

Board Packet

2.15.24 Board Meeting

Community Library Network
AMENDED Board of Trustees Regular Meeting Minutes
Thursday, January 18, 2024
Hayden Library

2:00pm – 5:30pm

We Empower Discovery

Agenda

Call to Order Meeting was called to order at 2:00 pm

Roll Call Trustees: Katie Blank, Tom Hanley, Rachelle Ottosen, Tim Plass (arrived at 2:10 pm),
Vanessa Robinson
Treasurer: Julie Saad (arrived at 3:35 pm)
Staff: Alexa Eccles, Lindsey Miller-Escarfuller, Janelle Sells
General Counsel: Colton Boyles

Pledge of Allegiance

Public Comment (*30 minutes*)

Speakers must state name and community and speak for no more than 3 minutes. Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting. No personal attacks or disruptions from audience members will be tolerated.

- Suzanne Kierney, Post Falls – She discussed youth stumbling across harmful materials that lead to poor life choices. She quoted from the Naked Communist. She noted the child card does not work as intended. She is supportive of HB 384.
- Michelle Lippert, Post Falls – She addressed Board conduct. She noted the Director and staff should be the source of policy and the Board approves policies. Policies created by Plass and Hanley will cause liability. Roberts Rules of Order are meant to run meetings with decorum and efficiency.
- Pat Raffe, Post Falls – She empathizes with all members associated with the CLN. She is concerned about the Board not listening to staff and legal counsel. She noted her letter to the editor in the Coeur d’Alene Press.
- Ed DePriest, Hayden – He does not want to see pornographic materials in the libraries, but he is concerned about values being imposed over constitutional rights for others. Taxpayer dollars are paying for legal advice and potential lawsuits.

Consent Agenda: Action Item (*5 minutes*)

Minutes of the Regular meeting of December 21, 2023

CIN October 2023 minutes

CIN December 2023 financial statements

- Hanley moved to accept the consent agenda.

M, C - Hanley

Community Library Network December 2023 financial statements: Action item (*5 minutes*)

- Hanley does not know where the income lines come from for Sales Tax & Ag Equip, coop Electric Agreement, Personal Property Replacement, and Property Tax Relief. Eccles can provide a written description. Plass asked about the CARRF account balance. Plass moved to accept the December 2024 Financial Statements.

M, C – Plass

Discussion of Community Library Network December 2023 carryforward balance analysis (5 minutes)

- Plass asked what was taken out of ICS to get funds available for operations. Blank noted that the ICS account is a holding account. Eccles noted the amount available for operations is \$617,494.56. She described gross available funds and the funds that need to be reduced from gross available funds to determine the amount available for general operations. There is a short fall of \$199,000 to have approximately 2 months' worth of emergency. Plass is not concerned about the short fall. Eccles stated she directed staff to be cautious during the first four months. Blank asked to see the available funds report on a regular basis.

Circulation Statistics: December 2023 (5 minutes) No comments

Director's Report (10 minutes)

- Eccles noted the press release in the table packet regarding the closures for Athol and Post Falls. She noted capital projects related to claim repairs, adjacent projects could be less costly to complete during the closures. Plass asked about the root cause of the water leaks. Boyles noted the insurance adjuster may have more information. Hanley asked if there will be preventative measures implemented for the future. Eccles noted everything is still very preliminary.
- Eccles discussed the library catalogue and how to search for new materials. She noted that requested reports are not necessary for the director's oversight. A photo was included to show how to search the catalogue.

Legal Counsel Report (15 minutes)

- Plass moved to have the Legal Counsel Report be written or provided in executive session. Blank noted there was no action item, and the motion should not be considered. Blank asked if policies can be discussed in executive session. Eccles noted the policies are considered public business and should be discussed publicly.
- Discussion of policies under consideration – majority consensus was reached to bypass this topic.
- Trustee Education: Trustee personal liability risk
 - Boyles provided several documents that he reviewed regarding trustee personal liability risk. Documents include Idaho Code Title 6 Chapter 9 Tort Claims Against Governmental Entities, Shubert v. Ada County, 166, and Williamson v. Ada County, 509.
- Questions

Insurance Update (5 minutes)

- Eccles noted she received one correspondence this morning from Redman Insurance. She has not had time to review. The policy cost is approximately \$100,000 with increased deductibles. Blank stated she did not see employment coverage.

Legislative Update (5 minutes)

- Eccles provided a copy of HB 384.

Discussion of Collection Selection and Access Policy: Action item (30 minutes)

- Eccles provided a copy of the Collection Selection and Access Policy. Blank noted this policy version was developed by staff and with the direction of the attorney. Eccles reviewed the policy. Robinson asked legal counsel if this staff draft would require a substantial amount of changes to other policies. Boyles would like to provide a written response. Eccles asked if the staff draft appeared legal. Plass does not care for the current Library Card for Minors Policy and this policy appears to define minors better. Boyles would like more time to review the policy. Eccles utilized feedback from the trustees, the public, and legal counsel to draft this policy. Blank noted this policy is stricter and easier to implement. Plass is opposed to

this policy. He wants separate policies for selection and withdrawal of materials. He does not want any materials that violate Idaho Code. Hanley agrees with Plass for separate policies and wants tight purchasing guidelines. Blank asked Boyles if a book is legal to stay on the shelf, how could the acquisition of the book not be allowed. Eccles noted concern over public statements for viewpoint discrimination. Robinson asked if there is an overrepresentation of materials for one group and does not provide representation for the community as a whole. Blank noted the library has tools available to ensure materials meet the demographic needs of the community.

Discussion of Materials Selection and Acquisitions Policy: Action item (20 minutes)

- Continued discussion
 - Objective and Scope of Policy
 - Plass proposed adding "This policy pertains only to the selection for the library's collections for new acquisitions and new purchases of books and materials," and strike "regardless if previously acquired,". Hanley wants to keep "regardless if previously acquired" and add "except for replacing lost or damaged material." Hanley suggested "this policy pertains only to the selection and acquisition of new books and materials". Plass suggested "this policy pertains only to the selection and new acquisitions of book and materials." Final suggestion: "This policy pertains only to the selection and newly acquired books and materials."

Discussion of Withdrawal and Reconsideration Policy: Action item (20 minutes)

- Continued discussion
 - Materials Inappropriate for Minors
 - Blank suggested "Materials that violate... will be excluded from the Children's, Teens, and Young Adult collections." Majority decision change will be "Materials that violate Idaho Codes...shall be removed from the non-adult collections."
 - Disposition of Materials
 - Hanley asked legal counsel regarding materials not available to minors. Boyles noted an adult may check out a book and allow a minor to read it. He said minors can access materials but may or may not be able to check out materials. Plass wants the minor card policy changed to not allow any minor under the age of 18 to have access to the adult collection. His solution would be by default not to give access to the adult section. Hanley would like all cards to default to minor cards and must show government ID to get adult card. Robinson clarified that the adult collection is not the same as items available in an adult bookstore.

Discussion of Director Evaluation Policy: Action item (15 minutes)

- Continued discussion
 - Page one, last sentence
 - Change "with" to "within". Eccles asked what happens if the Director submits a rebuttal. Plass noted the rebuttal is included in the evaluation as staff comments. Hanley said a rebuttal offers the opportunity for the Board to reconsider the evaluation. Plass suggested to change "rebuttal" to "written comments". Eccles suggested "The Board may hold an executive session for further discussion or may re-review" for some type of additional process step. Plass suggested "The Board may choose to review the evaluation and go into executive session." Blank asked legal counsel if this sentence violated the Personnel Policy. Boyles noted that in the end, both the director evaluation and the Personnel Policy must match. Robinson asked for clarification on whether the Director falls under the Personnel Policy. Boyles stated that the director is an employee, and the Personnel Policy applies.

Break (10 minutes) Break from 4:26 pm to 4:37 pm

Discussion of Public Comment Policy, public etiquette, and signs: Action Item (15 minutes)

- Eccles reviewed some language about signage displayed during meetings that can be added to the current policy. She recommended “members of the public may display signs; however, the signs must not interfere with Board business or other audience members involvement and/or observation of the meeting”. Eccles requested that she draft an amendment to the current policy and send it to legal counsel for review. She also discussed language for media participation in the meeting. Hanley would like to make sure that the media are not disrupted either. Eccles will provide a written edit of the policy at the next meeting.

Discussion of periodic acquisition reports: Action item (5 minutes)

- Hanley stated that Plass asked the Director to provide a list of all new materials. He is concerned about the Director’s comment about the report becoming a record available for a public records request. He stated it is important for the public to view what is purchased with tax dollars. He wants a report produced monthly of new purchases that are broken out by ages for Overdrive, eBooks, audio, and physical materials and delineated by audience as categorized by preschool, primary, juvenile, pre-adolescent, adolescent, and adult. Plass moved to require a report every other month of new purchases as detailed by Trustee Hanley. Robinson asked for the Directors table packet regarding this motion. Eccles stated that government agencies are not required to create, generate, or produce new reports or compilations of information for members of the public for information that is already in existence. She asked the board to identify the business need for the reports. Boyles noted that statement is accurate. This report being requested does not provide a business purpose for the library. Unnecessary reports can create increased liability risk. This report is not policy setting. Blank does not understand the need for this report when new acquisitions are listed on the website. Oversight of purchases is delegated to the Director. Ottosen called the question.

Motion to call the question and stop debate.

M, C – Ottosen, Blank opposed

Motion to require a report every other month.

M, C – Blank opposed. Robinson abstained.

Discussion of future agenda requests (The board will decide via consensus whether these items will be moved to a future agenda) (5 minutes)

- Blank would like to discuss the motion requiring a report and if this makes the library more legally vulnerable. Majority consensus was reached. Boyles requested the details as outlined by Hanley.
- Plass would like an action item to discuss the legal counsel advisory process for providing written, oral, or executive session advice. He is concerned about advice on policy. Majority consensus was reached.
- Plass would like a status report on books being moved into the different sections of the minors’ collection and into the adult collection. Majority consensus was reached.

Set Special and regular meeting dates: Action item (5 minutes)

- Special meetings may need to be called in the future about remediation efforts at Athol and Post Falls.

Adjournment: Action item

Blank moved to adjourn at 5:20 pm

M, C - Blank

Respectfully submitted,
Alexa Eccles, Janelle Sells

Calendar of events:

15 Feb 2024	Regular Meeting	2:00 – 5:30	Post Falls
21 Mar 2024	Regular Meeting	2:00 – 5:30	Hayden

Please let us know if you need auxiliary aids or services to enjoy our libraries. This includes providing a sign language interpreter, assistive listening devices, or print materials in a digital format. We can also modify programs, services, or activities, within reasonable limits. Please request these services through Randy Zepeda, ADA Coordinator, preferably 15 days in advance, but no later than 72 hours before the event. Phone: 208-773-1506 ext. 329 Email: ADAcoordinator@communitylibrary.net

The Community Library Network does not discriminate on the basis of disability in its programs, services, activities, or employment practices. The Library Network has a policy on ADA compliance and the complete policy is available for review upon request. In addition, a grievance procedure is available to resolve complaints. If you need this notice in large print or Braille, let us know.

COOPERATIVE INFORMATION NETWORK MINUTES

Wednesday, November 29, 2023
Coeur d'Alene Public Library/Zoom

Benewah Co.: X Kathy Davis/**Clarkia:** X Dawn Kruger /**Coeur d'Alene:** X Michael Priest
CLN: __ Alexa Eccles /**Kellogg:** __ Danni Boylan/ **Liberty Lake:** __ Jandy Humble/
Mullan: X Debbie Berger/ **Osburn:** X Jamee Sperry/ **Pend Oreille Co.:** X Mandy Walters/
Plummer: X Jenny Grobey/**Priest Lake:** X Jaime Yob/ **St. Maries:** __ Pinky Humphrey/
Wallace J/S High: __ Katie Bauer **Wallace Public:** X Annette Kologi /**West Bonner:** X Meagan Mize

CLN: X Kari Wilson/X Mark Foster/X Janelle Sells/X Lindsey Miller-Escarfuller
Coeur d'Alene: X Christopher Brannon/X Melissa Searle/ X Tyler McLane
Liberty Lake: X Georgette Rogers

Chairperson Michael Priest called the meeting to order at 10:00am.

Introductions

All members present introduced themselves

Approval of November 2023 Agenda, October 2023 Minutes and Financial Statements

Debbie moved to approve the consent calendar. Annette seconded. Motion carried.

Unfinished Business & Action items

- **Overdrive contributions and budget** = Reviewed budget for books electronic and audio books. Discussed the effects of the reduced budget and what patrons might expect.
- **Final implementation of CLN teen collections and cards** = CLN is working on the next phase of teen cards and changes to the collection. Cataloging designations have been made. Teen restrictions can be changed on 1/1/24.

New Business:

- **Draft CIN Library of Things waiver** = Reviewed draft. Please email Michael any changes. Will discuss at the next meeting.
- **From SysAdmin:**
 - **CIN Approval on activating OPAC holds history in Koha** - Allows patrons to see hold history/govered by the same standards as checkout history.
 - **CIN approval on activating 22.11 feature in Koha that allows patrons to REQUEST hold cancellation** - and staff are notified of the cancellation.
 - **CIN approval to route all outgoing notifications through a single email address (circulation@cinlibraries.org) and set reply-to addresses to the libraries they would normally go out as.** Emails will go out under a single email address. If the patron responds it will route to the appropriate library.
 - **Motion to approve the 3 proposals above. Georgette motioned to approve. Debbie seconded. Motion carried.**
 - **Annual Library account reviews scheduled for October/November** - A list of staff permissions will be sent out. Please review for accuracy and open a ticket for any changes. Discussed underage staff privileges and how they might pertain to minor designation. To be tested on the test server and discussed further after findings.

- **Discussion of Roadrunner and Comcast email addresses** - These emails tend to block emails from the system. Let patrons know they may want to use a different email address or opt in for another form of contact.
- **Aspen Discovery Follow up** = Christopher gave an overview of features. Please open a ticket and let him know if you would like a quote for this service addition.
- **Library of Things follow up** = Discussed a possible Koha alert if a waiver needs to be signed before check out.
- **Damage review** = Georgette asks that people be mindful of returning damaged items. Make sure you are returning these items with a slip and set the designation.

Adjournment: 11:13 AM

Next meeting: Wednesday, January 17, 10AM. Coeur d'Alene Public Library/Microsoft Teams

Respectfully submitted, Meagan Mize

CIN Income Statement/Balance Sheet Analysis
January 2024 – 33.33% of Time Elapsed

REVENUE

- 1 Income – Benewah County** – Benewah County has paid their portion of dues for the year and two quarters of their courier costs.
- 2 Income – Clarkia** – Clarkia has paid their portion of dues.
- 3 Income – Coeur d’Alene** – Coeur d’Alene has paid their portion of dues for the year and two quarters of their courier costs.
- 4 Income – Community Library Network** – The District has paid two quarters of dues for the year and two quarters of their courier costs.
- 5 Income – Kellogg** – Kellogg has paid their portion of dues for the year.
- 6 Income – Liberty Lake** – Liberty Lake Library has paid their portion of dues for the year and two quarters of their courier costs.
- 7 Income – Mullan Public** – Mullan has paid their portion of dues for the year.
- 8 Income – Osburn** – Osburn has paid their portion of dues for the year.
- 9 Income – Pend Oreille** – Pend Oreille County has paid their portion of dues for the year and two quarters of their courier costs.
- 10 Income – Plummer** – Plummer has paid their portion of dues for the year.
- 11 Income – Priest Lake** – Priest Lake Library has paid their portion of dues for the year.
- 12 Income – Silver Hills** – Silver Hills has paid their portion of dues for the year.
- 13 Income – St Maries** – St Maries has paid for their dues and two quarters of their courier costs.
- 14 Income – Wallace High** – Wallace High has paid their portion of dues for the year.
- 15 Income – Wallace Public** – Wallace Public has paid their portion of dues for the year.
- 16 Income – West Bonner** – West Bonner District Library has paid their dues and two quarters of their courier costs.
- 17 Income – E-books Membership** – This will be received in May or June by CDA and CLN libraries.
- 18 Income – E-books Contributions** – No contributions this month.
- 19 Income – Donation for E-books** – Donations this month are from Liberty Lake Library.
- 20 Income – Interest** – Interest Income is above budget for January.

EXPENSES

22 E-books & Materials – Purchases this month were made from the donations by Liberty Lake Library and from the portion of dues from all member libraries designated for eBooks.

23 E-book Membership – This expense will be paid in May or June.

24 ByWater / Koha Maintenance – No expense this month.

25 EBSCO Open Athens/Novelist – There is no expense this month. This expense is generally paid in August or September.

26 Envisionware / Maint. – The annual renewal for Envisionware has been paid. This line is complete for the year.

27 Marcive Maintenance – This is billed in the spring or summer.

28 OPAC Maint – Syndetics – The annual renewal for Syndetics has been paid. This line ends the year just over budget.

29 Twilio – Twilio charges are for any automated communication, except email, to library members about their library account. This line is above budget for January.

30 Accounting Svcs – This amount will be billed and paid in September of 2024.

31 Audit – This will be paid in late winter or early spring when our auditor has finished her work.

32 Supplies – The negative amount reflects member libraries purchasing supplies.

33 Local Courier – This is the monthly amount paid to the CIN courier.

34 ORBIS Courier – This is paid in quarterly installments. The next quarterly payment will be in March or April.

BALANCE SHEET

Current Assets/Accounts rec – The checking account reflects the current balance at month-end.

Money Market Acct – These are funds currently in the money market account.

Prepaid Expenses – These are funds placed with Overdrive as part of our CIN contract to acquire eBooks and pay for their service. The annual audit will determine if there are any adjustments necessary for FY 23.

Current Liabilities – None at this time.

Long-Term Liabilities – This line is adjusted at the end of our audit. There were no Long-Term Liabilities for FY 22. The annual audit will determine if there are any Long-Term Liabilities for FY 23.

Capital – Auditor adjustments are made annually to all Capital Assets and Income.

Janelle Sells
Business Manager for CLN & CIN

**Cooperative Information Network
Balance Sheet - 33.33% Time Elapsed
January 31, 2024**

UNAUDITED

ASSETS

Current Assets

MTN WEST - CK BK	\$ 3,059.49
ACCOUNTS REC	<u>39.23</u>

Total Current Assets **3,098.72**

Property and Equipment

Total Property and Equipment **0.00**

Other Assets

MONEY MKT ACCT 2090005920	69,685.83
PREPAID EXPENSES	<u>20,506.09</u>

Total Other Assets **90,191.92**

Total Assets **\$ 93,290.64**

LIABILITIES AND CAPITAL

Current Liabilities

Total Current Liabilities **0.00**

Long-Term Liabilities

Total Long-Term Liabilities **0.00**

Total Liabilities **0.00**

Capital

NET ASSETS	\$ 47,041.56
Net Income	<u>46,249.08</u>

Total Capital **93,290.64**

Total Liabilities & Capital **\$ 93,290.64**

Cooperative Information Network
Income Statement - 33.33% Time Elapsed
For the Four Months Ending January 31, 2024

UNAUDITED

	Current Month	YTD Actual	Annual Budget	YTD %
Revenues				
1 INCOME - BENEWAH COUNTY	478.67	2,694.10	3,651.43	73.78
2 INCOME - CLARKIA	0.00	1,179.64	1,179.64	100.00
3 INCOME - COEUR D'ALENE	2,393.34	19,502.15	24,288.82	80.29
4 INCOME - COMMUNITY LIBRARY NET	20,043.90	40,087.80	80,175.59	50.00
5 INCOME - KELLOGG	0.00	1,462.14	1,462.14	100.00
6 INCOME - LIBERTY LAKE	957.34	5,529.41	7,444.07	74.28
7 INCOME - MULLAN PUBLIC	0.00	1,468.94	1,468.94	100.00
8 INCOME - OSBURN	0.00	1,110.05	1,110.05	100.00
9 INCOME - PEND OREILLE	478.67	4,990.15	5,947.48	83.90
10 INCOME - PLUMMER	0.00	1,739.56	1,739.56	100.00
11 INCOME - PRIEST LAKE	1,634.75	1,634.75	1,634.75	100.00
12 INCOME - SILVER HILLS	0.00	1,231.35	1,231.35	100.00
13 INCOME - ST. MARIES	478.67	2,717.80	3,675.13	73.95
14 INCOME - WALLACE HIGH	0.00	1,075.30	1,075.30	100.00
15 INCOME - WALLACE PUBLIC	0.00	1,548.71	1,548.71	100.00
16 INCOME - WEST BONNER	957.34	4,519.17	6,433.83	70.24
17 INCOME - EBOOKS MEMBERSHIP	0.00	0.00	10,000.00	0.00
18 INCOME - EBOOKS CONTRIBUTIONS	0.00	30,000.00	10,000.00	300.00
19 INCOME - E-BOOKS DONATIONS	5,000.00	11,075.19	3,000.00	369.17
20 INCOME - INTEREST	11.34	39.23	40.00	98.08
21 Total Revenues	32,434.02	133,605.44	167,106.79	79.95
Expenses				
22 EBOOKS & MATERIALS	17,000.00	53,075.19	25,000.00	212.30
23 EBOOK MEMBERSHIP	0.00	0.00	10,000.00	0.00
24 ByWATER / KOHA MAINTENANCE	0.00	0.00	29,050.00	0.00
25 EBSCO OPEN ATHENS/NOVELIST	0.00	0.00	9,725.00	0.00
26 ENVISIONWARE / MAINT	4,161.49	4,161.49	4,727.00	88.04
27 MARCIVE MAINTENANCE	0.00	0.00	1,820.00	0.00
28 OPAC MAINT-SYNETICS	0.00	3,784.19	3,650.00	103.68
29 TWILIO	603.25	2,410.05	5,000.00	48.20
30 ACCOUNTING SERVICES	0.00	0.00	2,000.00	0.00
31 AUDIT	0.00	0.00	4,150.00	0.00
32 SUPPLIES	(103.86)	(736.78)	0.00	0.00
33 LOCAL COURIER	5,681.65	22,726.60	68,179.80	33.33
34 ORBIS COURIER	967.81	1,935.62	3,765.00	51.41
35 Total Expenses	28,310.34	87,356.36	167,066.80	52.29
36 Net Income	\$ 4,123.68	\$ 46,249.08	\$ 39.99	115,651.61

Community Library Network Financial Statement Analysis
January 2024 – 33.33% of Time Elapsed

Revenue

1 Income – Taxes – We received the first half of the property tax levy income and have satisfied our bond levy obligation. The law requires that all property tax money go to the Bond until that income line has reached 100%.

2 Income – Bond Levy – We received the first half of the property tax levy income and have satisfied our bond levy obligation. The law requires that all property tax money go to the Bond until that income line has reached 100%.

3 Income – Sales Tax & Ag Equip – Sales Tax Income is received quarterly and is expected in February. This income line is slightly above budget for quarterly receipts.

4 Income – Coop Electric Agreement – This annual payment arrives in July.

5 Income – Personal Property Replacement – The first semi-annual payment arrived in January and is above expectations.

6 Income – Property Tax Relief – The first semi-annual payment arrived in January and is below expectations.

7 Income – State Add'l Tax Relief – This is a new income line as a result of new legislation from House Bill #292. This income will be received in semi-annual installments.

8 Income – ST Homeowners Tax Relief – This is a new income line as a result of new legislation from House Bill #292. This income will be received in semi-annual installments.

9 Income – URD Close – Due to two court orders, URD closure funds were refunded.

10 Income – Copiers/Printers – Copier/Printer income is above budget for January.

11 Income – Donations – Donation income this month comes from a variety of library members.

12 Income – Fees – Fee income is below budget for January.

13 Income – Lost & Paid – Lost and paid income is below budget for January.

14 Income – Grants – No income this month.

15 Income – CLN Friends Grants – Income this month will support adult Paint and Sip adult programs at Hayden.

16 Income – Post Falls Friends Grants – No income this month.

17 Income – Interest – Interest income is above budget for the month.

Expenditures

19-25 Salary Components – The Salary Components, in total for January are at 33.02% of their budgeted amount.

26 Adult Programs – Adult programming is below budget for the month. This line varies quite a bit as programs are planned and presented.

27 Children's Programs – Children's programming expense is below budget for the month. This line varies quite a bit as programs are planned and presented.

28 Collections – Collections spending is below budget for the month.

29 Communications/Marketing – Minimal expenditures this month. This line will increase as programs require marketing materials.

30 Emerging Tech. Programs – No expense this month.

31 OCLC/Databases – No expenditures this month.

32 Software – The expense this month includes the monthly hosting services for Office 365 and the renewals for mobile print services at two libraries and Beanstack – the tracking software for summer reading.

33 Internet Access – Fatbeam is our vendor that brings the internet into our central hub at Post Falls. E-rate discounts are being applied. The negative amount reflects the State reimbursing the District for the non-E-rate supported expense.

34 Telecom – Fatbeam connects all our facilities to the central hub for internet access. T-Mobile is our hot spot provider. Verizon provides wireless access for Chromebooks, the bookmobile and several devices used by facilities staff. E-rate discounts are being applied. The negative amount reflects the State reimbursing the District for the non-E-rate supported expense.

35 Tech Proc/Office – Tech processing and supplies is below budget for January.

36 Grants – Expenses this month supported Teen Wellness and supplies for the sensory programs.

37 Grants – CLN Friends – Expenses this month purchased supplies for the teen holiday programs and Full STEAM Ahead kits.

