the amount of any commission or other indirect compensation received by a retailer or seller as a result of the consumer commencing or continuing telecommunications service.

3. The sales price of a "new manufactured home" or a "modular building" as defined in this act shall be limited to and include only fifty-five percent (55%) of the sales price as otherwise defined herein.

4. Taxes previously paid on amounts represented by accounts found to be worthless may be credited upon a subsequent payment of the tax provided in this chapter or, if no such tax is due, refunded. If such accounts are thereafter collected, a tax shall be paid upon the amount so collected.

5. Tangible personal property when sold at retail for more than eleven cents (\$.11) but less than one dollar and one cent (\$1.01) through a vending machine shall be deemed to have sold at a sales price equal to one hundred seventeen percent (117%) of the price which is paid for such tangible personal property and/or its component parts including packaging by the owner or operator of the vending machines.

(I) Sales Tax Act shall mean the Idaho Sales Tax Act, Idaho Code 63-3601, *et seq.*, including subsequent amendments thereto, which is hereby adopted by reference. The definitions provided herein may be amended from time to time in accordance with corresponding amendments that may be made to the Sales Tax Act.



(J) Seller: The term “seller” means every person making sales at retail or retail sales to a buyer or consumer, whether as agent, broker or principal.

(K) Tangible Personal Property

1. The term “tangible personal property” means personal property which may be seen, weighed, measured, felt or touched, or which is in any other manner perceptible to the senses.

2. The term “tangible personal property” includes any computer software which is not a custom computer program.

(i) As used in this subsection, the term “computer software” means any computer program, part of a program or any sequence of instructions for automatic data processing equipment or information stored in an electronic medium. Computer software is deemed to be tangible personal property for purposes of this chapter regardless of the method by which the title, possession or right to use the software is transferred to the user.

(ii) As used in this subsection, the term “custom computer program” means any computer software (as defined in this subsection) which is written or prepared exclusively for a customer and includes those services represented by separately stated charges for the modification of existing prewritten programs when the modifications are written or prepared exclusively for a customer. The term does not include a “canned” or prewritten program which is held or existing for general or repeated sale, lease or license, even if the program was initially developed on a custom basis or for in-house use. Modification to an existing prewritten program to meet the customer’s needs is custom computer programming only to the extent of the modification, and only to the extent that the actual amount charged for the modification is separately stated on invoices, statements, and other billing documents supplied to the purchaser.

3. The term “tangible personal property” does not include advertising space when sold to an advertiser or its agent by the publisher of the newspaper or the magazine in which the advertisement is displayed or circulated.

(L) Taxpayer: The term means any person subject to or liable for any taxes imposed by this Ordinance.

SECTION 3. IMPOSITION AND RATE OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1%) SALES TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION: The City of Donnelly hereby imposes and shall collect certain local-option non-property taxes, as follows:

(A) A municipal sales tax is hereby imposed upon each sale at retail within the City of Donnelly, Idaho, at the rate one percent (1%) of the sales price of all property subject to taxation under Idaho Code 63-3601, *et seq.*, Idaho Sales Tax Act, including subsequent amendments thereto;



SECTION 6. HEARING AND REVIEW BY CITY COUNCIL:

(A) The city council shall have the responsibility to develop annual budgets and make specific recommendations for the use of the local option non-property tax revenues derived from the taxes assessed pursuant to this Ordinance.

(B) The City Council will annually host at least one public meeting prior to its annual budget hearing for the upcoming fiscal year. At such meeting, the City Council shall hear all requests which have been made for the use of the non-property tax revenues. Following the public meeting, the City Council shall develop a proposed budget for the use of the said revenues to be included in the overall City budget.

SECTION 7. AUTHORIZATION FOR CITY CLERK TO ADMISTER, REGULATE AND COLLECT SAID NON-PROPERTY TAXES: The City Clerk of the City of Donnelly is hereby authorized and empowered to administer, regulate and collect payment of all non-property taxes adopted and imposed by this Ordinance. Said Clerk shall have all of the powers set forth in this Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance.

SECTION 8. CREATION OF PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT FUNDS: Pursuant to Idaho Code section 50-1045, there is hereby created in the office of the city clerk a fund to be designated as the "municipal property tax relief fund." There also is hereby created a "general capital improvement fund." Any revenues collected under this Ordinance in excess of the amount budgeted by the city council for the use of said revenues shall be placed by the city clerk into the municipal property tax relief fund. Such excess revenues shall be used to replace city property taxes in the ensuing fiscal year by the amount of all excess revenues placed in said municipal property tax relief fund.

SECTION 9. PERMITS REQUIRED AND ISSUANCE OF PERMITS:

(A) Every person desiring to engage in or conduct business of retail sales within this City shall file with the City Clerk an application for a City of Donnelly local-option non-property tax permit for each place of business. A separate permit is required for each place of business within the City. Every application for said permit shall be made upon a form prescribed by the City Clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the business or places of businesses, and such other information as the City may require. The application shall be signed by the owner, if they are a natural person; or in the case of an association or partnership, by a member or partner, in the case of a corporation, by an executive officer or other person authorized by the corporation to sign the application.

(B) Upon filing an application meeting the requirements set out above, the City Clerk shall issue to each applicant a permit for each place of business. A permit shall not be assignable, and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at



(B) When the sales price involves a fraction of a dollar, said local-option non-property taxes shall be collected on that fractional portion of the price by adding thereto the tax based upon a bracket system. The bracket system for the collection of the one percent (1%) sales tax shall be as set forth in Exhibit A, attached hereto and made a part hereof by reference. The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this Ordinance, and not separately upon each item purchased. The retailer may retain any amount collected under said bracket system which is in excess of the amount of tax for which they are liable to the City during the period as compensation for the work of collecting said tax.

(C) All monies collected and/or retained under the provisions of this Ordinance shall be held in trust for the City of Donnelly and for payment thereof to the City Clerk in the manner and at the times provided in this Ordinance.

(D) This Ordinance, as well as Idaho State Law, provides that when there is a retail sales transaction within the City of Donnelly, a local-option sales tax is imposed. For a sale of goods, a sale is made in the City when title passes to the buyer in the City. When delivery of goods occurs in the City of Donnelly title passes at the time of delivery. If goods are shipped from outside the City of Donnelly into the City, the Seller must obtain a City of Donnelly local-option non-property tax permit pursuant to the terms of Section 9, and the sale is subject to the local-option sales tax. Alternatively, when goods are delivered by a seller within the City of Donnelly to a location outside the City, then title generally passes outside the City, and no sales tax is owed to the City.

SECTION 4. DURATION OF TAXES: The non-property taxes authorized and collected under this Ordinance are hereby imposed for a duration of SEVEN (7) years from the effective date of this Ordinance.

SECTION 5. PURPOSES OF TAX REVENUES: The local option non-property tax revenue derived from and collected under this Ordinance shall be used only for the following purposes:

- (A) New paving, parking, bike paths, public transit, and transportation;
- (B) Matching funds to leverage grant funding;
- (C) Public Safety;
- (D) Parks and land acquisition for new parks facilities;
- (E) City beautification including, but not limited to, open space acquisition, streetscapes, burial of overhead utility lines;
- (F) Recreational and cultural activities and facilities including, but not limited to, library, community art and cultural events;
- (G) Animal shelter support (Currently MCPAWS);
- (H) Economic growth, marketing, advertising, promotion and development;
- (I) A General Capital Improvement Fund; and
- (J) Direct costs to collect and enforce the tax.



all times be conspicuously displayed at the location for which it was issued. Issuance of a permit may be subject to additional requirements as set forth in this Ordinance.

(C) On the face of the permit shall be fixed a municipal non-property tax number which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the non-property tax imposed under this Ordinance.

✕ SECTION 10. METHOD FOR PAYMENT OF TAXES:

(A) The taxes imposed by this Ordinance shall be computed and paid for each calendar month. Said taxes are due and payable to the City Clerk on or before the 20<sup>th</sup> day of the succeeding month. The amount of tax paid shall be computed on all sales subject to taxation under this Ordinance. Each person required to hold a City of Donnelly local-option non-property tax permit and number shall file a City of Donnelly local-option non-property tax return and a copy of their Idaho State Sales Tax Return for the month at the same time said taxes are paid to the City Clerk, unless said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the City Clerk in writing and the City Clerk thereupon may require reporting of State Tax Returns over some other period. ~~but shall require payment of taxes on a monthly basis.~~

(B) The first payment of taxes under this Ordinance shall be due and payable together on the 20<sup>th</sup> day of February, 2013, for that period beginning January 1, 2013, and ending January 31, 2013. Thereafter all payments shall be made monthly.

(C) A City of Donnelly local-option non-property tax return shall be filed each and every month by every person engaging in sales subject to taxation under this Ordinance regardless of whether or not any tax is due. Returns shall be signed by the person required to file the return or by a duly authorized agent. **OR**

(D) Unless a said person has been permitted in writing by the Idaho State Tax Commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the City Clerk in writing and the City Clerk thereupon may require reporting of State Tax Returns over some other period, a quarterly payment option.

(E) A valid sales tax exemption certificate issued by the Idaho State Tax Commission upon filing a copy thereof with the City Clerk shall have the same effect to exempt the sale from the taxes imposed hereunder as in the Idaho Sales Tax Act.



#### SECTION 11. AUDITS - DEFICIENCY DETERMINATIONS:

- (A) The City Clerk may order an audit of any taxpayer under this Ordinance for the purpose of ascertaining the correctness or completeness of any return or payment.
- (B) If any error or omission is discovered in such audits or in any other way, the City Clerk may compute and determine the amount of tax due upon the basis of facts obtained from such information within its possession and assert a deficiency. One or more deficiency determinations may be made for the amount due for one or for more than one period. In making such a determination, the City Clerk may offset over payments against amounts due. Further, said determinations shall be made for the period or periods in respect to which the person fails to make a return and shall be based upon any information which is in the City Clerk's possession.
- (C) The City Clerk shall give written notice of its determination and the amount of its deficiency, including interest, at the rate of twelve percent (12%) per annum from the date due, to the person from whom such deficiency amount is due. Such notice may be given personally or mailed to the person at the address furnished to the City Clerk in the non-property tax permit application.

#### SECTION 12. RE-DETERMINATION OF DEFICIENCY:

- (A) Any person against whom a deficiency determination is made under this Ordinance, or any person directly interested, may petition in writing for a re-determination within thirty (30) days after service upon the person of notice thereof. If the petition for re-determination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.
- (B) If a petition for re-determination is filed with the thirty (30) day period the City Clerk shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person ten (10) days notice of the time and place of the hearing personally or by mail addressed to the person at the address furnished to the City Clerk in said person's application for a non-property tax permit.

#### SECTION 13. APPEALS, INTEREST ON DEFICIENCY:

- (A) When a re-determination is made, the City Clerk shall give notice to the taxpayer against whom the re-determination is made. Within thirty (30) days of the date upon which such notice of re-determination is mailed or served, the taxpayer may file an appeal with the City Council or may file a complaint with the District Court for review of the City Clerk's re-determination. There shall be no right of review to the City Council nor to the District Court on the determination of taxes due made by the City Clerk unless a re-determination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance or proceeding to collect for its collection shall be made, begun or

prosecuted until such notice has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of re-determination, nor if a protest is filed until a decision on the protest becomes final. If the taxpayer does not protest to the City Council or file an action in District Court within the time prescribed in this section, the deficiency shall be assessed and shall become due and payable upon notice and demand from the City Clerk.

(B) Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the City Clerk and shall be collected as part of the tax at the rate of twelve percent (12%) per annum from the date prescribed for payment of the tax.

#### SECTION 14. COLLECTIONS AND ENFORCEMENT:

As soon as practical after monthly City of Donnelly local-option non-property tax return and payment is filed, the City Clerk shall examine the same and determine the correct amount of the tax. For the purpose of ascertaining the correctness of any payment determining the amount of tax due where none has been made, determining liability of any person for any tax payable under this Ordinance, or the liability at law or in equity of any person in respect to any tax provided by this Ordinance or collecting any such liability, the City Clerk, or duly authorized deputy, is authorized (1) to examine the books, papers, records, or other data which may be relevant or material to the inquiry; (2) to summon the person liable for the tax or any officer, agent or employee of such person, or any person having possession, custody or care of books of accounting containing entries relating to the business of the person liable for the tax, to appear before the City Clerk, or deputy, at a time and place named in its summons to produce such books, papers, records or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

#### SECTION 15. REFUNDS, LIMITATIONS AND INTEREST:

(A) If the City Clerk determines that any amount due under this Ordinance has been paid more than once or has been erroneously or illegally collected or computed, the City Clerk shall set forth that fact in its records and the excess amount paid or collected may be credited on any amount due or payable to the City Clerk for non-property taxes from that person, and any balance refunded to the person by whom it was paid or to his successors, administrators or executors.

(B) No such credit or refund shall be allowed or made after one (1) year from the time the payment was made unless before the expiration of such period a claim therefore is filed by the taxpayer.

(C) Interest shall be allowed on the amount of such credits or refunds at the rate of twelve percent (12%) per annum from the date which such tax was paid.

(D) Appeal from the City Clerk's decision denying in part or in whole a claim for refund shall be made in accordance with the laws of the State of Idaho with regard to claims against municipalities.



SECTION 16. RESPONSIBILITY FOR PAYMENT OF TAXES:

Every person with a duty to account for or pay over any tax imposed by this Ordinance on behalf of a corporation, as an officer employee of the corporation, or on behalf of a partnership, as a member employee of the partnership shall be personally liable for payment of such tax, plus penalties and interest.

