

LEGISLATURE OF THE STATE OF IDAHO  
Sixty-first Legislature First Regular Session - 2011

IN THE HOUSE OF REPRESENTATIVES

HOUSE BILL NO. 35

BY REVENUE AND TAXATION COMMITTEE

AN ACT

RELATING TO COOPERATIVE SERVICE AGENCIES; AMENDING SECTION 33-317A, IDAHO CODE, TO PROVIDE THAT CERTAIN FACILITIES CONSTRUCTED SHALL BE FINANCED FROM PROPERTY TAXES AND TO PROVIDE THAT NO DEBT SHALL BE INCURRED IN THE CONSTRUCTION OF SUCH FACILITIES.

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

SECTION 1. That Section 33-317A, Idaho Code, be, and the same is hereby amended to read as follows:

33-317A. LEGISLATIVE INTENT -- COOPERATIVE SERVICE AGENCY -- SCHOOL PLANT FACILITY LEVY. (1) For the purpose of constructing and maintaining facilities of a cooperative service agency, a properly constituted cooperative service agency may request from its member school districts additional funding to be furnished by a tax levy not to exceed four-tenths of one percent (.4%) of market value for assessment purposes in each year, as such valuation existed on December 31, of the previous year, for a period not to exceed three (3) years. Such levy shall be authorized by an election held in each of the school districts pursuant to chapter 4, title 33, Idaho Code. The question of a levy to be submitted to the electors of each member school district and the notice of such election shall state the dollar amount proposed to be collected each year during the period of years in each of which the collection is proposed to be made, the percentage of votes in favor of the proposal which are needed to approve the proposed dollar amount to be collected, and the purposes for which such funds shall be used. Said notice shall be given, the election shall be conducted and the returns canvassed as provided in chapter 4, title 33, Idaho Code; and the dollar amount to be collected shall be approved only if:

(a) Fifty-five percent (55%) of the district electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities of less than two-tenths of one percent (.2%) of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election;

(b) Sixty percent (60%) of the district electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities of two-tenths of one percent (.2%) or more and less than three-tenths of one percent (.3%) of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election; or

(c) Two-thirds (2/3) of the district electors voting in such election are in favor thereof if the levy will result in a total levy for school plant facilities of three-tenths of one percent (.3%) or more of market value for assessment purposes as such valuation existed on December 31 of the year immediately preceding the election.

1 If the question be approved, each member school district of the cooper-  
2 ative service agency may make a levy, not to exceed four-tenths of one per-  
3 cent (.4%) of market value for assessment purposes as such valuation existed  
4 on December 31 of the previous year, in each year for which the collection  
5 was approved, sufficient to collect the dollar amount approved and may again  
6 submit the question at the expiration of the period of such levy, for the dol-  
7 lar amount to be collected during each year, and the number of years which the  
8 board may at that time determine. Or, during the period approved at any such  
9 election, if such period be less than three (3) years or the levy be less than  
10 four-tenths of one percent (.4%) of market value for assessment purposes as  
11 such valuation existed on December 31 of the previous year, the cooperative  
12 service agency may request that its member school districts submit to the  
13 qualified school district electors in the same manner as before, the ques-  
14 tion whether the number of years, not to exceed three (3), or the levy, or  
15 both, be increased, but not to exceed the maximum herein authorized. If such  
16 increase or increases be approved by the electors, the terms of such levy  
17 shall be in lieu of those approved in the first instance, but disapproval  
18 shall not affect any terms theretofore in effect.

19 ~~(2) No physical construction shall commence on any facility to be fi-~~  
20 ~~naniced pursuant to the provisions of this section until the estimated cost~~  
21 ~~of constructing such facility has been collected by the cooperative service~~  
22 ~~agency~~ Facilities constructed pursuant to the provisions of this section  
23 shall be financed from property taxes collected over the term of the autho-  
24 rized levy and paid out during the course of construction. No debt shall be  
25 incurred in the construction of such facilities.

26 (3) If one (1) or more of the member districts fails to approve the tax  
27 levy in such election, the cooperative service agency may construct the fa-  
28 cility through the support of the member districts approving the levy, but in  
29 no event shall the levy limits authorized in this section be exceeded.

30 (4) Nothing shall prevent a member district that initially failed to  
31 approve the levy from conducting a subsequent election, held pursuant to  
32 chapter 4, title 33, Idaho Code, to authorize that district's participation  
33 in construction of the facility.

34 (5) The administration and accounting of moneys received by imposition  
35 of the levy provided for in this section shall be the same as provided in sec-  
36 tion 33-317(2), Idaho Code.