38 Grants – Post Falls Friends – Expenses this month purchased supplies for the teen holiday programs.

40 Janitorial – Janitorial expenses this month include regular monthly cleaning at all locations.

41 Library Equip (under \$2500) – Equipment purchased this month include a new drinking fountain for Spirit Lake.

42 Mileage & Vehicle Maint. – Expenses this month include fuel for District vehicles and repairs to the airbag sensor on one of the passenger vans.

43 Outreach Vehicles – Expenses this month include minimal fuel purchases for Outreach vehicles and repairs to the air pressure system on the Discovery Bus.

44-50 Repairs & Maint. (as a group) – As a group, repairs and maintenance are at 10.46% for January. There were minimal Repairs and Maintenance expenses during January due to the extremely cold weather and facility emergencies that occurred at Athol and Post Falls.

51 Snow Removal – Snow removal costs for January were moderate. More winter weather is still expected.

52 Telephones – Telephone expenses are on target for January.

53-59 Utilities (as a group) – As a group, utilities are at 30.13% for January. This month includes regular expenses for electricity, gas, water, sewer, and garbage.

61 Audit – The audit process is under way and the on-site portion has been completed. CIN will reimburse the District for their portion of the audit expense once the audit is complete.

62 Bank Svc Chg. – Bank service charge expense is below budget for the month.

63 Bond Principal Payment – Our bond principal is paid in July.

64 Bond Interest – Our bond Interest is paid semi-annually in January and July.

65 CIN – We pay our dues to CIN quarterly. The next quarterly payment will be in April.

66 Courier – We pay our courier payments to CIN quarterly. The next quarterly payment will be in April.

67 Copiers – Copier expenses are paid quarterly and are just above budget for the quarter.

68 Dues – Dues are above budget for January. This month's expenses include membership renewal for Bayview Chamber of Commerce.

69 Insurance – 50% of the ICRMP policy and 100% of the Great American Insurance policy has been paid. The balance of the ICRMP policy is expected to be paid by April 1, 2024.

70 Legal & Professional – This line is just under budget for January. Expenses this month include fees for the electronic time-keeping payroll system, collection services for past due patron accounts, CORBA services, E-rate and legal consulting services, and electronic processing of annual payroll tax forms.

71 Petty Cash Expense – The negative amount reflects returning petty cash from Athol during the closure.

72 Postage – Postage is just below budget for January.

73 Sales Tax Expense – This is paid quarterly based on the amount of income we receive from copier and printer use. We will make the next quarterly payment in March.

74 Storage Rental – Storage rental is just below budget for January.

75 Training/Conf. Travel – The negative amount reflects the Idaho Commission for Libraries reimbursing cost for staff to attend the Read to Me conference.

BALANCE SHEET

Current Assets – Includes month end checking account balances as well as Property Tax Receivable. Property Tax Receivable is examined and adjusted annually by the auditor. Adjustments for FY'23 are not completed yet.

Property and Equipment

All capital property and equipment balances reflect the current value of the assets. These are examined and adjusted annually by the auditor. Adjustments for FY'23 are not completed yet.

Land – No change this month

Land improvements – No change this month

Buildings – Expense this month includes the down payment for the lighting project at Hayden.

Vehicles – No change this month

Equipment & Furniture – No change this month

Collections – No change this month

Other Assets

Mtn West MMK – Henderson Fund – This account is a fund dedicated to Youth Services purchases in the District.

ICS – This stands for “Insured Cash Sweep” and is the account where we receive the most stable interest on funds we anticipate holding for longer periods of time. The ICS holds the majority of our cash on hand and keeps our funds within the guidelines of FDIC insurance.

CARRF – Our Capital Asset Repair and Replacement available funds appear here. The budgeted FY'23 transfer was made in September. This account is currently over the FDIC insurance limits and staff will be looking for more secure options while maintaining liquidity for upcoming capital projects.

CARRF-CDARS – CARRF funds in excess of FDIC insurance limits are held in this group of short-term CDs.

Mtn West MMK – Pinehurst Bequest – This account is a fund dedicated to the Pinehurst library

Amount to provide for long-term debt – These assets would be used in the event we needed to pay someone their accrued vacation time if they left the District. (See “Accrued Annual Leave” below.)

Current Liabilities

All current liabilities are examined and adjusted annually by the auditor. Adjustments for FY'23 are not completed yet.

Accts Payable – Bills that would normally be paid in January arrived late delaying their payment until February.

Accrued Payroll Liabilities – a portion of the October payroll included some days in September of the prior fiscal year.

SUTA Payable – Unemployment taxes accrue monthly and are paid quarterly.

Accrued Annual Leave – This is close to the same amount (\$0.16 difference is due to rounding during the audit process) listed as an asset above and represents our current liability to pay those with accrued vacation time.

Bond Interest Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Long-Term Liabilities

Bonds Payable – This is the amount currently owed on our bond.

Premium on Bonds Payable – This amount is established annually at the close of the fiscal year through audit adjustments.

Deferred Property Tax Revenue – This is the portion not paid within 60 days of the end of our fiscal year. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets

Net Invest in Fixed Assets – This is the value of all the District’s fixed assets minus our bond debt. The amount is established annually at the close of the fiscal year through audit adjustments.

Net Assets – Unrestricted – These are liquid assets. The amount is established annually at the close of the fiscal year through audit adjustments.

Restricted Net Assets – This reflects end-of-year entries through audit adjustments and includes assets for the following restricted funds: Smithsonian and all other unexpended grant monies and dedicated donations.

Janelle Sells
Business Manager
Community Library Network

Community Library Network
Balance Sheet - 33.33% of Time Elapsed
January 31, 2024

UNAUDITED

ASSETS

Current Assets

MTN WEST-CK BK	\$ 17,153.34
ACCTS REC	86,625.99
PROPERTY TAX RECEIVABLE	<u>486,528.00</u>

Total Current Assets **590,307.33**

Property and Equipment

LAND	268,512.00
LAND IMPROVEMENTS	53,045.23
ART	8,785.00
BUILDINGS	9,187,803.62
VEHICLES	478,300.94
EQUIP & FURNITURE	352,516.93
COLLECTIONS	5,127,103.77
ACCUM DEPREC	<u>(8,917,774.79)</u>

Total Property and Equipment **6,558,292.70**

Other Assets

MNT WEST MMK - HENDERSON FUND	5,476.50
ICS	3,740,104.13
CARRF	499,017.62
CARRF - CDARS	234,935.21
MNT WEST MMK-PINEHURST BEQUEST	134,906.02
AMT TO PROV FR LONG TERM DEBT	<u>101,575.49</u>

Total Other Assets **4,716,014.97**

Total Assets **\$ 11,864,615.00**

LIABILITIES AND NET ASSETS

Current Liabilities

ACCTS PAYABLE	\$ 3,245.00
ACCRUED PAYROLL	48,146.00
SUTA PAYABLE	2,387.17
ACCRD ANNL LV	101,575.65
BOND INT PAYABLE	<u>5,659.48</u>

Total Current Liabilities **161,013.30**

Long-Term Liabilities

BONDS PAYABLE	520,000.00
PREM ON BNDS PAY	489.31
DEFERRED PROPERTY TAX REVENUE	<u>468,102.00</u>

Total Long-Term Liabilities **988,591.31**

Community Library Network
Balance Sheet - 33.33% of Time Elapsed
January 31, 2024

UNAUDITED

Total Liabilities **1,149,604.61**

NET ASSETS

NET INVEST IN FIXED ASSETS 5,942,228.51

NET ASSETS-UNRESTRICTED 3,170,953.98

RESTR NET ASSETS 326,865.44

NET INCOME 1,274,962.46

Total Net Assets **10,715,010.39**

Total Liabilities & Net Assets **\$ 11,864,615.00**

Community Library Network
Income Statement - 33.33% of Time Elapsed
For the Four Months Ending January 31, 2024

UNAUDITED

	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
Revenues				
1 INCOME - PROPERTY TAXES	2,240,884.91	2,240,884.91	5,013,163.00	44.70
2 INCOME - BOND LEVY	217,385.83	278,400.00	278,400.00	100.00
3 INCOME - SALES TAX & AG EQUIP	0.00	79,089.16	300,000.00	26.36
4 INCOME - COOP ELECT AGRMENT	0.00	8,401.44	35,100.00	23.94
5 INCOME - PERSONAL PROP RPLCMNT	16,030.02	16,030.02	27,983.00	57.28
6 INCOME - PROPERTY TAX RELIEF	21,795.93	21,795.93	64,300.00	33.90
7 INCOME- STATE ADD'L TAX RELIEF	28,577.61	28,577.61	0.00	0.00
8 INCOME-ST HOMEOWNER TAX RELIEF	294,281.95	294,281.95	0.00	0.00
9 INCOME - URD CLOSE	(864.42)	(825.72)	0.00	0.00
10 INCOME - COPIERS/PRINTERS	1,997.92	10,195.58	34,000.00	29.99
11 INCOME - DONATIONS	361.18	1,412.45	10,000.00	14.12
12 INCOME - FEES, ETC.	60.00	257.07	1,100.00	23.37
13 INCOME - LOST & PAID BOOKS	319.98	1,759.28	7,400.00	23.77
14 INCOME - GRANTS	0.00	0.00	20,000.00	0.00
15 INCOME - CLN FRIENDS	200.00	1,448.00	15,000.00	9.65
16 INCOME - POST FALLS FRIENDS	0.00	900.00	10,000.00	9.00
17 INCOME - INTEREST	4,113.50	23,315.03	34,000.00	68.57
18 Total Current Revenues	2,825,144.41	3,005,922.71	5,850,446.00	51.38
Expenditures				
19 SALARIES	242,854.50	965,044.21	2,993,456.00	32.24
20 PERSI RETIREMENT BENEFITS	23,040.13	91,263.28	288,626.00	31.62
21 MEDICAL/DENTAL BENEFITS	27,888.02	99,802.40	374,736.00	26.63
22 EMPLOYEE ASSISTANCE PROGRAM	190.32	761.28	2,350.00	32.39
23 VEBA HEALTH BENEFITS	0.00	58,793.77	65,440.00	89.84
24 EMPLOYMENT TAXES	20,648.54	97,848.58	252,895.00	38.69
25 Total Salaries and Benefits	314,621.51	1,313,513.52	3,977,503.00	33.02
26 ADULT PROGRAMS	405.17	1,594.88	17,000.00	9.38
27 CHILDREN'S PROGRAMS	3,251.06	5,325.06	30,000.00	17.75
28 COLLECT(Bks & Materials)	14,751.89	79,660.25	332,079.00	23.99
29 COMMUNICATIONS / MARKETING	15.95	139.17	22,500.00	0.62
30 EMERGING TECH. PROGRAMS	0.00	97.93	2,500.00	3.92
31 OCLC/DATABASES	0.00	6,500.00	37,000.00	17.57
32 SOFTWARE	6,198.49	27,159.24	108,000.00	25.15
33 INTERNET ACCESS	(2,985.00)	(1,194.00)	7,164.00	(16.67)
34 TELECOM	(11,324.68)	1,767.18	66,202.00	2.67
35 TECH/PROC/OFFICE	2,128.35	18,322.57	57,628.00	31.79
36 GRANT	3,718.13	5,418.13	20,000.00	27.09
37 GRANTS - CLN FRIENDS	270.18	2,667.59	15,000.00	17.78
38 GRANTS - POST FALLS FRIENDS	87.96	1,484.97	10,000.00	14.85
39 Total Programs, Materials and Services	16,517.50	148,942.97	725,073.00	20.54
40 JANITORIAL	18,845.11	42,009.41	160,000.00	26.26
41 LIBRARY EQUIP (UNDER \$2500)	1,582.06	8,518.67	93,544.00	9.11
42 MILEAGE & VEHICLE MAINT.	1,234.61	9,174.82	24,000.00	38.23
43 OUTREACH VEHICLES - R & M	806.94	1,549.22	38,300.00	4.04
44 REPAIRS&MAINT/AT	14.29	729.14	14,225.00	5.13

Community Library Network
Income Statement - 33.33% of Time Elapsed
For the Four Months Ending January 31, 2024

UNAUDITED	Current Month	YTD Actual	Approved YTD % Amended Budget	Annual Budget
45 REPAIRS&MAINT/HR	7.35	1,587.06	7,600.00	20.88
46 REPAIRS&MAINT/HL	212.04	4,450.00	23,800.00	18.70
47 REPAIRS&MAINT/PK	0.00	2,078.37	18,900.00	11.00
48 REPAIRS & MAINT/PF	306.82	3,136.89	35,200.00	8.91
49 REPAIRS&MAINT/RA	154.15	1,007.17	18,800.00	5.36
50 REPAIRS&MAINT/SL	0.00	747.15	12,750.00	5.86
51 SNOW REMOVAL	8,197.22	12,030.02	35,000.00	34.37
52 TELEPHONE	1,506.13	6,010.49	18,250.00	32.93
53 UTILITIES/AT	901.44	3,321.92	9,050.00	36.71
54 UTILITIES/HR	649.96	2,049.14	6,000.00	34.15
55 UTILITIES/HL	2,862.23	11,315.62	37,700.00	30.01
56 UTILITIES/PK	620.39	2,391.83	6,700.00	35.70
57 UTILITIES/PF	4,184.23	14,954.06	55,200.00	27.09
58 UTILITIES/RA	1,230.34	3,776.22	11,750.00	32.14
59 UTILITIES/SL	747.45	2,570.69	7,600.00	33.82
60 Total Facilities Maintenance	44,062.76	133,407.89	634,369.00	21.03
61 AUDIT	15,000.00	16,750.00	14,500.00	115.52
62 BANK SVC CHGS	23.79	32.76	350.00	9.36
63 BOND PRINCIPAL PAYMENT	0.00	0.00	255,000.00	0.00
64 BOND INTEREST	11,700.00	11,700.00	23,400.00	50.00
65 CIN	8,742.96	17,485.92	34,972.00	50.00
66 COURIER	11,300.94	22,601.88	45,204.00	50.00
67 COPIERS	2,398.36	4,897.06	9,500.00	51.55
68 DUES	60.00	812.00	2,000.00	40.60
69 INSURANCE	0.00	33,008.50	51,293.00	64.35
70 LEGAL & PROFESSIONAL	5,477.44	21,712.25	82,000.00	26.48
71 PETTY CASH EXP	(13.09)	96.91	1,000.00	9.69
72 POSTAGE	991.60	3,177.95	10,000.00	31.78
73 SALES TAX EXP	0.00	491.86	2,040.00	24.11
74 STORAGE RENTAL	350.00	1,400.00	4,500.00	31.11
75 TRAINING/CONF. TRAVEL	(1,338.44)	(2,316.22)	20,000.00	(11.58)
76 Total District General Operations	54,693.56	131,850.87	555,759.00	23.72
77 Capital Expenditure from Current Revenues	0.00	0.00	0.00	0.00
78 CARRF Fund Transfer from Current Revenues	0.00	0.00	0.00	0.00
79 Total Capital Investment	0.00	0.00	0.00	0.00
80 Total Current Expenditures	429,895.33	1,727,715.25	5,892,704.00	29.32
81 Total Current Revenues	2,825,144.41	3,005,922.71	5,850,446.00	51.38
82 Total Current Expenditures	429,895.33	1,727,715.25	5,892,704.00	29.32
83 Net: Current Revenues less Current Expenditures	2,395,249.08	1,278,207.46	(42,258.00)	
On September 15, 2023, the Board voted to reduce Property Tax Income and the budget deficit to be paid for with Carryforward Funds				
84 FY'24 Capital Projects funded with Carryforward	0.00	0.00	56,000.00	0.00
85 FY'24 Capital Projects funded with CARRF	24,750.00	24,750.00	102,500.00	24.15
	24,750.00	24,750.00	158,500.00	15.62



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 6

EXEMPTIONS FROM TAXATION

63-602KK. PROPERTY EXEMPT FROM TAXATION - CERTAIN PERSONAL PROPERTY.

(1)(a) An item of taxable personal property purchased on or after January 1, 2013, shall be exempt from property taxation if the item of taxable personal property has an acquisition price of three thousand dollars (\$3,000) or less.

(b) For purposes of this section, the term "acquisition cost" means all costs required to put an item of taxable personal property into service and includes:

- (i) The purchase price of a new or used item;
- (ii) The cost of freight and shipping;
- (iii) The cost of installation, engineering, erection or assembly; and
- (iv) Sales and use taxes.

(c) For purposes of this subsection, an "item of taxable personal property" means equipment, machinery, furniture or other personal property that is functioning at its highest and best use for the purpose it was designed and constructed and is generally capable of performing that function without being combined with other items of personal property. An item of taxable personal property is not an individual component part of a piece of equipment, machinery, furniture or other personal property as a whole. An item of taxable personal property does not include an improvement to real property, a part that will become an improvement, or anything defined as a fixture.

(2)(a) On and after January 1, 2015, except as provided in subsection (8) of this section, each person's personal property, located in the county, and not otherwise exempt, shall be exempt to the extent of one hundred thousand dollars (\$100,000).

(b) On and after January 1, 2022, except as provided in subsection (8) of this section, each person's personal property, located in the county, and not otherwise exempt, shall be exempt to the extent of an additional amount of one hundred fifty thousand dollars (\$150,000). The combined exemption under this paragraph and paragraph (a) of this subsection shall not exceed a total amount of two hundred fifty thousand dollars (\$250,000).

(c) For the purposes of this section, a person includes two (2) or more people using the property in a common enterprise who are within a relationship described in section 267 of the Internal Revenue Code, as defined in section 63-3004, Idaho Code.

(d) On and after January 1, 2022, any locally assessed personal property is exempt from taxation if it is:

- (i) Self-propelled, self-powered, or pull-type equipment and machinery;
- (ii) Primarily employed for the use of construction, logging, or mining of salable minerals as defined in section 47-701A, Idaho Code; and
- (iii) Designed to travel to various job sites.

(3)(a) No later than the third Monday of November 2013, the county clerk of each county shall certify to the state tax commission the amount of exemption from property taxes under subsection (2)(a) of this section in that county for that year. No later than the third Monday of November 2022, the county clerk of each county shall certify to the state tax commission the amount of exemption from property taxes under subsection (2)(b) of this section in that county for that year. The certification shall identify the property receiving tax reductions, the value of the property, the property's location, the amount of the tax levy applicable to personal property in the location, and the tax before and after the exemption allowed in subsection (2) of this section. The certification shall be in the form prescribed by the state tax commission and shall include such additional information as the commission may require by rule as needed to implement the purpose of this section. The certification shall be reviewed and, if necessary, corrected by the state tax commission.

(b) Except as provided in subsection (7) of this section, a taxing district created prior to January 1, 2013, shall be eligible for reimbursement for the exemptions granted under subsection (2)(a) and (b) of this section. A taxing district created on and after January 1, 2013, and prior to January 1, 2022, shall be eligible for reimbursement of property taxes exempted only under subsection (2)(b) of this section. A taxing district created on or after January 1, 2022, shall not be eligible for reimbursement of any property taxes exempted under this section. The amount of annual replacement of property tax on personal property exempted pursuant to subsection (2) of this section shall be the amount approved by the state tax commission pursuant to paragraph (a) of this subsection.

(4)(a) Subject to the limitations of this section, the state tax commission shall reimburse from the amount appropriated for personal property tax replacement in section 63-3638, Idaho Code, the county treasurer of each county for the reduction on the certifications provided in subsection (3) of this section. The county treasurer shall reimburse from the amount received to each taxing district within the county an amount in proportion to the amount of reduction shown on the certifications in subsection (3) of this section as corrected. The amount that would otherwise be attributable to tax revenues derived from tax levies on personal property exempted by this section within an existing revenue allocation area as defined in section 50-2903(15), Idaho Code, shall be paid directly by the county treasurer to such public body or agency entitled thereto, equal to the amounts that would have been distributed in accordance with the formula for such distribution set forth in section 50-2908, Idaho Code.

(b) The state tax commission shall pay one-half (1/2) of the reimbursement provided in this section no later than December 20 of each year, and the second one-half (1/2) shall be paid by no later than June 20

of the following year. The money received by the county tax collector under the provisions of this section may be considered by counties and other taxing districts and budgeted against at the same time, and in the same manner, and in the same year as revenues from taxation. The total amount paid to the county treasurers shall not exceed the amount certified to the state tax commission under subsection (3) of this section.

(c) For purposes of the limitation provided by section 63-802, Idaho Code, moneys received from distributions pursuant to section 63-3638, Idaho Code, as property tax replacement for the taxable value of property exempt from taxation pursuant to this section shall be treated as property tax revenues.

(5)(a) Nothing contained in this section shall affect the taxation of forest lands or forest products pursuant to chapter 17, title 63, Idaho Code, or the taxation of the net profits of mines pursuant to chapter 28, title 63, Idaho Code.

(b) The exemption from personal property tax provided for in subsection (2) of this section shall not apply to motor vehicles, recreational vehicles, aircraft and boats that are not registered with the state of Idaho and for which required registration fees have not been paid.

(6)(a) The application for the exemption provided for in subsection (2) of this section shall be in the form prescribed by the state tax commission and shall include such information as the state tax commission may require by rule as needed to implement the purpose of this section including, but not limited to, a list of each item of personal property, the purchase date of each item of personal property, the unit cost of each item of personal property if more than the exemption allowed in subsection (1) of this section, and the total cost of the items of personal property.

(b) The application for this exemption, if the county is capable of so providing, may be transmitted by the county assessor electronically, as that term is defined in section 63-115, Idaho Code, when requested by the taxpayer, or mailed by the county assessor to the taxpayer, or his agent or representative at the taxpayer's last known post office address, no later than March 1 of each year. The transmission or mailing of the application shall also include the taxpayer's application for the exemption allowed by this section for the last year in which the taxpayer filed an application.

(c) A taxpayer need only make application for the exemption in this section once as long as all of the following conditions are met:

(i) The taxpayer has received the exemption during the previous year as a result of him making a valid application as defined in this section.

(ii) The amount of the exemption allowed by this section is more than the taxable value of personal property owned by the taxpayer.

(iii) The taxpayer has not made purchases of personal property, excluding items of taxable personal property exempted pursuant to subsection (1) of this section, that would cause the taxable value of the personal property owned by the taxpayer to exceed the maximum amount allowed as an exemption by this section.

(d) Knowingly failing to report changes in the taxable value of personal property that exceed the amount of the exemption allowed pursuant to this section shall subject the taxpayer to a fine not in excess of ten thousand dollars (\$10,000) in addition to other penalties set forth in this chapter.

(7) Recovery of property tax exemptions allowed by this section but improperly claimed:

(a) Upon discovery of evidence, facts or circumstances indicating any exemption allowed by this section was improperly claimed, the county assessor shall decide whether the exemption claimed should have been allowed and, if not, notify the board of county commissioners, at which time the board may waive a recovery of the property tax and notify such taxpayer in writing.

(b) The assessment and collection of the recovery of property tax must begin within the seven (7) year period beginning on the date the assessment notice reflecting the improperly claimed exemption was required to be mailed to the taxpayer.

(c) The taxpayer may appeal to the board of tax appeals the decision by the board of county commissioners to assess the recovery of property tax within thirty (30) days of the date the county assessor sent the notice to the taxpayer pursuant to this section.

(d) For purposes of calculating the tax, the amount of the recovered property tax shall be for each year the exemption allowed by this section was improperly claimed or approved, up to a maximum of seven (7) years. The amount of the recovery of property tax shall be calculated using the product of the amount of exempted value for each year multiplied by the levy for that year plus costs, late charges and interest for each year at the rates equal to those provided for delinquent property taxes during that year. In cases of fraud, the fine set forth in subsection (6)(d) of this section shall be assessed for each tax year.

(e) Any recovery of property tax shall be due and payable no later than the date provided for property taxes in section 63-903, Idaho Code, and if not timely paid, late charges and interest, beginning the first day of January in the year following the year the county assessor sent the notice to the taxpayer pursuant to this section, shall be calculated at the current rate provided for property taxes.

(f) Recovered property taxes shall be billed, collected and distributed in the same manner as property taxes. If the recovery is for property tax for which the state provided replacement money, the amounts recovered shall be reported and remitted to the state tax commission, which shall reimburse the general fund. The state tax commission will then notify each affected taxing district or unit of its proportionate share of the recovered property tax, which amount shall be deducted from future payments to be made pursuant to subsection (3) of this section.

(g) Thirty (30) days after the taxpayer is notified, as provided in paragraph (a) of this subsection, the assessor shall record a notice of intent to attach a lien. Upon the payment in full of such recovered property taxes prior to the attachment of the lien as provided in paragraph (h) of this subsection, or upon the successful appeal by the taxpayer, the county assessor shall record a rescission of the intent to attach a lien within seven (7) business days of receiving such payment or within seven (7) business days of the county commissioners' decision granting the appeal.

(h) Any unpaid recovered property taxes shall become a lien upon the taxpayer's personal property in the same manner as provided for property taxes in section 63-206, Idaho Code, except such lien shall attach

as of the first day of January in the year following the year the county treasurer sent the notice to the taxpayer pursuant to this section.

(i) For purposes of the limitation provided by section 63-802, Idaho Code, moneys received pursuant to this subsection as recovery of property tax shall be treated as property tax revenue.