SECTION 17. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION:

(A) The amount of taxes imposed under this Ordinance shall be assessed within three (3) years of the time the return upon which the tax asserted to be due was or should have been filed, whichever is later; provided, however, if a deficiency determination or assessment has been made within the prescribed time, such tax may be collected within a period of six (6) years after assessment. The running of limitations provided by this section shall be suspended for the period during which the City Clerk is prohibited from making the assessment or from collecting or proceeding in Court due to a petition for re-determination or an appeal therefrom, and for thirty (30) days hereafter.

(B) In the case of taxes due during the lifetime of a decedent, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for re-determination or any appeal therefrom.

(C) In the case of a false or fraudulent return with intent to evade tax, or of a failure to file a return, the tax may be assessed, or a proceeding in Court for collection of such tax may be begun without assessment, at any time within three (3) years after the date of the discovery of the facts constituting the fraud.

SECTION 18. SUCCESSORS' LIABILITY:

(A) If a vendor liable for any amount of tax under this Ordinance sells out his business or stocks and goods, the vendee shall make an inquiry to the City Clerk and withhold from the purchase price any amount of tax that may be due under this Ordinance until such time as the vendor produces receipt stating that no amount is due.

(B) If the purchaser of business or stock of goods fails to withhold from the purchase price as above required, they are personally liable for the payment of the amount required to be withheld by them.

SECTION 19. GENERAL ADMINISTRATION BY CITY CLERK:

(A) The City Clerk shall enforce the provisions of this Ordinance and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement. The City Clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountants,

investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Ordinance, and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance. If the Taxpayer is found to be in violation of this Ordinance, costs of the audit and administrative fees are hereby authorized and may be assessed by the City.

(B) Taxpayers in the City of Donnelly shall keep such records, receipts, invoices, and other pertinent papers as the City Clerk may require. Each such taxpayer who files tax payments required under this Ordinance shall keep all such records for not less than four (4) years after making such payments unless the City Clerk in writing authorizes their destruction.

(C) The City Clerk, or any person authorized in writing by the Clerk, may examine the books, papers, records, and equipment of any taxpayer or any person liable for any tax, and may investigate the character of the business of the person in order to verify the accuracy of any return made, or if no return is made by the person, to ascertain and determine the amount required to be paid. Any taxpayer whose pertinent records are kept outside of the City must bring the records to the City for examination by the City Clerk upon request of the latter, or by agreement with the City Clerk permit an auditor designated by the City Clerk to visit the place where the records are kept, and there audit such records.

#### SECTION 20. PENALTIES:

(A) Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to six (6) months in the county jail, and/or One Thousand Dollar (\$1000.00) fine, or both. Furthermore, each month in which a person fails to report, or intentionally fails to accurately compute, or intentionally fails to accurately disclose the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

(B) Any person who violates any provision of this Ordinance shall have his City of Donnelly local-option non-property tax permit and tax number revoked. The City Clerk shall send written notice of revocation of said permit and tax number to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council, challenging said revocation. If no appeal is timely made said revocation becomes final. Whenever a person subject to this Ordinance has had said permit and tax number revoked, the City Clerk shall not reissue said permit nor issue a new permit to said person until said person places with the City Clerk a bond or other sufficient security in the amount equal to three (3) times the actual, determined, or estimated average monthly amount of tax payable by such person pursuant to this Ordinance.



(C) The City Clerk, whenever it is deemed necessary to insure compliance with this Ordinance, may require any person subject to this Ordinance to place with it such security as it may determine. The amount of said security shall not be greater than three (3) times the estimated average monthly amount payable by such persons pursuant to this Ordinance. The amount of the security may be increased or decreased by the City Clerk at any time, subject to the limitations set forth above.

(D) Any person who violates any provision of this Ordinance shall have all City of Donnelly local-option non-property tax permits revoked.

(E) Any amount of tax due under this Ordinance for which a person fails to report or accurately compute, shall become a lien upon the property of said taxpayer on the date that the same becomes due, and the City may seek to enforce said lien and collect all taxes and interest due, together with the reasonable costs of collection, including attorney's fees, in a Court of competent jurisdiction.

(F) For the purposes of proper administration of this Ordinance, and to prevent evasion of said local-option non-property taxes, the burden of proving that a sale or rental is not a sale under this Ordinance is upon the person who makes the sale or rental in question.

#### SECTION 21. PENALTY CHARGES:

(A) Any person who is required to collect and pay over any tax imposed by this Ordinance and fails or refuses to pay over to the City the same when due in accordance with Section 9, hereinabove, shall be liable and pay a penalty charge equal to five percent (5%) of the tax not paid, or a minimum of \$50 (whichever is greater). The City Clerk shall assess and collect said fee at the time any delinquent tax payment is tendered. The permit holder shall have ten (10) days from the date payment is made to file a written appeal with the City Council challenging said penalty determination. If no appeal is timely made as herein provided, said penalty determination shall be final.

(B) Any person who is required to collect, truthfully account for, and pay over any tax imposed by this Ordinance and who willfully fails to collect such a tax or truthfully account for or pay over such a tax, or willfully attempts in any manner to evade or defeat such a tax or payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the amount of the tax evaded, or not collected, or not accounted for or paid over. The City Clerk shall determine and assess such penalties, and the same shall become due and payable upon notice and demand from the City Clerk. The City Clerk shall send written notice of such penalty charge to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the City Council challenging said penalty charge determination. If no appeal is timely made as herein provided, said penalty charge determination shall be final.

SECTION 22. EXEMPTIONS: Only those transactions which are exempted from the taxes imposed by the State of Idaho pursuant to the Sales Tax Act, as that Act may be amended, are also exempt from the provisions of this Ordinance.

SECTION 23. CONFIDENTIALITY OF INFORMATION:

(A) No City Clerk of the City of Donnelly, Valley County, Idaho, nor any duly authorized Deputy City Clerk, agent or employee shall divulge or make known to any persons, in any manner, any information whatsoever submitted or obtained, directly or indirectly, pursuant to this Ordinance, or to permit any non-property tax return or information supplied with regard thereto, or any copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law; provided that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in or provided with said returns may be made accessible to the elected and appointed officials, officers, and representatives of said City charged with enforcing or defending the same, all such returns, information, statements and correspondence relating hereto may be produced into evidence in any action, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such returns.

(B) The Donnelly City Council, under such rules and provisions as it may prescribe, may permit, notwithstanding the provisions of this Ordinance as to secrecy, the Commissioner of Internal Revenue of the United States or his delegate or the proper officer of any state imposing a tax to inspect the non-property tax returns or information provided or obtained in connection therewith, or may furnish to such officer, or his authorized agent, copies or an abstract thereof.

(C) Nothing in the Ordinance shall prohibit a taxpayer, or authorized representative upon proper identification, from inspecting and copying his own non-property tax returns and information supplied therewith.

SECTION 24. COMBINED ADMINISTRATION: In the event that any other form of a local option tax receives voter approval and becomes a City Ordinance, the City Council and the City Clerk are hereby authorized to combine administration and regulation of non-property taxes for efficiency purposes.

SECTION 25. SEVERABILITY: It is hereby declared to be the legislative intent that the provisions, and parts thereof, of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a Court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.




SECTION 26. REPEALER CLAUSE: All Ordinances and Resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 27. EFFECTIVE DATE: This Ordinance shall be in full force and effect on January 1, 2013, subject to and after voter approval, passage by City Council and Mayor, and publication according to law.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 20th day of May, 2013.

  
\_\_\_\_\_  
Brad Backus, Mayor

ATTEST:

  
\_\_\_\_\_  
Cami Hedges, City Clerk

CITY OF DONNELLY  
SALES TAX SCHEDULE  
B R A C K E T SYSTEM - 1%      TE  
Effective Date - January 1, 2013

\$0.01 - \$0.49	\$ .00	50.50 - 51.49	.512
0.50 - 1.49	.01	51.50 - 52.49	.522
1.50 - 2.49	.022	52.50 - 53.49	.532
2.50 - 3.49	.032	53.50 - 54.49	.542
3.50 - 4.49	.042	54.50 - 55.49	.552
4.50 - 5.49	.052	55.50 - 56.49	.562
5.50 - 6.49	.062	56.50 - 57.49	.572
6.50 - 7.49	.072	57.50 - 58.49	.582
7.50 - 8.49	.082	58.50 - 59.49	.592
8.50 - 9.49	.092	59.50 - 60.49	.602
9.50 - 10.49	.102	60.50 - 61.49	.612
10.50 - 11.49	.112	61.50 - 62.49	.622
11.50 - 12.49	.122	62.50 - 63.49	.632
12.50 - 13.49	.132	63.50 - 64.49	.642
13.50 - 14.49	.142	64.50 - 65.49	.652
14.50 - 15.49	.152	65.50 - 66.49	.662
15.50 - 16.49	.162	66.50 - 67.49	.672
16.50 - 17.49	.172	67.50 - 68.49	.682
17.50 - 18.49	.182	68.50 - 69.49	.692
18.50 - 19.49	.192	69.50 - 70.49	.702
19.50 - 20.49	.202	70.50 - 71.49	.712
20.50 - 21.49	.212	71.50 - 72.49	.722
21.50 - 22.49	.222	72.50 - 73.49	.732
22.50 - 23.49	.232	73.50 - 74.49	.742
23.50 - 24.49	.242	74.50 - 75.49	.752
24.50 - 25.49	.252	75.50 - 76.49	.762
25.50 - 26.49	.262	76.50 - 77.49	.772
26.50 - 27.49	.272	77.50 - 78.49	.782
27.50 - 28.49	.282	78.50 - 79.49	.792
28.50 - 29.49	.292	79.50 - 80.49	.802
29.50 - 30.49	.302	80.50 - 81.49	.812
30.50 - 31.49	.312	81.50 - 82.49	.822
31.50 - 32.49	.322	82.50 - 83.49	.832
32.50 - 33.49	.332	83.50 - 84.49	.842
33.50 - 34.49	.342	84.50 - 85.49	.852
34.50 - 35.49	.352	85.50 - 86.49	.862
35.50 - 36.49	.362	86.50 - 87.49	.872
36.50 - 37.49	.372	87.50 - 88.49	.882
37.50 - 38.49	.382	88.50 - 89.49	.892
38.50 - 39.49	.392	89.50 - 90.49	.902
39.50 - 40.49	.402	90.50 - 91.49	.912
40.50 - 41.49	.412	91.50 - 92.49	.922
41.50 - 42.49	.422	92.50 - 93.49	.932
42.50 - 43.49	.432	93.50 - 94.49	.942
43.50 - 44.49	.442	94.50 - 95.49	.952
44.50 - 45.49	.452	95.50 - 96.49	.962
45.50 - 46.49	.462	96.50 - 97.49	.972
46.50 - 47.49	.472	97.50 - 98.49	.982
47.50 - 48.49	.482	98.50 - 99.49	.992
48.50 - 49.49	.492	\$99.50 - \$100.49	1.003



49.50 - 50.49 .502

# Publisher's Affidavit of Publication

STATE OF IDAHO }  
County of Valley } .SS

I, Kim C. Drake, being duly sworn and say, I am the receptionist of The Star-News, a weekly newspaper published at McCall, in the County of Valley, State of Idaho; that said newspaper is in general circulation in the county of afore said and is a legal newspaper; that the PUBLIC NOTICE, a copy of which is enclosed hereto and is a part hereof, was published in said newspaper once a week for a period of one week in the regular and entire issue of every number there of during the period of time of publication, and was published in the newspaper proper and not in a supplement; and that publication of such notice began June 20, 2013 and ended June 20, 2013.

Kim C. Drake

Subscribed and sworn before me this the 20th day of June, 2013.  
STATE OF IDAHO

COUNTY OF VALLEY }

On this 20th day of June, in the year of 2013, before me, a Notary Public, personally appeared Kim C. Drake, known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Tom Grote

Tom Grote  
Notary Public for Idaho  
Residing at McCall, Idaho  
Commission Expires 2/8/18

## SUMMARY OF DONNELLY CITY ORDINANCE # 215

Passed by the City of Donnelly, Idaho.

An Ordinance of the City of Donnelly, Valley County, Idaho, adopting and providing for the imposition of certain non-property taxes, providing for a seven year duration, establishing purposes for revenues, authorizing the City Clerk to administer and regulate, providing for property tax relief and general capital improvements, providing for administration, collections, and enforcement, penalties, interest and charges, exemptions, confidentiality, and an effective date.

Principal provisions of this Ordinance.

Section 1 creates Findings regarding economic wellbeing and that the city of Donnelly qualifies as a resort city for purposes of imposing 1% sales tax.

Section 2 defines "In the City of Donnelly," Person, Purchase, Occupancy Rental, Retail Sale, Retailer, Sale, Sales price, Sales Tax Act, Seller, Tangible Personal Property, and Taxpayer.

Section 3 imposes a local 1% sales tax on all sales of property subject to sales tax and creates a municipal sales tax for the City of Donnelly.

Section 4 limits the duration of this resort city sales tax to seven years.

Section 5 addresses purposes of tax revenues including paving, parking, matching and leveraging grant funding, public safety, new parks, city beautification, animal safety and welfare and economic growth.

Section 6 provides for hearing and review by the City Council for budgets related to the local option resort sales tax.

Section 7 authorizes the City Clerk to administer the resort local option sales tax.

