

Forgone Amounts (Cont'd)

- A resolution is required to reserve forgone for future years

LIBRARY DISTRICT #1

RESOLUTION 1-2020

Statute requires the resolution specify a dollar amount or property taxes being reserved.

WHEREAS, Library District #1 intends to reserve its current year's forgone amount in the amount of \$500 and,

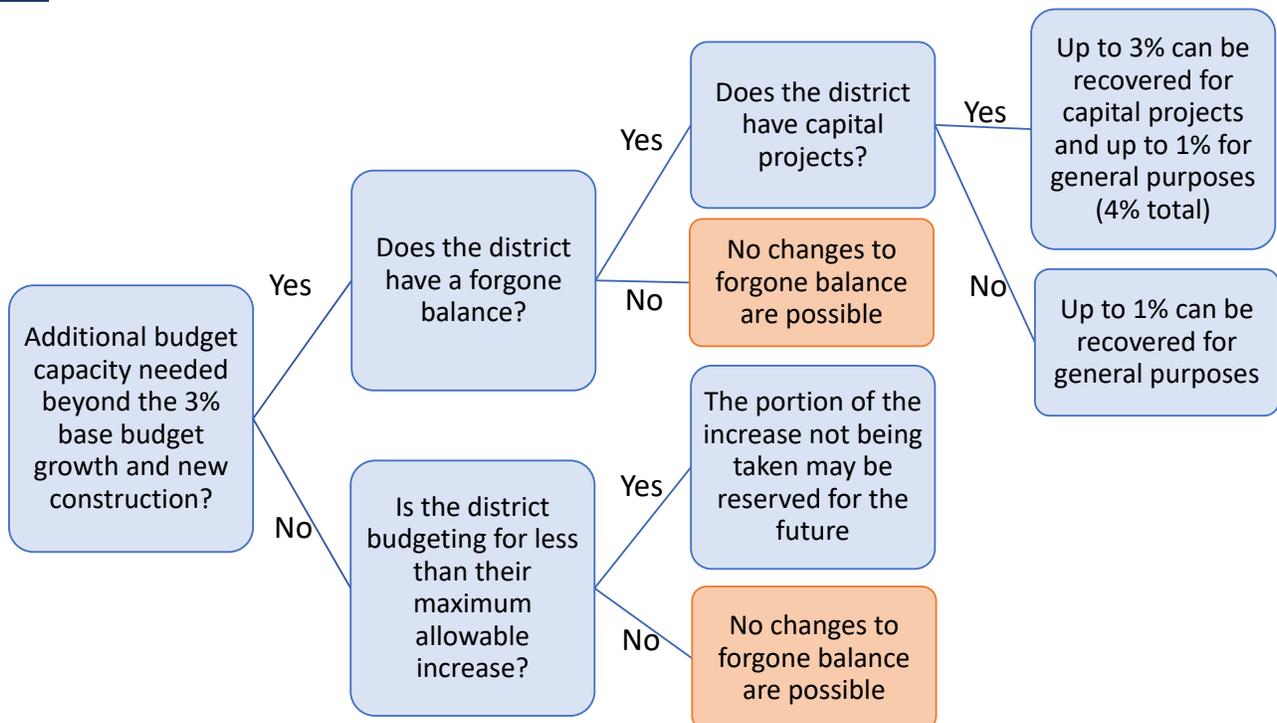
WHEREAS, the Library District #1 has met the notice and hearing requirements in Section 63-802, Idaho Code on reserve the current year's forgone amount,

NOW THEREFORE BE IT RESOLVED, by the majority vote taken by the Board of Library District #1 Trustees on August 5, 2020, that the above stated amount is to be included in its total forgone amount for use at a future date.

DATED this 5th day of August 2020

Required to hold annual budget hearing	Not required to hold annual budget hearing.
Public hearing requirement to reserve forgone may be in conjunction with annual budget hearing.	Must hold a public hearing in order to adopt resolution to reserve current year's forgone amount.