(8) For operating property with values apportioned to more than one (1) county, the personal property exemption shall be subtracted from the Idaho allocated value prior to apportionment and, for private railcar companies, prior to determining whether their values are to be apportioned. Notwithstanding amounts calculated as provided in subsection (1) of this section, the amount of the exemption otherwise provided in subsection (2) of this section shall be calculated as follows:

(a) Take the lesser amount of:

(i) The number of counties in which a company has operating property multiplied by two hundred fifty thousand dollars (\$250,000); or

(ii) The total statewide value of eligible personal property reported by the company.

(b) Reduce the amount calculated in paragraph (a) of this subsection by the value of any nonoperating personal property granted the exemption otherwise found in subsection (2) of this section, as reported by county assessors.

History:

[63-602KK, added 2008, ch. 400, sec. 2, p. 1093; am. 2009, ch. 42, sec. 1, p. 119; am. 2013, ch. 243, sec. 1, p. 581; am. 2014, ch. 357, sec. 4, p. 890; am. 2015, ch. 96, sec. 1, p. 233; am. 2021, ch. 360, sec. 9, p. 1122; am. 2022, ch. 225, sec. 2, p. 740.]

How current is this law?



Idaho Statutes

Idaho Statutes are updated to the website July 1 following the legislative session.

TITLE 63
REVENUE AND TAXATION
CHAPTER 36
SALES TAX

63-3638. SALES TAX - DISTRIBUTION. All moneys collected under this chapter, except as may otherwise be required in sections 63-3203, 63-3620F, and 63-3709, Idaho Code, shall be distributed by the state tax commission as follows:

(1) An amount of money shall be distributed to the state refund account sufficient to pay current refund claims. All refunds authorized under this chapter by the state tax commission shall be paid through the state refund account, and those moneys are continuously appropriated.

(2) Five million dollars (\$5,000,000) per year is continuously appropriated and shall be distributed to the permanent building fund, provided by section 57-1108, Idaho Code.

(3) Four million eight hundred thousand dollars (\$4,800,000) per year is continuously appropriated and shall be distributed to the water pollution control fund established by section 39-3628, Idaho Code.

(4) An amount equal to the sum required to be certified by the chairman of the Idaho housing and finance association to the state tax commission pursuant to section 67-6211, Idaho Code, in each year is continuously appropriated and shall be paid to any capital reserve fund established by the Idaho housing and finance association pursuant to section 67-6211, Idaho Code. Such amounts, if any, as may be appropriated hereunder to the capital reserve fund of the Idaho housing and finance association shall be repaid for distribution under the provisions of this section, subject to the provisions of section 67-6215, Idaho Code, by the Idaho housing and finance association, as soon as possible, from any moneys available therefor and in excess of the amounts the association determines will keep it self-supporting.

(5) An amount equal to the sum required by the provisions of sections 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated by section 63-718(3), Idaho Code, is continuously appropriated and shall be paid as provided by sections 63-709 and 63-717, Idaho Code.

(6) An amount required by the provisions of chapter 53, title 33, Idaho Code.

(7) An amount required by the provisions of chapter 87, title 67, Idaho Code.

(8) For fiscal year 2011 and each fiscal year thereafter, four million one hundred thousand dollars (\$4,100,000), of which two million two hundred thousand dollars (\$2,200,000) shall be distributed to each of the forty-four (44) counties in equal amounts and one million nine hundred thousand dollars (\$1,900,000) shall be distributed to the forty-four (44) counties in the proportion that the population of the county bears to the population of the state. For fiscal year 2012 and for each fiscal year thereafter, the amount distributed pursuant to this subsection shall be adjusted annually by the state tax commission in accordance with the consumer price index for all urban consumers (CPI-U) as published by the U.S. department of labor, bureau of labor statistics, but in no fiscal year shall the total amount allocated for counties under this subsection be less than four million one hundred thousand dollars (\$4,100,000). Any increase resulting from the adjustment required in this section shall be distributed to each county in the proportion that the population of the county bears to the population of the state. Each county shall establish a special election fund to which shall be deposited all revenues received from the distribution pursuant to this subsection. All such revenues shall be used exclusively to defray the costs associated with conducting elections as required of county clerks by the provisions of section 34-1401, Idaho Code.

(9) One dollar (\$1.00) on each application for certificate of title or initial application for registration of a motor vehicle, snowmobile, all-terrain vehicle or other vehicle processed by the county assessor or the Idaho transportation department, excepting those applications in which any sales or use taxes due have been previously collected by a retailer, shall be a fee for the services of the assessor of the county or the Idaho transportation department in collecting such taxes and shall be paid into the current expense fund of the county or state highway account established in section 40-702, Idaho Code.

(10) Eleven and five-tenths percent (11.5%) of revenues collected under this chapter, following any distributions required by sections 63-3203, 63-3620F, and 63-3709, Idaho Code, and by subsection (1) of this section, is continuously appropriated and shall be distributed to the revenue-sharing account, which is hereby created in the state treasury, and the moneys in the revenue-sharing account will be paid in installments each calendar quarter by the state tax commission as follows:

(a) Forty-five and two-tenths percent (45.2%) shall be paid to the various cities as follows:

(i) The revenue-sharing amount calculated by the state tax commission for the various cities for each quarter of fiscal year 2020 shall be the base amount for current quarterly revenue distribution amounts. The state tax commission shall calculate the per capita distribution for each city resulting from the previous fiscal year's distributions.

(ii) If there is no change in the amount of the revenue-sharing account from the same quarter of the previous fiscal year, then the various cities shall receive the same amount received for the same quarter of the previous fiscal year.

(iii) If the balance of the revenue-sharing account for the current quarter is greater than the balance of the revenue-sharing account for the same quarter of the previous fiscal year, then:

1. If the distributions made to the cities during the same quarter of the previous fiscal year were below the base amount established in fiscal year 2020, then the various cities shall first receive a proportional increase up to the base amount for each city and up to a one-percent (1%) increase over such base amount. Any remaining moneys shall be distributed to cities with a below-average per capita distribution in the proportion that the population of that city bears to the population of all cities with below-average per capita distributions within the state.

2. If the distributions made to the cities during the same quarter of the previous fiscal year were at or above the base amount established in fiscal year 2020, then the cities shall receive the same distribution they received during the same quarter of the previous fiscal year plus a proportional increase up to one percent (1%). Any remaining moneys shall be distributed to the cities with a below-average per capita distribution in the proportion that the population of that city bears to the population of all cities with a below-average per capita distribution within the state.

- (iv) If the balance of the revenue-sharing account for the current quarter is less than the balance of the revenue-sharing account for the same quarter of the previous fiscal year, then the cities shall first receive a proportional reduction down to the base amount established in fiscal year 2020. If further reductions are necessary, the cities shall receive reductions based on the proportion that each city's population bears to the population of all cities within the state.
- (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the various counties as follows:
- (i) Fifty-nine and eight-tenths percent (59.8%) of the amount to be distributed under this paragraph (b) of this subsection shall be distributed as follows:
1. One million three hundred twenty thousand dollars (\$1,320,000) annually shall be distributed one forty-fourth (1/44) to each of the various counties; and
 2. The balance of such amount shall be paid to the various counties, and each county shall be entitled to an amount in the proportion that the population of that county bears to the population of the state; and
- (ii) Forty and two-tenths percent (40.2%) of the amount to be distributed under this paragraph (b) of this subsection shall be distributed as follows:
1. Each county that received a payment under the provisions of section 63-3638(e), Idaho Code, as that subsection existed immediately prior to July 1, 2000, during the fourth quarter of calendar year 1999, shall be entitled to a like amount during succeeding calendar quarters.
 2. If the dollar amount of money available under this subsection (10)(b)(ii) in any quarter does not equal the amount paid in the fourth quarter of calendar year 1999, each county's payment shall be reduced proportionately.
 3. If the dollar amount of money available under this subsection (10)(b)(ii) in any quarter exceeds the amount paid in the fourth quarter of calendar year 1999, each county shall be entitled to a proportionately increased payment, but such increase shall not exceed one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999.
 4. If the dollar amount of money available under this subsection (10)(b)(ii) in any quarter exceeds one hundred five percent (105%) of the total payment made in the fourth quarter of calendar year 1999, any amount over and above such one hundred five percent (105%) shall be paid to the various counties in the proportion that the population of the county bears to the population of the state; and
- (c) Seven and seven-tenths percent (7.7%) of the amount appropriated in this subsection shall be paid to the several counties for distribution to special purpose taxing districts as follows:
- (i) Each such district that received a payment under the provisions of section 63-3638(e), Idaho Code, as such subsection existed immediately prior to July 1, 2000, during the fourth quarter of calendar year 1999, shall be entitled to a like amount during succeeding calendar quarters.
- (ii) If the dollar amount of money available under this subsection (10)(c) in any quarter does not equal the amount paid in the fourth quarter of calendar year 1999, each special purpose taxing district's payment shall be reduced proportionately.
- (iii) If the dollar amount of money available under this subsection (10)(c) in any quarter exceeds the amount distributed under paragraph (c)(i) of this subsection, each special purpose taxing district shall be entitled to a share of the excess based on the proportion each such district's current property tax budget bears to the sum of the current property tax budgets of all such districts in the state. Each year, starting with the distribution for the quarter ending December 31, the state tax commission shall calculate this distribution based on the district's current property tax budgets, including any unrecovered forgone amounts as determined under section 63-802(1)(e), Idaho Code. When a special purpose taxing district is situated in more than one (1) county, the state tax commission shall determine the portion attributable to the special purpose taxing district from each county in which it is situated.
- (iv) If special purpose taxing districts are consolidated, the resulting district is entitled to a base amount equal to the sum of the base amounts received in the last calendar quarter by each district prior to the consolidation.
- (v) If a special purpose taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received.
- (vi) Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this paragraph (c) of this subsection.
- (vii) For purposes of this paragraph (c) of this subsection, a special purpose taxing district is any taxing district that is not a city, a county, or a school district.
- (viii) Special purpose taxing districts shall use funds received under the provisions of this subsection only for the purposes for which the special purpose taxing districts were formed.
- (11) Amounts calculated in accordance with section 2, chapter 356, laws of 2001, for annual distribution to counties and other taxing districts beginning in October 2001 for replacement of property tax on farm machinery and equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool districts, the state tax commission shall distribute one-fourth (1/4) of this amount certified quarterly to each county. For school districts, the state tax commission shall distribute one-fourth (1/4) of the amount certified quarterly to each school district. For nonschool districts, the county auditor shall distribute such amounts to each district

within thirty (30) calendar days from receipt of moneys from the state tax commission. Moneys received by each taxing district for replacement shall be utilized in the same manner and in the same proportions as revenues from property taxation. The moneys remitted to the county treasurer for replacement of property exempt from taxation pursuant to section ~~63-602EE~~, Idaho Code, may be considered by the counties and other taxing districts and budgeted at the same time, in the same manner, and in the same year as revenues from taxation on personal property, which these moneys replace. If taxing districts are consolidated, the resulting district is entitled to an amount equal to the sum of the amounts received in the last calendar quarter by each district pursuant to this subsection prior to the consolidation. If a taxing district is dissolved or disincorporated, the state tax commission shall continuously distribute to the board of county commissioners an amount equal to the last quarter's distribution prior to dissolution or disincorporation. The board of county commissioners shall determine any redistribution of moneys so received. If a taxing district annexes territory, the distribution of moneys received pursuant to this subsection shall be unaffected. Taxing districts formed after January 1, 2001, are not entitled to a payment under the provisions of this subsection. School districts shall receive an amount determined by multiplying the sum of the year 2000 school district levy minus .004 times the market value on December 31, 2000, in the district of the property exempt from taxation pursuant to section ~~63-602EE~~, Idaho Code, provided that the result of these calculations shall not be less than zero (0). The result of these school district calculations shall be further increased by six percent (6%). For purposes of the limitation provided by section ~~63-802~~, Idaho Code, moneys received pursuant to this section as property tax replacement for property exempt from taxation pursuant to section ~~63-602EE~~, Idaho Code, shall be treated as property tax revenues.

(12) Amounts necessary to pay refunds as provided in section ~~63-3641~~, Idaho Code, to a developer of a retail complex shall be remitted to the demonstration pilot project fund created in section ~~63-3641~~, Idaho Code.

(13) Amounts calculated in accordance with section ~~63-602KK~~(4), Idaho Code, for annual distribution to counties and other taxing districts for replacement of property tax on personal property tax exemptions pursuant to section ~~63-602KK~~(2), Idaho Code, which amounts are continuously appropriated unless the legislature enacts a different appropriation for a particular fiscal year. For purposes of the limitation provided by section ~~63-802~~, Idaho Code, moneys received pursuant to this section as property tax replacement for property exempt from taxation pursuant to section ~~63-602KK~~, Idaho Code, shall be treated as property tax revenues. If taxing districts are consolidated, the resulting district is entitled to an amount equal to the sum of the amounts that were received in the last calendar year by each district pursuant to this subsection prior to the consolidation. If a taxing district or revenue allocation area annexes territory, the distribution of moneys received pursuant to this subsection shall be unaffected. Taxing districts and revenue allocation areas formed after January 1, 2022, are not entitled to a payment under the provisions of this subsection.

(14) For fiscal year 2023 only, a sum of thirty-four million dollars (\$34,000,000) shall be distributed each year by the state tax commission to the forty-four (44) counties in the proportion that the expenditures of each county for indigent defense services during county fiscal year 2021, excluding any state funding or grants, bear to the expenditures of all counties in the state for indigent defense services during county fiscal year 2021, excluding any state funding or grants. No later than July 1, 2022, the state public defense commission shall certify to the state tax commission each county's proportionate share of all counties' indigent defense expenses in county fiscal year 2021, excluding any state funding or grants.

(15) For fiscal year 2024 and each fiscal year thereafter, two and twenty-five hundredths percent (2.25%) of revenues collected under this chapter, following any distributions required by sections ~~63-3203~~, ~~63-3620E~~, and ~~63-3709~~, Idaho Code, and by subsections (1), (10), and (16) of this section, is continuously appropriated and shall be distributed annually to the homeowner property tax relief account established in section ~~63-724~~, Idaho Code.

(16) Four and five-tenths percent (4.5%) of revenues collected under this chapter, following any distributions required by sections ~~63-3620F~~ and ~~63-3709~~, Idaho Code, and by subsections (1) and (10) of this section, but no less than eighty million dollars (\$80,000,000) and no more than one hundred forty million dollars (\$140,000,000), shall be distributed as follows:

(a) Eighty million dollars (\$80,000,000) is continuously appropriated and shall be distributed to the transportation expansion and congestion mitigation fund established in section ~~40-720~~, Idaho Code; and

(b) The remaining moneys in excess of eighty million dollars (\$80,000,000) provided for in this subsection is continuously appropriated and shall be apportioned to local units of government for local highway projects in the same percentages provided for in section ~~40-702~~(1) through (3), Idaho Code. Local units of government may pool funds allocated to them pursuant to this paragraph for local highway projects.

(17) Beginning in fiscal year 2024 and each fiscal year thereafter, three hundred thirty million dollars (\$330,000,000) shall be distributed annually to the public school income fund created in section ~~33-903~~, Idaho Code, and eighty million dollars (\$80,000,000) shall be distributed annually to the in-demand careers fund established in section ~~72-1206~~, Idaho Code. The state tax commission shall make such transfers in quarterly installments.

(18) For fiscal year 2024 and each fiscal year thereafter, two and twenty-five hundredths percent (2.25%) of revenues collected under this chapter, following any distributions required by sections ~~63-3203~~, ~~63-3620E~~, and ~~63-3709~~, Idaho Code, and by subsections (1), (10), and (16) of this section, is continuously appropriated and shall be distributed annually to the school district facilities fund established pursuant to section ~~33-911~~, Idaho Code.

(19) Any moneys remaining over and above those necessary to meet and reserve for payments under other subsections of this section shall be distributed to the general fund.

History:

[63-3638, added 1965, ch. 195, sec. 38, p. 408; am. 1967, ch. 115, sec. 11, p. 222; am. 1967, ch. 116, sec. 3, p. 229; am. 1967, ch. 377, sec. 2, p. 1109; am. 1970, ch. 183, sec. 1, p. 530; am. 1971, ch. 14, sec. 1, p. 25; am. 1975, ch. 155, sec. 1, p. 398; am. 1976, ch. 280, sec. 1, p. 959; am. 1977, ch. 325, sec. 1, p. 911; am. 1978, ch. 291, sec. 4, p. 718; am. 1979, ch. 254, sec. 14, p. 676; am. 1980, ch. 179, sec. 15, p. 396; am. 1980, ch. 349, sec. 1, p. 884; am. 1981, ch. 326, sec. 1, p. 683; am. 1984, ch. 287, sec. 5, p. 681; am. 1986, ch. 73, sec. 18, p. 215; am. 1987, ch. 31, sec. 4, p. 50; am. 1987, ch. 92, sec. 2, p. 174; am. 1994, ch. 111, sec. 5, p. 253; am. 1995, ch. 26, sec. 3, p. 37; am. 1996, ch. 253, sec. 32, p. 829; am. 1996, ch. 322, sec. 68, p. 1094; am. 1997, ch. 117, sec. 40, p. 336; am. 1997, ch. 242, sec. 2, p. 704; am. 1998, ch. 362, sec. 2, p.

1135; am. 1999, ch. 42, sec. 15, p. 100; am. 1999, ch. 328, sec. 2, p. 848; am. 2000, ch. 49, sec. 2, p. 92; am. 2000, ch. 207, sec. 2, p. 522; am. 2001, ch. 55, sec. 1, p. 97; am. 2001, ch. 130, sec. 3, p. 463; am. 2003, ch. 318, sec. 4, p. 873; repeal and new section added 2003, ch. 318, secs. 6 and 9, p. 876 and 879; am. 2004, ch. 104, secs. 2 and 3, p. 372 and 375; am. 2005, ch. 18, secs. 1 and 2, p. 49 and 52; am. 2006, ch. 234, sec. 2, p. 697; am. 2006, 1st E.S., ch. 1, sec. 20, p. 64; am. 2007, ch. 172, sec. 2, p. 508; am. 2008, ch. 400, sec. 3, p. 1094; am. 2009, ch. 62, sec. 1, p. 168; am. 2009, ch. 341, sec. 145, p. 1065; am. 2013, ch. 20, sec. 1, p. 30; am. 2013, ch. 243, sec. 4, p. 586; am. 2014, ch. 339, sec. 2, p. 854; am. 2014, ch. 357, sec. 7, p. 895; am. 2016, ch. 13, sec. 2, p. 16; am. 2017, ch. 322, sec. 11, p. 846; am. 2019, ch. 307, sec. 3, p. 922; am. 2019, ch. 320, sec. 6, p. 952; am. 2020, ch. 162, sec. 2, p. 470; am. 2021, ch. 339, sec. 2, p. 1032; am. 2021, ch. 360, sec. 11, p. 1127; am. 2022, ch. 318, sec. 3, p. 1013; am. 2022, 1st E.S., ch. 1, sec. 12, p. 10; am. 2023, ch. 43, sec. 1, p. 177; am. 2023, ch. 46, sec. 1, p. 186; am. 2023, ch. 174, sec. 8, p. 472; am. 2023, ch. 200, sec. 15, p. 552; am. 2023, ch. 234, sec. 1, p. 723.]

How current is this law?

FY'24 Carryforward Worksheet

Checking account balance as of 1/31/24

17,153.34

ICS account balance as of 1/31/24

3,740,104.13

Available Liquid Funds

3,757,257.47

Required for Accounts Payable

3,245.00

Reserved for Restricted Funds (Grants, Donations)

175,416.44

Approximate Expenditures for February through July 2024.

Anderson Bros. CPA July 18, 2023 memo from Toni Hackwith:

2,449,800.00

Average daily expenses = \$13,610 @ 180 days

FY'23 Budgeted Projects/Expenditures not Completed yet
Parking Lot Sealing and Striping at Hayden and Pinehurst

18,806.00

Carryforward Assigned to FY'24 Budgeted Capital Projects - Harrison

56,000.00

Restricted Carryforward Funds

2,703,267.44

Available to Assign to Expenditures or Emergencies

1,053,990.03

Best Practices for Approximately 2 additional months for emergencies.

Anderson Bros. CPA July 18, 2023 memo from Toni Hackwith:

816,600.00

Average daily expenses = \$13,610 @ 60 days

Amount Over - Due to new funds from the State.

237,390.03

Without the new funds from the State, we would be short \$85,4569.53

The second semi-annual receipt of new funds from the State is be anticipated the end of July and should be \$322,861.73

COMMUNITY LIBRARY NETWORK

January-24

	<u>AT</u>	<u>BK</u>	<u>HR</u>	<u>HL</u>	<u>PF</u>	<u>PK</u>	<u>RA</u>	<u>SL</u>	<u>Total</u>
<u>TOTAL CIRCULATION</u>	3417	948	2038	39420	22240	8024	12004	5447	93538
CIRC LAST YEAR	5854	2827	2191	36975	34668	7063	11212	6221	107011
YEAR TO DATE CIRC	20769	7308	8555	149225	126320	28228	43313	21535	405253
YEAR TO DATE CIRC LAST YEAR	21479	11126	8560	135367	131768	28695	41833	21929	400757
<u>PHYSICAL ITEMS CIRCULATION</u>	2128	795	1277	26104	11406	2884	8328	3441	56363
CIRC LAST YEAR	4141	2748	1299	25470	22475	2669	6981	3321	69104
YEAR TO DATE CIRC	14183	6828	4672	97691	75124	10223	28561	12864	250146
YEAR TO DATE CIRC LAST YEAR	15137	10846	4689	92404	85560	10297	26641	11910	257484
<u>OVERDRIVE EBOOK DOWNLOADS</u>	309	99	49	2859	2193	266	813	181	6769
EBOOK CIRC LAST YEAR	356	35	57	2571	2139	186	790	123	6257
<u>OVERDRIVE EAUDIO DOWNLOADS</u>	382	54	73	2762	2441	269	1180	197	7358
EAUDIO CIRC LAST YEAR	423	39	39	2405	2515	180	843	193	6637
TOTAL MONTHLY CIRC	691	153	122	5621	4634	535	1993	378	14127
TOTAL MONTHLY CIRC LAST YEAR	779	74	96	4976	4654	366	1633	316	12894
YEAR TO DATE TOTAL CIRC	2815	471	428	20737	17935	1853	7554	1373	53166
YEAR TO DATE TOTAL CIRC LAST YEAR	2715	275	300	18222	17064	1501	6061	1080	47218
<u>FREEGAL USAGE</u>	10	0	0	2306	2253	2685	131	82	7467
CIRC LAST YEAR	9	5	0	1407	901	1935	1097	874	6228
YEAR TO DATE CIRC	457	9	87	10363	8311	7764	841	148	27980
YEAR TO DATE CIRC LAST YEAR	75	5	0	5921	5138	8303	3248	2074	24764
<u>INTERNET & COMPUTER USE</u>	588	N/A	639	5389	3947	1920	1552	1546	15581
USE LAST YEAR	925	N/A	796	5122	6638	2093	1501	1710	18785
YEAR TO DATE CIRC	3314	N/A	3368	20434	24950	8388	6357	7150	73961
YEAR TO DATE CIRC LAST YEAR	3552	N/A	3571	18820	24006	8594	5883	6865	71291
<u>MATERIALS ADDED</u>	90	53	82	750	486	168	224	125	1978
YEAR TO DATE	365	256	262	2594	2437	584	708	364	7570
YEAR TO DATE LAST YEAR	514	291	347	3355	2916	468	737	489	9117
<u>NEW PATRONS</u>	17	2	5	166	52	15	63	17	337
NEW PATRONS LAST YEAR	46	14	2	209	202	13	71	33	590
YEAR TO DATE	94	78	13	573	502	58	220	68	1606
YEAR TO DATE LAST YEAR	112	96	12	613	617	55	198	80	1783
<u>NEW PATRONS (By Card Type)</u>									
ADULTS (18+)	16	2	4	135	33	13	48	14	265
MINOR	1	0	1	22	17	1	12	3	57
MINOR LIMITED	0	0	0	7	2	1	3	0	13
TEEN LIMITED	0	0	0	2	0	0	0	0	2
<u>CURRENT CARDHOLDERS</u>	2246	1547	429	13402	19392	1916	5348	1852	46132
<u>PEOPLE COUNTER</u>	822	197	655	11340	6012	1232	3491	1454	25203
COUNTER LAST YEAR	1761	942	424	11178	15050	2027	4235	2694	38311
YEAR TO DATE	5763	2388	3802	42696	43786	6371	14050	6555	125411
YEAR TO DATE LAST YEAR	6586	4366	1754	39985	54574	7534	16015	8440	139254
<u>MEETING ROOMS</u>									
# OF TIMES MEETING ROOM USED [LIBRARY]	1	N/A	N/A	19	19	21	13	14	87
MEETING ROOM ATTENDANCE	6	N/A	N/A	238	351	128	88	175	986
# OF TIMES MEETING ROOM USED [NON-LIBRARY]	0	N/A	N/A	23	11	0	2	1	37
MEETING ROOM ATTENDANCE	0	N/A	N/A	127	139	0	16	5	287



Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

<http://www.kcgov.us/departments/clerk> · Email jl Locke@kcgov.us

Memorandum

To: Taxing Districts in Kootenai County
From: Alicia Lynch, Tax Accountant
Date: January 25, 2024
Re: State Tax Relief funds – 1st half of TY2023

Please find included with this memo schedules detailing the distribution of the State Property Tax Relief (PTR), Homeowner's Tax Relief (HTR) and Additional Tax Relief (ATR) funds to the taxing districts in Kootenai County. These funds are distributed according to the property tax payer receiving the benefit, and ultimately the districts in which they reside. The State remits the funds to each county twice per year for final distribution.