Section 8 allows for moneys collected from the local option sales tax to offset property taxes and to provide for general capital improvements.

Section 9 provides for sellers permits.

Section 10 provides methods for payment of taxes.

Section 11 provides for audits.

Section 12 provides for deficiency determinations and a method for appealing from and hearings on deficiency determinations.

Section 13 provides for appeals from the Clerk to the City Council and for interest on deficiencies.

Section 14 provides for collection and enforcement.

Section 15 provides for refunds, and Section 16 provides for responsibility for payment of taxes.

Section 17 limits the time when taxes can be collected after filing of a sales tax return. It also addresses against decedents' estates.

Section 18 provides for successors' liability.

Section 19 provides for administration by the City Clerk.

Sections 20 and 21 relate to penalties and penalty charges.

Section 22 addresses exemptions.

Section 23 provides for confidentiality of taxpayer information.

Section 24 allows the City to combine administration with other local option tax programs.

Section 25 provides severability, and Section 26 repeals any other City Ordinance inconsistent with this new Ordinance #215.

Section 27 provides for an effective date, and Exhibit A provides a 1% tax table based on a bracket system.

The full text of the new Ordinance and the Attachment are available for review and copying at Donnelly City Hall, 169 Halferty Street, Donnelly, Idaho 83615

## CERTIFICATE OF SUMMARY

I, Stephen J. Lord, City of Donnelly's legal advisor on this matter, hereby certify that the foregoing Summary of City of Donnelly Ordinance #215 is true and complete and provides adequate notice to the public in accordance with Idaho Code § 50-901A.

/s/ Stephen J. Lord, Attorney at Law

Dated: June 17, 2013. Itc6/20



SUMMARY OF CITY OF DONNELLY ORDINANCE NO. 215

PLEASE TAKE NOTICE that the City of Donnelly hereby publishes this summary of Ordinance No. 215, entitled: AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1 %) TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION UNDER IDAHO CODE 63-3601, et seq., IDAHO SALES TAX ACT; PROVIDING FOR A SEVEN (7) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES; CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

The ordinance provides for the implementation and administration of a one percent (1%) sales tax for the City of Donnelly as a qualifying "Resort City" subject to voter approval requiring a minimum sixty percent (60 %) approval to become a law as a City Ordinance. The new ordinance provides the following sections:

Section 1 entitled "FINDINGS" sets for the City Council findings that the City of Donnelly is eligible to create a Local Option Tax ("LOT") pursuant to Idaho Code.

Section 2 entitled "Definitions" defines many sales-tax related definitions including those for "Person"; "Purchase"; "Occupancy Rental"; "Retail Sale"; "Retailer"; "Sale"; "Sales Price"; "Sales Tax Act"; "Seller"; "Tangible Personal Property"; and "Taxpayer."

Section 3 entitled "IMPOSITION AND RATE OF CERTAIN NON-PROPERTY TAXES, TO-WIT: A ONE PERCENT (1%) SALES TAX ON THE SALES PRICE OF ALL PROPERTY SUBJECT TO TAXATION" provides for a one percent (1%) LOT sales tax imposed upon the sales price of all property subject to taxation under Idaho Code 63-3601, et seq., Idaho Sales Tax Act, including subsequent amendments thereto. Also provided is the adoption of a tax rate table based upon bracket sales demonstrating how the tax is assessed upon fractions of a dollar;

how said funds from the tax are to be held for collection for the City and for the application of the LOT Sales Tax to retailers.

Section 4 entitled "DURATION OF TAXES" provides for a seven (7) year period of the LOT One Percent (1%) sales tax if approved by sixty percent (60%) of the voters as required by law.

Section 5 entitled "PURPOSES OF TAX REVENUES" provides a list of ten (10) purposes for which the LOT Sales Tax monies are to be used by the City.

Section 6 entitled "HEARING AND REVIEW BY CITY COUNCIL" provides that Donnelly City Council shall hold an annual hearing regarding the use of tax revenues generated by the LOT Sales Tax.

Section 7 entitled "CITY CLERK TO ADMINISTER, REGULATE AND COLLECT TAXES" provides that the City Clerk is to regulate and collect the revenues imposed by the tax.

Section 8 entitled "CREATION OF PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT FUNDS" provides for separate City account funds to hold monies for property tax relief and general capital improvements.

Section 9 entitled "PERMITS REQUIRED AND ISSUANCE OF PERMITS" provides for application of the tax, issuance and regulation of permits for sales tax.

Section 10 entitled "METHOD FOR PAYMENT OF TAXES" provides how the taxes are to be paid.

Section 11 entitled "AUDITS AND DEFICIENCY DETERMINATIONS" provides for audits of Sales Taxes and determinations of whether additional funds are owed under a Deficiency Determination.

Section 12 entitled "REDETERMINATION OF DEFICIENCY" provides administrative relief and procedure on disputed findings of Deficiency.

Section 13 entitled "APPEALS, INTEREST ON DEFICIENCY" provides for appeals of the City's Determination of Deficiency and for interest of twelve percent (12%) per annum on monies owing.

Section 14 entitled "COLLECTIONS AND ENFORCEMENT" provides for the City's collection and enforcement of the LOT tax provisions and revenues.

Section 15 entitled "REFUNDS, LIMITATIONS AND INTEREST" provides a process for refunds for overpayment, a one year period to make a refund claim, interest on overpayments and appeal rights.



Section 16 entitled "RESPONSIBILITY FOR PAYMENT OF TAXES" provides that employees, partners and agents of a business may be personally liable for taxes, penalties and interest owed.

Section 17 entitled "PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION" provides for a three (3) year time period to assess taxes; a six (6) year period to collect taxes; a six (6) month period after request has been made for collection against decedents' estates and a three (3) year period after discovery, to collect on fraudulent or evasive taxpayers.

Section 18 entitled "SUCCESSORS' LIABILITY" provides for liability of a subsequent purchaser of a business or a bulk sales transfer.

Section 19 entitled "GENERAL ADMINISTRATION BY CITY CLERK" provides for the adoption or development of regulations and hiring of employees or agents to administer the tax; retention of records; and examination of taxpayer records.

Section 20 entitled "PENALTIES" provides that any person who violates any provision of the Ordinance shall be guilty of a misdemeanor, punishable by up to one year in the county jail, and/or one thousand dollar (\$1,000.00) fine, or both. Further, that each month of failure to comply with, violate or evade the tax constitutes a separate offense. Furthermore that permits may be revoked for violation; security deposits may be required; and that property tax liens may be imposed against the taxpayer.

Section 21 entitled "PENALTY CHARGES" provides for the imposition of penalties for untimely payment or refusal to collect the taxes owed to the City, including a minimum penalty of fifty (\$50).

Section 22 entitled "EXEMPTIONS" provides that only those entities with qualified exemptions under the Idaho sales tax act are exempt from compliance with the Donnelly LOT tax and ordinance.

Section 23 entitled "CONFIDENTIALITY OF INFORMATION" provides for confidentiality of taxpayer information; the availability to adopt rules and regulations regarding the same and that taxpayer do have access to their own information.

Section 24 entitled "COMBINED ADMINISTRATION" provides the City may combine administration of the program and its duties with other LOT tax programs or collection efforts.

Section 25 entitled "SEVERABILITY" provides that if any provision of the ordinance is declared invalid; unenforceable or unconstitutional by a court with competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

Section 26 entitled "REPEALER CLAUSE" provides for the repeal of any ordinances or resolutions (or parts thereof) contrary to the new ordinance.

Section 27 entitled "EFFECTIVE DATE" provides for an effective date of January 1, 2013, subject to sufficient voter approval and publication.

Exhibit A which is a one percent (1%) tax table based upon the bracket system.

The full text of the new ordinance and the attachment are available for review or copying at the Donnelly City Hall, 169 Halferty, PO Box 725, Donnelly, ID 83615.



## CERTIFICATE OF SUMMARY

I, Stephanie J. Bonney, the City of Donnelly's legal advisor on this matter, hereby certify that the foregoing summary of City of Donnelly Ordinance No. 215 is true and complete and provides adequate notice to the public in accordance with Idaho Code§ 50-901A.

\_\_\_\_\_  
Stephanie J. Bonney

*Whis*

**CITY OF DONNELLY ORDINANCE NUMBER 216**

AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: AN ADDITIONAL THREE PERCENT (3%) OCCUPANCY TAX ON OCCUPANCY RENTALS; PROVIDING FOR A SEVEN (7) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES; CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; RE-DETERMINATIONS OF DEFICENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY, IDAHO:

SECTION 1. FINDINGS: The city council of the City of Donnelly hereby finds that said city has a population not in excess of ten thousand (10,000) according to the most recent census and is a city that derives the major portion of its economic well being from people catering to recreational needs and meeting needs of people traveling to said destination for an extended period of time; that said city has a significant economic dependence upon visitors and travelers passing through or staying in the community and said city; and that said visitors and travelers require services of said city which place an undue burden upon the taxpayers of said city.

SECTION 2. DEFINITIONS: For the purposes of this Ordinance, the following terms, phases, words and derivations shall have the meanings given herein:

(A) Occupancy Rental: Means and includes the rental or leasing of lodging and other sleeping accommodations to members of the public for a fee of any hotel room, motel room, condominium, vacation rental, home, room, recreational vehicle park (RV Park) space, camping space or any other sleeping accommodations, except where a residence is maintained continuously under terms of a lease or similar agreement for a period in excess of thirty (30) days.



(B) Occupancy Rental Tax Charge: Means and includes the total sales price for the rental use or temporary occupancy of an Occupancy Rental.

(C) In the City of Donnelly means within the municipal boundaries of the City of Donnelly, Valley County, Idaho.

(D) Person: The term “person” includes any individual, firm, co-partnership, joint venture, association, social club, fraternal organization, corporation, estate, trust, business trust, receiver, trustee, syndicate, cooperative, assignee, or any other group or combination acting as a unit.

(E) Taxpayer: Means any person subject to or liable for any taxes imposed by this Ordinance.

SECTION 3. IMPOSITION OF THREE PERCENT (3%) OCCUPANCY RENTAL TAX: The City of Donnelly hereby imposes and shall collect certain local option non-property taxes, as follows:

(A) An additional or new (depending on the nature of the Occupancy Rental provider) three percent (3%) occupancy tax on the Occupancy Rental Tax Charge from all Occupancy Rentals; and

(B) When the sales price involves a fraction of a dollar, said local option non property taxes shall be collected on that fractional portion of the price by adding thereto the tax based upon a bracket system. The bracket system for the collection of the three percent (3%) occupancy tax shall be as set forth in exhibit A, attached to Ordinance 216 and made a part hereof. The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at a particular time subject to this Ordinance, and not separately upon each item purchased. The retailer may retain any amount collected under said bracket system which is in excess of the amount of tax for which they are liable to the city during the period as compensation for the work of collecting said tax.

(C) All monies collected and/or retained under the provisions of this Ordinance shall be held in trust for the City of Donnelly and for payment thereof to the city clerk in the manner and at the times provided in this Ordinance.

SECTION 4. DURATION OF TAXES: The non-property taxes authorized and collected under this Ordinance are hereby imposed for a duration of seven (7) years from the effective date of this Ordinance.

SECTION 5. PURPOSES OF TAX REVENUES: The local option non-property tax revenue derived from and collected under this Ordinance shall be used only for the following purposes:

(A) New paving, parking, bike paths, public transit, and transportation;

- (B) Matching funds to leverage grant funding;
- (C) Public Safety;
- (D) Parks and land acquisition for new parks facilities;
- (E) City beautification including, but not limited to, open space acquisition, streetscapes, burial of overhead utility lines;
- (F) Recreational and cultural activities and facilities including, but not limited to, library, community art and cultural events;
- (G) Animal shelter support (Currently MCPAWS);
- (H) Economic growth, marketing, advertising, promotion and development;
- (I) A General Capital Improvement Fund; and
- (J) Direct costs to collect and enforce the tax.

#### SECTION 6. HEARING AND REVIEW BY CITY COUNCIL:

(A) The city council shall have the responsibility to develop annual budgets and make specific recommendations for the use of the local option non-property tax revenues derived from the taxes assessed pursuant to this Ordinance

(B) The City Council will annually host at least one public meeting prior to its annual budget hearing for the upcoming fiscal year. At such meeting, the City Council shall hear all requests which have been made for the use of the non-property tax revenues. Following the public meeting, the City Council shall develop a proposed budget for the use of the said revenues to be included in the overall City budget

#### SECTION 7. CITY CLERK TO ADMINISTER, REGULATE AND COLLECT

TAXES: The city clerk of the city of Donnelly is hereby authorized and empowered to administer, regulate and collect payment of all non-property taxes adopted and imposed by this Ordinance. Said clerk shall have all of the powers set forth in this Ordinance together with those additional powers necessary and proper to carry out the provisions of this Ordinance as provided under this Ordinance and Idaho law.

#### SECTION 8. CREATION OF PROPERTY TAX RELIEF AND GENERAL CAPITAL

IMPROVEMENT FUNDS: Pursuant to Idaho Code section 50-1045, there is hereby created in the office of the city clerk a fund to be designated as the "municipal property tax relief fund." There also is hereby created a "general capital improvement fund." Any revenues collected under this Ordinance in excess of the amount budgeted by the city council for the use of said revenues shall be placed by the city clerk into the municipal property tax relief fund. Such excess revenues shall be used to replace city property taxes



in the ensuing fiscal year by the amount of all excess revenues placed in said municipal property tax relief fund.