Forgone Amounts (Cont'd)





FY23 RECOVERED FORGONE TAX RESOLUTION

WHEREAS, Meridian Library District (the “District”), is a public corporation duly organized and existing as a library district under and pursuant to the Constitution and laws of the State of Idaho;

WHEREAS, the District desires to comply with Idaho Code § 63-802 regarding forgone tax recovery available to the District;

WHEREAS, The Board of Trustees states that the District has complied with all public notification requirements;

WHEREAS, the Board of Trustees desires to recover the maximum recoverable forgone balance of \$72,217 for M&O;

WHEREAS, the Board of Trustees desires to recover the maximum recoverable forgone balance of \$216,651 for Capital Projects;

NOW THEREFORE BE IT RESOLVED THAT Meridian Library District declares to recover forgone tax of \$288,868 in FY23.

The above Resolution is adopted this 7th day of September 2022.

A handwritten signature in blue ink that reads 'Nick Grove'.

Nick Grove
Library Director

A handwritten signature in blue ink that reads 'Megan Larsen'.

Megan Larsen
Chairperson of the Board of Trustees

Example of resolution to recover forgone (capital project) for fire district

RESOLUTION NO. 2023-03

ST. MARIES FIRE PROTECTION DISTRICT
TO RECOVER FORGONE PROPERTY TAXES
FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023

WHEREAS, the St. Maries Fire Protection District (District) desires to comply with the Idaho Code 63-802 regarding forgone tax recovery available to the District,

WHEREAS, the District desires to recover forgone property taxes in the amount of Six Thousand Forty-Eight and NO/100 Dollars [\$ 6,048.00], for Capital projects,

WHEREAS, the recover forgone will help fund the District with the Fire Stations Renovations,

WHEREAS, the District has provided required notice and held a public pursuant to Idaho Code Section 63-802,

NOW THEREFORE BE IT RESOLVED THAT by the majority vote by the Board of Commissioners of the St. Maries Fire Protection District on August 30th, 2023, declares to recover forgone tax amount of \$ 6,048.00 for Fiscal Year beginning October 1, 2023.

MOTION: Commissioner McHail made a motion to adopt the foregoing Resolution 2023-03 as presented approving Recover Forgone Property Taxes for the Fiscal Year beginning October 1, 2023, seconded by Commissioner Brandvold. It was asked that a roll call vote be taken:

Commissioner Brandvold – Aye
Chairman Muffly – Aye
Commissioner McHail – Aye

Motion Carried. Upon said, the foregoing was fully enacted as a Resolution of the Board of Commissioners of the St. Maries Fire Protection District, in St. Maries Idaho on the 30th day of August 2023.

RESOLUTION 2023-04 DECLARATION OF SURPLUS & DONATION/DISPOSAL:
Resolution 2023-04 was presented for review. **“ACTION ITEM”**

RESOLUTION NO. 2023-04

ST. MARIES FIRE PROTECTION DISTRICT
DECLARATION OF SURPLUS PROPERTY AND DONATION/DISPOSAL

A RESOLUTION OF THE ST. MARIES FIRE PROTECTION DISTRICT, BENEWAH COUNTY, IDAHO, DECLARING SCBA’S, PACKS, MASKS AND GAUGES AS SURPLUS TO ITS OPERATION; AND THE DONATION AND DISPOSAL OF SURPLUS PERSONAL PROPERTY

Example of resolution to reserve forgone (city)

RESOLUTION NO. 23-05

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF POST FALLS, IDAHO, RESERVING THE FORGONE AMOUNT FOR FISCAL YEAR 2024 FOR POTENTIAL USE IN SUBSEQUENT YEARS AS DESCRIBED IN IDAHO CODE §63-802, et al.

WHEREAS, Idaho Code §50-235 empowers the city council of each city to levy taxes for general revenue purposes; and,

WHEREAS, Idaho Code §50-1002 requires the city council of each city in the State of Idaho to pass a budget, referred to as an annual appropriation ordinance; and,

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

WHEREAS, Idaho Code §63-802(1)(a) allows each taxing entity to increase property tax budget amounts by a maximum of 3%, plus an amount calculated based on the value of both new construction and annexation added during the previous calendar year, plus an amount for forgone taxes; and,

WHEREAS, Idaho Code §63-802(1)(f) requires that the City adopt an annual resolution to reserve additional forgone amount in order to utilize that amount in subsequent years; and,

WHEREAS, the City has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year's increase in the forgone amount; and,

WHEREAS, the City intends to reserve \$116,497 of its current year's increase in allowable forgone amount.