We have received the first allocation for the taxing districts from the Treasurer's Office, and the State has remitted the property tax relief funds. Accordingly, this is your notification that the first half of these relief dollars will be included in your next monthly remittance from the county.

The amounts noted in the column labeled 1st half will be included in your December remittance which will be paid on January 25th, 2024.

**TY2023 Property Tax Relief - PTR
(Circuit Breaker) - 1st Half**

Tax Authority	1st Half	2nd Half	Grand Totals
KOOTENAI COUNTY- AIRPORT	0.00	0.00	0.00
KOOTENAI COUNTY- COUNTY FAIR	0.00	0.00	0.00
KOOTENAI COUNTY- CURRENT EXPENSE	33,640.15	33,642.82	67,282.97
KOOTENAI COUNTY- DISTRICT COURT	31,500.50	31,501.94	63,002.44
KOOTENAI COUNTY- HEALTH UNIT	5,931.85	5,932.09	11,863.94
KOOTENAI COUNTY- HISTORICAL	228.16	230.21	458.37
KOOTENAI COUNTY- JUSTICE	111,639.95	111,638.34	223,278.29
KOOTENAI COUNTY- LIABILITY	3,896.88	3,895.06	7,791.94
KOOTENAI COUNTY- NOXIOUS WEEDS	1,095.07	1,092.94	2,188.01
KOOTENAI COUNTY- PARKS	2,129.40	2,128.71	4,258.11
KOOTENAI COUNTY- REVALUATION	11,923.71	11,921.69	23,845.40
KOOTENAI COUNTY- TOTAL	201,985.67	201,983.80	403,969.47
CITY OF ATHOL	2,551.37	2,551.34	5,102.71
CITY OF COEUR D'ALENE	260,088.31	260,088.01	520,176.32
CITY OF DALTON GARDENS	2,518.15	2,518.18	5,036.33
CITY OF FERNAN LAKE	512.53	512.50	1,025.03
CITY OF HARRISON	897.54	897.55	1,795.09
CITY OF HAUSER LAKE	336.36	336.43	672.79
CITY OF HAYDEN	36,546.29	36,546.59	73,092.88
CITY OF HAYDEN LAKE	282.20	282.17	564.37
CITY OF HUETTER	404.06	404.08	808.14
CITY OF POST FALLS	147,826.36	147,826.70	295,653.06
CITY OF RATHDRUM	39,054.75	39,054.85	78,109.60
CITY OF SPIRIT LAKE	11,747.63	11,747.57	23,495.20
CITY OF WORLEY	602.44	602.47	1,204.91
POST FALLS HIGHWAY #1	27,120.17	27,119.96	54,240.13
LAKES HIGHWAY #2	36,978.06	36,978.49	73,956.55
EASTSIDE HIGHWAY #3	10,292.24	10,292.25	20,584.49
WORLEY HIGHWAY #4	5,368.79	5,368.58	10,737.37
COEUR D'ALENE SD #271	112,050.48	112,050.75	224,101.23
LAKELAND SD #272	129,075.01	128,074.60	258,149.61
POST FALLS SD #273	57,106.42	57,106.08	114,212.50
KOOTENAI SD #274	5,105.38	5,105.46	10,210.84
PLUMMER-WORLEY SD #44	2,140.09	2,140.04	4,280.13
KELLOGG SD #391	8,836.04	8,835.98	17,672.02
HAUSER LAKE FIRE DISTRICT	3,764.71	3,764.74	7,529.45
SPIRIT LAKE FIRE DISTRICT	5,376.53	5,376.71	10,753.24
WORLEY FIRE DISTRICT	1,670.87	1,670.89	3,341.76
SHOSHONE FIRE DISTRICT	4,278.94	4,278.92	8,557.86
EASTSIDE FIRE DISTRICT	1,193.03	1,193.02	2,386.05
ST. MARIES FIRE PROTECTION DISTRICT	1,344.94	1,344.94	2,689.88
TIMBERLAKE FIRE PROTECTION DISTRICT	14,885.07	14,885.13	29,770.20
MICA KIDD ISLAND FIRE DISTRICT	1,788.85	1,788.87	3,577.72
NORTHERN LAKES FIRE PROTECTION DISTRICT	70,448.78	70,448.88	140,897.66
KOOTENAI COUNTY FIRE & RESCUE	123,833.10	123,833.08	247,666.18
COMMUNITY LIBRARY NETWORK	21,795.93	21,797.00	43,592.93
KOOTENAI COUNTY WATER DISTRICT #1	1,319.09	1,319.07	2,638.16
HAYDEN SEWER DISTRICT	418.11	417.86	835.97
KIDD ISLAND SEWER	45.26	45.28	90.54
GREENSFERRY WATER & SEWER	2,386.79	2,386.76	4,773.55
FLOOD CONTROL DISTRICT #17	207.93	207.92	415.85
HAYDEN LAKE WATERSHED IMPROVEMENT DISTRICT	738.20	738.15	1,476.35
NORTH IDAHO JUNIOR COLLEGE	63,813.90	63,814.72	127,628.62
KOOTENAI COUNTY EMS	14,966.45	14,965.88	29,932.33
COEUR D'ALENE URD- RIVER	3,342.68	3,342.69	6,685.37
HAYDEN URD	881.28	881.40	1,762.68
SPIRIT LAKE URD	2,875.25	2,875.33	5,750.58
COEUR D'ALENE URD - ATLAS	598.36	598.35	1,196.71
POST FALLS URD- TECH	1,989.23	1,989.25	3,978.48
COEUR D'ALENE URD- HEALTH CORRIDOR	769.67	769.72	1,539.39
POST FALLS URD - DOWNTOWN	2,665.45	2,665.49	5,330.94
Grand Totals	1,446,824.74	1,446,824.48	2,893,649.22

**TY2023 Homeowner Tax Relief
HTR - 1st Half**

Tax Authority	1st Half	2nd Half	Grand Totals
KOOTENAI COUNTY- AIRPORT	-	-	-
KOOTENAI COUNTY- COUNTY FAIR	-	-	-
KOOTENAI COUNTY- CURRENT EXPENSE	500,559.82	500,558.28	1,001,118.10
KOOTENAI COUNTY- DISTRICT COURT	438,136.25	438,134.36	876,270.61
KOOTENAI COUNTY- HEALTH UNIT	95,497.05	95,498.80	190,995.85
KOOTENAI COUNTY- HISTORICAL	1,640.52	1,641.55	3,282.07
KOOTENAI COUNTY- JUSTICE	2,094,110.04	2,094,109.21	4,188,219.25
KOOTENAI COUNTY- LIABILITY	52,872.80	52,869.93	105,742.73
KOOTENAI COUNTY- NOXIOUS WEEDS	20,375.91	20,376.68	40,752.59
KOOTENAI COUNTY- PARKS	28,024.88	28,025.62	56,050.50
KOOTENAI COUNTY- REVALUATION	212,167.57	212,166.12	424,333.69
KOOTENAI COUNTY- TOTAL	3,443,384.84	3,443,380.55	6,886,765.39
CITY OF ATHOL	8,093.34	8,093.22	16,186.56
CITY OF COEUR D'ALENE	1,419,478.22	1,419,477.77	2,838,955.99
CITY OF DALTON GARDENS	20,620.96	20,620.97	41,241.93
CITY OF FERNAN LAKE	4,558.78	4,558.75	9,117.53
CITY OF HARRISON	3,962.55	3,962.51	7,925.06
CITY OF HAUSER LAKE	2,235.02	2,234.95	4,469.97
CITY OF HAYDEN	184,106.42	184,104.41	368,210.83
CITY OF HAYDEN LAKE	17,056.68	17,056.94	34,113.62
CITY OF HUETTER	391.39	391.42	782.81
CITY OF POST FALLS	980,743.80	980,743.07	1,961,486.87
CITY OF RATHDRUM	246,221.27	246,221.46	492,442.73
CITY OF SPIRIT LAKE	48,415.39	48,415.52	96,830.91
CITY OF STATE LINE	0.58	0.57	1.15
CITY OF WORLEY	1,454.70	1,454.61	2,909.31
POST FALLS HIGHWAY #1	186,880.68	186,881.03	373,761.71
LAKES HIGHWAY #2	299,448.56	299,448.86	598,897.42
EASTSIDE HIGHWAY #3	71,653.14	71,654.57	143,307.71
WORLEY HIGHWAY #4	100,170.83	100,171.02	200,341.85
HAUSER LAKE FIRE DISTRICT	21,663.62	21,663.51	43,327.13
SPIRIT LAKE FIRE DISTRICT	30,533.44	30,533.50	61,066.94
WORLEY FIRE DISTRICT	23,516.81	23,516.88	47,033.69
SHOSHONE FIRE DISTRICT	15,747.66	15,747.37	31,495.03
EASTSIDE FIRE DISTRICT	11,569.17	11,569.35	23,138.52
ST. MARIES FIRE PROTECTION DISTRICT	5,426.84	5,426.91	10,853.75
TIMBERLAKE FIRE PROTECTION DISTRICT	81,663.61	81,663.57	163,327.18
MICA KIDD ISLAND FIRE DISTRICT	16,645.04	16,644.96	33,290.00
NORTHERN LAKES FIRE PROTECTION DISTRICT	475,859.19	475,859.67	951,718.86
KOOTENAI COUNTY FIRE & RESCUE	790,830.40	790,830.91	1,581,661.31
COMMUNITY LIBRARY NETWORK	294,281.95	294,284.12	588,566.07
CATALDO WATER DISTRICT	22.89	22.92	45.81
KOOTENAI COUNTY WATER DISTRICT #1	13,596.90	13,596.81	27,193.71
CLELAND BAY SEWER DISTRICT	52.02	52.02	104.04
HAYDEN SEWER DISTRICT	5,074.51	5,074.39	10,148.90
KIDD ISLAND SEWER DISTRICT	1,364.92	1,364.95	2,729.87
KINGSTON- CATALDO SEWER DISTRICT	37.63	37.65	75.28
GREENSFERRY WATER & SEWER	25,692.33	25,692.38	51,384.71
FLOOD CONTROL DISTRICT #17	1,517.54	1,517.67	3,035.21
HAYDEN LAKE WATERSHED	8,823.81	8,823.40	17,647.21
NORTH IDAHO JUNIOR COLLEGE	1,023,700.39	1,023,701.16	2,047,401.55
KOOTENAI COUNTY EMS	200,203.37	200,203.98	400,407.35

**TY2023 Homeowner Tax Relief
HTR - 1st Half**

Tax Authority	1st Half	2nd Half	Grand Totals
COEUR D'ALENE URD- RIVER	74,628.90	74,628.90	149,257.80
HAYDEN URD	3,033.30	3,033.44	6,066.74
SPIRIT LAKE URD	31,269.78	31,269.94	62,539.72
COEUR D'ALENE URD - ATLAS	4,291.28	4,291.27	8,582.55
POST FALLS URD- TECH	41,793.07	41,793.10	83,586.17
COEUR D'ALENE URD- HEALTH CORRIDOR	2,222.97	2,223.04	4,446.01
POST FALLS URD - DOWNTOWN	8,008.68	8,008.70	16,017.38
Grand Totals	10,251,949.17	10,251,948.67	20,503,897.84

TY2023 Additional Tax Relief
ATR - 1st Half

District Name	1st Half Disbursement	2nd Half Disbursement	Total ATR Amount
Kootenai County	\$ 326,052.78	\$ 326,052.78	\$ 652,105.56
Athol	\$ 1,040.19	\$ 1,040.19	\$ 2,080.38
Coeur d'Alene	\$ 148,954.15	\$ 148,954.15	\$ 297,908.30
Dalton Gardens	\$ 996.71	\$ 996.71	\$ 1,993.42
Fernan Lake	\$ 264.70	\$ 264.70	\$ 529.40
Harrison	\$ 763.49	\$ 763.49	\$ 1,526.98
Hauser Lake	\$ 144.52	\$ 144.52	\$ 289.04
Hayden	\$ 13,605.79	\$ 13,605.79	\$ 27,211.58
Hayden Lake	\$ 1,474.46	\$ 1,474.46	\$ 2,948.92
Huetter	\$ 376.00	\$ 376.00	\$ 752.00
Post Falls	\$ 83,973.76	\$ 83,973.76	\$ 167,947.52
Rathdrum	\$ 18,904.87	\$ 18,904.87	\$ 37,809.74
Spirit Lake	\$ 3,394.95	\$ 3,394.95	\$ 6,789.90
Worley	\$ 195.08	\$ 195.08	\$ 390.16
Coeur d'Alene School #271	\$ 139,643.72	\$ 139,643.72	\$ 279,287.44
Lakeland School #272	\$ 54,335.68	\$ 54,335.68	\$ 108,671.36
Post Falls School #273	\$ 24,758.66	\$ 24,758.66	\$ 49,517.32
Kootenai School #274	\$ 6,907.84	\$ 6,907.84	\$ 13,815.68
Kellogg School #391	\$ 2,961.75	\$ 2,961.75	\$ 5,923.50
Plummer/Worley School #44	\$ 2,077.00	\$ 2,077.00	\$ 4,154.00
Kootenai Ambulance	\$ 18,957.33	\$ 18,957.33	\$ 37,914.66
Shoshone County #2 Fire	\$ 1,658.93	\$ 1,658.93	\$ 3,317.86
Hauser Lake Fire	\$ 1,401.49	\$ 1,401.49	\$ 2,802.98
Spirit Lake Fire	\$ 2,550.01	\$ 2,550.01	\$ 5,100.02
St. Maries Fire	\$ 755.06	\$ 755.06	\$ 1,510.12
Worley Fire	\$ 6,066.19	\$ 6,066.19	\$ 12,132.38
Eastside Fire	\$ 3,846.95	\$ 3,846.95	\$ 7,693.90
Timberlake Fire	\$ 6,516.10	\$ 6,516.10	\$ 13,032.20
Mica Kidd Island Fire	\$ 2,360.30	\$ 2,360.30	\$ 4,720.60
Northern Lakes Fire	\$ 37,184.17	\$ 37,184.17	\$ 74,368.34
Kootenai Fire & Rescue	\$ 73,927.36	\$ 73,927.36	\$ 147,854.72
Twin Lakes Rathdrum F/C #17	\$ 190.92	\$ 190.92	\$ 381.84
East Side Highway #3	\$ 9,362.45	\$ 9,362.45	\$ 18,724.90
Post Falls Highway #1	\$ 17,776.41	\$ 17,776.41	\$ 35,552.82
Lakes Highway #2	\$ 27,919.43	\$ 27,919.43	\$ 55,838.86
Worley Highway #4	\$ 17,214.26	\$ 17,214.26	\$ 34,428.52
No. Id Jr College	\$ 96,934.10	\$ 96,934.10	\$ 193,868.20
Community Library Network	\$ 27,079.80	\$ 27,079.80	\$ 54,159.60
Community Library Network Bond	\$ 1,497.81	\$ 1,497.81	\$ 2,995.62
Cleland Bay Sewer	\$ 35.39	\$ 35.39	\$ 70.78
Kidd Island Bay Lots Swr	\$ 269.33	\$ 269.33	\$ 538.66
Kingston Cataldo Sewer	\$ 8.81	\$ 8.81	\$ 17.62
Hayden Lake Sewer	\$ 418.91	\$ 418.91	\$ 837.82
Green Ferry Sewer & Water	\$ 2,195.04	\$ 2,195.04	\$ 4,390.08
Cataldo Water	\$ 5.32	\$ 5.32	\$ 10.64
Kootenai Water #1	\$ 895.51	\$ 895.51	\$ 1,791.02
Hayden Lake Watershed	\$ 710.67	\$ 710.67	\$ 1,421.34
River CDA RAA	\$ 9,199.75	\$ 9,199.75	\$ 18,399.50
Hayden RAA	\$ 5,859.77	\$ 5,859.77	\$ 11,719.54

**TY2023 Additional Tax Relief
ATR - 1st Half**

District Name	1st Half Disbursement	2nd Half Disbursement	Total ATR Amount
Spirit Lake RAA	\$ 2,138.79	\$ 2,138.79	\$ 4,277.58
Spirit Lake RAA Annexation	\$ 141.68	\$ 141.68	\$ 283.36
Harrison RAA	\$ 22.29	\$ 22.29	\$ 44.58
Atlas RAA	\$ 1,813.26	\$ 1,813.26	\$ 3,626.52
Post Falls Technology RAA	\$ 4,568.45	\$ 4,568.45	\$ 9,136.90
West Rathdrum RAA	\$ 113.63	\$ 113.63	\$ 227.26
CDA Health Corridor RAA	\$ 3,275.27	\$ 3,275.27	\$ 6,550.54
Silverado RAA	\$ 281.88	\$ 281.88	\$ 563.76
Downtown District RAA	\$ 3,272.56	\$ 3,272.56	\$ 6,545.12
Pleasant View RAA	\$ 59.83	\$ 59.83	\$ 119.66
Totals	\$ 1,219,311.31	\$ 1,219,311.31	\$ 2,438,622.62

HB292 HTR & ATR

Alicia Lynch <alynch@kcgov.us>

Wed 1/31/2024 10:22 AM

To: Janelle Sells <janelles@communitylibrary.net>

[EMAIL IS FROM AN EXTERNAL SOURCE - Do NOT click on any links or open any attachments unless you are expecting this email. If in doubt, don't click or open]

Good Morning,

This is the link to House Bill 292

<https://legislature.idaho.gov/wp-content/uploads/sessioninfo/2023/legislation/H0292.pdf>

In 57-810(2) of this bill it states: Each county shall apply the moneys received as a credit on each property owner's property tax bill in proportion to the amount of property taxes on the property and shall distribute the moneys in the same manner as if they were property taxes. 57-811 describes how the Tax Relief Fund works.

63-724 talks about the Homeowner Property Tax Relief. Section six states: By no later than December 20 of each year, the state tax commission shall pay to the county tax collector of each county the first half of the amount due to each county as reimbursement for homeowner property tax relief as provided in this section and shall pay the second half of such amount by no later than June 20 of the following year.

Section 8 adds: The moneys shall be designated as a line item credit against the total of all eligible property taxes on the property tax bill for each property receiving the tax relief provided by this section. Such moneys shall be distributed in the same manner as property tax revenues.

In 63-3638 section 13 it talks about how these are to be treated as Property Tax Replacements. I've combed through this and can't find the reference to ATR (additional tax relief), maybe I'm missing it.

It was mentioned on page 14 of the General Session Budget and Levy Training from last year as well.

I hope that helps!

Thank you for your time.

Alicia Lynch

Tax Accountant

Kootenai County Auditor's Office

Email: AUTax@kcgov.us

Phone: (208)446-1664

Available: Monday – Friday 7:30 a.m. to 4:30 p.m.



IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 292

BY REVENUE AND TAXATION COMMITTEE

AN ACT

1 RELATING TO PROPERTY TAX RELIEF; PROVIDING LEGISLATIVE FINDINGS AND LEG-
2 ISLATIVE INTENT; AMENDING CHAPTER 9, TITLE 33, IDAHO CODE, BY THE
3 ADDITION OF A NEW SECTION 33-911, IDAHO CODE, TO ESTABLISH PROVI-
4 SIONS REGARDING THE SCHOOL DISTRICT FACILITIES FUND; AMENDING SECTION
5 34-106, IDAHO CODE, TO REVISE PROVISIONS REGARDING DATES ON WHICH
6 SCHOOL LEVY AND BOND ELECTIONS MAY BE HELD; AMENDING CHAPTER 8, TITLE
7 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 57-810, IDAHO CODE, TO
8 PROVIDE FOR THE TRANSFER OF CERTAIN EXCESS CASH BALANCE MONEYS FOR THE
9 PURPOSE OF PROPERTY TAX RELIEF; REPEALING SECTION 62, CHAPTER 318, LAWS
10 OF 2022, RELATING TO THE REPEAL OF THE TAX RELIEF FUND; AMENDING SECTION
11 63, CHAPTER 318, LAWS OF 2022, TO REMOVE AN EFFECTIVE DATE; REPEALING
12 SECTION 57-811, IDAHO CODE, RELATING TO THE TAX RELIEF FUND; AMEND-
13 ING CHAPTER 8, TITLE 57, IDAHO CODE, BY THE ADDITION OF A NEW SECTION
14 57-811, IDAHO CODE, TO ESTABLISH PROVISIONS REGARDING THE TAX RELIEF
15 FUND; AMENDING SECTION 57-827, IDAHO CODE, TO REVISE PROVISIONS RE-
16 GARDING THE STATE PUBLIC DEFENSE FUND; AMENDING SECTION 63-705, IDAHO
17 CODE, TO REVISE PROVISIONS REGARDING ELIGIBILITY FOR THE PROPERTY TAX
18 REDUCTION PROGRAM AND TO MAKE TECHNICAL CORRECTIONS; AMENDING CHAPTER
19 7, TITLE 63, IDAHO CODE, BY THE ADDITION OF A NEW SECTION 63-724, IDAHO
20 CODE, TO ESTABLISH PROVISIONS REGARDING HOMEOWNER PROPERTY TAX RELIEF;
21 AMENDING SECTION 63-902, IDAHO CODE, TO PROVIDE REQUIREMENTS FOR PROP-
22 erty TAX NOTICES; AMENDING SECTION 63-3024B, IDAHO CODE, TO PROVIDE
23 FOR TRANSFERS FROM THE IDAHO TAX REBATE FUND TO THE HOMEOWNER PROPERTY
24 TAX RELIEF ACCOUNT AND THE SCHOOL DISTRICT FACILITIES FUND; AMENDING
25 SECTION 63-3620F, IDAHO CODE, TO REVISE PROVISIONS REGARDING THE DIS-
26 TRIBUTION OF CERTAIN SALES TAXES; AMENDING SECTION 63-3638, IDAHO CODE,
27 TO PROVIDE FOR THE DISTRIBUTION OF SALES TAX REVENUES; APPROPRIATING
28 MONEYS AND PROVIDING FOR A ONE-TIME CASH TRANSFER FROM THE GENERAL FUND
29 TO THE HOMEOWNER PROPERTY TAX RELIEF ACCOUNT; PROVIDING SEVERABILITY;
30 AND DECLARING AN EMERGENCY AND PROVIDING RETROACTIVE APPLICATION.
31

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

33 SECTION 1. LEGISLATIVE FINDINGS AND LEGISLATIVE INTENT. It is the in-
34 tent of the Legislature to meet the funding needs of schools and also to grant
35 tax relief to the citizens of Idaho by reducing their property tax burdens.
36 The Legislature finds that property taxes are being driven to a large ex-
37 tent by supplemental levies and bonds for schools and that enhanced funding
38 for education at the state level can mitigate the need for reliance on local
39 property taxpayers for school operations and facility costs and thereby also
40 reduce the number of dates needed for holding school levy and bond elections.

1 SECTION 2. That Chapter 9, Title 33, Idaho Code, be, and the same is
2 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
3 ignated as Section 33-911, Idaho Code, and to read as follows:

4 33-911. SCHOOL DISTRICT FACILITIES FUND. (1) There is hereby created
5 in the state treasury the school district facilities fund. The fund shall
6 consist of moneys provided pursuant to sections 57-811 and 63-3638, Idaho
7 Code, and any other legislative transfers or appropriations. Interest
8 earned from the investment of moneys in the fund shall be returned to the
9 fund.

10 (2) The moneys in the fund shall be distributed by the state controller
11 to the state department of education by August 1 each year for the purpose
12 of construction or renovation of school facilities. The moneys shall be
13 distributed by the state department of education to each school district,
14 as defined in section 33-1001(21), Idaho Code, on a per-pupil basis, us-
15 ing the average daily attendance calculation provided in section 33-1003A,
16 Idaho Code, except that a student attending less than half-time through a
17 virtual learning program shall not be counted toward that school district's
18 average daily attendance calculation. The state department of education
19 shall transfer the moneys by no later than August 31 each year to each school
20 district. Such moneys shall be used in place of property tax levy moneys and
21 shall be expended by a school district for one (1) or more of the purposes set
22 forth in paragraphs (a) through (d) of this subsection. Moneys in the fund
23 must be used by a school district in the following order of priority:

24 (a) Payment of existing school bonds authorized pursuant to chapter 11,
25 title 33, Idaho Code;

26 (b) Payment of supplemental school levies authorized pursuant to sec-
27 tion 33-802, Idaho Code, excluding indefinite term supplemental levies
28 described in section 33-802(5), Idaho Code;

29 (c) Saved in a reserve account by the school district for future school
30 facility construction or renovation needs; and

31 (d) For use in securing and making payments on a new school facilities
32 bond.

33 (3) The amount of moneys received by a school district pursuant to this
34 section must be deducted from a school levy that would otherwise have been
35 paid by property taxpayers. Such moneys may not be duplicated by the collec-
36 tion of property tax, and no property taxes may be collected in order to make
37 extra payments on expenses described in subsection (2) of this section in ex-
38 cess of required amounts.