#### SECTION 9. PERMITS REQUIRED AND ISSUANCE OF PERMITS:

(A) Every person desiring to engage in or conduct the business of Occupancy Rentals within this city shall file with the city clerk an application for a city of Donnelly local option non-property tax permit for each place of business. A separate permit is required for each place of business within the city. Every application for said permit shall be made upon a form prescribed by the city clerk and shall set forth the name under which the applicant transacts or intends to transact business, the location of the business or places of businesses, and such other information as the city may require. The application shall be signed by the owner, if they are a natural person; or in the case of an association or partnership, by a member or partner; in the case of a corporation, by an executive officer or other person authorized by the corporation to sign the application.

(B) Upon filing an application meeting the requirements set out in subsection (A) of this section, the city clerk shall issue to each applicant a permit for each place of business. A permit shall not be assignable, and shall be valid only for the person in whose name it is issued and for the transaction of business at the place designated therein. It shall at all times be conspicuously displayed at the location for which it was issued. Issuance of a permit may be subject to additional requirements as set forth in this Ordinance.

(C) On the face of the permit shall be affixed a municipal non-property tax number which shall be used by the applicant as an identifying number on all filing, payment and correspondence with regard to the non-property tax imposed under this Ordinance.

#### SECTION 10. METHOD FOR PAYMENT OF TAXES:

(A) The taxes imposed by this Ordinance shall be computed and paid for each calendar month. Said taxes are due and payable to the city clerk on or before the twentieth day of the succeeding month. The amount of tax paid shall be computed on all sales subject to taxation under this Ordinance. Each person required to hold a city of Donnelly local option non-property tax permit and number shall file a city of Donnelly local option non-property tax return and a copy of their Idaho state sales tax return for the month at the same time said taxes are paid to the city clerk, unless said person has been permitted in writing by the Idaho state tax commission to file quarterly sales or use tax returns. Persons who have been permitted to file other than monthly returns shall notify the city clerk in writing and the city clerk thereupon may require reporting of state tax returns over some other period, but shall require payment of taxes on a monthly basis.

(B) The first payment of taxes under this Ordinance shall be due and payable together on February 18, 2013, for that period beginning January 1, 2013, and ending January 31, 2013. Thereafter all payments shall be made monthly.

(C) A city of Donnelly local option non-property tax return shall be filed each and every month by every person engaging in sales subject to taxation under this Ordinance regardless of whether or not any tax is due. Returns shall be signed by the person required to file the return or by a duly authorized agent.

(D) A valid sales tax exemption certificate issued by the Idaho state tax commission upon filing a copy thereof with the city clerk shall have the same effect to exempt the sale from the taxes imposed hereunder as in the Idaho sales tax act.

#### SECTION 11. AUDITS AND DEFICIENCY DETERMINATIONS:

(A) The city clerk may order an audit of any taxpayer under this Ordinance for the purpose of ascertaining the correctness or completeness of any return or payment.

(B) If any error or omission is discovered in such audits or in any other way, the city clerk may compute and determine the amount of tax due upon the basis of facts obtained from such information within its possession and assert a deficiency. One or more deficiency determinations may be made for the amount due for one or for more than one period. In making such a determination, the city clerk may offset overpayments against amounts due. Further, said determinations shall be made for the period or periods in respect to which the person fails to make a return and shall be based upon any information which is in the city clerk's possession.

(C) The city clerk shall give written notice of its determination and the amount of its deficiency, including interest, at the rate of twelve percent (12%) per annum from the date due, to the person from whom such deficiency amount is due. Such notice may be given personally or mailed to the person at the address furnished to the city clerk in the non-property tax permit application.

#### SECTION 12. REDETERMINATION OF DEFICIENCY:

(A) Any person against whom a deficiency determination is made under this Ordinance, or any person directly interested, may petition in writing for a redetermination within thirty (30) days after service upon the person of notice thereof. If the petition for redetermination is not filed within the thirty (30) day period, the determination becomes final at the expiration of the period.

(B) If a petition for redetermination is filed within the thirty (30) day period, the city clerk shall reconsider the determination and, if the person so requests in the petition, grant the person an oral hearing and give said person ten (10) days' notice of the time and place of the hearing personally or by mail addressed to the person at the address furnished to the city clerk in said person's application for a non-property tax permit.



### SECTION 13: APPEALS, INTEREST ON DEFICIENCY:

(A) When a redetermination is made, the city clerk shall give notice to the taxpayer against whom the redetermination is made. Within thirty (30) days of the date upon which such notice of redetermination is mailed or served, the taxpayer may file an appeal with the city council or may file a complaint with the district court for review of the city clerk's redetermination. There shall be no right of review to the city council nor to the district court on the determination of taxes due made by the city clerk unless a redetermination has been timely filed. No assessment of a deficiency in respect to the tax imposed by this Ordinance or proceeding to collect for its collection shall be made, begun or prosecuted until such notice has been mailed to the taxpayer and expiration of such thirty (30) day period after notice of redetermination, nor, if a protest is filed, until a decision on the protest becomes final. If the taxpayer does not protest to the city council or file an action in district court within the time prescribed in this section, the deficiency shall be assessed and shall become due and payable upon notice and demand from the city clerk.

(B) Interest upon any deficiency shall be assessed at the same time as the deficiency and shall become due and payable upon notice and demand from the city clerk and shall be collected as part of the tax at the rate of twelve percent (12%) per annum from the date prescribed for payment of the tax.

SECTION 14. COLLECTIONS AND ENFORCEMENT: As soon as practical after monthly city of Donnelly local option non-property tax return and payment is filed, the city clerk shall examine the same and determine the correct amount of the tax. For the purpose of ascertaining the correctness of any payment determining the amount of tax due where none has been made, determining liability of any person for any tax payable under this Ordinance, or the liability at law or in equity of any person in respect to any tax provided by this Ordinance or collecting any such liability, the city clerk, or duly authorized deputy, is authorized: a) to examine the books, papers, records, or other data which may be relevant or material to the inquiry; b) to summon the person liable for the tax or any officer, agent or employee of such person, or any person having possession, custody or care of books of accounting containing entries relating to the business of the person liable for the tax, to appear before the city clerk, or deputy, at a time and place named in its summons to produce such books, papers, records or other data and/or give such testimony under oath as may be relevant or material to such inquiry.

### SECTION 15. REFUNDS, LIMITATIONS AND INTEREST:

(A) If the city clerk determines that any amount due under this Ordinance has been paid more than once or has been erroneously or illegally collected or computed, the city clerk shall set forth that fact in its records and the excess amount paid or collected may be credited on any amount due or payable to the city clerk for non-property taxes from that person, and any balance refunded to the person by whom it was paid or to his successors, administrators or executors.

(B) No such credit or refund shall be allowed or made after one year from the time the payment was made unless, before the expiration of such period, a claim therefore is filed by the taxpayer.

(C) Interest shall be allowed on the amount of such credits or refunds at the rate of twelve percent (12%) per annum from the date that such tax was paid.

(D) Appeal from the city clerk's decision denying in part or in whole a claim for refund shall be made in accordance with the laws of the state of Idaho with regard to claims against municipalities.

#### SECTION 16. RESPONSIBILITY FOR PAYMENT OF TAXES:

Every person with a duty to account for or pay over any tax imposed by this Ordinance on behalf of a corporation, as an officer employee of the corporation, or on behalf of a partnership, as a member employee of the partnership, shall be personally liable for payment of such tax, plus penalties and interest.

#### SECTION 17. PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION:

(A) The amount of taxes imposed under this Ordinance shall be assessed within three (3) years of the time the return upon which the tax asserted to be due was or should have been filed, whichever is later; provided, however, if a deficiency determination or assessment has been made within the prescribed time, such tax may be collected within a period of six (6) years after assessment. The running of limitations provided by this section shall be suspended for the period during which the city clerk is prohibited from making the assessment or from collecting or proceeding in court due to a petition for redetermination or an appeal therefrom, and for thirty (30) days thereafter.

(B) In the case of taxes due during the lifetime of a decedent, the tax shall be assessed, and any proceeding in court without assessment for the collection of such tax shall be begun, within six (6) months after written request therefore (filed after the return is made) by the executor, administrator, or other fiduciary representing the estate of such decedent unless the assessment is stayed by a petition for redetermination or any appeal therefrom.

(C) In the case of a false or fraudulent return with intent to evade tax, or of a failure to file a return, the tax may be assessed, or a proceeding in court for collection of such tax may be begun without assessment, at any time within three (3) years after the date of the discovery of the facts constituting the fraud.

#### SECTION 18. SUCCESSORS' LIABILITY:

(A) If a vendor liable for any amount of tax under this Ordinance sells out his business or stocks and goods, the vendee shall make an inquiry to the city clerk and withhold from



the purchase price any amount of tax that may be due under this Ordinance until such time as the vendor produces receipt stating that no amount is due.

(B) If the purchaser of business or stock of goods fails to withhold from the purchase price as above required, they are personally liable for the payment of the amount required to be withheld by them.

#### SECTION 19: GENERAL ADMINISTRATION BY CITY CLERK:

(A) The city clerk shall enforce the provisions of this Ordinance and may prescribe, adopt and enforce rules and regulations relating to its administration and enforcement. The city clerk may employ qualified auditors for examination of taxpayers' books and records, and shall also employ such accountants, investigators, assistants, clerks, and other personnel as are necessary for the efficient administration of this Ordinance, and may delegate authority to its representatives to conduct hearings, or perform other duties imposed by this Ordinance. If the Taxpayer is found to be in violation of this Ordinance, costs of the audit and administrative fees are hereby authorized and may be assessed by the City.

(B) Taxpayers in the city of Donnelly shall keep such records, receipts, invoices, and other pertinent papers as the city clerk may require. Each such taxpayer who files tax payments required under this Ordinance shall keep all such records for not less than four (4) years after making such payments unless the city clerk in writing authorizes their destruction.

(C) The city clerk, or any person authorized in writing by the clerk, may examine the books, papers, records, and equipment of any taxpayer or any person liable for any tax, and may investigate the character of the business of the person in order to verify the accuracy of any return made, or if no return is made by the person, to ascertain and determine the amount required to be paid. Any taxpayer whose pertinent records are kept outside of the city must bring the records to the city for examination by the city clerk upon request of the latter, or by agreement with the city clerk permit an auditor designated by the city clerk to visit the place where the records are kept, and there audit such records.

#### SECTION 20. PENALTIES:

(A) Any person who violates any provision of this Ordinance shall be guilty of a misdemeanor, punishable by up to one year in the county jail, and/or one thousand dollar (\$1,000.00) fine, or both. Furthermore, each month in which a person fails to report, or intentionally fails to compute accurately, or intentionally fails to disclose accurately the total amount of sales or rentals or the amount of tax to be paid, as imposed under this Ordinance, shall be considered a separate offense.

(B) Any person who violates any provision of this Ordinance shall have his city of Donnelly local option non-property tax permit and tax number revoked. The city clerk shall send written notice of revocation of said permit and tax number to the permit holder

by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the city council, challenging said revocation. If no appeal is timely made, said revocation becomes final. Whenever a person subject to this Ordinance has had said permit and tax number revoked, the city clerk shall not reissue said permit nor issue a new permit to said person until said person places with the city clerk a bond or other sufficient security in the amount equal to three (3) times the actual, determined, or estimated average monthly amount of tax payable by such person pursuant to this Ordinance.

(C) The city clerk, whenever it is deemed necessary to ensure compliance with this Ordinance, may require any person subject to this Ordinance to place with it such security as it may determine. The amount of said security shall not be greater than three (3) times the estimated average monthly amount payable by such persons pursuant to this Ordinance. The amount of the security may be increased or decreased by the city clerk at any time, subject to the limitations set forth above.

(D) Any person who violates any provision of this Ordinance shall have all City of Donnelly local option non-property tax permits revoked.

(E) Any amount of tax due under this Ordinance for which a person fails to report or accurately compute shall become a lien upon the property of said taxpayer on the date that the same becomes due, and the City may seek to enforce said lien and collect all taxes and interest due, together with the reasonable costs of collection, including attorney fees, in a court of competent jurisdiction.

(F) For the purposes of proper administration of this Ordinance, and to prevent evasion of said local option non-property taxes, the burden of proving that a rental is not a rental under this Ordinance is upon the person who makes the rental in question.

#### SECTION 21. PENALTY CHARGES:

(A) Any person who is required to collect and pay over any tax imposed by this Ordinance and fails or refuses to pay over to the City the same when due in accordance with this Ordinance shall be liable and pay a penalty charge equal to five percent (5%) of the tax not paid, or a minimum of fifty dollars (\$50.00) (whichever is greater). The city clerk shall assess and collect said fee at the time any delinquent tax payment is tendered. The permit holder shall have ten (10) days from the date payment is made to file a written appeal with the city council challenging said penalty determination. If no appeal is timely made as herein provided, said penalty determination shall be final.

(B) Any person who is required to collect, truthfully account for, and pay over any tax imposed by this Ordinance and who willfully fails to collect such a tax or truthfully account for or pay over such a tax, or willfully attempts in any manner to evade or defeat such a tax or payment thereof, shall, in addition to other penalties provided by law, be liable to a penalty equal to the amount of the tax evaded, or not collected, or not



accounted for or paid over. The city clerk shall determine and assess such penalties, and the same shall become due and payable upon notice and demand from the city clerk. The city clerk shall send written notice of such penalty charge to the permit holder by mailing the same by certified mail to the address given on the permit application. The permit holder shall have ten (10) days from the date said notice is mailed to file a written request of appeal with the city council challenging said penalty charge determination. If no appeal is timely made as herein provided, said penalty charge determination shall be final.