NOW, THEREFORE BE IT RESOLVED BY THE COUNCIL OF THE CITY OF POST FALLS, IDAHO, that \$116,497 of the current year's allowable increase in its forgone amount is reserved and included in the City's total forgone balance for potential use in subsequent years.

PASSED by the POST FALLS CITY COUNCIL on the 5th day of September 2023.



ATTEST:

CITY CLERK

MAYOR

Example of resolution to reserve forgone (flood district)

TWIN LAKES RATHDRUM CREEK FLOOD CONTROL DISTRICT NO. 17

RESOLUTION TO RESERVE FORGONE PROPERTY TAX INCREASE

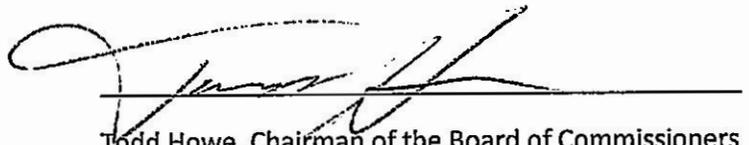
For the Budget Year October 1, 2023 through September 30, 2024

WHEREASE, the Twin Lakes Rathdrum Creek Flood Control District No. 17 intends to reserve a portion of its current year's allowed increase in the amount of \$1,036 as reserved in the foregone amount,

WHEREASE, the Twin Lakes Rathdrum Creek Flood Control District No. 17 has met the notice and hearing requirements in Idaho Code Sec 63-802 regarding the reserve of current year's foregone amount,

NOW THEREFORE BE IT RESOLVED, by majority vote taken by the Twin Lakes Rathdrum Creek Flood Control District No. 17 on August 31, 2023, that the above amount, \$1,036, is to be included in the total foregone amount for use at a future date.

DATED this 31st day of August 2023



Todd Howe, Chairman of the Board of Commissioners
Twin Lakes Rathdrum Creek Flood Control District No. 17

Attest:



Renee Miller, Secretary/Treasurer
Twin Lakes Rathdrum Creek Flood Control District No. 17

Example of reserving forgone (highway district)

RESOLUTION NO. 2022-07
East Side Highway District

ANNUAL APPROPRIATIONS RESOLUTION

A RESOLUTION OF THE COMMISSIONERS OF THE EAST SIDE HIGHWAY DISTRICT ADOPTING A BUDGET FOR FISCAL YEAR 2022-2023 BEGINNING OCTOBER 1, 2022 – SEPTEMBER 30, 2023. APPROPRIATING THE SUM OF \$48,219 TO DEFRAY THE EXPENSES AND LIABILITIES OF THE EAST SIDE HIGHWAY DISTRICT FOR THE SAID FISCAL YEAR.

WHEREAS, Idaho Code §40-801 empowers the commissioners of highway districts for the purpose of construction and maintenance of highways and bridges within their jurisdiction; and,

WHEREAS, Idaho Code §40-1325 requires the commissioners of each highway district in the State of Idaho to adopt a budget; and,

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

WHEREAS, the Highway District has met the notice and hearing requirements in Idaho Code §63-802(1)(f) to reserve the current year's increase in the forgone amount; and,

WHEREAS, the Highway District intends to reserve \$48,219 of its current year's increase in allowable forgone amount.

NOW, THEREFORE BE IT RESOLVED BY THE COMMISSIONERS OF EAST SIDE HIGHWAY DISTRICT, that \$48,219 of the current year's allowable increase in its forgone amount is reserved and included in the Highway District's total forgone balance for potential use in subsequent years.

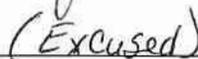
PASSED by the East Side Highway District Commissioners on the day of August 29, 2022.



Chairman



Commissioner



Commissioner

ATTEST:



District Clerk