39 (4) Each school district shall identify the amount received in the cur-
40 rent year pursuant to this section in the certification of its budget in ac-
41 cordance with section 63-803, Idaho Code. Said amount must be subtracted
42 from the amount to be levied. The amount of moneys thereby saved from being
43 collected by a property tax levy shall be reported on each property tax no-
44 tice pursuant to section 63-902, Idaho Code.

45 (5) Each school district shall report annually to the state department
46 of education, in a manner prescribed by it, on the expenditure of moneys it
47 has received pursuant to this section. The state department of education
48 shall present the reports to the legislature each January.

1 SECTION 3. That Section 34-106, Idaho Code, be, and the same is hereby
2 amended to read as follows:

3 34-106. LIMITATION UPON ELECTIONS. On and after January 1, 2011,
4 notwithstanding any other provisions of the law to the contrary, there shall
5 be no more than two (2) elections conducted in any county in any calendar
6 year, except as provided in this section or section ~~34-219~~ 34-220, Idaho
7 Code, and except that elections to fill vacancies in the United States house
8 of representatives shall be held as provided in the governor's proclamation.

9 (1) The dates on which elections may be conducted are:

10 (a) The third Tuesday in May of each year; and

11 (b) The Tuesday following the first Monday in November of each year.

12 (c) In addition to the elections specified in paragraphs (a) and (b) of
13 this subsection and subsection (7) of this section, an emergency elec-
14 tion may be called upon motion of the governing board of a political sub-
15 division. An emergency exists when there is a great public calamity,
16 such as an extraordinary fire, flood, storm, epidemic, or other disas-
17 ter, or if it is necessary to do emergency work to prepare for a national
18 or local defense, or it is necessary to do emergency work to safeguard
19 life, health or property.

20 (d) In addition to the elections specified elsewhere in this section,
21 a presidential primary shall be held on the second Tuesday in March in
22 each presidential election year. Presidential primaries shall be held
23 separately from other primary elections, which shall be held on the
24 third Tuesday in May even in presidential election years.

25 (2) Candidates for office elected in May shall take office on the date
26 specified in the certificate of election but not more than sixty (60) days
27 following the election.

28 (3) Candidates for office elected in November shall take office as pro-
29 vided in the constitution, or on January 1 next succeeding the November elec-
30 tion.

31 (4) The governing board of each political subdivision subject to the
32 provisions of this section, which, prior to January 1, 2011, conducted an
33 election for members of that governing board on a date other than a date per-
34 mitted in subsection (1) of this section, shall establish as the election
35 date for that political subdivision the date authorized in subsection (1) of
36 this section which falls nearest the date on which elections were previously
37 conducted, unless another date is established by law.

38 (5) The secretary of state is authorized to provide such assistance as
39 necessary, and to prescribe any needed rules or interpretations for the con-
40 duct of election authorized under the provisions of this section.

41 (6) Water districts governed by chapter 6, title 42, Idaho Code, are ex-
42 empt from the provisions of this section.

43 (7) Community colleges governed by chapter 21, title 33, Idaho Code,
44 and school districts are subject to the limitations specified in subsection
45 (1) of this section, except that school districts may also hold an election
46 on ~~the second Tuesday in March of each year and on the last Tuesday in August~~
47 of each year on bonded indebtedness and property tax levy questions.

48 (8) A city initiative or referendum election shall be held on the Tues-
49 day following the first Monday in November of odd-numbered years. A county

1 initiative or referendum election or a bond, levy and any other ballot ques-
 2 tion elections conducted by any political subdivision shall be held on the
 3 nearest date authorized in subsection (1) of this section which falls more
 4 than sixty (60) days after the clerk of the political subdivision orders that
 5 such election shall be held in May or November of even-numbered years or more
 6 than fifty (50) days after the order for all other elections, unless other-
 7 wise provided by law. Ballot language for any question to be placed on the
 8 ballot shall be submitted to the county clerk at least sixty (60) days before
 9 an election held in May or November of even-numbered years and at least fifty
 10 (50) days before all other elections.

11 (9) Recall elections may be held on any of the ~~four (4)~~ three (3) dates
 12 authorized in subsections (1) and (7) of this section that fall more than
 13 forty-five (45) days after the clerk of the political subdivision orders
 14 that such election shall be held.

15 (10) Irrigation districts governed by title 43, Idaho Code, are subject
 16 to the limitations specified in subsection (1) of this section, except that
 17 irrigation districts may also hold an election on the first Tuesday in Febru-
 18 ary of each year and on the first Tuesday in August of each year on questions
 19 required to be voted upon by title 43, Idaho Code.

20 SECTION 4. That Chapter 8, Title 57, Idaho Code, be, and the same is
 21 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 22 ignated as Section 57-810, Idaho Code, and to read as follows:

23 57-810. CASH TRANSFERS FOR PROPERTY TAX RELIEF. Notwithstanding the
 24 provisions of section 57-814, Idaho Code, after the close of each fiscal year
 25 in 2023, 2024, and 2025, the state controller shall determine any excess cash
 26 balance in the general fund. When calculating any excess cash balance, the
 27 state controller shall first provide for the ending balance, as determined
 28 by the legislative record, to be carried over into the next fiscal year, plus
 29 an amount sufficient to cover encumbrances as approved by the division of fi-
 30 nancial management and an amount sufficient to cover any reappropriation as
 31 authorized by the legislature. On July 1, or as soon thereafter as is practi-
 32 cable, of each such year, there is hereby appropriated one hundred fifty mil-
 33 lion dollars (\$150,000,000) or the balance of the general fund excess cash
 34 balance, whichever is less, to be transferred as follows:

35 (1) The state controller shall transfer the first fifty million dollars
 36 (\$50,000,000) to the homeowner property tax relief account established pur-
 37 suant to the provisions of section 63-724, Idaho Code; and

38 (2) The state tax commission shall transfer the remaining moneys to be
 39 used for the purpose of property tax relief in the following manner. Fifty
 40 percent (50%) of the remaining moneys shall be distributed to the school dis-
 41 trict facilities fund established pursuant to section 33-911, Idaho Code,
 42 and fifty percent (50%) shall be distributed to each county in the propor-
 43 tion that the amount of property taxes levied for the current tax year and
 44 approved pursuant to section 63-809, Idaho Code, on all taxable properties
 45 in the county bears to the total amount of property taxes levied for the cur-
 46 rent tax year and approved pursuant to section 63-809, Idaho Code, in all the
 47 counties. This amount shall be certified to the county auditor and tax col-
 48 lector by the state tax commission no later than the first Monday in Novem-
 49 ber. Each county shall apply the moneys received as a credit on each prop-

1 erty owner's property tax bill in proportion to the amount of property taxes
2 on the property and shall distribute the moneys in the same manner as if they
3 were property taxes.

4 SECTION 5. That Section 62, Chapter 318, Laws of 2022, be, and the same
5 is hereby repealed.

6 SECTION 6. That Section 63, Chapter 318, Laws of 2022, be, and the same
7 is hereby amended to read as follows:

8 SECTION 63. An emergency existing therefor, which emergency is
9 hereby declared to exist, Sections 5 through 38, 54, 59, and 61 of
10 this act shall be in full force and effect on and after passage and
11 approval; and Sections 1 through 4, 53, 55, 57, 58, and 60 shall
12 be in full force and effect on and after July 1, 2022. Sections 39
13 through 52 shall be in full force and effect on and after July 1,
14 2023. ~~Section 62 shall be in full force and effect on and after July~~
15 ~~2, 2024.~~ Section 56 shall be in full force and effect on and after
16 October 1, 2024.

17 SECTION 7. That Section [57-811](#), Idaho Code, be, and the same is hereby
18 repealed.

19 SECTION 8. That Chapter 8, Title 57, Idaho Code, be, and the same is
20 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
21 ignated as Section 57-811, Idaho Code, and to read as follows:

22 57-811. TAX RELIEF FUND. (1) There is hereby created in the state trea-
23 sury the tax relief fund to which shall be credited all moneys remitted from
24 sections 63-3620F and 63-3638, Idaho Code, from federal grants, donations,
25 or any other source. Moneys in the fund are intended to fund future tax re-
26 lief statutes enacted by the legislature and may be expended pursuant to ap-
27 propriation. All interest earned on the investment of idle moneys in the
28 fund shall be returned to the fund.

29 (2) For fiscal year 2025 and each fiscal year thereafter, twenty per-
30 cent (20%) of the moneys in the tax relief fund is continuously appropriated
31 and shall be transferred to the school district facilities fund established
32 pursuant to section 33-911, Idaho Code.

33 (3) For fiscal year 2024 and each fiscal year thereafter, the state
34 controller shall transfer thirty-six million dollars (\$36,000,000) from
35 the tax relief fund to the state public defense fund established pursuant to
36 section 57-827, Idaho Code.

37 (4) For fiscal year 2023 and each fiscal year thereafter, the state
38 controller shall transfer the remaining balance of the fund or two hundred
39 thirty-six million dollars (\$236,000,000), whichever is less, from the tax
40 relief fund to the general fund.

41 SECTION 9. That Section 57-827, Idaho Code, be, and the same is hereby
42 amended to read as follows:

1 57-827. STATE PUBLIC DEFENSE FUND. (1) There is hereby established in
 2 the state treasury the state public defense fund to be managed by the state
 3 treasurer. Moneys in the fund shall consist of:

4 (a) Moneys transferred to the fund pursuant to section ~~63-3638(10)~~
 5 57-811, Idaho Code;

6 (b) Legislative appropriations to the fund;

7 (c) On and after October 1, 2024, any fees or reimbursement ordered pur-
 8 suant to section 19-854(7) and 19-858, Idaho Code, or distributed pur-
 9 suant to section 31-3201I(16), Idaho Code;

10 (d) Any bequests or donations to the fund; and

11 (e) Interest earned on idle moneys in the fund.

12 (2) Moneys in the fund shall be used as determined by legislative ap-
 13 propriation to fulfill the state's obligation to provide indigent public de-
 14 fense pursuant to the sixth amendment of the United States constitution and
 15 section 13, article I of the constitution of the state of Idaho.

16 SECTION 10. That Section 63-705, Idaho Code, be, and the same is hereby
 17 amended to read as follows:

18 63-705. PUBLICATION OF CHANGES IN INCOME LIMITATIONS AND PROPERTY TAX
 19 OR OCCUPANCY TAX REDUCTION AMOUNTS. (1)~~(a)~~ The state tax commission shall
 20 publish adjustments to the income limitations, which shall be the greater
 21 of:

22 ~~(i)~~ (a) An individual's income as defined in section 63-701, Idaho
 23 Code, of not more than ~~thirty-one thousand nine hundred dollars~~
 24 ~~(\$31,900)~~ thirty-seven thousand dollars (\$37,000) per household for
 25 tax year ~~2021~~ 2023 and each tax year thereafter; or

26 ~~(ii)~~ (b) One hundred eighty-five percent (185%) of the federal poverty
 27 guidelines for a household of two (2) for tax year 2021 and each tax year
 28 thereafter.

29 ~~(b)~~ (2) On and after January 1, ~~2022~~ 2023, if the current year's as-
 30 sessed value of the home owned by the individual, according to the current
 31 year's assessment notice, exceeds the greater of ~~three hundred thousand dol-~~
 32 ~~lars (\$300,000) or one hundred fifty percent (150%)~~ four hundred thousand
 33 dollars (\$400,000) or two hundred percent (200%) of the median assessed val-
 34 uation for all homes in the county receiving the homestead exemption pur-
 35 suant to section 63-602G, Idaho Code, then the individual will instead be
 36 referred to the property tax deferral program set forth in sections 63-712
 37 through 63-721, Idaho Code. Using the current year's assessed values, each
 38 county shall report the median assessed value of all properties receiving
 39 the homestead exemption in such county as of that date to the state tax com-
 40 mission no later than the first Monday in June. Provided, however, the pro-
 41 visions of this paragraph do not apply to a veteran with either a service-
 42 connected disability of one hundred percent (100%) or a disability rating
 43 based on individual unemployability rating that is compensated at the one
 44 hundred percent (100%) disability rate, as certified by the United States
 45 department of veterans affairs.

46 ~~(c)~~ (3) The lowest income limitation shall allow a maximum reduction
 47 of one thousand five hundred dollars (\$1,500) in tax year 2021 and there-
 48 after, or actual property taxes or occupancy taxes, as applicable, whichever
 49 is less. Each income limitation and reduction amount shall be prorated based

1 on the basic maximum reduction, in practicable increments, so that the high-
 2 est income limitation will provide for a reduction of two hundred fifty dol-
 3 lars (\$250), or actual property taxes, whichever is less.

4 ~~(2)~~ (4) The state tax commission shall publish the adjustments required
 5 by this section each and every year the secretary of health and human ser-
 6 vices announces cost-of-living modifications, pursuant to 42 U.S.C. 415(i).
 7 The adjustments shall be published no later than October 1 of each such year
 8 and shall be effective for claims filed in and for the following property tax
 9 year.

10 ~~(3)~~ (5) The publication of adjustments under this section shall be ex-
 11 empt from the provisions of chapter 52, title 67, Idaho Code, but shall be
 12 provided to each county and to members of the public upon request and without
 13 charge.

14 SECTION 11. That Chapter 7, Title 63, Idaho Code, be, and the same is
 15 hereby amended by the addition thereto of a NEW SECTION, to be known and des-
 16 ignated as Section 63-724, Idaho Code, and to read as follows:

17 63-724. HOMEOWNER PROPERTY TAX RELIEF. (1) It is the intent of the
 18 legislature to provide property tax relief on owner-occupied properties in
 19 Idaho receiving the homestead property tax exemption pursuant to section
 20 63-602G, Idaho Code, as of the second Monday in July each year by providing
 21 state moneys as replacement funding as provided in this section. This sec-
 22 tion does not apply to occupancy taxes levied pursuant to section 63-317,
 23 Idaho Code.

24 (2) For the purpose of this section:

25 (a) "Eligible property taxes" means all property tax levies on homes
 26 receiving the homestead property tax exemption pursuant to section
 27 63-602G, Idaho Code, as of the second Monday in July each year, ex-
 28 cept for bonds, school district levies, plant facility levies, and any
 29 voter-approved temporary levy for a specific duration. When calculat-
 30 ing the eligible property taxes for the purpose of this section, the
 31 taxable value of each property shall include the value of no more than
 32 one (1) acre.

33 (b) "Homeowner property tax relief homestead" means a property receiv-
 34 ing the homestead property tax exemption pursuant to section 63-602G,
 35 Idaho Code, as of the second Monday in July each year.

36 (3) There is hereby created in the state treasury the homeowner prop-
 37 erty tax relief account. Moneys in this account shall consist of moneys
 38 transferred from the general fund and are continuously appropriated for
 39 homeowner property tax relief pursuant to the provisions of this section.

40 (4) The county assessor shall prepare a homeowner property tax relief
 41 roll, which shall be in addition to all other property rolls. By no later
 42 than the fourth Monday of August each year, the homeowner property tax relief
 43 roll shall be certified by the county assessor to the county auditor and to
 44 the state tax commission in the manner prescribed by rules promulgated by the
 45 state tax commission. The homeowner property tax relief roll shall show:

46 (a) The name of the taxpayer;

47 (b) An accurate description of the homeowner property tax relief home-
 48 stead; and

49 (c) The property's current market value for assessment purposes.

1 (5) (a) The county auditor shall complete the homeowner property tax re-
2 lief roll by adding the following information:

3 (i) The current year's levy for the tax code area in which the
4 property is situated;

5 (ii) The amount of eligible property taxes levied on each qualify-
6 ing homestead; and

7 (iii) The total amount of eligible property taxes levied on all
8 properties within the county that are receiving the homestead
9 property tax exemption as of the second Monday in July of each
10 year.

11 (b) By no later than the fourth Monday of October each year, the county
12 auditor shall certify the completed homeowner property tax relief roll
13 to the state tax commission in the manner prescribed by rules promul-
14 gated by the state tax commission.

15 (6) The state tax commission shall determine the total number of home-
16 owner property tax relief homesteads to be allowed in each county, the dol-
17 lar amount of eligible property taxes for each homeowner property tax relief
18 homestead allowed, and the total dollar amount of eligible property taxes
19 for all homeowner property tax relief homesteads within each county. The
20 state tax commission shall divide the moneys in the homeowner property tax
21 relief account as of August 1 each year by the total dollar amount of eligi-
22 ble property taxes levied on all such property tax relief homesteads in all
23 counties, then multiply the result by the total amount of eligible property
24 taxes levied on such homesteads in each county. This amount shall be certi-
25 fied to the county auditor and tax collector by the state tax commission no
26 later than the first Monday in November. By no later than December 20 of each
27 year, the state tax commission shall pay to the county tax collector of each
28 county the first half of the amount due to each county as reimbursement for
29 homeowner property tax relief as provided in this section and shall pay the
30 second half of such amount by no later than June 20 of the following year.

31 (7) The state tax commission may audit each and every property on the
32 homeowner property tax relief roll. If the state tax commission determines
33 that a homeowner property tax relief homestead credit is erroneous, the
34 state tax commission shall disapprove as much of the credit as necessary in
35 order to conform with statutory standards. The state tax commission shall
36 provide the homeowner written notice of the state tax commission's intent
37 to disapprove all or a portion of the credit. The homeowner shall have
38 twenty-eight (28) days to make written protest to the state tax commission
39 of the intended action. The homeowner may submit additional information and
40 may request an informal hearing with the state tax commission. If the home-
41 owner fails to make written protest within twenty-eight (28) days, the state
42 tax commission shall provide written notice of disapproval to both the home-
43 owner and the county auditor of the county in which the property is situated
44 by December 20. Any homeowner whose claim is disapproved in whole or in part
45 by the state tax commission may appeal such disapproval to the board of tax
46 appeals or to the district court of the county of residence of the taxpayer
47 within thirty (30) days.

48 (8) Each county treasurer shall apply the moneys received pursuant to
49 subsection (6) of this section to the eligible property taxes levied on the
50 properties listed on the certified homeowner property tax relief roll that

1 year. The moneys shall be designated as a line item credit against the to-
 2 tal of all eligible property taxes on the property tax bill for each property
 3 receiving the tax relief provided by this section. Such moneys shall be dis-
 4 tributed in the same manner as property tax revenues.

5 (9) The amount of property tax relief for a homeowner's property taxes
 6 shall be applied after the homestead exemption pursuant to section 63-602G,
 7 Idaho Code, has been applied. The property tax relief amount cannot exceed
 8 the actual amount of current eligible property taxes due on the homeowner's
 9 property tax notice. No delinquent property taxes, penalties, interest, or
 10 fines may be paid with moneys from this program.

11 (10) Nothing in this section shall prevent a homeowner from applying
 12 for or receiving any other property tax relief provided pursuant to this
 13 chapter. The property tax relief provided pursuant to this section shall be
 14 credited to the homeowner's property tax bill before any other property tax
 15 relief is applied, up to a maximum of the actual property taxes due on the
 16 homeowner property tax relief homestead.

17 (11) Any amount of homeowner property tax relief moneys distributed by
 18 the state tax commission to a county that exceeds the total amount of all el-
 19 igible property taxes due from all homeowner property tax relief homesteads
 20 in the county shall revert to the state general fund. The county treasurer
 21 shall deposit such moneys with the state treasurer by the fourth Monday in
 22 July each year for the preceding property tax year.

23 (12) Within three (3) years of payment, the state tax commission may re-
 24 cover any erroneous or incorrect payment made to any homeowner receiving re-
 25 lief under this section. The deficiency determination, collection, and en-
 26 forcement procedures provided in chapter 30, title 63, Idaho Code, shall ap-
 27 ply and be available to the state tax commission for enforcement and collec-
 28 tion under this section. Wherever liens or any other proceedings are defined
 29 as income tax liens or proceedings, they shall, when applied in enforcement
 30 or collection under this section, be described as tax relief liens and pro-
 31 ceedings. In connection with this section, a deficiency shall consist of any
 32 amount erroneously paid on behalf of a homeowner under this section.

33 SECTION 12. That Section 63-902, Idaho Code, be, and the same is hereby
 34 amended to read as follows:

35 63-902. PROPERTY TAX NOTICE AND RECEIPTS -- DUTY OF TAX COLLECTOR. (1)
 36 For property on the property roll or operating property roll, the county tax
 37 collector must, prior to the fourth Monday of November in each year, mail or
 38 transmit electronically, as that term is defined in section 63-115, Idaho
 39 Code, if electronic transmission is requested by the taxpayer, to every tax-
 40 payer, or to his agent or representative, at his last known post office ad-
 41 dress, a tax notice prepared upon forms prescribed in section 63-219, Idaho
 42 Code, which shall contain at least the following:

- 43 (a) The year in which the property tax was levied;
- 44 (b) The name and address of the property owner;
- 45 (c) An accurate description of the property or, in lieu thereof, the tax
 46 number of record;
- 47 (d) The parcel number;
- 48 (e) Full market value for assessment purposes;
- 49 (f) The total amount of property taxes due:

- 1 (i) State;
 2 (ii) County;
 3 (iii) City;
 4 (iv) School district separately shown as:
 5 (A) Maintenance and operation;
 6 (B) Bond;
 7 (C) Supplemental;
 8 (D) Other;
 9 (v) And every other tax being separately shown.
- 10 (g) All property tax levies in the tax code area;
 11 (h) The expiration dates of all bonds and levies approved by vot-
 12 ers at an election for each taxing district as defined in section
 13 63-3101, Idaho Code, submitted to the tax collector pursuant to section
 14 63-803(5), Idaho Code;
 15 (i) The date when such property taxes become delinquent;
 16 (j) Notation of delinquencies against said property;
 17 (k) Whether an interim payment account exists;
 18 (l) The combined amount of property tax savings, which shall be la-
 19 beled on the notice as "tax relief appropriated by the Legislature", for
 20 each taxpayer as a result of moneys received by a school district from
 21 the school district facilities fund established pursuant to section
 22 33-911, Idaho Code, and the homeowner property tax relief granted pur-
 23 suant to section 63-724, Idaho Code, if any;
- 24 ~~(l)~~ (m) The different payment options available to the taxpayer, his
 25 agent, or representative, which shall be printed in boldface type in a
 26 contrasting color or highlighted on the face of the tax notice; and
 27 ~~(m)~~ (n) The total amount of property taxes for the previous tax year.
- 28 (2) The information required by subsection (1) (h) of this section may
 29 be satisfied if the county treasurer provides an annual insert with the tax
 30 notice or a link on the tax notice to the county website where the information
 31 required by subsection (1) (h) of this section can be accessed. Such infor-
 32 mation must be archived on the county website. In addition to including the
 33 link to the county website, the county treasurer may also include on the tax
 34 notice a quick response code to access the information required by subsec-
 35 tion (1) (h) of this section.
- 36 (3) The tax notices shall be numbered consecutively and the numbers
 37 must be entered upon all property rolls.
- 38 (4) Tax notices prepared in tax code area format shall state that levy
 39 sheets are available to the public.
- 40 (5) Levy sheets shall list the total property tax levy for each taxing
 41 district or taxing jurisdiction and the total in each tax code area.
- 42 (6) If the taxpayer is one other than the equitable titleholder, such as
 43 an escrowee, trustee of trust deed or other third party, the taxpayer shall
 44 deliver to the equitable titleholder a statement of the total amount of prop-
 45 erty taxes billed, on or before the second Monday of December.
- 46 (7) The tax collector in each county of the state is authorized to de-
 47 stroy all duplicate property tax receipts and microfilm of tax receipts on
 48 file in his office as they reach ten (10) years old. Property tax receipts
 49 may be destroyed if information has been replicated in other storage media.

1 (8) Computer and data processing routines for completion of all phases
2 of the property tax roll procedures may be utilized with the responsibility
3 for completion of each office's statutory duties to remain under the super-
4 vision of that office. Wherever the designation "property roll" appears
5 within title 63, Idaho Code, data processing or computer procedures and
6 forms may be substituted as permanent records.

7 (9) The county tax collector must, as soon as possible after the sub-
8 sequent or missed property roll is delivered to him from the county auditor,
9 mail or transmit electronically, if electronic transmission is requested by
10 the taxpayer, a notice to every taxpayer listed on the subsequent or missed
11 property roll, or to his agent or representative. The notice shall conform
12 as nearly as possible to the notice required for property listed on the prop-
13 erty roll.

14 (10) Failure to mail or transmit electronically, if electronic trans-
15 mission is requested by the taxpayer, such property tax notice, or receipt of
16 said notice by the taxpayer, shall not invalidate the property taxes, or any
17 proceedings in the collection of property taxes, or any proceedings in the
18 foreclosure of property tax liens.

19 (11) No charge, other than property taxes, shall be included on a tax
20 notice unless the entity placing such charge has received approval from the
21 board of county commissioners to place such charge on the tax notice and such
22 entity:

23 (a) Has the authority by law to place a lien on property; and

24 (b) Has the authority to certify such charge to the auditor; and

25 (c) Is required to collect such charge in the same manner provided by
26 law for the collection of real and personal property taxes.

27 (12) If a taxpayer requests to receive a tax notice electronically, the
28 request must be made on a form provided by the county tax collector.

29 SECTION 13. That Section 63-3024B, Idaho Code, be, and the same is
30 hereby amended to read as follows:

31 63-3024B. IDAHO TAX REBATE FUND. (1) There is hereby created in the
32 state treasury the Idaho tax rebate fund for the purpose of implementing the
33 provisions of this section.