SECTION 22. EXEMPTIONS: Only those transactions which are exempted from the taxes imposed by the state of Idaho pursuant to the sales tax act, as that act may be amended, are also exempt from the provisions of this Ordinance.

SECTION 23. CONFIDENTIALITY OF INFORMATION:

(A) No city clerk of the City of Donnelly, Valley County, Idaho, nor any duly authorized deputy city clerk, agent or employee shall divulge or make known to any persons, in any manner, any information whatsoever submitted or obtained, directly or indirectly, pursuant to this Ordinance, or to permit any non-property tax return or information supplied with regard thereto, or any copy thereof, or any paper or book so obtained, to be seen or examined by any person except as provided by law; provided, that in any action or proceeding brought for the collection, remission, cancellation, or refund of the whole or any part of a tax imposed under this Ordinance, or for enforcing the penalties prescribed for making false or fraudulent returns, any and all information contained in or provided with said returns may be made accessible to the elected and appointed officials, officers, and representatives of said City charged with enforcing or defending the same, all such returns, information, statements and correspondence relating thereto may be produced into evidence in any action, civil or criminal, directly pertaining to such returns or the tax imposed on the basis of such returns.

(B) The Donnelly city council, under such rules and provisions as it may prescribe, may permit, notwithstanding the provisions of this Ordinance as to secrecy, the commission of internal revenue of the United States or its delegate or the proper officer of any state imposing a tax to inspect the non-property tax returns or information provided or obtained in connection therewith, or may furnish to such officer, or his authorized agent, copies or an abstract thereof.

(C) Nothing in this Ordinance shall prohibit a taxpayer, or authorized representative upon proper identification, from inspecting and copying his own non-property tax returns and information supplied therewith.

SECTION 24. COMBINED ADMINISTRATION: In the event that any other form of a local option tax receives voter approval and becomes a City Ordinance, the City Council and the City Clerk are hereby authorized to combine administration and regulation of non-property taxes for efficiency purposes.

# Publisher's Affidavit of Publication

STATE OF IDAHO }  
County of Valley } .SS

I, Kim C. Drake, being duly sworn and say, I am the receptionist of The Star-News, a weekly newspaper published at McCall, in the County of Valley, State of Idaho; that said newspaper is in general circulation in the county of afore said and is a legal newspaper; that the PUBLIC NOTICE, a copy of which is enclosed hereto and is a part hereof, was published in said newspaper once a week for a period of one week in the regular and entire issue of every number there of during the period of time of publication, and was published in the newspaper proper and not in a supplement; and that publication of such notice began June 20, 2013 and ended June 20, 2013.

Kim C. Drake  
Subscribed and sworn before me this the 20th day of June, 2013.  
STATE OF IDAHO

COUNTY OF VALLEY }

On this 20th day of June, in the year of 2013, before me, a Notary Public, personally appeared Kim C. Drake, known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Tom Grote  
Tom Grote  
Notary Public for Idaho  
Residing at McCall, Idaho  
Commission Expires 2/8/18

## SUMMARY OF DONNELLY CITY ORDINANCE NUMBER # 216

Passed by the City of Donnelly, Idaho on May 20, 2013.

An Ordinance finding that the City has significant economic dependence on visitors and travelers, and providing for taxation of occupancy of "occupancy rentals" providing for a 7 year duration of occupancy taxes, establishing purposes for revenues, authorizing the City Clerk to administer, providing permits, methods of payment, audits, deficiency determinations, appeals, interest, collections, and enforcement, providing for responsibility for payment, repealing inconsistent provisions and providing an effective date.

Section 1 creates the City's findings that the City of Donnelly is eligible to create a local option tax based on room and dwelling occupancy.

Section 2 creates definitions including "Occupancy Rental," "Occupancy Rental Tax Charge," "In the City of Donnelly," "Person," and "Taxpayer."

Section 3 imposes a 3% occupancy tax on rental of rooms, homes, condominiums and other facilities to members of the public.

Section 4 provides a seven (7) year duration of the occupancy tax.

Section 5 provides for purposes of tax revenues, including paving, parking, public transport, matching funds for grant funding, public safety, parks and land acquisition, city beautification, recreational activities, animal shelter support, and costs to enforce the tax.

Section 6 provides for an annual hearing and annual review by the City Council.

Sections 7 and 19 authorize the City Clerk to administer the ordinance, regulate, and collect the occupancy tax.

Section 8 creates funds to allow for property tax relief and general capital improvements.

Section 9 addresses the requirement for permits and how permits are issued.

Section 10 describes the method for payment of the occupancy tax.

Section 11 addresses audits, and deficiency determinations, while Section 12 addresses redeterminations of deficiency.

Section 13 addresses appeals of the Clerk's deficiency determinations to the City Council.

Section 14 provides for collection and enforcement.

Section 15 provides for refunds, limitation, and interest on overpayments.

Sections 16 and 17 provide for responsibility for payment of taxes and periods of limitation on assessment and collection.

Section 18 provides for successors' liability.

Sections 20 and 21 address penalties and penalty charges.

Section 22 addresses exemptions, while Section 23 assures confidentiality of information supplied to the City.

Section 24 allows for the combined administration of this with other local option taxes.

Sections 25, 26, and 27 provide for severability, repeal of inconsistent ordinances, and an effective date, respectively.

The full text of the new Ordinance # 216 is available for review and copying at Donnelly City Hall, 169 Halferty Street, Donnelly, Idaho 83615.

## CERTIFICATE OF SUMMARY

I, Stephen J. Lord, City of Donnelly's legal advisor on this matter, hereby certify that the foregoing Summary of City of Donnelly Ordinance Number 216 is true and complete and provides adequate notice to the public in accordance with Idaho Code § 50-901A.

/s/ Stephen J. Lord, Attorney at Law

Dated: June 17, 2013. 1tc6/20



SECTION 25. SEVERABILITY: It is hereby declared to be the legislative intent that the provisions, and parts thereof, of this Ordinance, or any particular application thereof, be declared invalid or unconstitutional for any reason by a Court of competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

SECTION 26. REPEALER CLAUSE: All Ordinances and Resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 27. EFFECTIVE DATE: This Ordinance shall be in full force and effect on January 1, 2013, subject to and after voter approval, passage by City Council and Mayor, and publication according to law.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 20<sup>th</sup> day of May, 2013.

  
\_\_\_\_\_  
Brad Backus, Mayor

ATTEST:

  
\_\_\_\_\_  
Cami Hedges, City Clerk

**SCANNED**  
**SUMMARY OF ORDINANCE NO. 216**

**COPY**

PLEASE TAKE NOTICE that the City of Donnelly hereby publishes this summary of Ordinance No. 216, entitled: AN ORDINANCE OF THE CITY OF DONNELLY, VALLEY COUNTY, IDAHO, FINDING THAT SAID CITY HAS SIGNIFICANT ECONOMIC DEPENDENCE ON VISITORS AND TRAVELERS; PROVIDING FOR DEFINITIONS; PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY TAXES, TO-WIT: AN ADDITIONAL THREE PERCENT (3%) OCCUPANCY TAX ON OCCUPANCY RENTALS; PROVIDING FOR A SEVEN (7) YEAR DURATION OF SAID NON-PROPERTY TAXES; ESTABLISHING THE PURPOSES FOR WHICH THE REVENUES DERIVED FROM SAID NON-PROPERTY TAXES SHALL BE USED; PROVIDING FOR THE CITY COUNCIL TO HOLD AN ANNUAL HEARING; AUTHORIZING THE CITY CLERK TO ADMINISTER, REGULATE, AND COLLECT SAID NON-PROPERTY TAXES; CREATING FUNDS FOR PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT; PROVIDING FOR PERMITS AND ISSUANCE; PROVIDING METHOD FOR PAYMENT OF TAXES, AUDITS, DEFICIENCY DETERMINATIONS; RE-DETERMINATIONS OF DEFICIENCY, APPEALS, INTEREST ON DEFICIENCY, COLLECTIONS AND ENFORCEMENT; REFUNDS, LIMITATIONS AND INTEREST; PROVIDING FOR RESPONSIBILITY FOR PAYMENT OF TAXES; PROVIDING PERIOD OF LIMITATION ON ASSESSMENT AND COLLECTION; ESTABLISHING SUCCESSOR'S LIABILITY; PROVIDING FOR GENERAL ADMINISTRATION BY CITY CLERK; PROVIDING PENALTIES AND PENALTY CHARGES; PROVIDING EXEMPTIONS; PROVIDING CONFIDENTIALITY OF INFORMATION; PROVIDING FOR COMBINED ADMINISTRATION, SEVERABILITY, REPEALER CLAUSE AND AN EFFECTIVE DATE OF THIS ORDINANCE.

The ordinance provides for the implementation and administration of a three percent (3%) occupancy tax for the City of Donnelly as a qualifying "Resort City" subject to voter approval requiring a minimum sixty percent (60 %) approval to become a law as a City Ordinance. The new ordinance provides the following sections:

Section 1 entitled "FINDINGS" sets for the City Council findings that the City of Donnelly is eligible to create a Local Option Tax ("LOT") pursuant to Idaho Code.

Section 2 entitled "Definitions" defines key terms, including what is an "occupancy rental."

Section 3 entitled "IMPOSITION OF THREE PERCENT (3%) OCCUPANCY RENTAL TAX" sets the non-property tax rate imposed upon Occupancy Rentals, how the tax is assessed upon fractions of a dollar and how said funds from the tax are to be held for collection.

Section 4 entitled "DURATION OF TAXES" provides for a seven (7) year period of the LOT Occupancy Rental tax if approved by voters.



Section 5 entitled “PURPOSES OF TAX REVENUES” provides a list of ten (10) purposes for which the LOT Occupancy Rental Tax monies are to be used by the City.

Section 6 entitled “HEARING AND REVIEW BY CITY COUNCIL” provides that Donnelly City Council shall hold an annual hearing regarding the use of tax revenues generated by the LOT Occupancy Rental Tax.

Section 7 entitled “CITY CLERK TO ADMINISTER, REGULATE AND COLLECT TAXES” provides that the City Clerk is to regulate and collect the revenues imposed by the tax.

Section 8 entitled “CREATION OF PROPERTY TAX RELIEF AND GENERAL CAPITAL IMPROVEMENT FUNDS” provides for separate City account funds to hold monies for property tax relief and general capital improvements.

Section 9 entitled “PERMITS REQUIRED AND ISSUANCE OF PERMITS” provides for application of the tax, issuance and regulation of permits for occupancy rental.

Section 10 entitled “METHOD FOR PAYMENT OF TAXES” provides how the taxes are to be paid.

Section 11 entitled “AUDITS AND DEFICIENCY DETERMINATIONS” provides for audits of Occupancy Rental Taxes and determinations of whether additional funds are owed under a Deficiency Determination.

Section 12 entitled “REDETERMINATION OF DEFICIENCY” provides administrative relief and procedure on disputed findings of Deficiency.

Section 13 entitled “APPEALS, INTEREST ON DEFICIENCY” provides for appeals of the City’s Determination of Deficiency and for interest of twelve percent (12%) per annum on monies owing.

Section 14 entitled “COLLECTIONS AND ENFORCEMENT” provides for the City’s collection and enforcement of the LOT tax provisions and revenues.

Section 15 entitled “REFUNDS, LIMITATIONS AND INTEREST” provides a process for refunds for overpayment, a one year period to make a refund claim, interest on overpayments and appeal rights.

Section 16 entitled “RESPONSIBILITY FOR PAYMENT OF TAXES” provides that employees, partners and agents of a business may be personally liable for taxes, penalties and interest owed.

Section 17 entitled "PERIOD OF LIMITATION UPON ASSESSMENT AND COLLECTION" provides for a three (3) year time period to assess taxes; a six (6) year period to collect taxes; a six (6) month period after request has been made for collection against decedents' estates and a three (3) year period after discovery, to collect on fraudulent or evasive taxpayers.

Section 18 entitled "SUCCESSORS' LIABILITY" provides for liability of a subsequent purchaser of a business or a bulk sales transfer.

Section 19 entitled "GENERAL ADMINISTRATION BY CITY CLERK" provides for the adoption or development of regulations and hiring of employees or agents to administer the tax; retention of records; and examination of taxpayer records.

Section 20 entitled "PENALTIES" provides that any person who violates any provision of the Ordinance shall be guilty of a misdemeanor, punishable by up to one year in the county jail, and/or one thousand dollar (\$1,000.00) fine, or both. Further, that each month of failure to comply with, violate or evade the tax constitutes a separate offense. Furthermore that permits may be revoked for violation; security deposits may be required; and that property tax liens may be imposed against the taxpayer.

Section 21 entitled "PENALTY CHARGES" provides for the imposition of penalties for untimely payment or refusal to collect the taxes owed to the City, including a minimum penalty of fifty (\$50).

Section 22 entitled "EXEMPTIONS" provides that only those entities with qualified exemptions under the Idaho sales tax act are exempt from compliance with the Donnelly LOT tax and ordinance.

Section 23 entitled "CONFIDENTIALITY OF INFORMATION" provides for confidentiality of taxpayer information; the availability to adopt rules and regulations regarding the same and that taxpayer do have access to their own information.

Section 24 entitled "COMBINED ADMINISTRATION" provides the City may combine administration of the program and its duties with other LOT tax programs or collection efforts.