34 (a) Up to two hundred twenty million dollars (\$220,000,000), less ad-
35 ministrative costs, shall be distributed by the state tax commission
36 to pay rebates to individual taxpayers as provided in subsection (2) of
37 this section, which moneys are continuously appropriated.

38 (b) For rebates authorized under subsection (3) of this section, up to
39 three hundred fifty million dollars (\$350,000,000), less administra-
40 tive costs, shall be distributed by the state tax commission to pay re-
41 bates to individual taxpayers, which moneys are continuously appropri-
42 ated.

43 (c) For rebates authorized under subsection (4) of this section, up
44 to five hundred million dollars (\$500,000,000), less administrative
45 costs, shall be distributed by the state tax commission to pay rebates
46 to individual taxpayers, which moneys are continuously appropriated.

47 (d) On June 1, 2023, of the moneys remaining following the distri-
48 butions authorized pursuant to paragraphs (a), (b), and (c) of this
49 subsection, anticipated to be approximately one hundred thirty million

1 dollars (\$130,000,000), fifty percent (50%) shall be transferred by the
 2 state controller to the homeowner property tax relief account estab-
 3 lished pursuant to section 63-724, Idaho Code, and fifty percent (50%)
 4 shall be transferred by the state controller to the school district fa-
 5 ilities fund established pursuant to section 33-911, Idaho Code.

6 (2) After filing a 2020 Idaho individual income tax return or form 24 on
 7 or before December 31, 2021, any full-year resident taxpayer who also filed
 8 an individual income tax return or a form 24 for 2019 shall receive a onetime,
 9 nontaxable income tax rebate check in an amount approximately equal to nine
 10 percent (9%) of the tax amount, if any, reported on 2019 form 40, line 20,
 11 or for service members on 2019 form 43, line 42, or fifty dollars (\$50.00)
 12 per taxpayer and each dependent, whichever is more. Any unexpended moneys
 13 remaining from the rebate authorized under this subsection shall be added by
 14 the state tax commission to the moneys designated for the rebate authorized
 15 under subsection (3) of this section.

16 (3) After filing a 2021 Idaho individual income tax return or form 24 on
 17 or before December 31, 2022, any full-year resident taxpayer who also filed a
 18 2020 individual income tax return or form 24 on or before December 31, 2022,
 19 shall receive a onetime, nontaxable income tax rebate check in an amount ap-
 20 proximately equal to twelve percent (12%) of the tax amount, if any, reported
 21 on 2020 form 40, line 20, or for service members on 2020 form 43, line 42, or
 22 seventy-five dollars (\$75.00) per taxpayer and each dependent, whichever is
 23 more. The state tax commission shall issue such rebates during the 2022 fis-
 24 cal year and 2023 fiscal year to the extent possible.

25 (4) In addition to the rebate granted under subsection (3) of this sec-
 26 tion, after filing a 2021 Idaho individual income tax return or form 24 on or
 27 before December 31, 2022, any full-year resident taxpayer who also filed a
 28 2020 individual income tax return or a form 24 on or before December 31, 2022,
 29 shall receive a onetime nontaxable income tax rebate check in an amount ap-
 30 proximately equal to ten percent (10%) of the tax amount, if any, reported
 31 on 2020 form 40, line 20, or for service members on 2020 form 43, line 42,
 32 or three hundred dollars (\$300) per individual return or six hundred dollars
 33 (\$600) per joint return, whichever is more. The state tax commission shall
 34 issue such rebates during the 2023 fiscal year to the extent possible.

35 SECTION 14. That Section 63-3620F, Idaho Code, be, and the same is
 36 hereby amended to read as follows:

37 63-3620F. DISTRIBUTION OF TAX COLLECTED BY MARKETPLACE FACILITA-
 38 TORS AND OUT-OF-STATE RETAILERS. (1) State sales and use taxes collected
 39 by retailers without a physical presence in Idaho, as described in section
 40 63-3611(3)(h), Idaho Code, and state sales and use taxes collected on trans-
 41 actions facilitated for third-party sellers by marketplace facilitators, as
 42 described in section 63-3605E, Idaho Code, shall be distributed as provided
 43 in this section.

44 ~~(2) From June 1, 2019, through June 30, 2024, all~~ All state sales and use
 45 taxes described in subsection (1) of this section shall be distributed by the
 46 state tax commission as follows:

47 (a) An amount of money shall be distributed to the state refund account
 48 sufficient to pay current refund claims under this section. All refunds
 49 authorized for payment by the state tax commission shall be paid through

1 the state refund account and those moneys are continuously appropri-
2 ated; and

3 (b) All remaining funds received pursuant to this section shall be
4 distributed to the tax relief fund established in section 57-811, Idaho
5 Code.

6 ~~(3) On and after July 1, 2024, all state sales and use taxes described in~~
7 ~~subsection (1) of this section shall be distributed by the state tax commis-~~
8 ~~sion through the distribution formula set forth for other sales and use tax~~
9 ~~revenue in section 63-3638, Idaho Code.~~

10 ~~(4)~~ (3) Marketplace facilitators must obtain a separate seller's per-
11 mit and collect and remit under that separate permit for state sales and use
12 taxes collected on transactions facilitated for third-party sellers.

13 SECTION 15. That Section 63-3638, Idaho Code, be, and the same is hereby
14 amended to read as follows:

15 63-3638. SALES TAX -- DISTRIBUTION. All moneys collected under this
16 chapter, except as may otherwise be required in sections 63-3203, 63-3620F,
17 and 63-3709, Idaho Code, ~~and except as provided in subsection (16) of this~~
18 ~~section,~~ shall be distributed by the state tax commission as follows:

19 (1) An amount of money shall be distributed to the state refund account
20 sufficient to pay current refund claims. All refunds authorized under this
21 chapter by the state tax commission shall be paid through the state refund
22 account, and those moneys are continuously appropriated.

23 (2) Five million dollars (\$5,000,000) per year is continuously appro-
24 priated and shall be distributed to the permanent building fund, provided by
25 section 57-1108, Idaho Code.

26 (3) Four million eight hundred thousand dollars (\$4,800,000) per year
27 is continuously appropriated and shall be distributed to the water pollution
28 control fund established by section 39-3628, Idaho Code.

29 (4) An amount equal to the sum required to be certified by the chair-
30 man of the Idaho housing and finance association to the state tax commis-
31 sion pursuant to section 67-6211, Idaho Code, in each year is continuously
32 appropriated and shall be paid to any capital reserve fund established by
33 the Idaho housing and finance association pursuant to section 67-6211, Idaho
34 Code. Such amounts, if any, as may be appropriated hereunder to the capital
35 reserve fund of the Idaho housing and finance association shall be repaid for
36 distribution under the provisions of this section, subject to the provisions
37 of section 67-6215, Idaho Code, by the Idaho housing and finance associa-
38 tion, as soon as possible, from any moneys available therefor and in excess
39 of the amounts the association determines will keep it self-supporting.

40 (5) An amount equal to the sum required by the provisions of sections
41 63-709 and 63-717, Idaho Code, after allowance for the amount appropriated
42 by section 63-718(3), Idaho Code, is continuously appropriated and shall be
43 paid as provided by sections 63-709 and 63-717, Idaho Code.

44 (6) An amount required by the provisions of chapter 53, title 33, Idaho
45 Code.

46 (7) An amount required by the provisions of chapter 87, title 67, Idaho
47 Code.

48 (8) For fiscal year 2011 and each fiscal year thereafter, four million
49 one hundred thousand dollars (\$4,100,000), of which two million two hundred

1 thousand dollars (\$2,200,000) shall be distributed to each of the forty-four
 2 (44) counties in equal amounts and one million nine hundred thousand dol-
 3 lars (\$1,900,000) shall be distributed to the forty-four (44) counties in
 4 the proportion that the population of the county bears to the population of
 5 the state. For fiscal year 2012 and for each fiscal year thereafter, the
 6 amount distributed pursuant to this subsection shall be adjusted annually
 7 by the state tax commission in accordance with the consumer price index for
 8 all urban consumers (CPI-U) as published by the U.S. department of labor,
 9 bureau of labor statistics, but in no fiscal year shall the total amount
 10 allocated for counties under this subsection be less than four million one
 11 hundred thousand dollars (\$4,100,000). Any increase resulting from the ad-
 12 justment required in this section shall be distributed to each county in the
 13 proportion that the population of the county bears to the population of the
 14 state. Each county shall establish a special election fund to which shall
 15 be deposited all revenues received from the distribution pursuant to this
 16 subsection. All such revenues shall be used exclusively to defray the costs
 17 associated with conducting elections as required of county clerks by the
 18 provisions of section 34-1401, Idaho Code.

19 (9) One dollar (\$1.00) on each application for certificate of title
 20 or initial application for registration of a motor vehicle, snowmobile,
 21 all-terrain vehicle or other vehicle processed by the county assessor or the
 22 Idaho transportation department, excepting those applications in which any
 23 sales or use taxes due have been previously collected by a retailer, shall be
 24 a fee for the services of the assessor of the county or the Idaho transporta-
 25 tion department in collecting such taxes and shall be paid into the current
 26 expense fund of the county or state highway account established in section
 27 40-702, Idaho Code.

28 (10) Eleven and five-tenths percent (11.5%) of revenues collected un-
 29 der this chapter, following any distributions required by sections 63-3203,
 30 63-3620F, and 63-3709, Idaho Code, and by subsection (1) of this section, is
 31 continuously appropriated and shall be distributed to the revenue-sharing
 32 account, which is hereby created in the state treasury, and the moneys in the
 33 revenue-sharing account will be paid in installments each calendar quarter
 34 by the state tax commission as follows:

35 (a) Forty-five and two-tenths percent (45.2%) shall be paid to the var-
 36 ious cities as follows:

37 ~~(i) Beginning in fiscal year 2025 and each fiscal year there-~~
 38 ~~after, four million dollars (\$4,000,000) shall be transferred~~
 39 ~~each quarter to the state public defense fund created in section~~
 40 ~~57-827, Idaho Code.~~

41 ~~(ii) After the distribution required by subparagraph (i) of this~~
 42 ~~paragraph, the~~

43 (i) The revenue-sharing amount calculated by the state tax com-
 44 mission for the various cities for each quarter of fiscal year 2020
 45 shall be the base amount for current quarterly revenue distribu-
 46 tion amounts. The state tax commission shall calculate the per
 47 capita distribution for each city resulting from the previous fis-
 48 cal year's distributions.

49 ~~(iii) (ii)~~ (ii) If there is no change in the amount of the revenue-shar-
 50 ing account from the same quarter of the previous fiscal year, then

1 the various cities shall receive the same amount received for the
2 same quarter of the previous fiscal year.

3 ~~(iv)~~ (iii) If the balance of the revenue-sharing account for the
4 current quarter is greater than the balance of the revenue-sharing
5 account for the same quarter of the previous fiscal year, then:

6 1. If the distributions made to the cities during the same
7 quarter of the previous fiscal year were below the base
8 amount established in fiscal year 2020, then the various
9 cities shall first receive a proportional increase up to the
10 base amount for each city and up to a one percent (1%) in-
11 crease over such base amount. Any remaining moneys shall be
12 distributed to cities with a below-average per capita dis-
13 tribution in the proportion that the population of that city
14 bears to the population of all cities with below-average per
15 capita distributions within the state.

16 2. If the distributions made to the cities during the same
17 quarter of the previous fiscal year were at or above the
18 base amount established in fiscal year 2020, then the cities
19 shall receive the same distribution they received during the
20 same quarter of the previous fiscal year plus a proportional
21 increase up to one percent (1%). Any remaining moneys shall
22 be distributed to the cities with a below-average per capita
23 distribution in the proportion that the population of that
24 city bears to the population of all cities with a below-aver-
25 age per capita distribution within the state.

26 ~~(v)~~ (iv) If the balance of the revenue-sharing account for the
27 current quarter is less than the balance of the revenue-sharing
28 account for the same quarter of the previous fiscal year, then the
29 cities shall first receive a proportional reduction down to the
30 base amount established in fiscal year 2020. If further reduc-
31 tions are necessary, the cities shall receive reductions based on
32 the proportion that each city's population bears to the population
33 of all cities within the state.

34 (b) Forty-seven and one-tenth percent (47.1%) shall be paid to the var-
35 ious counties as follows:

36 ~~(i) Beginning in fiscal year 2025, five million dollars~~
37 ~~(\$5,000,000) shall be transferred each quarter to the state public~~
38 ~~defense fund created in section 57-827, Idaho Code. The growth~~
39 ~~percentage distributed pursuant to this subparagraph shall be re-~~
40 ~~calculated each quarter beginning in fiscal year 2026 and in each~~
41 ~~fiscal year thereafter through fiscal year 2030. If the growth is~~
42 ~~positive and is calculated over the same period from the previ-~~
43 ~~ous fiscal year, a proportional increase in the initial transfer~~
44 ~~amount of up to five percent (5%) annually shall be transferred to~~
45 ~~the state public defense fund. After fiscal year 2030, an amount~~
46 ~~equal to one-fourth (1/4) of the total amount transferred to the~~
47 ~~state public defense fund in fiscal year 2030 pursuant to this~~
48 ~~subparagraph shall be transferred quarterly to the state public~~
49 ~~defense fund;~~

1 ~~(ii) Following the distribution required by subparagraph (i) of~~
 2 ~~this paragraph, fifty-nine~~

3 (i) Fifty-nine and eight-tenths percent (59.8%) of the amount to
 4 be distributed under this paragraph (b) of this subsection shall
 5 be distributed as follows:

6 1. One million three hundred twenty thousand dollars
 7 (\$1,320,000) annually shall be distributed one forty-fourth
 8 (1/44) to each of the various counties; and

9 2. The balance of such amount shall be paid to the various
 10 counties, and each county shall be entitled to an amount in
 11 the proportion that the population of that county bears to
 12 the population of the state; and

13 ~~(iii) Following the distribution required by subparagraph (i) of~~
 14 ~~this paragraph, forty~~

15 (ii) Forty and two-tenths percent (40.2%) of the amount to be dis-
 16 tributed under this paragraph (b) of this subsection shall be dis-
 17 tributed as follows:

18 1. Each county that received a payment under the provisions
 19 of section 63-3638(e), Idaho Code, as that subsection ex-
 20 isted immediately prior to July 1, 2000, during the fourth
 21 quarter of calendar year 1999, shall be entitled to a like
 22 amount during succeeding calendar quarters.

23 2. If the dollar amount of money available under this sub-
 24 section (10)(b)~~(iii)~~ (ii) in any quarter does not equal the
 25 amount paid in the fourth quarter of calendar year 1999, each
 26 county's payment shall be reduced proportionately.

27 3. If the dollar amount of money available under this sub-
 28 section (10)(b)~~(iii)~~ (ii) in any quarter exceeds the amount
 29 paid in the fourth quarter of calendar year 1999, each county
 30 shall be entitled to a proportionately increased payment,
 31 but such increase shall not exceed one hundred five percent
 32 (105%) of the total payment made in the fourth quarter of
 33 calendar year 1999.

34 4. If the dollar amount of money available under this sub-
 35 section (10)(b)~~(iii)~~ (ii) in any quarter exceeds one hundred
 36 five percent (105%) of the total payment made in the fourth
 37 quarter of calendar year 1999, any amount over and above such
 38 one hundred five percent (105%) shall be paid to the various
 39 counties in the proportion that the population of the county
 40 bears to the population of the state; and

41 (c) Seven and seven-tenths percent (7.7%) of the amount appropriated in
 42 this subsection shall be paid to the several counties for distribution
 43 to special purpose taxing districts as follows:

44 (i) Each such district that received a payment under the provi-
 45 sions of section 63-3638(e), Idaho Code, as such subsection ex-
 46 isted immediately prior to July 1, 2000, during the fourth quarter
 47 of calendar year 1999, shall be entitled to a like amount during
 48 succeeding calendar quarters.

49 (ii) If the dollar amount of money available under this subsec-
 50 tion (10)(c) in any quarter does not equal the amount paid in the

1 fourth quarter of calendar year 1999, each special purpose taxing
2 district's payment shall be reduced proportionately.

3 (iii) If the dollar amount of money available under this subsec-
4 tion (10) (c) in any quarter exceeds the amount distributed under
5 paragraph (c) (i) of this subsection, each special purpose tax-
6 ing district shall be entitled to a share of the excess based on
7 the proportion each such district's current property tax budget
8 bears to the sum of the current property tax budgets of all such
9 districts in the state. The state tax commission shall calculate
10 district current property tax budgets to include any unrecovered
11 forgone amounts as determined under section 63-802(1) (e), Idaho
12 Code. When a special purpose taxing district is situated in more
13 than one (1) county, the state tax commission shall determine the
14 portion attributable to the special purpose taxing district from
15 each county in which it is situated.

16 (iv) If special purpose taxing districts are consolidated, the
17 resulting district is entitled to a base amount equal to the sum of
18 the base amounts received in the last calendar quarter by each dis-
19 trict prior to the consolidation.

20 (v) If a special purpose taxing district is dissolved or disin-
21 corporated, the state tax commission shall continuously distrib-
22 ute to the board of county commissioners an amount equal to the
23 last quarter's distribution prior to dissolution or disincorpora-
24 tion. The board of county commissioners shall determine any re-
25 distribution of moneys so received.

26 (vi) Taxing districts formed after January 1, 2001, are not en-
27 titled to a payment under the provisions of this paragraph (c) of
28 this subsection.

29 (vii) For purposes of this paragraph (c) of this subsection, a spe-
30 cial purpose taxing district is any taxing district that is not a
31 city, a county, or a school district.

32 (11) Amounts calculated in accordance with section 2, chapter 356, laws
33 of 2001, for annual distribution to counties and other taxing districts be-
34 ginning in October 2001 for replacement of property tax on farm machinery and
35 equipment exempted pursuant to section 63-602EE, Idaho Code. For nonschool
36 districts, the state tax commission shall distribute one-fourth (1/4) of
37 this amount certified quarterly to each county. For school districts, the
38 state tax commission shall distribute one-fourth (1/4) of the amount cer-
39 tified quarterly to each school district. For nonschool districts, the
40 county auditor shall distribute such amounts to each district within thirty
41 (30) calendar days from receipt of moneys from the state tax commission.
42 Moneys received by each taxing district for replacement shall be utilized
43 in the same manner and in the same proportions as revenues from property
44 taxation. The moneys remitted to the county treasurer for replacement of
45 property exempt from taxation pursuant to section 63-602EE, Idaho Code, may
46 be considered by the counties and other taxing districts and budgeted at the
47 same time, in the same manner and in the same year as revenues from taxation
48 on personal property which these moneys replace. If taxing districts are
49 consolidated, the resulting district is entitled to an amount equal to the
50 sum of the amounts received in the last calendar quarter by each district

1 pursuant to this subsection prior to the consolidation. If a taxing district
2 is dissolved or disincorporated, the state tax commission shall continu-
3 ously distribute to the board of county commissioners an amount equal to the
4 last quarter's distribution prior to dissolution or disincorporation. The
5 board of county commissioners shall determine any redistribution of moneys
6 so received. If a taxing district annexes territory, the distribution of
7 moneys received pursuant to this subsection shall be unaffected. Taxing
8 districts formed after January 1, 2001, are not entitled to a payment under
9 the provisions of this subsection. School districts shall receive an amount
10 determined by multiplying the sum of the year 2000 school district levy mi-
11 nus .004 times the market value on December 31, 2000, in the district of the
12 property exempt from taxation pursuant to section 63-602EE, Idaho Code, pro-
13 vided that the result of these calculations shall not be less than zero (0).
14 The result of these school district calculations shall be further increased
15 by six percent (6%). For purposes of the limitation provided by section
16 63-802, Idaho Code, moneys received pursuant to this section as property tax
17 replacement for property exempt from taxation pursuant to section 63-602EE,
18 Idaho Code, shall be treated as property tax revenues.

19 (12) Amounts necessary to pay refunds as provided in section 63-3641,
20 Idaho Code, to a developer of a retail complex shall be remitted to the demon-
21 stration pilot project fund created in section 63-3641, Idaho Code.

22 (13) Amounts calculated in accordance with section 63-602KK(4), Idaho
23 Code, for annual distribution to counties and other taxing districts for
24 replacement of property tax on personal property tax exemptions pursuant
25 to section 63-602KK(2), Idaho Code, which amounts are continuously ap-
26 propriated unless the legislature enacts a different appropriation for a
27 particular fiscal year. For purposes of the limitation provided by section
28 63-802, Idaho Code, moneys received pursuant to this section as property tax
29 replacement for property exempt from taxation pursuant to section 63-602KK,
30 Idaho Code, shall be treated as property tax revenues. If taxing districts
31 are consolidated, the resulting district is entitled to an amount equal to
32 the sum of the amounts that were received in the last calendar year by each
33 district pursuant to this subsection prior to the consolidation. If a taxing
34 district or revenue allocation area annexes territory, the distribution of
35 moneys received pursuant to this subsection shall be unaffected. Taxing
36 districts and revenue allocation areas formed after January 1, 2022, are not
37 entitled to a payment under the provisions of this subsection.

38 (14) For fiscal years 2023 and 2024 only, a sum of thirty-four million
39 dollars (\$34,000,000) shall be distributed each year by the state tax com-
40 mission to the forty-four (44) counties in the proportion that the expen-
41 ditures of each county for indigent defense services during county fiscal
42 year 2021, excluding any state funding or grants, bear to the expenditures
43 of all counties in the state for indigent defense services during county fis-
44 cal year 2021, excluding any state funding or grants. No later than July 1,
45 2022, the state public defense commission shall certify to the state tax com-
46 mission each county's proportionate share of all counties' indigent defense
47 expenses in county fiscal year 2021, excluding any state funding or grants.

48 ~~(15) Any moneys remaining over and above those necessary to meet and~~
49 ~~reserve for payments under other subsections of this section shall be dis-~~
50 ~~tributed to the general fund.~~

1 (15) For fiscal year 2024 and each fiscal year thereafter, two and
 2 twenty-five hundredths percent (2.25%) of revenues collected under this
 3 chapter, following any distributions required by sections 63-3203,
 4 63-3620F, and 63-3709, Idaho Code, and by subsections (1) and (10) of this
 5 section, is continuously appropriated and shall be distributed annually to
 6 the homeowner property tax relief account established in section 63-724,
 7 Idaho Code.

8 ~~(16) (a) Four and five-tenths percent (4.5%), but not less than eighty~~
 9 ~~of revenues collected under this chapter, following any distributions re-~~
 10 ~~quired by sections 63-3203, 63-3620F, and 63-3709, Idaho Code, and by sub-~~
 11 ~~sections (1) and (10) of this section, or one hundred forty million dollars~~
 12 ~~(\$140,000,000), whichever is less, shall be distributed as follows:~~

13 ~~(a) Eighty million dollars (\$80,000,000) is continuously appropri-~~
 14 ~~ated and shall be distributed to the transportation expansion and con-~~
 15 ~~gestion mitigation fund established in section 40-720, Idaho Code; and~~

16 ~~(b) Any portion of the four and five-tenths percent (4.5%) The remain-~~
 17 ~~ing moneys provided for in paragraph (a) of this subsection that exceeds~~
 18 ~~eighty million dollars (\$80,000,000) is continuously appropriated and~~
 19 ~~shall be apportioned to local units of government for local highway~~
 20 ~~projects in the same percentages provided for in section 40-709(1)~~
 21 ~~through (3), Idaho Code. Local units of government may pool funds allo-~~
 22 ~~cated to them pursuant to this paragraph for local highway projects.~~

23 ~~(c) The distribution provided for in this subsection must immediately~~
 24 ~~follow the distribution provided for in subsection (10) of this sec-~~
 25 ~~tion.~~

26 (17) Beginning in fiscal year 2024 and each fiscal year thereafter,
 27 three hundred thirty million dollars (\$330,000,000) shall be distributed
 28 annually to the public school income fund created in section 33-903, Idaho
 29 Code, and eighty million dollars (\$80,000,000) shall be distributed annu-
 30 ally to the in-demand careers fund established in section 33-4305, Idaho
 31 Code. The state tax commission shall make such transfers in quarterly in-
 32 stallments. ~~The distributions required by this subsection must immediately~~
 33 ~~follow the distributions provided for in subsection (16) of this section.~~

34 (18) For fiscal year 2024 and each fiscal year thereafter, two and
 35 twenty-five hundredths percent (2.25%) of revenues collected under this
 36 chapter, following any distributions required by sections 63-3203,
 37 63-3620F, and 63-3709, Idaho Code, and by subsections (1) and (10) of this
 38 section, is continuously appropriated and shall be distributed annually to
 39 the school district facilities fund established pursuant to section 33-911,
 40 Idaho Code.

41 (19) Any moneys remaining over and above those necessary to meet and
 42 reserve for payments under other subsections of this section shall be dis-
 43 tributed to the general fund.

44 SECTION 16. ONE-TIME CASH TRANSFER FROM THE GENERAL FUND. Moneys from
 45 the General Fund, in addition to moneys from the Idaho Tax Rebate Fund, shall
 46 be used to fund the first year of the homeowner property tax relief program
 47 pursuant to Section 63-724, Idaho Code, prior to the availability of sales
 48 tax funding pursuant to Section 63-3638(15), Idaho Code, as provided in this
 49 act. There is hereby appropriated and the State Tax Commission shall trans-
 50 fer \$75,000,000 from the General Fund to the Homeowner Property Tax Relief

1 Account established pursuant to Section 63-724, Idaho Code, on June 1, 2023,
2 or as soon thereafter as is practicable.

3 SECTION 17. SEVERABILITY. The provisions of this act are hereby de-
4 clared to be severable and if any provision of this act or the application
5 of such provision to any person or circumstance is declared invalid for any
6 reason, such declaration shall not affect the validity of the remaining por-
7 tions of this act.

8 SECTION 18. An emergency existing therefor, which emergency is hereby
9 declared to exist, Sections 1 through 9 and 11 through 17 of this act shall
10 be in full force and effect on and after passage and approval, and Section 10
11 of this act shall be in full force and effect after passage and approval, and
12 retroactively to January 1, 2023.

2023 Legislation (Cont'd)

- **HB 292 – Homeowner Property Tax Relief:**
 - Provides equal % tax relief for homeowners in Idaho
 - New Homeowner Property Tax Relief Roll created by each county assessor & sent to county auditor & STC by the 4th Monday of August
 - Those granted the Homeowner's exemption as of 2nd Monday of July
 - This roll will be “incomplete” until levy rates are approved for your county
 - Some funds/levies are ineligible for Homeowner relief:
 - All funds/levies for school districts
 - Bonds
 - Plant facilities (libraries)
 - Temporary overrides



2023 Legislation (Cont'd)

- **HB 292 – Homeowner Property Tax Relief:**
 - Approved levy rates will be added by the county auditor by the 4th Monday of October
 - After budgets/levies approved by STC, which may take until the 4th Monday of October
 - Only for “eligible” funds
 - STC will compile completed Homeowner Property Tax Relief rolls for all counties and calculate the proportion of each homeowner's taxes paid by the relief account
 - Certified to the county auditor & treasurer by the 1st Monday in November
 - 1st half of this relief paid by STC to counties by Dec 20th
 - 2nd half paid by June 20th



2023 Legislation (Cont'd)

- **HB 292 – General Property Tax Relief - I.C. §57-810(2)**
 - Equal % of each property taxpayer's bill
 - 50% of the general fund excess after \$50 million is allocated to the Homeowner Property Tax Relief Account
 - After close of state fiscal year
 - All property taxes paid in each county must be calculated
 - Must include taxes paid to urban renewal areas
 - For these calculations, counties **MUST** report the amount of increment value in each taxing district for **EACH RAA**
 - Tax Commission will calculate all property taxes paid to all taxing districts and RAAs
 - The amount of money in this fund divided by the total property taxes calculated above will be the % of each property taxpayer's bill paid
 - Amounts known 1st Mon. of Nov.



2023 Legislation (Cont'd)

- **HB 380 – Trailer Bill – Appropriations**
 - Appropriates funds for the Public Defense Fund to be paid by the STC to counties based on 2021 expenditures
 - FY2024 appropriation to School District Facilities Fund
 - \$20 million
 - Increases amounts paid in sales tax distributions to special purpose taxing districts by \$2 million in FY2024



Property Tax Replacements

- Money that is added in for determining the highest of the last 3 years
 - 3% growth includes replacement monies (not solar)
- Agricultural Equipment Replacement
 - Unchanged amount since 2006
- Personal Property Reimbursement
 - Constant amounts since 2013
 - New personal property replacements paid in 2022 due to increased maximum exemption (also constant)
 - Transient personal property now exempt without replacements
- Recovered/Recaptured amounts (7/1/22 – 6/30/23)
 - Recovered Homeowner's Exemptions
 - Recaptured QIE



Solar Farm Tax

- NOT added in for determining the highest of last 3 years
 - 3% growth does not include solar farm tax
- Prior year (7/1/21 – 6/30/22) revenue received is added after the 3% growth calculation
- Current year (7/1/22 – 6/30/23) revenue received is subtracted to determine the maximum budget authority



LEASE AGREEMENT

In this agreement of lease, made and entered into by and between CDA Tech Center, LLC, 2100 Northwest Boulevard, Suite 350, Coeur d'Alene, Idaho 83814, hereafter called the LANDLORD; and Community Library Network, 821 N Spokane Street, Post Falls, Idaho 83854, hereafter called the TENANT, agree as follows:

1. **PREMISES** The LANDLORD agrees to lease and the TENANT agrees to accept a commercial space approximately 9,224 square feet in a commercial building known as 7400 Mineral Drive, Suite 700, Coeur d'Alene, Idaho as outlined in Exhibit A Premises.

2. **TERM and COMMENCEMENT** The term of this lease is to be six (6) months commencing on the day of occupancy and shall run for the balance of the first month plus six (6) months. The monthly rent shall be pro-rated from the day of occupancy until the end of the first calendar month. Occupancy is targeted for February 12, 2024. LANDLORD and TENANT agree that, in the event LANDLORD finds a replacement tenant for the Premises, LANDLORD has the option to terminate this Lease at any time after month two (2) with thirty (30) days prior written notice to TENANT.

3. **BASE RENT** The base rent shall be payable in monthly installments in advance on the first day of each month according to the table below. LANDLORD does not invoice for monthly rent.

<u>Lease Period</u>	<u>Monthly Base Rent</u>
Months 1-6	\$4,380.00

4. **DEPOSIT** The TENANT agrees to deposit with the OWNER the sum of \$0.00 payable on the date this lease is executed by the TENANT as security for the full performance of this lease. However, TENANT and OWNER acknowledge that any damages and/or repairs resulting from TENANT's use, other than normal wear and tear (as more fully defined in the "Delivery, Acceptance and Surrender of Premises" paragraph of this Lease) will be at the sole cost of TENANT.

5. **LATE CHARGES** The TENANT acknowledges that late payment by the TENANT to the LANDLORD of rent or other sum due hereunder will cause the LANDLORD to incur costs not contemplated by the lease, the exact amount of which would be extremely difficult and impractical to ascertain. Such costs include, but are not limited to, processing and accounting charges, and late charges which may be imposed on the LANDLORD by the terms of any mortgage or deed of trust covering the premises. Therefore, in the event the TENANT should fail to pay the

rent or other sum due within ten (10) days of the date due, the TENANT shall pay the LANDLORD as additional rent a late charge equal to 3% of the amount overdue. A \$25.00 charge will be paid by the TENANT to the LANDLORD for each returned check.

6. SERVICES LANDLORD shall operate and maintain the building in a manner consistent with Class A office building standards in the Coeur d'Alene market. TENANT shall be responsible for interior janitorial and maintenance within the leased space. The LANDLORD shall arrange for all building operating expenses including, but not limited to, electricity, gas, sewer charges, water, irrigation water, garbage disposal, solid waste fees, property insurance, property taxes, building common area janitorial and maintenance, lamps, parking lot, yard and ground maintenance, exterior maintenance, heating and air conditioning maintenance, common area plumbing maintenance, and management expenses. Plumbing maintenance in the TENANT suite is the responsibility of the TENANT.

7. NO SMOKING POLICY The 7400 Mineral Drive building is a no smoking facility. No persons shall smoke within the TENANT suites, restrooms, building entries, outside patios, or any other common building area.

8. SIGNS The signing is standardized for the 7400 Mineral Drive building and consequently the TENANT shall place no signs in the windows or on the outside walls. The monument and door signing (and any changes) shall be arranged by the LANDLORD, and the actual charges will be billed to the TENANT. TENANT is allowed one (1) line on the exterior monument and, if applicable, a vinyl logo on the glass at the lobby entrance in addition to a vinyl logo at the suite entrance.

9. KEYING The LANDLORD will provide two (2) keys to TENANT's suite and two (2) keys to the building entry upon occupancy. Any additional keys shall be made at the expense of the TENANT. The building has a master keying system and re-keying of suite doors requires prior approval of the LANDLORD. Any such re-keying would then be the expense of the TENANT.

10. BUSINESS The TENANT shall occupy and use the premises for a general office use and for no other purpose without the written consent of the LANDLORD, which shall not be unreasonably withheld. In no event will the TENANT use the premises for any purpose which is unlawful or a nuisance.

11. RESTRICTIONS ON USE If TENANT shall use the premises in any manner that will increase risks covered by insurance on the premises and result in an increase in the rate of insurance, the TENANT shall pay any such increase. TENANT shall not keep, use, or sell anything prohibited by any policy of fire insurance covering the

premises, and shall comply with all requirements of the insurers applicable to the premises necessary to keep in force the fire and liability insurance.

12. HAZARDOUS SUBSTANCES TENANT agrees that it will not keep on or around the leased premises for use, disposal, treatment, generation, storage or sale, any substances designated as, or containing components designated as, hazardous, dangerous, toxic or harmful and/or which are subject to regulation as hazardous substances by any federal, state or local law. Small quantities of some compounds that are hazardous in large quantities may be allowable under the law. TENANT will be fully liable to LANDLORD for any and all clean-up costs and other charges imposed by any government authority with respect to TENANT's use, disposal, treatment, generation, storage and/or sale of hazardous substances, in or about the leased premises. TENANT shall indemnify and save LANDLORD harmless from any costs incurred and/or assessed against LANDLORD as a result of TENANT's use, disposal, treatment, generation, storage and/or sale of hazardous substances.

13. MAINTENANCE The TENANT shall keep the premises in neat and orderly condition. The TENANT shall not commit any waste nor allow any disfigurement to occur to the building in any way. Repairs due to negligence of the TENANT, its agents, employees, guests or customers shall be the responsibility of the TENANT at no cost to the LANDLORD. All interior carpet floors shall be vacuumed regularly and cleaned semi-annually by the TENANT. Carpets shall be cleaned upon vacancy by TENANT. Carpet protectors shall be used under all rolling chairs. TENANT shall be responsible at sole cost and expense of TENANT for interior janitorial and maintenance within the leased space, including but not limited to lights, plumbing, and HVAC.

14. PARKING The parking located nearest main entrances, shall be reserved for clients and customers of the building. The management and enforcement of employee and staff parking shall be the responsibility of the TENANT. TENANT's allowed parking areas are highlighted in Exhibit B Parking.

15. OUTSIDE APPEARANCE The TENANT specifically acknowledges the emphasis on a clean and tidy appearance requirement for the project. Consequently, there shall be no outside storage for any overnight period.

16. FIXTURES The TENANT may not make any alterations, additions, or changes without the prior written consent of the LANDLORD, and then only at the sole cost of the TENANT. Such consent shall not be unreasonably withheld. All fixed and permanent improvements by the TENANT shall become the property of the LANDLORD and shall be surrendered by the TENANT at the end of the term.

Any damage caused by removal of personal property shall be repaired by the TENANT.

17. INSURANCE REQUIREMENTS

a) Fire and Insurance If the building is damaged or destroyed by fire, the LANDLORD will, within 30 days, advise the TENANT of intent to repair or rebuild the building. Any rebuilding shall be completed within 120 days. During the period of rebuilding, the rent will discontinue on a damaged area pro rata basis until the damaged part is ready for reoccupancy. The term of the lease shall be extended by the period of reconstruction. In the event the building is not rebuilt, the lease shall terminate and any unearned rent shall be refunded.

The LANDLORD shall carry fire and extended coverage insurance to protect its interest in the building but shall have no responsibility for the property or business of the TENANT on the premises. If the TENANT desires insurance on any interest it may have in the premises or any property located on the premises, or business interruption insurance, it shall obtain such insurance at the TENANTS expense.

b) Public Liability and Personal Property Damage TENANT shall, at TENANT's expense, obtain and keep in force during the term of this Lease a policy of Comprehensive General Liability insurance utilizing an Insurance Services Office standard form with Broad Form General Liability Endorsement (GL0404), or equivalent, in an amount of not less than \$2,000,000.00 per occurrence of bodily injury and property damage combined or in a greater amount as reasonably determined by LANDLORD and shall insure TENANT with LANDLORD as an additional insured against liability arising out of the use, occupancy or maintenance of the Premises. Compliance with the above requirement shall not, however, limit the liability of the TENANT hereunder.

c) Insurance Policies TENANT shall deliver to LANDLORD copies of liability insurance policies required above, or certificates evidencing the existence and amounts of such insurance within seven (7) days after occupancy of Premises. No such policy shall be cancellable or subject to reduction of coverage or other modification except after thirty (30) days prior written notice to LANDLORD. TENANT shall, at lease thirty (30) days prior to the expiration of such policies, furnish LANDLORD with renewals thereof.

18. WAIVER OF SUBROGATION RIGHTS Anything in this Lease Agreement to the contrary notwithstanding, LANDLORD and TENANT each hereby waive any

and all rights of recovery, claim, action or cause of action, against the other, its agents, officers, directors, shareholders or employees, for any loss or damage that may occur to the Leased Premises, or any improvements thereto, or said Building of which the Leased Premises are a part, or any improvements thereto, or any personal property of such party therein, by reason of fire, the elements, or any other cause which could be insured against under the terms of standard fire and extended coverage insurance policies, regardless of cause or origin, including negligence of the other party hereto, its agents, officers or employees, and covenants that no insurer shall hold any right of subrogation against such other party. These subrogation rights shall not relieve either party from acts or omissions which are intentional or are a result of gross negligence thereof or other liability not covered by insurance.

19. DELIVERY, ACCEPTANCE AND SURRENDER OF PREMISES The LANDLORD represents that the premises are in fit condition for use by the TENANT on the occupancy date. The TENANT agrees to acknowledge acceptance of the space with an estoppel letter to the LANDLORD upon request. TENANT shall surrender the premises at the end of the lease term, or any renewal thereof, in the same condition as when TENANT took possession, allowing for reasonable use and wear. Before surrender, TENANT shall remove all business signs placed on the premises by the TENANT and restore the portion of the premises on which they were placed to the same condition as when received.

20. ESTOPPEL CERTIFICATE The TENANT agrees to execute an estoppel agreement to any mortgagee of the LANDLORD certifying as to such facts specified (if true) and agreeing to the requested notice provisions.

21. SUBORDINATION TO MORTGAGE The TENANT agrees that this lease agreement is subject and subordinate to any mortgage or deed of trust which may encumber the building. This clause is to be self-operative and no further instrument of subordination need be required by any mortgagee. LANDLORD will act in good faith to obtain a non-disturbance letter from any mortgagee.

22. HOLD HARMLESS TENANT shall not be liable to LANDLORD, or to LANDLORD's agents, servants, employees, customers or invitees for any damage to person or property caused by any act, omission or neglect of LANDLORD, and LANDLORD agrees to hold TENANT harmless from all claims for such damage. LANDLORD shall not be liable to TENANT, or to TENANT's agents, servants, employees, customers, or invitees for any damage to person or property caused by any act, omission or neglect of TENANT, and TENANT agrees to hold LANDLORD harmless from all claims for any such damage.

23. ASSIGNMENT OR SUBLEASE The TENANT shall not sub-let or assign

any part of this lease without the written consent of the LANDLORD. Such consent shall not be unreasonably withheld.

24. ACCESS The TENANT will allow the LANDLORD or his agents free access to the premises at all reasonable times.

25. DEFAULT If the TENANT defaults in payment of rent for more than ten (10) days, or if the TENANT shall default in any of the covenants and conditions of this lease for twenty (20) days, or if any petition shall be filed by or against TENANT to declare TENANT bankrupt or to delay, reduce or modify TENANT's debts or obligations, this lease shall be considered in default. In the event of such default, the LANDLORD shall give written notice to the TENANT and the TENANT shall have three (3) days to cure such default. In the event such default is not corrected, the LANDLORD may have any one or more of the following remedies in addition to all other rights and remedies provided by law unless such default is on covenants which cannot be corrected in three (3) days but TENANT is acting in good faith and pursues corrective action.

a) The LANDLORD shall be entitled to terminate the TENANT's right of possession and to repossess the leased space without any further notice, all without terminating this lease agreement. After due process of law, the LANDLORD may remove the possessions of the TENANT and store them at a place elected by the LANDLORD at the expense of the TENANT. The LANDLORD may sell anything of value according to the law and apply the proceeds to the lease obligation and costs of this action.

b) The LANDLORD may act as agent for the TENANT and relet the space for the account of the TENANT for such rent and upon such terms as shall be fair, reasonable, and satisfactory to the LANDLORD. For the purposes of such reletting, the LANDLORD is authorized to redecorate, or to make any changes to the leased space as may be necessary or convenient. If the LANDLORD is unsuccessful in reletting, or if such reletting is at a rent lower than this lease agreement, the TENANT shall be responsible for any deficiency. In the event of reletting, the rent shall be first applied to any legal costs of the default action, then to the cost of reoccupying the space and storing the TENANT's goods, then to redecorating or any changes, then to any past rent due under the lease, then any remainder shall be held by the LANDLORD and applied to any future rent or deficiency as may occur under this lease, and any remainder at the end of this term shall be paid to the TENANT. Any deficiency from reletting shall be paid by the TENANT monthly.

c) It is agreed that this Lease is an obligation of the TENANT for the total value of the number of months of term times the monthly rental. The LANDLORD has an obligation to try to relet the leased premises at a fair and reasonable rent that will be credited to the TENANT's account with the LANDLORD. In the event of reletting at a rental that is less than this lease rent, the TENANT shall pay such current damages, herein called deficiency, to the LANDLORD monthly on the days on which the rent would have been payable under this lease if the TENANT were still in possession, and the LANDLORD shall be entitled to recover from the TENANT each monthly deficiency as such deficiency shall arise. At any time after default by TENANT in failing to pay said deficiency, the LANDLORD shall be entitled to recover from the TENANT, and the TENANT shall pay to the LANDLORD, on demand, as and for liquidated and agreed final damages for the TENANT's default, an amount equal to the difference between the rent for the unexpired portion of the Lease term and the then fair and reasonable rental value of the leased property for the same period. In the computation of such damages the difference between any installment of rent becoming due hereunder after the date of default and the fair and reasonable rental value of the leased property for the period for which such installment was payable shall be discounted to the date of termination of this Lease at the rate of eight per cent per annum. If the leased property or any part thereof is relet by the LANDLORD for the unexpired term of this Lease, or any part thereof, before presentation of proof of such liquidated damages to the court, the amount of rent payable under such reletting shall be deemed prima facie to be the fair and reasonable rental value for the part or the whole of the leased property, and the said sub-lease amount will be a credit towards the TENANT's final damages.

26. QUIET ENJOYMENT So long as the TENANT is not in default in the payment of its rent or any other obligation of this lease or in the performance of any of the terms, covenants or conditions of the lease, TENANT's possession and rights and privileges under the lease shall not be diminished by any mortgagee or any successor to the LANDLORD's interest in the property.

27. EFFECT OF HOLDING OVER If the TENANT should remain in the possession of the leased premises after the expiration of this lease term and without executing a new lease, such holding over shall be construed as a tenancy from month to month at 125% of the rent in this lease agreement subject to all of the conditions and obligations of this lease as would apply to month to month tenancy.

28. WAIVER Failure of the LANDLORD to declare any default immediately upon occurrence thereof, or delay in taking any action in connection therewith, shall

not waive such default, but LANDLORD shall have the right to declare any such default at any time thereafter.

29. ATTORNEY'S FEES In the event either party places the enforcement of this lease agreement, or any part thereof, or the collection of any rent due, or to become due hereunder, or recovery of the possession of the leased premises in the hands of an attorney, or files suit upon the same, the non-prevailing party shall pay the other party's reasonable attorneys' fees and court costs.

30. LIENS The TENANT agrees to keep the premises free from all liens and charges for any material or service supplied at its request.

31. BINDING EFFECT All provisions of this lease shall apply to and be binding on the parties hereto, their successors, heirs, executors and assigns.

32. AUTHORITY The parties hereto warrant that they have the authority to commit to this agreement.

33. CONDEMNATION If all, or any part of the subject property shall be taken by eminent domain, LANDLORD shall have the right to terminate this lease by notice to TENANT, within thirty (30) days after the filing of such action. If this lease is not terminated, the LANDLORD may restore the property within a reasonable time, and subject to requirements of any mortgage holder. If there is a taking of all, or any portion of said premises, LANDLORD hereby reserves, and TENANT hereby grants, assigns, and transfers all right to, and interest in any award for the taking, including all payment for land, building, or improvements, including damages thereto, except any award exclusively made to TENANT for fixtures, relocation, or moving costs which do not detract from LANDLORD's award and compensation for all the real property. Even if LANDLORD terminates this lease, the provisions regarding the rights to any compensation and award shall survive such termination.

34. NOTICE All notices shall be in writing addressed to either party at the address shown at the beginning of this lease and shall be deemed to have been fully given when mailed by certified or registered U.S. mail. Any alternate address must be given in writing with at least 15 days notice.

35. COUNTERPARTS This Agreement may be executed in two or more counterparts, each of which together shall be deemed an original, but all of which together shall constitute one and the same instrument. In the event that any signature is delivered by facsimile transmission or by e-mail delivery of a ".pdf" format data file, such signature shall create a valid and binding obligation of the party executing

(or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

LANDLORD:
CDA Tech Center, LLC

TENANT:
Community Library Network

_____ date _____

_____ date _____

By: Alexa Eccles
Its: Director

Exhibit A
Premises

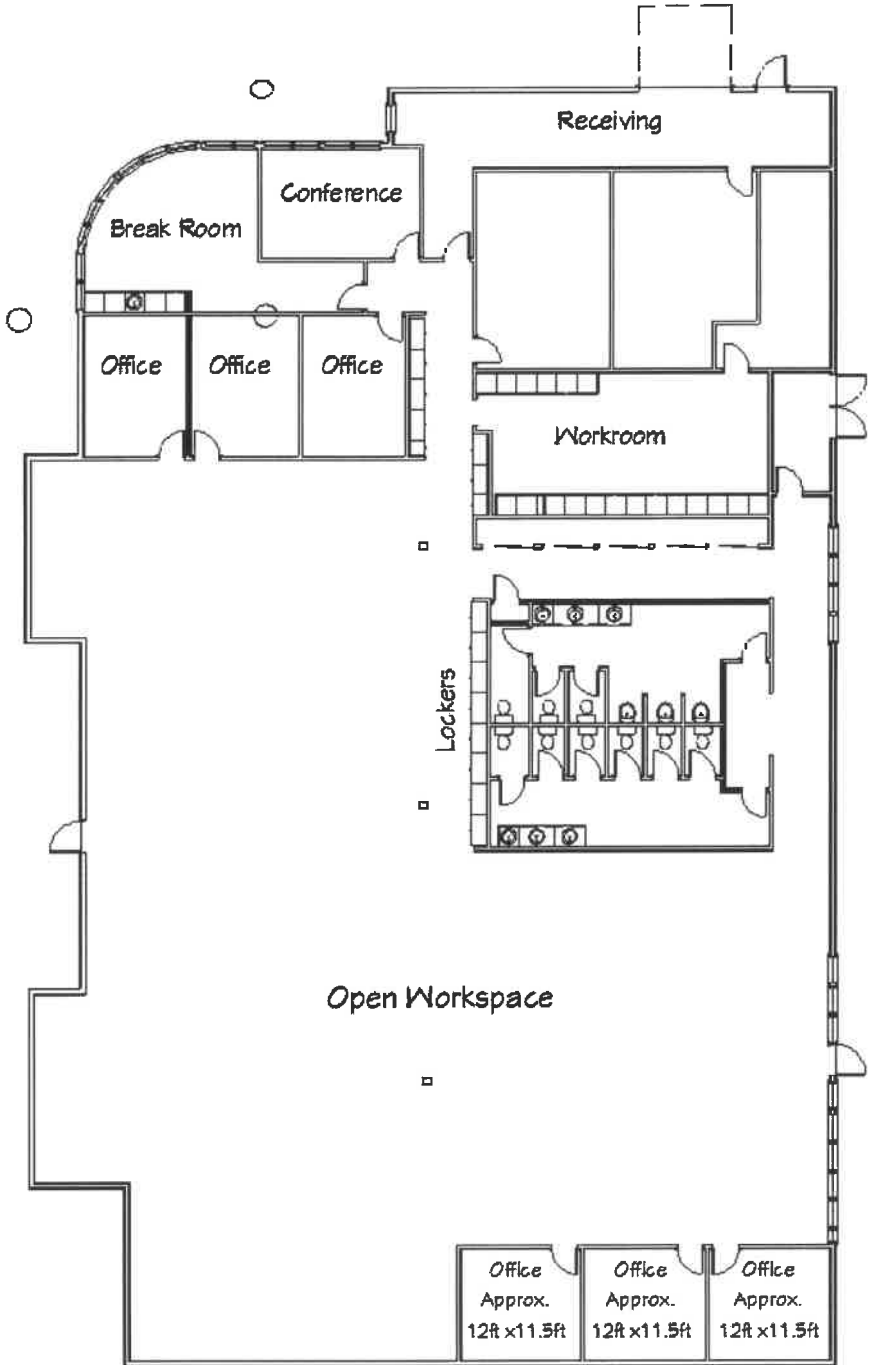


Exhibit B
Parking



LEASE AGREEMENT

In this agreement of lease, made and entered into by and between CDA Tech Center, LLC, 2100 Northwest Boulevard, Suite 350, Coeur d’Alene, Idaho 83814, hereafter called the LANDLORD; and Community Library Network, 821 N Spokane Street, Post Falls, Idaho 83854, hereafter called the TENANT, agree as follows:

1. **PREMISES** The LANDLORD agrees to lease and the TENANT agrees to accept a commercial space approximately 9,224 square feet in a commercial building known as 7400 Mineral Drive, Suite 700, Coeur d’Alene, Idaho as outlined in Exhibit A Premises.