Section 25 entitled "SEVERABILITY" provides that if any provision of the ordinance is declared invalid; unenforceable or unconstitutional by a court with competent jurisdiction, such decision shall not affect the remaining portions of said section, subsection, paragraph, clause or phrase of this Ordinance.

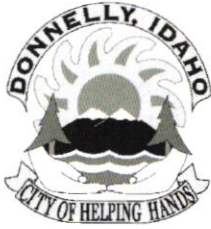
Section 26 entitled "REPEALER CLAUSE" provides for the repeal of any ordinances or resolutions (or parts thereof) contrary to the new ordinance.

Section 27 entitled "EFFECTIVE DATE" provides for an effective date of January 1, 2013, subject to sufficient voter approval and publication.



Exhibit A which is a three percent (3%) tax table based upon the bracket system.

The full text of the new ordinance and the attachment are available for review or copying at the Donnelly City Hall, 169 Halferty, PO Box 725, Donnelly, ID 83615.



## City of Donnelly

169 Halferty Street  
P.O. Box 725  
Donnelly, ID 83615

Telephone (208) 325-8859 Fax (208) 325-4091

SCANNED

### CITY OF DONNELLY – ORDINANCE NO. 217

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, APPROPRIATING THE SUM OF \$605,756 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF DONNELLY FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE.

BE IT ORDAINED by the Mayor and City Council of the City of Donnelly, Valley County, Idaho.

Section 1: That the sum of \$605,756 be, and same is appropriated to defray the necessary expenses and liabilities of the City of Donnelly, Valley County, Idaho for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

Section 2: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

#### ESTIMATED EXPENDITURES:

##### GENERAL FUND:

Administration .....	\$102,172
Public Safety .....	1,500
Roads & Streets .....	51,933
Parks & Recreation .....	3,800
Airport .....	873
Local Option Expenses .....	34,000
Pathways Grant .....	50,000
<b>TOTAL GENERAL FUND.....</b>	<b>\$244,278</b>

##### WATER FUND:

Administration .....	\$66,705
Distribution .....	5,000
Solid Waste .....	5,000
Notes Payable (bond/loan) .....	13,012
Reserve Account .....	22,786
Improvement Fund .....	53,018
<b>TOTAL WATER FUND.....</b>	<b>\$165,521</b>



pany of Ada County dba Lender Trustee Services, appointed Successor Trust on December 14, 2012, at 10:00 AM, of said day, NORTH ENTRANCE OF VALLEY COUNTY COURT, 219 N. MAIN STREET, E, ID, sell at public auction the highest bidder, for cash, money of the United States, payable at the time of the following described real personal property (hereafter referred to collectively as the "Property"), situated in the County of Valley, State of Idaho, to-wit: certain lot, piece or parcel situated in Valley County, shown as Lot 7 and the 19 1/2 feet of Lot 8 in of Townsite of Cascade, which is recorded in the Recorder, Official of Valley County, Idaho. The trustee has no knowledge of particular description of the referenced Property but, of compliance with 40-113 of Idaho Code, the has been informed that the of 114 S. MAIN ST., CAS- ID 83611, is sometimes with said real property. will be made without cov- warranty regarding title, n or encumbrances to sat- obligation secured by and to the power of sale con- the Deed of Trust executed HANA C. SPEER AND R. SPEER, as Grantor, to CE TITLE & ESCROW, ee, for the benefit and of INTERBAY FUND- C, as Beneficiary, dated 7, recorded 5/31/2007, un- ment No. 321901, Mort- gage records of VALLEY County, the beneficial interest in presently held by BAY- DAN SERVICING, LLC. THE ABOVE GRANTORS ARE TO COMPLY WITH 45-1506(4)(A), IDAHO NO REPRESENTATION E THAT THEY ARE, NOT, PRESENTLY RE- BLE FOR THIS OBLIGA- e default for which is sale s the failure to pay when r the Deed of Trust Note 9/2007, THE INSTALL- F PRINCIPAL AND IN- WHICH BECAME DUE 1 TOGETHER WITH BSEQUENT INSTALL- OF PRINCIPAL AND IN- LATE CHARGES AND OSURE FEES AND ES. ANY ADVANCES MAY HEREAFTER BE ALL OBLIGATIONS NDEBTEDNESSES AS BECAME DUE AND IS PURSUANT TO SAID ND DEED OF TRUST. BENEFICIARY MAY IN ITS DISCRETION, ERCEISE ITS RIGHTS MEDIES IN ANY MAN- RMITTED UNDER THE

and pursuant to the power of sale conferred in the Deed of Trust executed by JOHN J. LACA AND NICOLE L LACA HUSBAND AND WIFE, as Grantor, to TITLE ONE, as Trustee, for the benefit and security of MORTGAGE ELECTRONIC REGISTRATION SYSTEMS, INC., as Beneficiary, dated 5/12/2005; recorded 5/13/2005, under Instrument No. 295485, Mortgage records of VALLEY County, IDAHO, the beneficial interest in which is presently held by BAYVIEW LOAN SERVICING, LLC. THE ABOVE GRANTORS ARE NAMED TO COMPLY WITH SECTION 45-1506(4)(A), IDAHO CODE NO REPRESENTATION IS MADE THAT THEY ARE, OR ARE NOT, PRESENTLY RESPONSIBLE FOR THIS OBLIGATION. The default for which is sale is made is the failure to pay when due under the Deed of Trust Note dated 5/12/2005, THE MONTHLY PAYMENT WHICH BECAME DUE ON 6/1/2011 AND ALL SUBSEQUENT MONTHLY PAYMENTS, PLUS LATE CHARGES AND OTHER COSTS AND FEES AS SET FORTH. Amount due as of August 21, 2012 Delinquent Payments from June 01, 2011 15 payments at \$ 2,023.48 each \$ 30,352.20 (06-01-11 through 08-21-12) Late Charges: \$ 869.78 TOTAL: \$ 31,221.98 All delinquencies are now due, together with unpaid and accruing taxes, assessments, trustee's fees, attorney's fees, costs and advances made to protect the security associated with this foreclosure. The principal balance is \$270,855.90, together with interest thereon at 5.750% per annum from 5/1/2011, until paid. The Beneficiary elects to sell or cause the trust property to be sold to satisfy said obligation. Anyone having any objection to the sale on any grounds whatsoever will be afforded an opportunity to be heard as to those objections if they bring a lawsuit to restrain the same. SALE INFORMATION LINE: 714-730-2727 or http://www.lpsasap.com DATED: 8/21/2012. Pioneer Title Company of Ada County dba Pioneer Lender Trustee Services By: c/o ASSET FORECLOSURE SERVICES, INC. 5900 Canoga Avenue, Suite 220 Woodland Hills, CA 91387 Phone: (877) 237-7878 A-4291565. 4tc10/4

#### NOTICE OF TRUSTEE'S SALE

Idaho Code 45-1506 Today's date: September 5, 2012 File No.: 8483.20055 Sale date and time (local time): January 07, 2013 at 11:00 AM Sale location: At the Valley County Courthouse, North Entrance, located at 219 N. Main St., Cascade, Idaho Property address: 286 Alta Vista Dr McCall, ID 83638 Successor Trustee: Northwest Trustee Services, Inc., an Idaho Corporation P.O. Box 997 Bellevue, WA 98009 (425) 586-1900 Deed of Trust information Original grantor: Jerome W. McCauley Jr, as a single man Orig-

ins in and to the Real Property at the time the execution or attachment was levied. The Sheriff will give possession, but does not guarantee clear title nor continued possessory right to the purchaser.

Pursuant to Idaho Code Section 11-402, the Judgment Debtors or redemptioner may redeem the property from the purchaser within one (1) year after the sale, on paying the purchaser the amount of his purchase with interest thereon at the rate allowed in Section 28-22-104(1), Idaho Code, from the date of sale to the date of redemption, together with the amount of any assessment or taxes which the purchaser may have paid thereon after the commencement of the action and which are not included in the judgment, and interest at the rate allowed in Section 28-22-104(1), Idaho Code, on such amount; and, if the purchaser be also a creditor having a prior lien to that of the redemptioner, other than the judgment under which such purchase was made, the amount of such lien with interest at the rate allowed in Section 28-22-104(1), Idaho Code; provided, in mortgage foreclosure proceedings, the amount necessary to redeem the property sold under execution shall not include any sum for attorney's fees greater than the fee actually paid by the judgment creditor or which the judgment creditor has by written instrument become unconditionally obligated to pay to his attorney for prosecuting his claim to judgment; and provided, further, the amount of such fee shall be proven by affidavits of the attorney who has received and the person who has paid the fee or by other competent evidence to be presented to the Sheriff for his guidance in carrying out the provisions of law relating to redemption; and, provided further, that such redemptioner shall not be required to pay any attorney's fees unless such fees shall have been paid within six (6) months after the Sheriff's certificate of sale shall have issued, or within such time as the judgment creditor has become unconditionally obligated by written instrument to pay such fees.

NOTICE IS HEREBY GIVEN that on Tuesday, the 9th day of October, 2012, at 1:00 p.m., at 219 N Main Street Cascade, Id, on the front steps of Valley County Court House, I will sell all the right, title, and interest of the said Judgment Debtors in and to said Real Property, at public auction, to the highest bidder, for cash in lawful money of the United States, to satisfy said execution and all costs.

Given under my hand, this 11th day of September, 2012.

VALLEY COUNTY SHERIFF

By Rorie C Snapp, Deputy Sheriff. 3tc10/4

NOTICE OF SHERIFF'S SALE

VALLEY COUNTY CASE

NO. CV-2012-66C

By virtue of that certain Writ of Execution on Judgment from the

Salmon Falls, ID 83402  
TOTAL PROPRIETARY FUNDS .....\$563,168  
SEWER/WATER BOND .....\$75,800  
TOTAL ALL EXPENSES .....\$3,687,156.....\$3,884,585  
Section 2: TAX LEVY UNAFFECTED. That the tax levy established for the City of Cascade for the fiscal year beginning October 1, 2011 shall be unaffected by this ordinance.  
Section 3: EFFECTIVE DATE. This ordinance shall take effect and be in full force upon its passage, approval and publication in one (1) issue of The Star-News, a newspaper in circulation in the City of Cascade, and the official newspaper of said City.  
Passed and approved this 24th day of September 2012.  
R. W. Carter, Mayor  
Attest: Pamela J. DeChambeau, City Clerk / Treasurer

#### CITY OF DONNELLY - ORDINANCE NO. 217

AN ORDINANCE ENTITLED THE ANNUAL APPROPRIATION ORDINANCE FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2012, APPROPRIATING THE SUM OF \$605,756 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE CITY OF DONNELLY FOR SAID FISCAL YEAR, AUTHORIZING A LEVY OF A SUFFICIENT TAX UPON THE TAXABLE PROPERTY AND SPECIFYING THE OBJECTS AND PURPOSES FOR WHICH SAID APPROPRIATION IS MADE.

BE IT ORDAINED by the Mayor and City Council of the City of Donnelly, Valley County, Idaho.

Section 1: That the sum of \$605,756 be, and same is appropriated to defray the necessary expenses and liabilities of the City of Donnelly, Valley County, Idaho for the fiscal year beginning October 1, 2012 and ending September 30, 2013.

Section 2: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

#### ESTIMATED EXPENDITURES:

##### GENERAL FUND:

Administration .....\$102,172  
Public Safety .....1,500  
Roads & Streets .....51,933  
Parks & Recreation .....3,800  
Airport .....873  
Local Option Expenses .....34,000  
Pathways Grant .....50,000  
TOTAL GENERAL FUND .....\$244,278

##### WATER FUND:

Administration .....\$66,705  
Solid Waste .....5,000  
Notes Payable (bond/loan) .....5,000  
Reserve Account .....22,786  
Improvement Fund .....53,018  
TOTAL WATER FUND .....\$165,521

##### SEWER FUND:

Operation & Maintenance .....\$38,400  
Administration .....43,916  
Notes Payable .....13,349  
Reserve Account .....13,349  
Improvement Fund .....31,566  
TOTAL SEWER FUND .....\$140,580

##### DEPOT CENTER:

Operation & Maintenance .....\$25,200  
Economic Development .....1,000  
Improvement Fund .....10,200  
Security Deposit .....2,850  
TOTAL DEPOT CENTER .....\$39,250

##### CITY LIBRARY

Building Upgrades .....0  
Donations .....0  
Operation and Maintenance .....13,127  
Books .....3,000  
Improvement Fund .....0  
TOTAL CITY LIBRARY .....\$16,127

TOTAL ALL EXPENSES: .....\$605,756

Section 3: That a general tax levy on all taxable property within the City of Donnelly be levied in the amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2012.

Section 4: All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.

Section 5: This ordinance shall take effect and be in full force upon its passage, approval and publication in one issue of The Star News, a newspaper of general circulation in the City of Donnelly and the official newspaper of said City.

Passed and approved this 17th day of September, 2012.

Brad Backus, MAYOR

Attest: Judy Linman, CITY CLERK

STAR NEWS 9/27/12



**SEWER FUND:**

Operation & Maintenance.....	\$38,400
Administration .....	43,916
Notes Payable.....	13,349
Reserve Account.....	13,349
Improvement Fund .....	31,566
<b>TOTAL SEWER FUND .....</b>	<b>\$140,580</b>

**DEPOT CENTER:**

Operation & Maintenance.....	\$ 25,200
Economic Development .....	1,000
Improvement Fund .....	10,200
Security Deposit.....	2,850
<b>TOTAL DEPOT CENTER.....</b>	<b>\$39,250</b>

**CITY LIBRARY**

Building Upgrades.....	0
Donations.....	0
Operation and Maintenance.....	13,127
Books.....	3,000
Improvement Fund.....	0
<b>TOTAL CITY LIBRARY.....</b>	<b>\$16,127</b>

**TOTAL ALL EXPENSES:..... \$605,756**

**Section 3: That a general tax levy on all taxable property within the City of Donnelly be levied in the amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2012.**

**Section 4: All ordinances and parts of ordinances in conflict with this ordinance are hereby repealed.**

**Section 5: This ordinance shall take effect and be in full force upon its passage, approval and publication in one issue of the Star News, a newspaper of general circulation in the City of Donnelly and the official newspaper of said City.**


**Passed and approved this 17th day of September, 2012.**

**Published 9/20/12, Star News.**

*27 sc*

  
\_\_\_\_\_  
**Brad Backus, MAYOR**

**Attest:**

  
\_\_\_\_\_  
**Judy Linman, CITY CLERK**







## ORDINANCE # 218

**AN ORDINANCE OF THE CITY OF DONNELLY, IDAHO; LICENSING AND REGULATING THE SALE AND CONSUMPTION OF LIQUOR, BEER, AND WINE; PROVIDING PENALTIES FOR VIOLATIONS THEREOF; PROVIDING FOR THE REPEAL OF CONFLICTING ORDINANCES; PROVIDING FOR SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE**

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF DONNELLY:

### **Section 1. Definitions.**

**Terms.** All terms used in this Ordinance shall have the meanings prescribed by Title 23, Chapters 9, 10, and 13, Idaho Code, unless specifically indicated otherwise. Liquor by the drink, wine, or beer may be collectively referred to as "Alcoholic Beverage".

### **Section 2. License Required.**

**General Requirement.** No person, except a wholesaler or manufacturer to the extent authorized under State license, shall directly or indirectly conduct or operate, in or upon any premises within the City of Donnelly, the business of the sale of liquor by the drink, wine, or beer without a license to do so as provided in this ordinance.

### **Section 3. Application for License.**

- A. **Form.** Every application for license to sell Alcoholic Beverages shall be in the form prescribed by the City of Donnelly and include the name of the applicant, his or her age, representations as to the applicant's character (with such references as the City Council may require), citizenship, the business or organization in connection with which the proposed license will operate and its location, whether the applicant is owner and operator of the business, how long the business has been at that location, and such other reasonable and/or necessary information as the City Council may require from time to time. Every application shall also indicate the circumstances of any proceedings against Applicant under I.C. §§ 23-933, 23-1038, or 23-1331 during the preceding year.
- B. **Qualifications.** The applicant for any license shall possess all of the qualifications necessary to obtain that license from the Bureau of Alcohol Beverage Control, as prescribed by Title 23 of the Idaho Code, and maintain such qualifications throughout the period of such license. Further, no license shall issue except upon proof of possession of a license issued by the Bureau of Alcohol Beverage Control, for the sale of liquor by the drink, wine, or beer.
- C. **Accuracy of Application.** No person shall knowingly make a false or misleading statement on any application for a license to sell Alcoholic Beverages, or in any proceeding regarding the issuing of a license to sell Alcoholic Beverages.
- D. **Insurance Required.** Applicants for a license to sell Alcoholic Beverages shall provide the City a Certificate of Insurance, or other security acceptable to the City, providing coverage for liquor (dram shop) in the amount required by Idaho Statutes.

### **Section 4. \*License Fees.**

- A. **Fees.**
  - a. Draught & Bottled or Canned Beer ON PREMISES=\$100.00



- b. Draught & Bottled or Canned Beer OFF PREMISES=\$50.00
- c. Retail Liquor by the Drink=\$225.00
- d. Retail Wine by the Drink ON PREMISES=\$50.00
- e. Retail Wine by the Drink OFF PREMISES=\$50.00
- f. Catering Permit \$20.00 per day not to exceed 3 consecutive days

\* The license fees set forth in this section may be amended pursuant to resolution of the City Council, as authorized under Title 23 Idaho Code.

**B. Payment.** Each application for a license shall be accompanied by a receipt from the City for payment in full of the license fee and the investigation fee, if any. All fees shall be paid into the general fund. If any application for a license is rejected, the City shall refund the license fee.

**C. License Terms, Pro Rata Fees, and Expiration.** Each license shall be issued for a period of one (1) year. If an application is made during the license year, a license may be issued for the remainder of the year for a pro-rata fee. Such pro-rata fee is to be determined on the number of months remaining in the year, with each unexpired fraction of a month being counted as one month. Every license shall expire on the last day of January of each year.

**D. Refunds.** Refunds of license fees shall be made only if:

- 1. The business ceases to operate because of destruction or damage not caused by the unlawful actions of the licensee, and such damage made the business unusable;
- 2. The licensee dies; or,
- 3. The business loses its lawful authority to operate due to an act of legislature or local option election.

The refund shall be based on a pro-rata basis determined by the number of months remaining until the end of the license year, with any fraction of a month remaining not being credited as part of the refund. Refunds shall only be made after the business ceases to operate.

## **Section 5. Granting of Licenses.**

**A. New Licenses.** Applications for licenses shall be in writing, signed and sworn to by the applicant upon application forms furnished by the City of Donnelly Clerk (hereinafter "Clerk"). The applicant shall fill in the required portion of the application and return it to the office of the Clerk. All applications shall be accompanied by the appropriate license fee(s) when filed with the Clerk.

**B. Transfers.** Any license issued pursuant to this Ordinance shall be assignable to persons possessing the qualifications necessary, under this Ordinance, Title 23 of the Idaho Code, and the administrative rules of the Bureau of Alcohol Beverage Control, IDAPA 11.05.01, to acquire a license to sell liquor by the drink, wine, or beer.

Applications for transfer of a license issued in accordance with this Ordinance shall be the same, in form and procedure, as an initial application.

**C. License Renewal.** All licenses shall expire on the last day of January each year at midnight. A license application shall not be required unless:

- 1. Applicant's previous license information has changed, or
- 2. Applicant fails to submit license renewal fee to City Clerk prior to current license expiration.

- D. **Hearing and Issuance.** The Mayor and City Council shall investigate all facts set out in the application. Opportunity shall be given to any person to be heard for and against the granting of the license. After investigation and hearing, the City Council shall, at its discretion, grant or refuse the application within 30 days from receipt of the application by the City.

No license shall be issued, transferred, or renewed if the results of the City's investigations show to the satisfaction of the City Council that issuance would not be in the public interest. No license shall become effective until it, together with the security furnished by the applicant, has been approved by the Bureau of Alcohol Beverage Control, as required by law.

- E. **Person and Premises Licensed; Transfer.** Each license shall be issued only to the applicant and for the premises described in the application. No license may be transferred to another person or place without license transfer application and City Council approval. Any transfer of stock of a corporate license is deemed a transfer of the license, and transfer of stock without prior City Council approval is a ground for revocation of the license. In case a licensee dies, his personal representative may continue operation of the business within the terms of the license for a period not to exceed ninety (90) days.
- F. **Persons Ineligible for License.** No license shall be granted to any person made ineligible for such a license by state law. No license shall be issued to any person who is not a citizen or resident alien of the United States, who is under the age of twenty-one (21), who is not of good moral character or repute, who within five (5) years of his or her license application has been convicted of a willful violation of a license to sell Alcoholic Beverages or who has had a license to sell Alcoholic Beverages revoked within five (5) years of his or her application.

#### **Section 7. Places Ineligible for License.**

- A. **General Prohibition.** No license shall be issued for any place or any business ineligible for such license under state law.
- B. **Delinquent Taxes or Charges.** No license shall be granted or renewed for operation on any premises on which taxes, assessments, or other financial claims of the City are delinquent or unpaid.
- C. **Distance from School or Church.** No license shall be granted within three hundred (300) feet of any school, church, or any other place of worship, measured in a straight line to the nearest entrance to the licensed premises, except with the approval of the City Council.

#### **Section 8. Conditions of License.**

- A. **General.** Every license is subject to the conditions specified in this Ordinance and of any other applicable Ordinance, state law or regulation.
- B. **Posting of License.** Posting of a current license at a conspicuous place on the premises of the licensed establishment is required.
- C. **Sales.** Sale must be confined to a compact and contiguous place named in the license. Sale may not be made to an intoxicated person, persons under twenty-one (21) years of age, or known habitual drunkards. The holder of a valid license for the retail sale of liquor by the drink may sell wine for consumption on or off the premises pursuant to I.C. § 23-1332. Persons holding a valid wine by the drink license may sell wine for consumption on the premises only. Retailers who do not possess a valid license for the retail sale of liquor by the drink, or retailers who do not have a valid wine by the drink



license, shall not permit consumption of wine on the licensed premises and may sell wine only in its original unbroken container.

- D. **Gambling.** No gambling may be conducted on licensed premises except in accordance with state law.
- E. **Hours of Sale.** No Alcoholic Beverage, by the drink, shall be sold, offered for sale, or given away upon any licensed premises between the hours of 2:00 a.m. and 10:00 a.m. No beer shall be sold, offered for sale, or given away upon any licensed premises between the hours of 2:00 a.m. and 6:00 a.m. (all stated times are local time zone). No sale or gift of Alcoholic Beverages may be made by a license holder or employee on a licensed premise on Christmas day.
- Every holder of any Alcoholic Beverage license shall cause the premises to be vacated of all persons except the owner or manager within one (1) hour after the licensed premises closes. All liquor shall be stored out of public view after closing time. No licensee shall give or sell liquor to any employee while such employee is working on the premises. All customers or persons not employed by a licensee shall vacate the premises with one-half ( $\frac{1}{2}$ ) hour after the established closing time.
- F. **Responsibility for Conduct of Business.** Every licensee is responsible for the conduct of his place of business and the conditions of sobriety and order in it. The act of any employee on the licensed premises is deemed the act of the licensee as well, and the licensee shall be liable to all penalties provided by this Ordinance and the law equally with the employee.
- G. **Inspections.** Every licensee shall allow any peace officer, health officer, or properly designated officer or employee of the City to enter, inspect, and search the premises of the licensee during business hours without a warrant.
- H. **Display.** No establishment shall display Alcoholic Beverages to the public during hours when the sale of Alcoholic Beverages is prohibited.
- I. **Employment of Minors.** No person under the age of nineteen (19) shall be employed on the premises of any establishment selling liquor when such beverages are on display and offered for sale. This prohibition shall not apply to restaurants as defined in I.C. § 23-942. In no case may a person less than nineteen (19) years of age offer for sale, mix, or serve liquor in any licensed establishment.

## **Section 9. Restrictions on Purchase and Consumption.**

- A. **Alcoholic Beverages in Unlicensed Places.** No person shall mix or prepare Alcoholic Beverages for sale in any public place of business unless it has a license to sell Alcoholic Beverages, or a catering permit pursuant to I.C. §§ 23-934A and 23-934B, signed by the Mayor or authorized City Council agent in addition to a Sheriff's signature. Person applying for any catering permit must obtain the Sheriff's signature for said catering event and submit to City Clerk prior to issuance of catering permit and the City may verify Sheriff's signature by telephone or other electronic means.
- B. **Proof of Age.** Proof of age for purchasing Alcoholic Beverages may be established only by a valid driver's license or valid state identification card, or in the case of a foreign national, a valid passport.

## **Section 10. Suspension and Revocation.**

- A. **Failure to Comply with the Law.** The City Council shall either suspend for a period up to sixty (60) days, or revoke, any Alcoholic Beverage license, or impose a civil fine not to exceed Two Thousand

# Publisher's Affidavit of Publication

STATE OF IDAHO }  
                              }.SS  
  
County of Valley

I, Kim C. Drake, being duly sworn and say, I am the receptionist of The Star-News, a weekly newspaper published at McCall, in the County of Valley, State of Idaho; that said newspaper is in general circulation in the county of afore said and is a legal newspaper; that the PUBLIC NOTICE, a copy of which is enclosed hereto and is a part hereof, was published in said newspaper once a week for a period of one week in the regular and entire issue of every number there of during the period of time of publication, and was published in the newspaper proper and not in a supplement; and that publication of such notice began June 20, 2013 and ended June 20, 2013.

Kim C. Drake  
Subscribed and sworn before me this the 20th day of June, 2013.  
STATE OF IDAHO

COUNTY OF VALLEY }  
                              }

On this 20th day of June, in the year of 2013, before me, a Notary Public, personally appeared Kim C. Drake, known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Tom Grote  
Tom Grote  
Notary Public for Idaho  
Residing at McCall, Idaho  
Commission Expires 2/8/18

## SUMMARY OF DONNELLY CITY ORDINANCE # 218

Passed by the City of Donnelly, Idaho on May 20, 2013.

An Ordinance of the City of Donnelly, Idaho regarding licensing and regulating sale and consumption of liquor, beer, and wine, providing for penalties, repeal of conflicting Ordinances, severability, and an effective date.

The following describes the principal provisions of Ordinance 218.

Section 1 provides a cross-reference to definition of all terms in Idaho Code, Title 23, Chapters 9, 10, and 13, and specifically defines "Alcoholic Beverage."

Section 2 requires a City license.

Section 3 addresses the means for applying for a City license, the qualifications, and insurance in order to have a license.

Section 4 addresses license fees, when the fees are paid, prorating them for periods of less than a year, and methods for refunds.