2. **TERM and COMMENCEMENT** The term of this lease is to be six (6) months commencing on the day of occupancy and shall run for the balance of the first month plus six (6) months. The monthly rent shall be pro-rated from the day of occupancy until the end of the first calendar month. Occupancy is targeted for February 12, 2024. LANDLORD and TENANT agree that, in the event LANDLORD finds a replacement tenant for the Premises, LANDLORD has the option to terminate this Lease at any time after month two (2) with thirty (30) days prior written notice to TENANT.

3. **BASE RENT** The base rent shall be payable in monthly installments in advance on the first day of each month according to the table below. LANDLORD does not invoice for monthly rent.

<u>Lease Period</u>	<u>Monthly Base Rent</u>
Months 1-6	\$4,380.00

4. **DEPOSIT** The TENANT agrees to deposit with the OWNER the sum of \$0.00 payable on the date this lease is executed by the TENANT as security for the full performance of this lease. However, TENANT and OWNER acknowledge that any damages and/or repairs resulting from TENANT’s use, other than normal wear and tear (as more fully defined in the “Delivery, Acceptance and Surrender of Premises” paragraph of this Lease) will be at the sole cost of TENANT.

5. **LATE CHARGES** The TENANT acknowledges that late payment by the TENANT to the LANDLORD of rent or other sum due hereunder will cause the LANDLORD to incur costs not contemplated by the lease, the exact amount of which would be extremely difficult and impractical to ascertain. Such costs include, but are not limited to, processing and accounting charges, and late charges which may be imposed on the LANDLORD by the terms of any mortgage or deed of trust covering the premises. Therefore, in the event the TENANT should fail to pay the

rent or other sum due within ten (10) days of the date due, the TENANT shall pay the LANDLORD as additional rent a late charge equal to 3% of the amount overdue. A \$25.00 charge will be paid by the TENANT to the LANDLORD for each returned check.

6. SERVICES LANDLORD shall operate and maintain the building in a manner consistent with Class A office building standards in the Coeur d'Alene market. TENANT shall be responsible for interior janitorial and maintenance within the leased space. The LANDLORD shall arrange for all building operating expenses including, but not limited to, electricity, gas, sewer charges, water, irrigation water, garbage disposal, solid waste fees, property insurance, property taxes, building common area janitorial and maintenance, lamps, parking lot, yard and ground maintenance, exterior maintenance, heating and air conditioning maintenance, common area plumbing maintenance, and management expenses. Plumbing maintenance in the TENANT suite is the responsibility of the TENANT.

7. NO SMOKING POLICY The 7400 Mineral Drive building is a no smoking facility. No persons shall smoke within the TENANT suites, restrooms, building entries, outside patios, or any other common building area.

8. SIGNS The signing is standardized for the 7400 Mineral Drive building and consequently the TENANT shall place no signs in the windows or on the outside walls. The monument and door signing (and any changes) shall be arranged by the LANDLORD, and the actual charges will be billed to the TENANT. TENANT is allowed one (1) line on the exterior monument and, if applicable, a vinyl logo on the glass at the lobby entrance in addition to a vinyl logo at the suite entrance.

9. KEYING The LANDLORD will provide two (2) keys to TENANT's suite and two (2) keys to the building entry upon occupancy. Any additional keys shall be made at the expense of the TENANT. The building has a master keying system and re-keying of suite doors requires prior approval of the LANDLORD. Any such re-keying would then be the expense of the TENANT.

10. BUSINESS The TENANT shall occupy and use the premises for a general office use and for no other purpose without the written consent of the LANDLORD, which shall not be unreasonably withheld. In no event will the TENANT use the premises for any purpose which is unlawful or a nuisance.

11. RESTRICTIONS ON USE If TENANT shall use the premises in any manner that will increase risks covered by insurance on the premises and result in an increase in the rate of insurance, the TENANT shall pay any such increase. TENANT shall not keep, use, or sell anything prohibited by any policy of fire insurance covering the

premises, and shall comply with all requirements of the insurers applicable to the premises necessary to keep in force the fire and liability insurance.

12. HAZARDOUS SUBSTANCES TENANT agrees that it will not keep on or around the leased premises for use, disposal, treatment, generation, storage or sale, any substances designated as, or containing components designated as, hazardous, dangerous, toxic or harmful and/or which are subject to regulation as hazardous substances by any federal, state or local law. Small quantities of some compounds that are hazardous in large quantities may be allowable under the law. TENANT will be fully liable to LANDLORD for any and all clean-up costs and other charges imposed by any government authority with respect to TENANT's use, disposal, treatment, generation, storage and/or sale of hazardous substances, in or about the leased premises. TENANT shall indemnify and save LANDLORD harmless from any costs incurred and/or assessed against LANDLORD as a result of TENANT's use, disposal, treatment, generation, storage and/or sale of hazardous substances.

13. MAINTENANCE The TENANT shall keep the premises in neat and orderly condition. The TENANT shall not commit any waste nor allow any disfigurement to occur to the building in any way. Repairs due to negligence of the TENANT, its agents, employees, guests or customers shall be the responsibility of the TENANT at no cost to the LANDLORD. All interior carpet floors shall be vacuumed regularly and cleaned semi-annually by the TENANT. Carpets shall be cleaned upon vacancy by TENANT. Carpet protectors shall be used under all rolling chairs. TENANT shall be responsible at sole cost and expense of TENANT for interior janitorial and maintenance within the leased space, including but not limited to lights, plumbing, and HVAC.

14. PARKING The parking located nearest main entrances, shall be reserved for clients and customers of the building. The management and enforcement of employee and staff parking shall be the responsibility of the TENANT. TENANT's allowed parking areas are highlighted in Exhibit B Parking.

15. OUTSIDE APPEARANCE The TENANT specifically acknowledges the emphasis on a clean and tidy appearance requirement for the project. Consequently, there shall be no outside storage for any overnight period.

16. FIXTURES The TENANT may not make any alterations, additions, or changes without the prior written consent of the LANDLORD, and then only at the sole cost of the TENANT. Such consent shall not be unreasonably withheld. All fixed and permanent improvements by the TENANT shall become the property of the LANDLORD and shall be surrendered by the TENANT at the end of the term.

Any damage caused by removal of personal property shall be repaired by the TENANT.

17. INSURANCE REQUIREMENTS

a) Fire and Insurance If the building is damaged or destroyed by fire, the LANDLORD will, within 30 days, advise the TENANT of intent to repair or rebuild the building. Any rebuilding shall be completed within 120 days. During the period of rebuilding, the rent will discontinue on a damaged area pro rata basis until the damaged part is ready for reoccupancy. The term of the lease shall be extended by the period of reconstruction. In the event the building is not rebuilt, the lease shall terminate and any unearned rent shall be refunded.

The LANDLORD shall carry fire and extended coverage insurance to protect its interest in the building but shall have no responsibility for the property or business of the TENANT on the premises. If the TENANT desires insurance on any interest it may have in the premises or any property located on the premises, or business interruption insurance, it shall obtain such insurance at the TENANTS expense.

b) Public Liability and Personal Property Damage TENANT shall, at TENANT's expense, obtain and keep in force during the term of this Lease a policy of Comprehensive General Liability insurance utilizing an Insurance Services Office standard form with Broad Form General Liability Endorsement (GL0404), or equivalent, in an amount of not less than \$2,000,000.00 per occurrence of bodily injury and property damage combined or in a greater amount as reasonably determined by LANDLORD and shall insure TENANT with LANDLORD as an additional insured against liability arising out of the use, occupancy or maintenance of the Premises. Compliance with the above requirement shall not, however, limit the liability of the TENANT hereunder.

c) Insurance Policies TENANT shall deliver to LANDLORD copies of liability insurance policies required above, or certificates evidencing the existence and amounts of such insurance within seven (7) days after occupancy of Premises. No such policy shall be cancellable or subject to reduction of coverage or other modification except after thirty (30) days prior written notice to LANDLORD. TENANT shall, at least thirty (30) days prior to the expiration of such policies, furnish LANDLORD with renewals thereof.

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and all rights of recovery, claim, action or cause of action, against the other, its agents, officers, directors, shareholders or employees, for any loss or damage that may occur to the Leased Premises, or any improvements thereto, or said Building of which the Leased Premises are a part, or any improvements thereto, or any personal property of such party therein, by reason of fire, the elements, or any other cause which could be insured against under the terms of standard fire and extended coverage insurance policies, regardless of cause or origin, including negligence of the other party hereto, its agents, officers or employees, and covenants that no insurer shall hold any right of subrogation against such other party. These subrogation rights shall not relieve either party from acts or omissions which are intentional or are a result of gross negligence thereof or other liability not covered by insurance.

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any part of this lease without the written consent of the LANDLORD. Such consent shall not be unreasonably withheld.

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a) The LANDLORD shall be entitled to terminate the TENANT's right of possession and to repossess the leased space without any further notice, all without terminating this lease agreement. After due process of law, the LANDLORD may remove the possessions of the TENANT and store them at a place elected by the LANDLORD at the expense of the TENANT. The LANDLORD may sell anything of value according to the law and apply the proceeds to the lease obligation and costs of this action.

b) The LANDLORD may act as agent for the TENANT and relet the space for the account of the TENANT for such rent and upon such terms as shall be fair, reasonable, and satisfactory to the LANDLORD. For the purposes of such reletting, the LANDLORD is authorized to redecorate, or to make any changes to the leased space as may be necessary or convenient. If the LANDLORD is unsuccessful in reletting, or if such reletting is at a rent lower than this lease agreement, the TENANT shall be responsible for any deficiency. In the event of reletting, the rent shall be first applied to any legal costs of the default action, then to the cost of reoccupying the space and storing the TENANT's goods, then to redecorating or any changes, then to any past rent due under the lease, then any remainder shall be held by the LANDLORD and applied to any future rent or deficiency as may occur under this lease, and any remainder at the end of this term shall be paid to the TENANT. Any deficiency from reletting shall be paid by the TENANT monthly.

c) It is agreed that this Lease is an obligation of the TENANT for the total value of the number of months of term times the monthly rental. The LANDLORD has an obligation to try to relet the leased premises at a fair and reasonable rent that will be credited to the TENANT's account with the LANDLORD. In the event of reletting at a rental that is less than this lease rent, the TENANT shall pay such current damages, herein called deficiency, to the LANDLORD monthly on the days on which the rent would have been payable under this lease if the TENANT were still in possession, and the LANDLORD shall be entitled to recover from the TENANT each monthly deficiency as such deficiency shall arise. At any time after default by TENANT in failing to pay said deficiency, the LANDLORD shall be entitled to recover from the TENANT, and the TENANT shall pay to the LANDLORD, on demand, as and for liquidated and agreed final damages for the TENANT's default, an amount equal to the difference between the rent for the unexpired portion of the Lease term and the then fair and reasonable rental value of the leased property for the same period. In the computation of such damages the difference between any installment of rent becoming due hereunder after the date of default and the fair and reasonable rental value of the leased property for the period for which such installment was payable shall be discounted to the date of termination of this Lease at the rate of eight per cent per annum. If the leased property or any part thereof is relet by the LANDLORD for the unexpired term of this Lease, or any part thereof, before presentation of proof of such liquidated damages to the court, the amount of rent payable under such reletting shall be deemed prima facie to be the fair and reasonable rental value for the part or the whole of the leased property, and the said sub-lease amount will be a credit towards the TENANT's final damages.

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not waive such default, but LANDLORD shall have the right to declare any such default at any time thereafter.

29. ATTORNEY'S FEES In the event either party places the enforcement of this lease agreement, or any part thereof, or the collection of any rent due, or to become due hereunder, or recovery of the possession of the leased premises in the hands of an attorney, or files suit upon the same, the non-prevailing party shall pay the other party's reasonable attorneys' fees and court costs.

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33. CONDEMNATION If all, or any part of the subject property shall be taken by eminent domain, LANDLORD shall have the right to terminate this lease by notice to TENANT, within thirty (30) days after the filing of such action. If this lease is not terminated, the LANDLORD may restore the property within a reasonable time, and subject to requirements of any mortgage holder. If there is a taking of all, or any portion of said premises, LANDLORD hereby reserves, and TENANT hereby grants, assigns, and transfers all right to, and interest in any award for the taking, including all payment for land, building, or improvements, including damages thereto, except any award exclusively made to TENANT for fixtures, relocation, or moving costs which do not detract from LANDLORD's award and compensation for all the real property. Even if LANDLORD terminates this lease, the provisions regarding the rights to any compensation and award shall survive such termination.

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(or on whose behalf such signature is executed) with the same force and effect as if such facsimile or ".pdf" signature page were an original thereof.

LANDLORD:
CDA Tech Center, LLC

TENANT:
Community Library Network

_____ date _____

_____ date _____

By: Alexa Eccles
Its: Director

Exhibit A
Premises

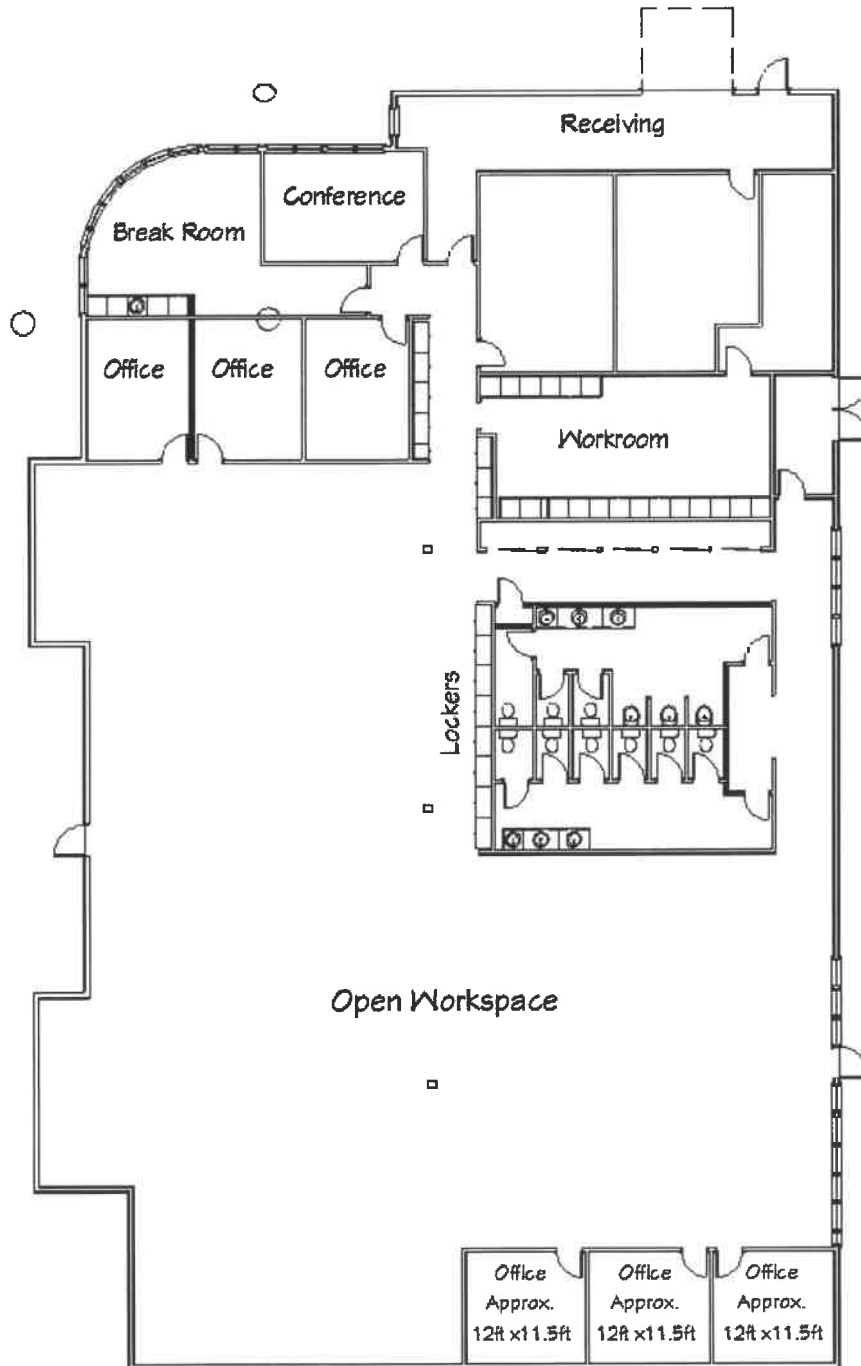


Exhibit B
Parking





PUBLIC COMMENT POLICY

Board Draft: xx/xx/xx

The Community Library Network Board of Trustees operates under the Idaho Code Open Meeting Law. The Board will be pleased to take comments under advisement, although they will not be responding at the meeting. Public comment will be addressed at the next regularly scheduled Board meeting. Comments may be submitted by writing or oral presentation or both. The Board is committed to conducting its meetings in a civil, orderly, efficient, and productive manner.

ADD

Members of the public may display signs; however, the signs must not interfere with Board business or audience members' involvement and/or observation of the meeting.

OR

Signs, placards, banners or other similar items shall not be permitted in the audience during a public meeting if Chair determines that the presence of such items disturbs, disrupts or otherwise impedes the orderly conduct of the meeting or the ability of members of the public to view presentations.

OR

No voice or noise amplification devices, flags, signs, or banners shall be permitted in library Board meetings.

OR

No person attending a public meeting shall engage in disorderly or boisterous conduct—including but not limited to applause, whistling, feet stamping, booing or making any loud, threatening, profane, abusive, personal, impertinent or slanderous uttering or comments. No person is allowed to disturb, disrupt, or otherwise impede the orderly conduct of the meeting.

OR

Members of the audience and speakers shall not wear or display signs, placards, banners, hats, costumes or similar items at any time during the library's Board meeting if it obstructs the view of the Board or audience members, or which creates sufficient disruption to impede the orderly conduct of the meeting or to intimidate other attendees of the meetings.

OR

Out of respect for the proceedings and in consideration of others, all cell phones, tablets, or other noise-emitting devices should be turned off or silenced prior to entering the Board meeting. Aisles and doorways must remain clear and room capacity limits will be enforced to ensure compliance with fire code and safety regulations. Placards, banners, signs, flags, or other large objects are not permitted in the Board meeting.

OR

The use of posters, banners or other items may be generally acceptable. However, if such items, at the discretion of the board president or presiding officer, disrupt the proceedings of the meeting, pose a safety concern, or block the view of the meeting from other audience

members or the cameras used to webcast the proceedings, the board president or presiding officer may request speakers and audience members to refrain from using them.

When addressing the Board, please follow the guidelines below:

- Public comment at Board meetings is limited to the public comment portions of the meeting as indicated in the published agenda.
- Sign in before speaking, giving name and community.
- The speaker may address only library-related topics at regular and special meetings, only budget related topics at budget hearings. Comments should be addressed directly to the Board and not to the audience.
- A time limit of three (3) minutes is allowed for each speaker.
- A person may speak one time during the meeting.
- In cases of disagreement, the speaker must use grace and tact.
- Persons addressing the Board are expected to observe a level of civility and decorum appropriate for a public meeting.
- No personal attacks or disruptions from audience members will be tolerated.
- Members of the media are welcome at public meetings of the Board of Trustees. Members of the media and media equipment shall be required to video and photograph meetings from a designated media representative area of the room in which the Board of Trustee meeting is being held. Media representatives shall cooperate with district staff regarding placement of equipment, photography and video requirements or be subject to removal from the meeting.
- The Board Chair may terminate or redirect any presentation not adhering to these guidelines.

At the discretion of the Board Chair, these guidelines may be modified at a meeting.

Community Library Network

WE EMPOWER DISCOVERY



MATERIALS SELECTION and Acquisition POLICY

DRAFT
02/14/24

Statement of Purpose and Intent for Policy

The vocation of a librarian requires a commitment to freedom of speech and the celebration of diverse viewpoints unlike that found in any other occupation. The librarian curates and curtails the collection of reading materials for an entire community in a sense, and in doing so, he or she reinforces the bedrock principles on which this country was founded. According to the United States Supreme Court, "Public libraries pursue the worthy missions of facilitating learning and cultural enrichment." *United States v. Am. Library Ass'n. Inc.*, 539 U.S. 194, 203, 123 S. Ct. 2297, 156 L. Ed. 2d 221 (2003). To fulfill those worthy objectives, "public libraries must have broad discretion to decide what material to provide to their patrons." *Id.* at 204.

This policy defines the Community Library Network's responsibility to establish and maintain a balanced and diverse collection of materials that meet the informational, educational, and recreational needs of our residents, and to openly afford the public access to discussion, debate, and the dissemination of information and ideas.

Objective and Scope of Policy

This policy pertains only to the selection ~~for the library's collection~~ and new[ly] acquisitions [acquired] ~~and new purchases~~ of books and materials, [regardless if previously acquired, except for material that has been lost or damaged,] for the library's collection, not removal of existing library materials. Policy regarding retention, removal, or relocation of existing materials is outside the scope of this policy. ~~No specific book or material was contemplated during the enactment of this policy, and it is entirely unknown what, if any, future books or materials could be subject to this policy.~~

Responsibility

The elected board of trustees ultimately guides the selection process through this policy. The Library Director implements policies set by the board. Under the Director's guidance, selection is delegated to professional collection development library staff who are qualified by education, training and experience. All staff members and the general public are encouraged to recommend materials for consideration. Suggestions are evaluated by the staff based on the Library's criteria for selection.

Definitions- As Used in this Policy

Draft 02/14/24

Under this section "Harmful to minors" means that quality of any description, exhibition, presentation, or representation, in whatever form, of nudity, sexual conduct, sexual excitement, or sadomasochistic abuse, when the material or performance has any of the following characteristics:

(A) The average person eighteen (18) years of age or older applying contemporary community standards would find that the material or performance has a predominant tendency to appeal to a prurient interest in sex to minors;

(B) The average person eighteen (18) years of age or older applying contemporary community standards would find that the material or performance depicts or describes nudity, sexual conduct, sexual excitement, or sadomasochistic abuse in a manner that is patently offensive to prevailing standards in the adult community with respect to what is suitable for minors; and

(C) The material or performance lacks serious literary, scientific, medical, artistic, or political value for minors.

"Minor" means any person under eighteen (18) years of age.

"Material" means any book, magazine, newspaper, pamphlet, poster, print, picture, figure, image, description, motion picture, film, record, recording tape, CD-ROM disk, magnetic disk memory, magnetic tape memory, video tape, or other media, or any down-loadable or on-line digital content.

Nudity" means a:

(A) Showing or description of the human male or female genitals, pubic area, or buttocks with less than a fully opaque covering:

(B) Showing or description of the female breast with less than a fully opaque covering of any portion of the female breast below the top of the nipple; or

(C) Depiction or description of covered male genitals in a discernibly turgid state.

"Performance" means any motion picture, film, video tape, played record, phonograph or tape, preview, trailer, play, show, skit, dance, or other exhibition performed or presented to or before an audience of one (1) or more, with or without consideration.

"Sadomasochistic abuse" means flagellation or torture by or upon a person clad in undergarments, a mask, or bizarre costume, or the condition of being fettered, bound, or otherwise physically restrained on the part of a person so clothed, or mutilation or physical alteration of genitals by or upon a person;

"Sexual conduct" means an act of masturbation, homosexuality, sexual intercourse, or physical contact with a person's clothed or unclothed genitals, pubic area, buttocks, or female breast; and

"Sexual excitement" means the condition of the human male or female genitals when in a state of sexual stimulation or arousal.

Selection Process

The Community Library Network seeks to purchase a wide range of materials that meet the informational, educational, and recreational needs of our residents in a variety of acceptable formats. The selection of

materials is generally made by library staff based on clear and unambiguous written policies that infuse our mission statement and accepted goals and priorities, published reviews, recommendations from library users, availability of materials at other libraries, an item's relation to the Library's existing collection, use analysis, space, price, and staff judgment and expertise.

Books and material with content that is "harmful to minors" as defined in this policy, shall be excluded from selection and acquisition for the library's non-adult collection.

The Community Library Network uses several criteria to determine the addition of an item whether purchased, requested, or donated.

- Authority and competency of presentation, author, or publisher
- Favorable reviews and inclusion in, but not limited to, reputable resources such as professional or trade journals
- Relation to existing collection
- Adequate standards of quality and durability in content, format, and physical appearance
- Current usefulness or lasting value (e.g. time-tested classics)
- Popularity and user demand, including hold demand counts on materials selected by other libraries in our consortium (CIN) that do not conflict with CLN policy
- Availability of materials through other libraries (Interlibrary Loan) or electronic resources
- Space requirements
- Representation of trends, subjects, or genres of local or national interest
- Price
- Format
- Appropriateness of subject and style for intended library users. For purposes of this criteria, **related to the library's non-adult collections**, "appropriateness" means a determination of whether such content is, in the opinion of the Board or Library staff, "harmful to minors as that term is specifically defined in this Policy.

Gifts

The Community Library Network welcomes donated books and other materials that are in good condition. Donated items may be used or disposed of in any way deemed appropriate and no conditions by donors can be made on materials donated. Donations are evaluated using the same criteria as purchased items. A receipt may be given to donors if requested with a number of items donated but no assessment of value will be made by library staff.

Review of Policy

This policy will be reviewed and revised every three years or updated as necessary. Approved by the Community Library Network Board of Trustees, **November xx, 2023**.