Section 5 addresses the granting of new licenses, transfer licenses, and license renewals. It also provides for hearing on each new license, and limits the places where liquor may be sold only to the premises described in an application.

Section 7 describes places that are ineligible for licenses, and provides specified distance from schools and churches but allows for exceptions approved by the City Council.

Section 8 addresses conditions of license including the places where the license must be posted, prohibiting sales to persons under 21, prohibiting any gambling, specifying hours of sale and imposing on the owner or licensee responsibility for the conduct of the business including responsibility for all employee conduct.

Subsection 8.G. provides for inspection, Subsection 8.H. prohibits display of beverages when sale of beverages is prohibited, and Subsection 8.I. addresses employment of minors in establishments that sell Alcoholic Beverages.

Section 9 limits purchase and consumption only to places that are licensed, and requires proof of age.

Section 10 allows for suspension and revocation of licenses based on failure to comply with the law, or lapse of financial security.

Section 11 creates a misdemeanor penalty for violation of the Ordinance. Section 12 repeals Ordinances 6, 7, 47, 80, 88, 79, and 103, and other City Ordinances not consistent with Ordinance 218.

Sections 13 and 14 provide for severability and an effective date on passage and publication, respectively.

The full text of the new Ordinance # 218 is available for review and copying at Donnelly City Hall, 169 Halferty Street, Donnelly, Idaho 83615.

## CERTIFICATE OF SUMMARY

I, Stephen J. Lord, City of Donnelly's legal advisor on this matter, hereby certify that the foregoing Summary of City of Donnelly Ordinance # 218 is true and complete and provides adequate notice to the public in accordance with Idaho Code § 50-901A.

/s/ Stephen J. Lord, Attorney at Law

Dated: June 17, 2013. 1tc6/20



Dollars (\$2,000.00) for each violation upon a finding that the licensee has failed to comply with any applicable statute, regulation, or ordinance relating to alcoholic beverages. Except as required in Subdivision 2, no suspension or revocation shall take effect until the licensee has been afforded an opportunity for a hearing.

- B. **Lapse of Financial Security.** Lapse of required dram shop insurance, any required bond, or withdrawal of a required deposit of cash or securities, shall effect an immediate suspension of any license issued pursuant to this Ordinance without further action of the Mayor and City Council. Notice of cancellation or lapse of a current liquor liability policy or bond, or withdrawal of deposited cash or securities shall constitute notice to the licensee of the suspension of license. The holder of a license who has received notice of lapse of required insurance or bond, or withdrawal of a required deposit, or of suspension or revocation of a license, may request a hearing thereon and if such request is made in writing to the City Clerk, a hearing shall be granted within ten (10) days or such longer period as may be requested. Any suspension under this paragraph shall continue until the Mayor and City Council determines the financial responsibility requirements of this Ordinance have been met.

**Section 11. Penalty.** Any person violating any provision of this Ordinance is guilty of a misdemeanor for each day of operation in violation of this ordinance and upon conviction shall be punished pursuant to I.C. § 18-113.


**Section 12. Repeal of Previously Enacted Ordinances.** Ordinance Nos. 6, 7, 47, 80, 88, 79, and 103, and all provisions of any City of Donnelly ordinance or resolution not consistent with this ordinance are hereby repealed as of the effective date of this ordinance.

**Section 13. Severability.** If any part of this Ordinance shall be held void, such part shall be deemed severable, and the invalidity thereof shall not affect the remaining parts of this Ordinance.

**Section 14. Effective Date.** This Ordinance becomes effective upon its passage and publication according to law.

Approved by the Mayor and City Council of the City of Donnelly, this 20th day of May, 2013.

  
\_\_\_\_\_  
Brad Backus, Mayor

Attest:  
  
\_\_\_\_\_  
Cami Hedges, City Clerk

ORDINANCE NO. 219

AN ORDINANCE RELATING TO THE  
RULES AND REGULATIONS OF THE

CITY OF DONNELLY RACQUET COURTS

PROVIDING PENALTIES AND  
PROVIDING AN EFFECTIVE DATE

Now, therefore, be it ordained by the Mayor and Council of the City of Donnelly, Idaho, as follows:

It is the purpose of this Ordinance to provide rules and regulations relating to the reservation, use and protection of the City of Donnelly public Racquet Sport Courts.

**SECTION 1. USE OF COURTS:**

The racquet sport courts are the property of the City of Donnelly and are for the use and enjoyment of the residents of Donnelly and surrounding area. The courts are open to public play during daylight hours with no reservation required for individuals who wish to play singles or doubles matches.

**SECTION 2. RESERVATION OF THE COURTS:**

Any person, persons or groups desiring to reserve the courts in advance for play shall contact the City Hall of Donnelly to make such reservation. Reservations must be made 72 hours in advance and shall be subject to a \$10 non-refundable fee per reservation. Playing time shall be limited to two hours per reservation if other players are waiting. Persons making such reservation shall obtain from City Hall a notice of such reservation and place it on the notice board at the courts. Tournament/Clinics will be charged \$25 non-refundable fee per day for a maximum of two days. Reservations of Racquet Courts will be prohibited during Holiday Weekends and Community Events.

**SECTION 3. RULES OF PLAY:**

Players must use only approved shoes that do not leave marks on the court surface. No food or drinks, except water and sports drinks, are allowed on the courts. All trash must be placed in the receptacles provided. No profanity or loud noise will be allowed. Normal rules of proper tennis etiquette and attire shall be observed.

**SECTION 4. TIME OF PLAY:**

Time of play is limited to one hour for singles matches and two hours for doubles matches if other players are waiting to play. However, players will be allowed to complete their set or match before giving up the court.

**SECTION 5. RESTRICTIONS ON USE:**



The racquet sport courts are for tennis and pickleball only. No Skateboards, Bicycles, Roller Blades or any other recreational devices shall be allowed. Persons found violating this section of this Ordinance will be subject to a fine not to exceed \$100 or by imprisonment in the County Jail for not more than five (5) days or by both such fine and imprisonment. Persons in violation of this section more than once shall be subject to double fines and imprisonment. Anyone wishing to give lessons on the courts must receive authorization from the city and pay, in advance, a \$5.00, (five dollar) fee per individual lesson. Other uses may be permitted by resolution from the city council.

**SECTION 6, BALL MACHINE:**

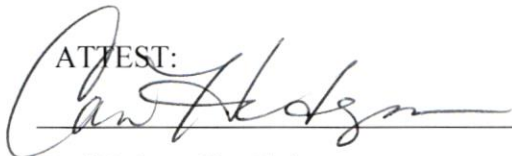
In the event that The City of Donnelly purchases a tennis ball machine, it shall be used for free by individual members of the Donnelly Tennis Club and if the machine is used for lessons, the machine will be rented from the City of Donnelly at a rate of \$5.00 per lesson. In the event that a non-member rents the machine, it shall be rented at a rate of \$5.00 per hour. The Donnelly Pickleball Club shall be allowed to place pickleball striping on one court, not to interfere with the tennis lines.

**SECTION 7, EFFECTIVE DATE:**

This Ordinance shall be in full force and effective from and after the 15 day of July, 2013.

Dated this 15 day of July, 2013

  
\_\_\_\_\_  
Brad Backus, Mayor

ATTEST:  
  
\_\_\_\_\_  
Cami Hedges, City Clerk

City Council Approval Date: July 15, 2013  
Publish Date: August 15, 2013

**CITY OF DONNELLY ORDINANCE NUMBER 220**

**SCANNED**

AN ORDINANCE TO BE TERMED THE ANNUAL APPROPRIATION ORDINANCE OF THE CITY OF DONNELLY, IDAHO, FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2013 AND ENDING SEPTEMBER 30, 2014, APPROPRIATING SUMS OF MONEY IN THE AGGREGATE AMOUNT OF \$574,642 TO DEFRAY ALL NECESSARY EXPENSES AND LIABILITIES OF THE CITY OF DONNELLY FOR SAID FISCAL YEAR; SPECIFYING THE OBJECT AND PURPOSES FOR WHICH SUCH AUTHORIZING THE CERTIFICATION TO THE COUNTY COMMISSIONERS OF VALLEY COUNTY, IDAHO THE AMOUNT OF \$78,393 IN PROPERTY TAXES TO BE LEVIED AND ASSESSED UP THE TAXABLE PROPERTY IN THE CITY; PROVIDED FOR THE FILING OF A COPY OF THIS ORDINANCE WITH THE OFFICE OF SECRETARY OF STATE AS PROVIDED BY LAW; PROVIDING FOR PUBLICATION AND PROVIDING AN EFFECTIVE DATE,

BE IT ORDAINED by the Mayor and City Council of the City of Donnelly, Valley County, Idaho.

SECTION 1: That the sum of \$574,642 is hereby appropriated to defray the necessary expenses and liabilities of the City of Donnelly, Valley County, Idaho for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

SECTION 2: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

**ESTIMATED EXPENDITURES:**

**GENERAL FUND:**

Administration	\$122,163
Public Safety	\$950
Roads & Streets	\$47,597
Parks & Recreation	\$3,373
Airport	\$940
Local Option Expense	\$34,000
Grant Expense	\$50,000
<b>TOTAL</b>	<b>\$259,023</b>

<b>WATER FUND:</b>	<b>\$133,446</b>
<b>SEWER FUND:</b>	<b>\$108,541</b>
<b>LIBRARY FUND:</b>	<b>\$13,870</b>
<b>DEPOT CENTER:</b>	<b>\$59,762</b>
<b>TOTAL BUDGET</b>	<b>\$574,642</b>

SECTION 3: The amount of \$78,393 is hereby authorized to be certified by the City of Donnelly to be levied in the amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2013.



# Publisher's Affidavit of Publication

STATE OF IDAHO }  
County of Valley } .SS

I, Kim C. Drake, being duly sworn and say, I am the receptionist of The Star-News, a weekly newspaper published at McCall, in the County of Valley, State of Idaho; that said newspaper is in general circulation in the county of afore said and is a legal newspaper; that the PUBLIC NOTICE, a copy of which is enclosed hereto and is a part hereof, was published in said newspaper once a week for a period of one week in the regular and entire issue of every number there of during the period of time of publication, and was published in the newspaper proper and not in a supplement; and that publication of such notice began September 26, 2013 and ended September 26, 2013.

Kim C. Drake

Subscribed and sworn before me this the 26th day of September, 2013.  
STATE OF IDAHO

COUNTY OF VALLEY }

On this 26th day of September, in the year of 2013, before me, a Notary Public, personally appeared Kim C. Drake, known or identified to me to be the person whose name subscribed to the within instrument, and being by me first duly sworn, declared that the statements therein are true, and acknowledged to me that she executed the same.



Tom Grote

Tom Grote  
Notary Public for Idaho  
Residing at McCall, Idaho  
Commission Expires 2/8/18

## CITY OF DONNELLY ORDINANCE NO. 220

An ordinance to be termed the annual appropriation ordinance of the City of Donnelly, Idaho, for the fiscal year commencing October 1, 2013 and ending September 30, 2014, appropriating sums of money in the aggregate amount of \$574,642 to defray all necessary expenses and liabilities of the City of Donnelly for said fiscal year; specifying the object and purposes for which such authorizing the certification to the county commissioners of Valley County, Idaho the amount of \$78,393 in property taxes to be levied and assessed up the taxable property in the city; provided for the filing of a copy of this ordinance with the office of secretary of state as provided by law; providing for publication and providing an effective date.

BE IT ORDAINED by the Mayor and City Council of the City of Donnelly, Valley County, Idaho.

SECTION 1: That the sum of \$574,642 is hereby appropriated to defray the necessary expenses and liabilities of the City of Donnelly, Valley County, Idaho for the fiscal year beginning October 1, 2013 and ending September 30, 2014.

SECTION 2: The objects and purposes for which such appropriation is made, and the amount of each object and purpose is as follows:

### ESTIMATED EXPENDITURES

<b>GENERAL FUND:</b>	
Administration	\$122,163
Public Safety	\$950
Roads & Streets	\$47,597
Parks & Recreation	\$3,373
Airport	\$940
Local Option Expense	\$34,000
Grant Expense	\$50,000
<b>TOTAL</b>	<b>\$259,023</b>

<b>WATER FUND:</b>	<b>\$133,446</b>
<b>SEWER FUND:</b>	<b>\$108,541</b>
<b>LIBRARY FUND:</b>	<b>\$13,870</b>
<b>DEPOT CENTER:</b>	<b>\$59,762</b>

**TOTAL BUDGET** \$574,642

SECTION 3: The amount of \$78,393 is hereby authorized to be certified by the City of Donnelly to be levied in the amount allowed by law for the general purposes for said City, for the fiscal year beginning October 1, 2013.

SECTION 4: All Ordinances and Resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 5: This ordinance shall take effect and be in full force upon its passage, approval and publication according to law.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 16TH day of September, 2013.

Brad Backus, Mayor  
Attest: Cami Hedges, Clerk

SECTION 4: All Ordinances and Resolutions or parts thereof in conflict with this Ordinance are hereby repealed.

SECTION 5: This ordinance shall take effect and be in full force upon its passage, approval and publication according to law.

PASSED BY THE CITY COUNCIL and approved by the Mayor this 16<sup>TH</sup> day of September, 2013.

  
\_\_\_\_\_  
Brad Backus, Mayor

ATTEST:

  
\_\_\_\_\_  
Cami Hedges, City Clerk

Published: Star News 9/26/13